

**Tax Relief for Donations of Heritage Items
Section 1003 Taxes Consolidation Act, 1997**

Guidelines on Completing Application Form

Before completing the application form your attention is drawn to the following:

Question 3

The legislation provides that the heritage item(s) proposed for donation must be an outstanding example of the type of item involved and pre-eminent in its class. Also:

1. A single item or a collection of items must have a minimum value of €150,000;
2. In a collection of items, at least one item in the collection must have a minimum value of €50,000;
3. At least one item in a collection must be an outstanding example of the type of item involved and pre-eminent in its class.
4. Where a collection consists wholly of archival material or manuscripts and where the collection has been in existence for at least 30 years the requirement at point 3 does not apply.
5. Where a collection consists wholly of archival material or manuscripts the requirement to have minimum value of €50,000 for a least one item does not apply.

Please note that archival material is a collection of historical documents or records providing information about a place, institution, or group of people.

Question 6

Approved bodies under the Act are: National Archives of Ireland; National Gallery of Ireland; National Library of Ireland; National Museum of Ireland; Irish Museum of Modern Art; & The Crawford Art Gallery Cork.

However, Section 1(a) (vi) also provides for the following consideration: *"in relation to the offer of a gift of a particular item or collection of items, any other such body (being a body owned, or funded wholly or mainly, by the State or by any public or local authority) as may be approved, with the consent of the Minister for Finance, by the Minister for Tourism, Culture, Arts, Gaeltacht, Sport and Media for the purposes of this section."*

Declaration by Individual Owner/Joint Owners

Must be completed if the proposed donation is owned by a person or persons. A statement of ownership and provenance should be provided.

Declaration by Company/Partnership/Business

Must be completed if the proposed donation is owned by a Company/Partnership/Business. A statement of ownership and provenance should be provided

Should you wish to submit any additional information with your application, please do so on a separate sheet.

Tax Certificates

The certificate(s) must be given to the person(s) who made the donation and therefore the name of the donor(s) must be on the certificate(s).

Freedom of Information Act 2014

The Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media undertakes to use its best endeavours to hold confidential any information provided by you in response to this application, subject to the Department's obligations under law, including the Freedom of Information Act 2014.

Please note that in response to a request under the Freedom of Information Act 2014, information relating to your application may be released.

Applications may be submitted electronically to:

una.daly@tcagsm.gov.ie

jerry.falvey@tcagsm.gov.ie

or by post to:

**The Secretary
Section 1003 Selection Committee
Cultural Schemes Unit
Department of Tourism, Culture, Arts,
Gaeltacht, Sport and Media;
New Road
Killarney
County Kerry
V93 A49X**

Application for a Determination by the Selection Committee in relation to the Proposed Donation of Heritage Items for the Purposes of Section 1003, Taxes Consolidation Act, 1997.

Please complete in Black Ink/Biro.

1. Description of heritage item(s) in respect of which a determination is sought. Please provide, where appropriate, visuals such as photographs etc. in support of your application.

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2. Details of when the heritage item(s) was/were acquired by you. Attach proof of ownership and providence. Include the price paid in the last transaction and the date of purchase (if known).

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3. Indicate briefly why you consider the heritage item(s) to fall within the criteria requiring determination. Please include any historical information known to you.

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4. Please provide your estimate of the current value of the heritage item(s) or a professional valuation if same is available.

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5. In the case of a collection;
1. State whether the collection comprises wholly of archival material or manuscripts.
 2. If the collection comprises wholly of archival material or manuscripts, state whether each item has been in the collection for at least 30 years.
 3. If the collection does not comprise wholly of archival material or manuscripts which have been in the collection for at least 30 years, identify at least one single item which is an outstanding example of the type of item involved and pre-eminent in its class.
 4. If the collection does not comprise wholly of archival material or manuscripts, identify at least one item which is valued at €50,000 or more.
 5. State the value of the item(s).

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6. Indicate to which approved body you intend donating the heritage item(s)

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7. Please state when, if the determination is successful, you would propose actually donating the gift to the approved body.

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8. How may an inspection of the heritage item(s) be arranged? In this regard the selection committee and/or the Revenue Commissioners or agents of the Revenue Commissioners may wish to view and/or discuss the heritage item(s) with you or your professional valuer in order to process your application effectively and efficiently.

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**Tax Relief for Donations of Heritage Items
Section 1003 Taxes Consolidation Act, 1997
Declaration by Individual Owner/Joint Owners**

I/we formally declare that I am/we are the owner(s) of the heritage item(s) described above and that all particulars on this form are true and correct. For the purpose of making application under Section 1003 of the Taxes Consolidation Act, 1997 for tax relief for donations of heritage items, I/we apply for a determination by the selection committee that the heritage item(s) in question is/are an item(s) or collection of items which is –

1. an outstanding example of the type of item involved, pre-eminent in its class, whose export from the State would constitute a diminution of the accumulated cultural heritage of Ireland or whose import into the State would constitute a significant enhancement of the accumulated cultural heritage of Ireland;
2. suitable for acquisition by an approved body.

Name(s) **1**

(BLOCK CAPITALS)

2

Address (1)

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Address (2)
(if different from above)

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Tax Reference Number(s)

1.....

2.....

***Signature(s)** **1**.....

2.....

Date: ***All parties must sign this application**

**Tax Relief for Donations of Heritage Items
Section 1003 Taxes Consolidation Act, 1997
Declaration by Company/Partnership/Business**

We formally declare that we are the owners of the heritage item(s) described above and that all particulars on this form are true and correct. For the purpose of making application under Section 1003 of the Taxes Consolidation Act, 1997 for tax relief for donations of heritage items, we apply for a determination by the selection committee that the heritage item(s) in question is/are an item(s) or collection of items which is –

1. an outstanding example of the type of item involved, pre-eminent in its class, whose export from the State would constitute a diminution of the accumulated cultural heritage of Ireland or whose import into the State would constitute a significant enhancement of the accumulated cultural heritage of Ireland;
2. suitable for acquisition by an approved body.

**Name of Company/Partnership/Business
(BLOCK CAPITALS)**

Address

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Tax Reference Number

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Signature

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(Authorised to sign on behalf of the Company/Partnership/Business)

Date: