

# CHARITABLE DONATION SCHEME CHY3

**Donations made on or after 1 January 2013**

**SCHEME OF TAX RELIEF UNDER SECTION 848A  
TAXES CONSOLIDATION ACT 1997 FOR DONATIONS  
OF MONEY OR DESIGNATED SECURITIES MADE  
ON OR AFTER 1 JANUARY 2013 TO “ELIGIBLE  
CHARITIES” AND OTHER “APPROVED BODIES”**

# INTRODUCTION

Section 848A Taxes Consolidation Act (TCA) 1997 provides for a uniform scheme of tax relief in respect of donations made on or after 6 April 2001 to approved bodies.

## WHAT IS AN “APPROVED BODY”?

The list of approved bodies is set out in Part 1 of Schedule 26A to the TCA 1997 and comprise of “eligible charities”, along with a number of other specified bodies.

## WHAT IS AN “ELIGIBLE CHARITY”?

An “eligible charity” means any charity, which is authorised in writing by the Revenue Commissioners for the purposes of this Scheme. A list of eligible charities is published on Revenue’s website at [www.revenue.ie](http://www.revenue.ie) under Business & Self Assessment/ Charities.

An authorisation will not issue unless the applicant charity:

- is a body of persons or trust established for charitable purposes only,
- applies its income for charitable purposes only, and
- has been assigned,
  - (i) a Charity (CHY) number, i.e. has been granted exemption from tax in the case of a charity established in the State, or
  - (ii) a Determination (DCHY) number, i.e. is in possession of a notice of determination from the Revenue Commissioners in the case of a charity established in an EEA/EFTA state (other than the State),

for a period of not less than two years prior to the date of application for authorisation.

Where a charity wishes to apply for an authorisation under the Scheme it must submit a completed application form, see Appendix 1 ‘CHY AUTH’, to the Office of the Revenue Commissioners, Collector-General’s Division, Charities Section, Government Offices, Nenagh, Co. Tipperary. Authorisations issued under the Scheme will be valid for periods ranging up to five years and upon expiry may be renewed by making a fresh application.

## OTHER BODIES

The following is a list of other approved bodies for the purposes of the Scheme:

- educational institutions or bodies including primary, second level or third level, if they meet certain conditions (e.g. their programmes are approved by the Minister for Education and Skills or the institution provides courses which are validated by Quality and Qualifications Ireland,
- a body approved for Education in the Arts by the Minister for Finance,
- a body to which Section 209 TCA 1997 applies, i.e. a body for the promotion of the observance of the Universal Declaration of Human Rights or the implementation of the European Convention for the protection of Human Rights and Fundamental Freedoms, or both.

# GENERAL

Eligible Charities and other Approved Bodies (collectively referred to hereinafter as approved bodies) availing of the Donation Scheme for the first time must complete an application for tax registration for the Donations Scheme – see Appendix 2 ‘CDS Tax Registration’.

Notes for Charities:

- (i) It should be noted that such other information in addition to the application form for scheme authorisation, as may be required, must also be furnished to the Revenue Commissioners on request.
- (ii) The Revenue Commissioners can make available to any person the name and address of any charity authorised for the purposes of the scheme.
- (iii) An eligible charity may be required to publish such information in such manner as the Minister for Finance may reasonably require, including audited accounts.

## WHAT DONATIONS QUALIFY FOR TAX RELIEF?

The minimum donation in any single year of assessment or accounting period that must be made to any one approved body in the form of money or designated securities, or a combination of money and designated securities, must be of a value of €250. Cash donations made in instalments (e.g. Standing Order) also qualify. The maximum qualifying donation amount for individuals in a year of assessment is €1m. Where there is an association between the donor (being an individual) and the approved body at the time the donation is made, e.g. where the donor is an employee or member of the approved body, the relief will be restricted to 10% of the total income of the individual for the relevant year of assessment.

A donation must also satisfy the following conditions:

- it must be in the form of money or designated securities or a combination of money and designated securities,
- it must not be repayable,
- it must not confer any benefit on the donor or any person connected with the donor,
- it must not be conditional on, or associated with, any arrangement involving the acquisition of property by the approved body.

# NATURE OF RELIEF

## INDIVIDUALS

Tax relief under Section 848A TCA 1997 in respect of donations made on or after 1 January 2013 by individuals (whether self-assessed or PAYE-only taxpayers) to an approved body is allowed to the body rather than to the donor.

A donation which satisfies the conditions of Section 848A is grossed up at the specified rate (currently 31%) and the approved body is deemed for the purposes of the relief to have received the grossed up amount net of tax deducted at the specified rate.

For example, Joan makes a cash donation of €1,000 to an approved body in the tax year 2013. Under the Tax Relief Scheme the body is deemed to have received a donation of €1,449.27 (i.e. €1,000 grossed up at 31%) less tax deducted of €449.27. On the assumption that Joan has paid income tax for 2013 of at least €449.27, the approved body can obtain a refund of that amount from Revenue after the end of the tax year 2013.

The amount repaid to an approved body for any tax year cannot exceed the amount of tax paid by the donor for that year. For example, if Joan's income tax liability for 2013 is €350 (which she has paid), the repayment to the approved body is restricted to that amount.

The individual donor must complete an "Enduring Certificate" - see Appendix 3 'CHY3 Cert' or an "Annual Certificate" see Appendix 4 'CHY4 Cert', and forward it to the relevant approved body to allow that body claim a refund of the tax on the grossed up amount of the donation.

The donor is not entitled to a repayment of any part of the tax that has been repaid to the approved body.

## CORPORATE DONATIONS

In the case of corporate donations, the company claims a deduction for the donation as if it were a trading expense or an expense of management; there is no grossing up arrangement in this case.

Company X donates €1,000 to an approved body. Assuming a corporation tax rate of 12.5%, relief to the company is €125, i.e. €1,000 @ 12.5%. While the approved body has the benefit of €1,000, the cost to the company of making the donation is only €875 (€1,000 - €125). The company will simply claim a deduction for the donation as if it were a trading expense or an expense of management, there is no grossing up arrangement and therefore no repayment claim by the approved body arises.

## SUBMITTING CLAIMS

For repayment purposes, the details contained in the "Enduring Certificate and/or the "Annual Certificate" must subsequently be forwarded by approved bodies to Revenue using the Revenue Online Service – ROS. Information on ROS including the registration procedures is available on the Revenue website [www.revenue.ie](http://www.revenue.ie). The claim can be submitted following the end of the tax year in which the donation is made.

## **FURTHER INFORMATION**

You can obtain further information on the Donations Scheme from our website **[www.revenue.ie](http://www.revenue.ie)** or from the Office of the Revenue Commissioners, Collector-General's Division, Charity Claims Unit, Government Offices, Nenagh, Co. Tipperary - Phone: 067 63104 or LoCall 1890 666 333, Email: **[charityclaims@revenue.ie](mailto:charityclaims@revenue.ie)** or from your local Revenue office.

While every effort is made to ensure that the information given in this leaflet is accurate, it is not a legal document. Responsibility cannot be accepted for any liability incurred or loss suffered as a consequence of relying on any matter published herein.

**April 2015**

# Appendix 1

## CHY AUTH



**Application to Revenue  
for Authorisation as an 'Eligible Charity'  
for the purposes of Section 848A  
Taxes Consolidation Act 1997  
(Donations to Eligible Charities and  
Other Approved Bodies)**

Office of the Revenue Commissioners  
Collector-General's Division,  
Charities Section,  
Government Offices,  
Nenagh,  
Co. Tipperary  
Tel: 067 63377      LoCall: 1890 666333  
Fax: 067 32916

### Notes:

Part 1 to be completed by applicant charity. Applicant charities must have held charitable exemption (a CHY Number) or received a notice of determination (a DCHY Number) for at least two years prior to the date of application for authorisation. The Authorisation at Part 2 to be completed by Charity Section.

### Part 1

Name of Charity

Address

CHY/DCHY Number

Tax Ref. No.

Date charitable exemption  
was granted  
(DDMMYYYY)

Please confirm that we are a body authorised by Revenue as an 'eligible charity' for the purposes of Section 848A Taxes Consolidation Act 1997.

Name in Block Letters

Position in Charity

Signature

Date (DDMMYYYY)

Daytime  
Tel. No.

### Part 2

### Authorisation

**The above mentioned charity is authorised as an 'eligible charity' for the purposes of Section 848A Taxes Consolidation Act 1997.**

Date (DDMMYYYY)

Signature

*on behalf of Revenue*

Valid until

Serial No.

