TAX RELIEF FOR DONATIONS TO A NATIONAL GOVERNING BODY (NGB)

*Donations received on or after 1st January 2025

This certificate should be completed by donors who are individuals and who wish to allow the NGB to claim the tax relief on their donation. The form must be forwarded to and retained by the NGB.

I certify that I ______________________ (name) have made a donation

to ______________________ (National Governing Body - see note 1)

GS number ______________ *(see note 2)*

in the sum of ______________________ (in words)

€ ______________ (total amount donated in year)

in respect of **Qualifying Project Number** ______________ (see note 3)

in the year ended 31 December ☐☐☐☐ (year)

and that

- I was resident in the State in the above year
- the donation was at least €250 in the tax year
- I have paid income tax of an amount equal to income tax for the above year on the grossed up amount of the donation *(see Note 4)*
- neither I nor any person connected with me has received or will receive a benefit in consequence of having made this donation including the right to membership of the National Governing Body or a right to use the facilities of that body
- the donation was not subject to a condition as to repayment nor conditional on, or associated with, the acquisition of property by the National Governing Body other than by way of gift, from me or a person connected with me.

PPSN ☐☐☐☐☐☐☐☐☐

Signature ______________________

Address (include Eircode)

____

Date ☐☐☐☐☐☐☐☐

I declare that I am donating my tax relief to the National Governing Body and I understand that I cannot submit a claim for the same tax relief myself. ☐ (see note 5)

NOTES

1. A National Governing Body (NGB) means a body that is Olympic Federation of Ireland, Paralympics Ireland, or is listed as a Type B or Type C organisation on the Sport Ireland Register of organisations in compliance with the Governance Code for Sport **https://www.sportireland.ie/national-governing-bodies/ngb-contact-finder**. To avail of tax relief on donations the NGB must be an approved body of persons within the meaning of Section 235(1) Taxes Consolidation Act 1997 i.e. it has been granted a Games and Sports Exemption number (GS) by the Revenue Commissioners under Section 235 Taxes Consolidation Act 1997.

2. The GS number should be provided to you by the National Governing Body

3. A Qualifying Project is defined as:

   a. the purchase of sports equipment approved by the Minister as eligible for funding under the Community Sports Facilities Fund and that is used by the NGB in its respective sport,

   b. measures to support elite athletes in achieving excellence in “competitive sport” as defined in section 235(1)(b)TCA1997

   c. measures that promote participation in sport of women, and

   d. measures that promote the participation in sport of people with a disability

   The Qualifying Project Number should be provided to you by the National Governing Body

4. The phrase ‘grossed up amount of the donation’ means the amount, which after deducting income tax, leaves the amount of the donation

5. It is important to note that a claim becomes irrevocable once it is submitted by either the National Governing Body or the donor

Examples

- On the **standard rate** of 20%, the grossed up amount of a donation of €250 is €312.50 (i.e. €250 x 100 ÷ 80). The tax associated with the donation is €62.50.
- On the **higher rate** of 40%, the grossed up amount of a donation of €250 is €416.67 (i.e. €250 x 100 ÷ 60). The tax associated with the donation is €166.67.

It is important to note that a donor is not entitled to a repayment of any part of the tax that has been repaid to the NGB under this scheme. This includes claims for tax relief on medical expenses.

For example, if a donor had medical expenses within the year but has already submitted an SPR2 form, income tax relief can only be obtained on the amount of tax paid, minus the tax relief repaid to the NGB.

Further Information

You can obtain further information on the Sports Donations Scheme at **https://www.revenue.ie/en/companies-and-charities/charities-and-sports-bodies/tax-relief-donations-certain-sporting-bodies/index.aspx**

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.

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs