

Declaration

I DECLARE that the details of this claim are correct and submit a claim for repayment of € ,

in respect of Income Tax on donations received from individuals who only paid tax under PAYE

in the tax year

Name

Officer Role
(Chairperson / Hon. Secretary / Hon. Treasurer)

Date (DD/MM/YYYY) / /

Notes

1. For the purpose of Section 847A TCA 1997 you are regarded as an Approved Sports Body if Revenue has issued you with a valid Games and Sports Exemption number (GS Number). Further information on applying for this number is available at **Sports Body Tax Exemption**.
2. To apply for tax relief on donations your sports body must have:
 - A GS Exemption Number
 - An Approved Project Number. This number appears on the certificate issued by the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media approving your project for the purpose of claiming tax relief on donations received
3. The donation 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:

Where the individual is taxed at the standard rate (20%) the tax repayment on a donation of €250 is €62.50, calculated as follows: $€250 \times 20 \div 80 = €62.50$.

Where the individual is taxed at the higher rate (40%) the tax repayment on a donation of €250 is €166.67, calculated as follows: $€250 \times 40 \div 60 = €166.67$.

The individual must have paid sufficient income tax on the grossed up amount of the donation.

4. The Appropriate Certificate is the individual's declaration regarding their donation 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 should submit the following details in support of your claim:
 - donor's Tax Reference Number (PPSN);
 - full name of the donor(s); (listed alphabetically by surname)
 - amount of the donation;
 - tax rate of donors;
 - 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** and who are not jointly assessed with a spouse or civil partner paying tax under self-assessment.

7. Self-Employed Individuals / companies: A sports body cannot claim tax relief for donations from a self-assessed individual or company. The self-assessed individual or the company should claim the donation as an expense when calculating their total income or profit. In this case, there is no grossing up arrangement.

8. Completed Form 847A should be submitted to the **Charities and Sports Exemptions Unit** through Revenue Online Service (ROS) **MyEnquiries**.

The Revenue Commissioners collect taxes and duties and implement customs controls. Revenue requires customers to provide certain personal data for these purposes and certain other statutory functions as assigned by the Oireachtas. Your personal data may be exchanged with other Government Departments and agencies in certain circumstances where this is provided for by law. Full details of Revenue's data protection policy setting out how we will use your personal data as well as information regarding your rights as a data subject are available on our **Privacy** page on www.revenue.ie. Details of this policy are also available in hard copy upon request.

The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.