Official Stamp

This authorisation is issued solely for the purposes of the above-mentioned scheme of tax relief on donations to eligible charities and will remain valid for the period stated unless withdrawn at an earlier date by Charities Section. In any case of doubt, confirmation of the validity of any authorisation issued may be obtained by contacting the Charities Section.

## CDS Tax Registration

### TAX RELIEF FOR DONATIONS TO ELIGIBLE CHARITIES AND OTHER APPROVED BODIES



Application for tax registration for the Charitable Donation Scheme

Applicant bodies must:

1. be an approved body for the purposes of Section 848A in accordance with Schedule 26A Taxes Consolidation Act 1997, and
2. in the case of a charity, hold charitable tax exemption (a CHY number) or received a notice of determination (a DCHY number) for at least two years prior to the date of application for registration.

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Name of Charity/ Approved Body	<input type="text"/>
Address	<input type="text"/>
Tax Registration Number	<input type="text"/>
CHY No./DCHY No./ Roll No.	<input type="text"/>
Name in Block Letters	<input type="text"/>
Position in Charity/ Approved Body	<input type="text"/>
Signature	<input type="text"/>
Date (DDMMYYYY)	<input type="text"/>
Contact No.	<input type="text"/>
Email Address	<input type="text"/>

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The completed form should be forwarded to:

Office of the Revenue Commissioners  
Collector-General's Division,  
Charities Section,  
Government Offices,  
Nenagh,  
Co. Tipperary.  
Tel: 067 63377      LoCall: 1890 666333

You will be advised when you have been registered for the Charity Donation Scheme and then you will be required to register for the Revenue On-line Service - ROS (if not already registered) before you can make a claim.

# Appendix 3

## CHY3 Cert

## ENDURING CERTIFICATE

### SECTION 848A TAXES CONSOLIDATION ACT (TCA) 1997

### TAX RELIEF FOR DONATIONS TO ELIGIBLE CHARITIES AND OTHER APPROVED BODIES



This form should be completed by donors who are **individuals** in respect of donations made on or after 1 January 2013.

**N.B.** You should **not** complete Form CHY4 (Annual Certificate) for a tax year if you have completed, or intend to complete, a Form CHY3 for the same year.

**PLEASE REFER TO THE NOTES OVERLEAF BEFORE COMPLETING THIS FORM**

**COMPLETE IN BLOCK LETTERS**

#### PART A

Name of Donor:

PPS Number:

Address:

Phone No.:

Email Address:

#### PART B

Name of eligible charity or other approved body (hereinafter referred to as an approved body):

First tax year to which this certificate applies (cannot be earlier than 2013):

#### PART C

- I certify that this certificate is valid for the tax year specified in Part B and each of the four following tax years, unless I notify the approved body of its earlier cancellation.
- I understand that the approved body referred to in Part B may apply to the Revenue Commissioners for tax relief under section 848A TCA 1997 in respect of donations made by me to that body during the lifetime of this certificate and that any tax repaid to the body shall not be repaid to me or to any other approved body.
- I grant permission to the approved body referred to in Part B to use my PPS Number for the purpose of claims for tax relief under section 848A TCA 1997 in respect of donations made by me to that body during the lifetime of this enduring certificate or a renewed enduring certificate.
- I understand I must advise the approved body immediately of any change in my circumstances that would affect the body's entitlement to claim tax relief in respect of my donations.
- I am aware that for **the purposes of tax relief under section 848A TCA 1997** on donations to an approved body—
  - (a) I must be resident in the State for each tax year in which I make a donation.
  - (b) A donation, or donations, must amount in aggregate to at least €250 in a tax year and be in the form of money and/or designated securities and that tax relief will not apply to the aggregate of my donations to an approved body or bodies in a tax year in excess of €1,000,000.
  - (c) Neither I, nor any person connected with me, can receive a benefit from the approved body in consequence of making a donation.
  - (d) A donation cannot be subject to a condition as to repayment nor can it be conditional on, or associated with, the acquisition of property by the approved body other than by way of gift, from me or a person connected with me.
  - (e) The amount of my aggregate annual donations to an approved body (or bodies) with which I am associated (see Notes) will be restricted to an amount equal to 10% of my total income for the tax year in question and tax relief will not apply to any donations in excess of that amount.
  - (f) I must pay income tax and/or capital gains tax for any tax year in which I make donations of an amount equal to the income tax on the grossed up amount of the donations in order for the approved body to receive a refund of tax (see Notes).

