

# Form 847A Donations Scheme



## Claim for Repayment of Income Tax by Approved Sports Body under Section 847A TCA 1997

### Tax Reference Number

Remember to quote this number  
in all correspondence or when  
calling at your Revenue office

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### Name and Address of Approved Sports Body

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Year in which  
Donations  
were received  
(YYYY)

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### Return Address

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### Details in Relation to Approved Sports Body

Full Name of Approved Sports Body

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G.S. Reference No.

G.S.						
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Approved Project No.

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Address for Payment of Refund  
(BLOCK LETTERS)

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Contact Name

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Contact Telephone Number

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### Declaration which must be signed by Chairperson/Hon.Secretary/Hon.Treasurer

I DECLARE that the details of the claim as on the attached diskette/schedule are correct and complete.

I claim to be repaid the sum of € 

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 , as calculated overleaf, in respect of IncomeTax on  
donations received from individuals who only pay tax under PAYE for the year ended 31 December 

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Signature

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Name (BLOCK LETTERS)

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Capacity (Chairperson/Hon. Secretary/Hon. Treasurer)

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Date (DD/MM/YYYY)

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# Calculation of Tax Repayment Claim

**Total Number of Donors (see Note 6 below)**

Total Value of donations at Standard Rate of Tax

= A €

Standard Rate Repayment Claimed, i.e. (A x 20 ÷ 80)

= B €

Total Value of donations at Higher Rate of Tax (in money and/or shares)

= C €

Higher Rate Repayment Claimed, i.e. (C x 41 ÷ 59)

= D €

**Total Tax Repayment Claim as shown overleaf (B + D)**

= E €

## Notes

1. Approved Sports Bodies for the purposes of Section 847A TCA 1997 are sports bodies who are in possession of:
  - a certificate from the Revenue Commissioners stating that in their opinion the body is a body of persons to which Section 235 TCA 1997 applies, and
  - a valid tax clearance certificate.
2. G.S. Reference No.                      This number appears on the certificate under Section 235 TCA 1997 issued by Collector-General's Division, Games/Sports Exemption Section, Nenagh, Co. Tipperary.  
 Approved Project No.                  This number appears on the certificate of approval of a Sports Capital Project issued by the Department of Transport, Tourism and Sport.
3. The payment made by PAYE taxpayers is deemed to be a payment net after tax at the individual's standard rate or higher rate as stated on the individual's "Appropriate Certificate".  
**Examples of donations from 2010 tax year:**
  - Where the individual is taxed at the standard rate (20%) the tax repayment on a donation of €250 is €62.50, calculated as follows: €250 x 20 ÷ 80 = €62.50.
  - Where the individual is taxed at the higher rate (41%) the tax repayment on a donation of €250 is €173.73, calculated as follows: €250 x 41 ÷ 59 = €173.73.
4. The "Appropriate Certificate" is the individual's declaration and the Sports Body should retain this "Certificate" together with detailed accounts in support of the claim for repayment of tax. You must keep this documentation as your claim may be selected by Revenue for detailed examination.
5. **You are required to submit the following "Appropriate Certificate" details in support of your claim:**
  - Donor's Tax Reference Number (PPS No.),
  - Full name of the Donor (listed alphabetically by Surname),
  - Amount of the donation,
  - Donor's tax rate,
  - Year in which the donation was received.
6. **Form 847A is to be used exclusively for claiming repayment of Income Tax on donations made by individuals who pay tax under the PAYE tax system ONLY.**
7. **Self-Employed taxpayers** - a taxpayer taxed under the Self-Assessment system including those who also pay tax under the PAYE tax system **MUST** claim tax relief for donations on their Self-Assessment Income Tax Return form. **A claim in respect of those donors should not be included on Form 847A.**
8. Completed Form 847A should be submitted to the "Return Address" on page one. If there is no "Return Address" shown, you should submit Form 847A to your local Revenue office. A list of all Revenue offices is available on Revenue's website [www.revenue.ie](http://www.revenue.ie)

## Penalties

The law provides for penalties for making a false return or helping to make a false return.

## For Official Use

Year (YYYY)

Amount €

Checked

Approved

Date (DD/MM/YYYY)