

## Donations to Approved Sports Bodies

### Part 36-00-14

This document should be read in conjunction with section 847A Taxes Consolidation Act 1997

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## 1. Introduction

[Section 847A Taxes Consolidation Act 1997 \(TCA\)](#) provides tax relief for relevant donations to approved sports bodies for the funding of approved projects.

## 2. Approved sports bodies

An approved sports body:

- is a body established for the sole purpose of promoting athletic or amateur games or sports, and
- whose income is exempt from tax where it is applied solely for those purposes, and
- which holds an exemption under section 235 TCA, and
- which holds a valid tax clearance certificate.

The definition of “sport” in section 235 TCA, inserted via Finance (No. 2) Act 2023, is taken from the Sport Ireland Act 2015. It includes both “competitive sport” and “recreational sport” which are defined as follows:

“competitive sport” means all forms of physical activity which, through organised participation, aim at—

- (a) expressing or improving physical fitness, and
- (b) obtaining improved results in competition at all levels;

“recreational sport” means all forms of physical activity which, through casual or regular participation, aim at—

- (a) expressing or improving physical fitness and mental well-being, and
- (b) forming social relationships.

Sporting bodies which were previously granted exemption under section 235 TCA up to and including tax year 2023 will retain the exemption provided that they meet the other conditions of the section.

### 2.1. Exemption under section 235 TCA

Further information on how a body can apply for exemption under section 235 TCA may be found at the [Sports bodies tax exemption page](#) of [www.revenue.ie](http://www.revenue.ie).

## 2.2. Tax clearance certificates

A sports body can apply for tax clearance under section 847A(3)(a) TCA. Further information on how to apply for a tax clearance certificate can be found at the following link: [apply for a tax clearance certificate on-line](#).

## 3. Approved projects

An “approved project” means a project falling into one or more of the following categories and in respect of which the Minister for Culture, Communications and Sport<sup>1</sup> has issued a certificate to the approved sports body certifying that it is an approved project:

- (a) the purchase, construction or refurbishment of a building or structure, or part thereof, for use for sporting or recreation activities provided by the approved sports body;
- (b) the purchase of land for use by the approved sports body in providing sporting or recreation facilities;
- (c) the purchase of permanently based equipment (excluding personal equipment) for use by the approved body in providing sporting or recreation facilities;
- (d) the improvement of the playing pitches, surfaces or facilities of the approved sports body;
- (e) the repayment of money borrowed (and interest payments on such borrowings) by the approved sports body for any of the above-mentioned purposes.

The Minister for Culture, Communications and Sport will not approve a project where the aggregate cost of the project is or is estimated to be in excess of €40,000,000. Also, the Minister can revoke a certificate where the donated funds cease to be used towards the funding of the project for which it was granted approval.

### 3.1. Application for approval of projects

Sports bodies must apply for approval of a project to [Department of Culture, Communications and Sport - Sport Capital Programmes Division](#). [NB – Revenue is not responsible for the content of external websites.]

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<sup>1</sup> This is the Minister’s title as and from January 2025.

## 4. Relevant donations

A donation is a relevant donation for the purposes of section 847A TCA where it satisfies the following conditions:

- it is made to the approved sports body for the sole purpose of funding an approved project;
- it is or will be applied by that body for that purpose;
- it is not otherwise deductible in computing the profits or gains of a trade or profession or deductible as an expense of management in computing the profits of a company;
- it is not a relevant donation for the purposes of section 848A TCA (donations to approved bodies, such as charities);
- it is not subject to repayment;
- neither the donor nor any person connected with the donor receives a benefit, whether directly or indirectly, as a result of making the donation (for example, a person will be regarded as receiving a benefit where a donation is in substitution in full or in part for an annual membership fee or where a donation entitles the donor to rights or enhanced rights or facilities etc. not available to members who have not made a donation - [section 10 TCA](#) sets out the circumstances where a person is regarded as “connected with” another person for tax purposes);
- the donation is not conditional on, or related to, the acquisition of property by the approved sports body from the donor or any person connected with the donor, other than as a gift;
- where the donor is an individual, that individual
  - is resident in the State for the year of assessment in which the donation is made;
  - makes a donation;
  - is a PAYE-only taxpayer for years up to and including 2024 tax year of assessment and who gives an [appropriate certificate](#) to the approved sports body in relation to the donation
  - for 2025 onwards, where a PAYE-only taxpayer or self-assessed individual chooses to surrender the donation relief to the approved sports body, the donor will also provide an appropriate certificate;
  - has paid the tax referred to in the certificate; and
  - is not entitled to a repayment of any of that tax
- the donation is the payment of a sum or sums of money to an approved sports body amounting to at least €250 in a year of

assessment for a donation by an individual; and at least €250 in an accounting period for a donation by a company (where an accounting period is less than 12 months the €250 is proportionally reduced - for example, if the accounting period is six months the donation must be at least €125).

Fundraising initiatives undertaken by local sports clubs (for example, lottery sales) are not approved projects and as such, contributions made in respect of these initiatives do not qualify for tax relief.

## 5. Tax relief for donations

Prior to Finance Act 2024 the method of granting tax relief for donations varied depended on whether the donor was a PAYE-only taxpayer, a self-assessed individual, or a company. The tax relief on donations by PAYE-only taxpayers went to the approved sports body, while self-assessed individuals and companies claimed a deduction on their tax return for a donation.

Section 20 Finance Act 2024 amended section 847A TCA to provide that both self-assessed individuals and PAYE taxpayers can choose either to claim a deduction for the donation against their total income or surrender the tax relief associated with relevant donation to the approved sports body. Where the relief is surrendered by the donor to the approved sports body, such relief is claimable by the approved sports body on or after 1 December in the year after the relevant year of assessment in which the donation is made. Donations by companies are not affected by the amendments in Finance Act 2024.

### 5.1. Self-assessed individuals

A self-assessed individual is an individual who is a “chargeable person” within the meaning of [section 959A TCA](#); broadly speaking, it means a self-employed taxpayer.

#### 5.1.1 Donations by self-assessed individuals prior to 31 December 2024

A self-assessed individual can claim a deduction for a relevant donation made to an approved sports body in calculating their total income. The deduction must be claimed on the individual’s annual tax return (Form 11). The approved sports body must provide a receipt to the self-assessed individual to confirm payment of the donation.

### 5.1.2 Donations by self-assessed individuals after 31 December 2024

A self-assessed individual who makes a relevant donation to an approved sports body can do either of the following:

(a) Claim a deduction of an amount equivalent to the donation against their income. As before, the donation must be claimed on the individual's tax return. The approved sports body only receives the donation; it does not receive any grossed-up relief.

(b) Surrender the tax relief on the relevant donation to the sports body by accompanying the donation with appropriate certificate (SRP1 form). The approved sports body, in this option, will receive the contribution (from the donor) and the grossed-up relief (by applying to Revenue). The donor cannot claim a deduction against their total income or include the donation amount in their annual return.

A donor who is taxed under the self-assessment system but who also has income subject to PAYE claims the relief in their tax return.

The donation is not taken into account in calculating "net relevant earnings" for the purposes of tax relief on premiums paid under a retirement annuity contract (section 847A(9)(b) TCA).

[Examples of the procedure for self-assessed individuals introduced in Finance Act 2024 are set out in the appendix to this TDM.](#)

## 5.2. PAYE-only taxpayers

### 5.2.1 PAYE-only taxpayers: donations up to 31 December 2024

Up to 31 December 2024, where a PAYE-only taxpayer made a relevant donation to an approved sports body, the body was deemed to have received the payment net of income tax, and the donor (the PAYE-only taxpayer) provided the approved sports body with a completed "appropriate certificate" (SPR1) which allowed the body to claim tax relief on the donation. The approved sports body was entitled to claim a refund of the income tax deducted after the donation was "re-grossed" at the donor's marginal rate. To re-gross, the net donation is multiplied by 100 and divided by 100 minus the individual's marginal rate of income tax which varied depending on the donor's income.

### 5.2.2 PAYE-only taxpayers: donations after 1 January 2025

From 1 January 2025, a PAYE-only taxpayer who makes a relevant donation to an approved sports body can choose either of the following options:

(a) They can claim a deduction for the donation amount against their total income (on the Form 12 tax return).

(b) They can surrender the tax relief (relevant donation on the grossed-up basis) to the sports body by accompanying the donation with an appropriate certificate (SRP1 form). The approved sports body will receive the contribution and the grossed-up relief. The donor does not claim a deduction against their total income or include the donation amount in their annual return.

[Click here for examples of the treatment of relevant donations by PAYE-only taxpayer after 1 January 2025 in the Appendix to this TDM.](#)

### 5.3. Appropriate certificate

Up to 31 December 2024, a PAYE-only taxpayer who made a relevant donation to an approved sports body had to provide the sports body with a completed “appropriate certificate” to allow the body to claim a refund of tax on the donation. The certificate is available at this link: [appropriate certificate](#).

From 1 January 2025, where either a self-assessed taxpayer or a PAYE-only taxpayer chooses to surrender the tax relief to the approved sports body, the sports body must receive a completed appropriate certificate from either category.

### 5.4. Corporate donations

Where a company makes a relevant donation to an approved sports body, the amount of the donation is treated as (a) a deductible trading expense of a trade carried on by the company, or (b) an expense of management deductible in computing total profits of the company for the accounting period in which the donation is made.

The tax relief for donations by corporate entities was unchanged in Finance Act 2024.

## 6. Issue of receipts

Up to 31 December 2024, an approved sports body which receives a donation from a company or an individual who is a “chargeable person” within the meaning of section 959A TCA (a self-assessed taxpayer; see paragraph 5.1 above) must issue a

receipt showing specified details to the donor. Paragraph 12 below contains a sample receipt for a relevant donation to an approved sports body.

From 1 January 2025, where either a company, a self-assessed individual or a PAYE-only is claiming a deduction for a relevant donation, the approved sports body must give the donor a receipt to confirm payment. The receipt will support the deduction claimed against income. The approved sports body will not issue any receipts where the approved project has exceeded the €40 million threshold has been reached.

## 7. Repayment of tax to approved sports bodies

Up to 31 December 2024, an approved sports body is entitled to claim a refund of tax associated with the donations it receives from individuals who are PAYE-only taxpayers up to the tax year 2024.

When applying for a repayment of the relevant tax, the approved body submitted the details contained in the appropriate certificates given to it by donors ([appropriate certificate](#)) together with a declaration on a completed [Form 847A](#) that the details are correct and complete.

From 1 January 2025, the procedure by which an approved sports body claims a refund of income tax has changed. The body is entitled to a refund where the relief is surrendered by the donor (whether a chargeable person or a PAYE-only taxpayer) to the approved sports body. The relief is claimable by the approved sports body on or after 1 December in the year after the year of assessment in which the donation is made. For example, an approved sports body can claim the tax relief on or after 1 December 2026 on donations made in the 2025 year of assessment.

A new online system for claiming repayment of tax will be available in 2026. The approved sports body is required to collate the details in all the appropriate certificate and submit them online.

Approved sports bodies are not required to submit the individual appropriate certificates in support of a claim for a repayment. However, the certificates must be retained for inspection by Revenue if requested.

## 8. Non-compliance

Where relief has been granted to an approved sports body in respect of a donation and it subsequently transpires that the donation has not been used by the body for the purpose of undertaking an approved project, or where it is found that relief is otherwise not due for another reason, the donation will be regarded as taxable income in the hands of the body.

## 9. List of bodies with the sporting bodies tax exemption

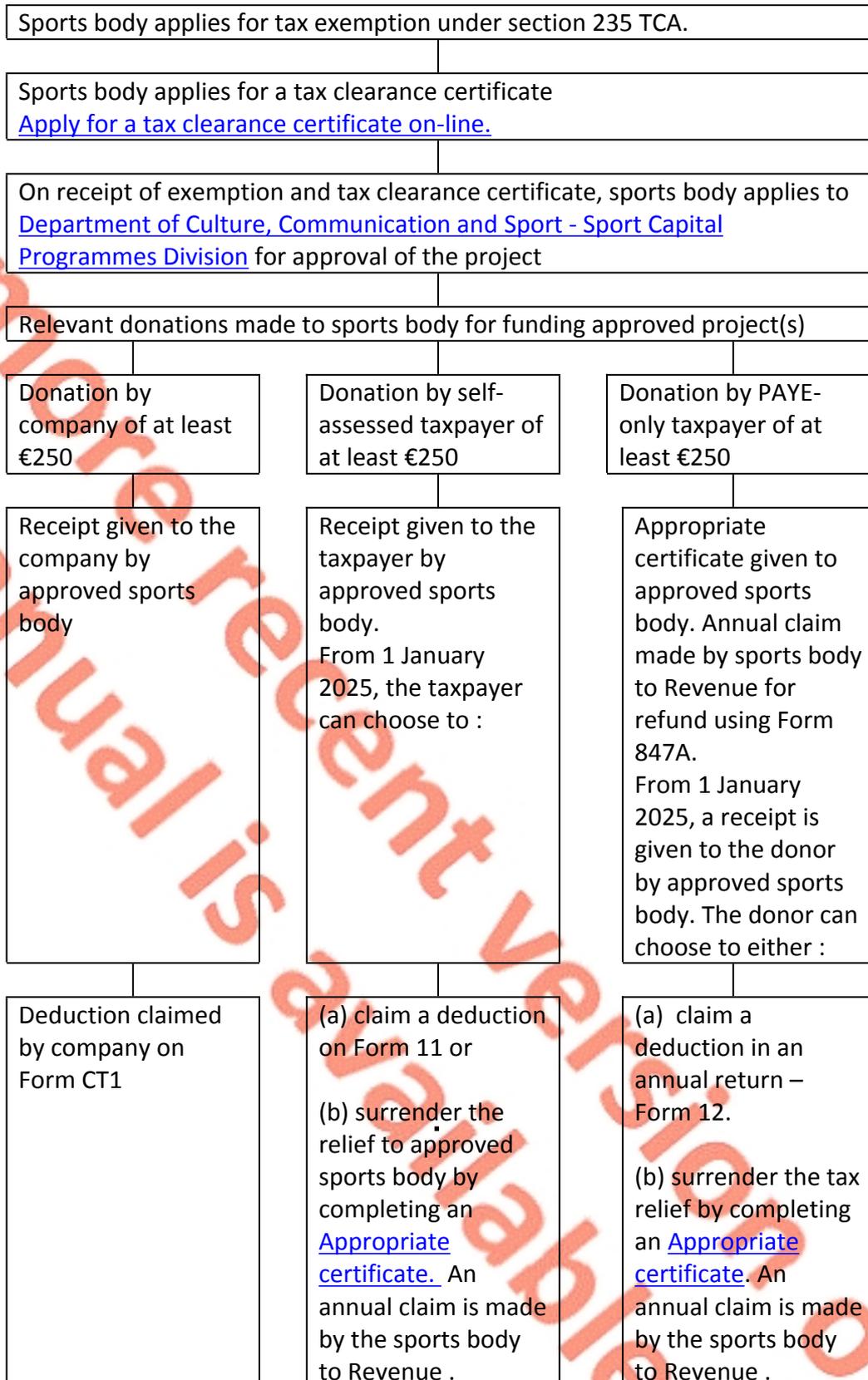
Revenue has published on its website a list containing details of bodies who hold the sporting bodies tax exemption, which is available at the following link: [Sports Bodies with tax exemption](#)

## 10. Information

Further information on tax relief for donations to sporting bodies is available on the Revenue website at the page: [Tax relief on donations to certain sporting bodies.](#)

A more recent version of this manual is available.