Please tick  the box if you are associated with the approved body named in this certificate (see Notes)

Signature:

Date:   
(DDMMYY)

**PLEASE FORWARD YOUR COMPLETED CERTIFICATE TO THE APPROVED BODY REFERRED TO IN PART B.**



## Notes to CHY3 Cert

### Background

Tax relief under section 848A TCA 1997 in respect of donations made on or after 1 January 2013 by individuals (whether self-assessed or PAYE-only taxpayers) to an approved body is allowed to the approved body rather than to the donor.

A donation which satisfies the conditions of section 848A is grossed up at the specified rate (currently 31%) and the approved body is deemed for the purposes of the relief to have received the grossed up amount net of tax deducted at the specified rate.

For example, Joan makes a cash donation of €1,000 to an approved body in the tax year 2013. Under the tax relief scheme the body is deemed to have received a donation of €1,449.27 (i.e. €1,000 grossed up at 31%) less tax deducted of €449.27. On the assumption that Joan has paid income tax for 2013 of at least €449.27, the approved body can obtain a refund of that amount from Revenue after the end of the tax year 2013.

The amount repaid to an approved body for any tax year **cannot** exceed the amount of tax paid by the donor for that year. For example, if Joan's income tax liability for 2013 is €350 (which she has paid), the repayment to the approved body is restricted to that amount.

**Joan is not entitled to a repayment of any part of the tax that has been repaid to the approved body.**

### What are "approved bodies"?

The following are approved bodies for the purposes of the scheme of tax relief for donations under section 848A of, and Schedule 26A to, the TCA 1997-

- An "eligible charity", i.e. any charity which is authorised in writing by the Revenue Commissioners,
- Educational institutions or bodies including primary, second level or third level, as described in Part 1 of Schedule 26A TCA 1997,
- A body approved for Education in the Arts by the Minister for Finance as described in Part 2 of Schedule 26A TCA 1997,
- A body to which section 209 TCA 1997 applies.

Please refer to the Revenue website at [www.revenue.ie](http://www.revenue.ie) for lists of resident and non-resident charities authorised for the purposes of the donations relief scheme.

### When should I complete an Enduring Certificate?

You should complete an Enduring Certificate if you wish to allow an approved body claim tax relief in respect of donations you make to that body during the lifetime of the certificate.

An Enduring Certificate is valid for a period of 5 years, unless you cancel it before the end of that period.

You should complete this form **only** in respect of donations for 2013 and subsequent years.

If you are a PAYE-only taxpayer you should complete a CHY2 Cert in respect of donations made in 2012 and prior years.

### Can I complete more than one Enduring Certificate?

Yes. You can complete an Enduring Certificate in respect of some or all of the approved bodies to which you make donations.

### **Can I renew an Enduring Certificate?**

Yes. The qualifying body may contact you in this regard. Alternatively, you can advise the body in question to renew the certificate.

### **What if I do not want to complete an Enduring Certificate?**

There is no obligation on you to complete any certificate in respect of your donations. However, you can complete an Annual Certificate if you prefer to provide a certificate to an approved body on an annual basis.

### **Can I cancel an Enduring Certificate?**

Yes, but you must notify the approved body of its cancellation.

### **What happens if my circumstances change during the lifetime of an Enduring Certificate?**

You must advise the approved body immediately of any change in your circumstances that would affect the body's entitlement to claim tax relief in respect of your donations.

### **How do I know if I'm "associated" with an approved body?**

You are associated with an approved body if at the time you make a donation you are an employee or member of that body, or of another approved body which is associated with the first approved body.

One approved body is associated with another approved body if it could reasonably be considered that-

- The activities carried on by both bodies are, or can be, directed by the same person or by broadly the same group or groups of persons, or
- The same person or broadly the same group or groups of persons exercise, or can exercise, control over both bodies.

### **What should I do if I become, or cease to be, associated with an approved body during the lifetime of an Enduring Certificate?**

You should advise the approved body immediately where the status of your association with that body alters during the lifetime of your enduring certificate.

### **What are the implications of being associated with an approved body?**

Where the aggregate of your donations in a tax year to all approved bodies with which you are associated exceeds 10% of your total income for that year, the amount of those donations that exceed the 10% limit are not considered relevant donations for the purposes of the scheme and tax relief is not available on that excess amount.

