

Games and sports bodies exemptions

Part 07-03-08

This document should be read in conjunction with section 235 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, as appropriate, for so much of their income as is applied for the purpose of promoting the game or sport in question. 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 \(TCA\)\]](#).

2. Pre-conditions for applying

To apply for the exemption the sporting body must:

- be registered for tax with Revenue;
- be legally established, managed and controlled in the State;
- be member controlled and owned;
- have a minimum of three officers or directors, the majority of whom are unrelated and independent;
- ensure that the majority of the directors or officers are resident in the State;
- have a constitution that contains Revenue's standard clauses for [unincorporated bodies](#) or [incorporated bodies](#).

3. Making an application

Applications must be submitted through the [Revenue Online Service \(ROS\)](#) under:

My Services - Other Services - Charities and Sports Bodies eApplications.

The following documentation must be attached:

- the sports body's latest financial accounts
- a statement of the sports body's activities, which must include details of:
 - the activities carried out by the sports body
 - the facilities of the sports body
 - the properties owned, leased or rented by the body
 - the coaching and training that is provided
 - any payments that are made to the coaches and trainers
- a copy of the sports body's constitution or governing instrument. If the sports body does not already have this, it must adopt one. For reference and guidance purposes only, Revenue has provided templates of model constitutions for [unincorporated](#) or [incorporated](#) bodies. Applicants should obtain their own legal advice, as necessary, when adopting their constitution or governing instrument.

Revenue's [Charities and Sports Exemptions Unit](#) may request further documents to support the application.

Once the exemption is approved, Revenue will issue a Games and Sports Exemption Number (GS Number). The body does not need to renew the exemption but must continue to meet the condition or conditions for the granting of the exemption.

4. Conditions for retaining exemption

Once the sports body has been granted tax exemption, it must:

- remain tax compliant;
- use all income which is the subject of the exemption to promote the athletic or amateur game or sport;
- keep proper records and accounts;
- keep audited accounts, if its annual income is over €250,000;
- notify Revenue's Charities and Sports Exemption Unit of any change of details through MyEnquiries in ROS; and
- seek permission from Revenue's Charities and Sports Exemption Unit (through MyEnquiries in ROS) for any change to the body's constitution, where required to do so.

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. Such notice may be appealed to the Tax Appeals Commission.

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.

The body is also liable to tax on income that does not qualify for the exemption (that is, income that is not applied for the purpose of promoting the amateur or athletic games or sports).

5. Exemptions from other taxes

If a sporting body is granted an exemption from Income Tax and Corporation Tax under section 235 TCA, the body may also be exempt from other duties and taxes.

Sporting bodies with an IT or CT exemption are exempt from Dividend Withholding Tax [[section 172C TCA](#)].

A capital 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\]](#). 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\]](#). In general, the proceeds of the disposal must be spent within five years of their receipt.

Approved sporting bodies are also exempt from Stamp Duty [\[section 82b Stamp Duties Consolidation Act 1999\]](#).

However, there is no general exemption from VAT for a sporting body.

Also, the deposit income of a sporting body is not exempt from Deposit Interest Retention Tax.

6. Sports Donation Scheme

Tax relief for donations to sporting bodies in relation to projects specifically approved by the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media ([\[section 847A TCA\]](#) – see Tax and Duty Manual [Part 36-00-14](#)) is dealt with in the Revenue Branch dealing with the tax affairs of the sporting body.

Applications for approval to operate the scheme should be made to the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media. In support of this application, a valid tax clearance and sports exemption is required.

7. Contact details for Charities and Sports Exemption Unit

All written correspondence to Revenue's Charities and Sports Exemption Unit should be sent through "MyEnquiries" service available on myAccount or ROS.

The unit is also contactable by telephone at (01) 7383688.