## 11. Summary of the steps in the process



## 12. Sample receipt for relevant donation made to an approved sports body

This is a sample of the type of receipt that may be issued for the purposes of section 847A TCA.

**Full name of approved sports body**

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Is the person making the donation an individual   
or a company?  (tick as appropriate)

**Name of the individual or company making the donation**

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**Address**

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**Amount of the donation: (a) €** \_\_\_\_\_  
**and (b) in words** \_\_\_\_\_

**Date on which the donation was made**

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**Name** \_\_\_\_\_  
**(Block Capitals)**

**Capacity** \_\_\_\_\_  
**(e.g. Chairperson, Hon. Secretary, Hon. Treasurer etc.)**

**Signature** \_\_\_\_\_

**Date** \_\_\_\_\_

## Appendix

### 12.1. Examples up

#### Standard rate income tax payer

A PAYE only taxpayer, or, from 1 January 2025, either a PAYE-only taxpayer or a self-assessed income tax payer who opts to give the tax relief on a donation to a sports body – who is liable to tax at the standard rate of income tax (currently 20%) makes a relevant donation of €580 to an approved sports body.

Grossed up annual payment	$€580 \times \frac{100}{(100-20)}$	=	€725
Net donation			(€580)
Tax deducted			€145

The approved body is entitled to claim a refund of €145 after the end of that year of assessment, unless the tax paid by the donor for the year of assessment in which the donation is made is less than €145, in which case the refund is limited to the tax paid.

#### Higher rate income taxpayer

A PAYE-only taxpayer, or, from 1 January 2025, either a PAYE-only taxpayer or a self-assessed income tax payer who opts to give the tax relief on a donation to a sports body, and who is liable to tax at the higher rate of tax (currently 40%) makes a relevant donation of €600 to an approved sports body.

Grossed up annual payment	$€600 \times \frac{100}{(100-40)}$	=	€1,000
Net donation			(€ 600)
Tax deducted			€ 400

The approved body is entitled to claim a refund of €400 after the end of the year of assessment, unless the tax paid by the donor for the year of assessment in which the donation is made is less than €400, in which case the refund is limited to the tax paid.

## Self-assessed taxpayers – position for tax year 2025 onwards

The self-assessed individual can elect to either claim a deduction for the qualifying donation against their total income (option 1) or surrender the tax relief to an approved sports body (option 2).

### **Option 1 : A self-assessed individual claims a tax deduction for their qualifying donation against total income.**

Mr Barry is a self-assessed individual who donates €1,000 to an approved sports body in 2025 tax year. He elects to have the donation amount deducted from his total income. He pays tax at 40%.

#### **Process:**

- Mr Barry donates €1,000 to an approved sports body in 2025.
- Mr Barry opts to claim a deduction, via his annual tax return, Form 11. The return is filed on or before the return filing deadline, which is 31 October 2026 or mid-November if filing through ROS.
- Mr. Barry does not upload the receipt but retains it for six years and must furnish it to Revenue when requested to do so.
- The donation is not considered in calculating “net relevant earnings” for the purposes of tax relief on premiums paid under a retirement annuity contract.

#### **Calculation:**

- Assuming Mr Barry is taxed at **40%**, the tax relief due is the Donation × Tax Rate = €1,000 × 40% = €400.

#### **Outcome:**

- The approved sports body receives a €1,000 donation in 2025
- Mr. Barry can claim a deduction of €1,000 from his 2025 income and gets tax relief of €400 (assuming tax due at the higher rate).

### **Option 2: Self assessed individual surrenders the tax relief on the qualifying donation to an approved sports body**

Mr. Smith is a self-assessed individual. He donates €800 to an approved sports body in 2025. He elects to surrender the tax relief on the qualifying donation to the approved sports body. Mr. Smith is subject to the standard rate of income tax, currently 20%.