### **What are designated securities?**

These are quoted shares and debentures.

### **Are there limits for tax relief purposes on the amount I can donate in any tax year?**

Yes, there are some limits in place **for tax relief purposes**.

A donation to any one approved body must, for tax relief purposes, be in the form of money and/or designated securities and amount in aggregate in a tax year to at least €250.

The aggregate of donations to an approved body or bodies in any tax year from 2013 onwards cannot, for tax relief purposes, exceed €1,000,000.

If you are associated with an approved body, or bodies, the amount of your donations to that body, or bodies are, for tax relief, limited to an amount equivalent to 10% of your total income.

**N.B.** These limits apply **solely** for the purposes of tax relief on your donations – they **do not** impose any restrictions on the amount you can donate to an approved body.

### **Can I reclaim tax that has been repaid to an approved body?**

No. Where an approved body has received a repayment of tax in respect of donations you made to that body, you **cannot** subsequently have any part of that tax repaid to you.

### **Further Information**

You can obtain further information on the Donations Scheme from our website [www.revenue.ie](http://www.revenue.ie) or from the Office of the Revenue Commissioners, Collector-General's Division, Charity Claims Unit, Government Offices, Nenagh, Co. Tipperary.

Phone: 067 63104 or Lo Call 1890 666 333, Email: [charityclaims@revenue.ie](mailto:charityclaims@revenue.ie) or from your local Revenue Office.

# Appendix 4

CHY4 Cert

**Annual Certificate**  
**SECTION 848A TAXES CONSOLIDATION ACT (TCA) 1997**  
**TAX RELIEF FOR DONATIONS TO ELIGIBLE CHARITIES AND**  
**OTHER APPROVED BODIES**



This form should be completed by donors who are **individuals** in respect of donations made on or after 1 January 2013.

**N.B.** You should **not** complete Form CHY4 for a tax year if you have completed, or intend to complete, a Form CHY3 (Enduring Certificate) for the same year.

**PLEASE REFER TO THE NOTES OVERLEAF BEFORE COMPLETING THIS FORM**  
**COMPLETE IN BLOCK LETTERS**

## PART A

Name of Donor:

PPS Number:

Address:

Phone No.:

Email Address:

## PART B

Name of eligible charity or other approved body (hereinafter referred to as an approved body):

## PART C

I certify that for the tax year-

- I have made a donation of €  to the approved body referred to in Part B (**for tax relief purposes**, donations to an approved body must amount to at least €250 in a tax year),
- The donation was made in money and/or designated securities,
- I was resident in the State for that tax year,
- I have paid or will pay Income Tax/Capital Gains Tax of an amount equal to Income Tax on the grossed up amount of my donation,
- Neither I nor any person connected with me have received or will receive a benefit from the approved body in consequence of having made this donation, and
- The donation was not subject to a condition as to repayment nor conditional on, or associated with, the acquisition of property by the approved body other than by way of gift, from me or a person connected with me.

I am aware that-

- The approved body referred to in Part B may use my PPS Number for the purpose of a claim for tax relief under section 848A TCA 1997 on foot of this annual certificate or a renewed annual certificate,
- The aggregate amount of my donations to an approved body or bodies in a tax year cannot, **for tax relief purposes**, exceed €1,000,000,
- The amount of my aggregate annual donations in a tax year to an approved body or bodies with which I am associated are, **for tax relief purposes**, restricted to an amount equal to 10% of my total income of that year (see notes), and
- I must advise the approved body immediately of any change in my circumstances that would affect the body's entitlement to claim tax relief in respect of my donations.

Please tick ✓ the box if you are associated with the approved body named in this certificate (see Notes)

Signature:

Date:   
(DDMMYY)

**PLEASE FORWARD YOUR COMPLETED CERTIFICATE TO THE APPROVED BODY REFERRED TO IN PART B.**

## Notes to Annual Certificate CHY4 Cert

### Background

Tax relief under section 848A TCA 1997 in respect of donations made on or after 1 January 2013 by individuals (whether self-assessed or PAYE-only taxpayers) to an approved body is allowed to the approved body rather than to the donor.

A donation which satisfies the conditions of section 848A is grossed up at the specified rate (currently 31%) and the approved body is deemed for the purposes of the relief to have received the grossed up amount net of tax deducted at the specified rate.

