

Games and Sports Bodies Exemptions

Part 07-03-08

This document should be read in conjunction with section 235 of the Taxes Consolidation Act 1997

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1. Introduction

Certain bodies established for the sole purpose of the promotion of athletic or amateur games or sports (approved sporting bodies) can apply for an exemption from Income Tax or Corporation Tax in respect of their income. This exemption shall be granted where it can be shown to the satisfaction of the Revenue Commissioners that such income is applied solely for those purposes [\[section 235 Taxes Consolidation Act 1997 \(TCA 1997\)\]](#). The purpose of this manual is to outline how the exemption works in practise.

2. Exemptions

If the exemption is granted to your sporting body for Income Tax and Corporation Tax purposes, you may also be exempt from other duties and taxes.

The deposit income of the bodies is not exempt from DIRT but they are exempt from Dividend Withholding Tax [\[section 172C TCA 1997\]](#).

In addition, a gain by an approved sporting body will be exempt from Capital Gains Tax to the extent that the disposal proceeds are used for the sole purpose of promoting athletic or amateur games or sports [\[section 610A\(1\) TCA 1997\]](#). In the case of disposals on or after 1 January 2005, if the proceeds (or a portion thereof) are donated to a charity and the donation is approved by the Minister for Finance then the gain will be exempt from Capital Gains Tax in proportion to the amount that has been so donated [\[section 610A\(2\) TCA 1997\]](#). In general, the proceeds of the disposal must be spent within 5 years of their receipt.

Since 2007 approved sporting bodies are also exempt from Stamp Duty [\[section 82b Stamp Duties Consolidation Act 1999\]](#). There is no general exemption in respect of VAT for a Games or Sports body.

3. How to Apply

Clubs or organisations established for and in existence for the sole purpose of promoting an athletic or amateur game or sport that wish to qualify for the exemptions should apply to Revenue on a [GS1 form](#).

4. Conditions

The body must have a governing instrument which may take the form of a Deed of Trust, a Memorandum and Articles of Association or a Constitution.

A body must also be:

- A not for profit and member controlled and owned organisation.
- Legally established in the State with its centre of management and control in the State.

In addition, the majority of its trustees, directors, officers, or as appropriate, must be resident within the State.

Without an exemption, a games or sports body, in common with any other organisation:

- may be liable to Income Tax or Corporation Tax on any surplus income, and
- may be obliged to make annual tax returns to the local Inspector of Taxes.

5. Further Information

Information is provided via the [GS1 form](#) which incorporates a simple declaration procedure for clubs applying for the tax exemption and is available a number of ways. These include the Sports Exemption Unit in Nenagh, from any tax office, or from the [sports bodies tax exemption section](#) on the Revenue website.

The Revenue Commissioners may give notice in writing that they are satisfied that a body is not established or has ceased to be established for the sole purpose of promoting athletic or amateur games or sports and such notice may be appealed to the Tax Appeals Commission.

6. Sports Donation Scheme

Tax relief for donations to Sports Bodies in relation to projects specifically approved by the Department of Transport, Tourism and Sport [\[section 847A \(TCA 1997\)\]](#). [TDM Part 36-00-14](#) is dealt with in the Tax District where the Sports Body is located.

Applications for approval to operate the scheme should be made to the Department of Transport, Tourism and Sport. In support of this application, a valid tax clearance and sports exemption [section 235 certificate](#) is required.

7. Further Queries

Queries in relation to the section 235 exemption may be addressed to:

Office of the Revenue Commissioners
Sports Exemption Unit
Collector General's Division
Government Offices
Nenagh
Co. Tipperary
E45 T611

Tel No. 067 63377
01 738 36 80

Fax No. 067 63401

E-mail address: Please use the secure "MyEnquiries" service available in myAccount or ROS.