#### **Process:**

- Mr. Smith provides an appropriate certificate to the approved sports body.
- Mr. Smith cannot claim a deduction for the donation on his 2025 Form 11.

**Process for approved sports body:**

- When applying for a repayment of the relevant tax, the approved sports body must collate the details contained in the appropriate certificates given to it by donors and submit those details on the new online system.

**Calculation:**

- $\text{Grossed-Up Amount} = \text{Donation} \times 100 / (100 - 20)$  [where tax due at standard rate]
- $\text{Grossed-Up Amount} = €800 \times 100 / (100 - 20) = €1,000$
- $\text{Tax deducted: Grossed-Up Amount} - \text{Donation} = €1,000 - €800 = €200$

**Outcome:**

- The approved sports body receives a €800 donation directly from Mr Smith in 2025.
- The approved sports body can claim a repayment of €200 from the Revenue Commissioners after 1 December 2026. (This is provided that Mr Smith has paid tax of at least €200 in 2025)
- The total benefit to the approved sports body is €1,000.
- The approved sports body has four years to claim the relief (subject to s865(4) TCA)

## PAYE-only taxpayers making donations – position from 1 January 2025

A PAYE-only taxpayer can elect to either claim a deduction for the qualifying donation against their total income (option 1) or surrender the tax relief to the approved sports body (option 2) for specific capital projects as defined under s847A TCA.

**Option 1: Individual claims a tax deduction against total income for their qualifying donation**

Ms. Joyce is a PAYE-only taxpayer. She donates €500 to an approved sports body in the 2025 tax year. She elects to claim the relief on the donation.

**Process:**

- Ms. Joyce makes a €500 donation in 2025 tax year.
- Ms. Joyce submits a refund claim through MyAccount by filing a Form 12. She attaches the receipt from the approved sports body as proof of her qualifying donation.
- The €500 donation is deducted from her total income, reducing her taxable income for 2025. A refund may issue.
- This results in a tax saving calculated at her marginal tax rate, which could be the standard rate of 20%, the higher rate of 40%, or a combination of the two rates, depending on her income and circumstances.

- If Ms. Joyce is taxed at 40%, the tax saving is the donation  $\times$  Tax Rate;  $\text{€}500 \times 40\% = \text{€}200$ .

**Outcome:**

- The approved sports body receives a  $\text{€}500$  donation in 2025.
- Ms. Joyce can claim a deduction of  $\text{€}500$  from her 2025 total income by submitting a Form 12 for 2025.

**Option 2: PAYE-only taxpayer gives the tax relief on the qualifying donation to the Approved Sports Body**

Mary is a PAYE taxpayer. She pays the standard rate of tax. During 2025 tax year, she donates  $\text{€}600$  to an approved sports body. She elects to surrender the relief to the approved sports body.

**Process for donor:**

- Mary makes a  $\text{€}600$  donation to the approved sports body
- Mary also provides an appropriate certificate to the approved sports body

**Process for the approved sports body**

- When applying for a repayment of the relevant tax, the approved sports body must collate the details contained in the appropriate certificates given by all donors and submit those details on the new online system.

**Calculation:****1. Grossed-up amount:**

- $\text{Grossed-up donation} = \text{donation amount} \times 100 / (100 - 20)$  [where the standard rate of tax applies]
- $\text{€}600 \times 100 / (100 - 20) = \text{€}750$

**2. Tax relief associated with donation:**

- $\text{Tax Relief} = \text{Grossed-Up Donation} - \text{amount paid directly to the sports body by the donor}$ .
- $\text{Tax Relief} = \text{€}750 - \text{€}600 = \text{€}150$

**Outcome:**

- The approved sports body receives a  $\text{€}600$  donation in 2025.
- The approved sports body can claim a repayment of  $\text{€}150$  from Revenue after 1 December 2026.
- The total donation received by the approved sports body is  $\text{€}750$ .