For example, Joan makes a cash donation of €1,000 to an approved body in the tax year 2013. Under the tax relief scheme the body is deemed to have received a donation of €1,449.27 (i.e. €1,000 grossed up at 31%) less tax deducted of €449.27. On the assumption that Joan has paid income tax for 2013 of at least €449.27, the approved body can obtain a refund of that amount from Revenue after the end of the tax year 2013.

The amount repaid to an approved body for any year **cannot** exceed the amount of tax paid by the donor for that year. For example, if Joan's income tax liability for 2013 is €350 (which she has paid), the repayment to the approved body is restricted to that amount.

**Joan is not entitled to a repayment of any part of the tax that has been repaid to the approved body.**

### What are “approved bodies”?

The following are approved bodies for the purposes of the scheme of tax relief for donations under section 848A of, and Schedule 26A to, the TCA 1997-

- An “eligible charity”, i.e. any charity which is authorised in writing by the Revenue Commissioners,
- Educational institutions or bodies including primary, second level or third level as described in Part 1 of Schedule 26A TCA 1997,
- A body approved for Education in the Arts by the Minister for Finance as described in Part 2 of Schedule 26A TCA 1997,
- A body to which section 209 TCA 1997 applies.

Please refer to the Revenue website at [www.revenue.ie](http://www.revenue.ie) for lists of resident and non-resident charities authorised for the purposes of the donations relief scheme.

### When should I complete an Annual Certificate?

You should complete an Annual Certificate if you wish to provide an approved body with the necessary information on an annual basis to support a claim for tax relief in respect of your donations to that body.

You should complete this form **only** in respect of donations for the tax year 2013 and subsequent years.

If you are a PAYE-only taxpayer you should complete a Form CHY2 Cert in respect of donations for 2012 and prior tax years.

### Can I complete more than one Annual Certificate?

Yes. You can complete an Annual Certificate in respect of some or all of the approved bodies to which you make donations.

### What if I do not want to complete an Annual Certificate?

There is no obligation on you to complete any certificate in respect of your donations. However, you can complete an Enduring Certificate if you prefer to provide a certificate to an approved body for a period of up to 5 years.

## Can I renew an Annual Certificate?

Yes. The qualifying body may contact you in this regard. Alternatively, you can advise the body in question to renew the certificate.

## Are there limits for tax relief purposes on the amount I can donate in any tax year?

Yes, there are some limits in place **for tax relief purposes**.

A donation to any one approved body must, for tax relief purposes, be in the form of money and/or designated securities and amount in aggregate in a tax year to at least €250.

The aggregate of donations to an approved body or bodies in any tax year from 2013 onwards cannot, for tax relief purposes, exceed €1,000,000.

If you are associated with an approved body (see note below), the amount of your donations to that body are, for tax relief purposes, limited to an amount equivalent to 10% of your total income of the tax year in question.

**N.B.** These limits apply **solely** for the purposes of tax relief on your donations – they **do not** impose any restrictions on the amount you can donate to an approved body.

## How do I know if I am “associated” with an approved body?

You are associated with an approved body if at the time you make a donation you are an employee or member of that body or of another approved body which is associated with the first approved body.

One approved body is associated with another approved body if it could reasonably be considered that-

- the activities carried on by both bodies, are or can be directed by the same person or by broadly the same group or groups of persons, or
- the same person or broadly the same group or groups of persons exercise or can exercise control over both bodies.

## What are the implications of being associated with an approved body?

Where the aggregate of your donations in a tax year to all approved bodies with which you are associated exceeds 10% of your total income for that year, the amount of those donations that exceed the 10% limit are not considered relevant donations for the purposes of the scheme and tax relief is not available on that excess amount.

## What are designated securities?

These are quoted shares and debentures.

## Can I reclaim tax that has been repaid to an approved body?

No. Where an approved body has received a repayment of tax in respect of donations you made to that body, you cannot subsequently have any part of that tax repaid to you.

## Further Information

You can obtain further information on the Donations Scheme from our website [www.revenue.ie](http://www.revenue.ie) or from the Office of the Revenue Commissioners, Collector-General's Division, Charity Claims Unit, Government Offices, Nenagh, Co. Tipperary.

Phone: 067 63104 or Lo Call 1890 666 333, Email: [charityclaims@revenue.ie](mailto:charityclaims@revenue.ie) or from your local Revenue Office.