



## TAX RELIEF FOR DONATIONS TO ELIGIBLE CHARITIES AND APPROVED BODIES

“Appropriate Certificate” for the purposes of Section 848A Taxes Consolidation Act, 1997

**This form CHY2 Cert should be used only for donations made in 2012 or prior years. You should complete a CHY3 Cert (or CHY4 Cert) for donations made in 2013 or later years. (To be completed by donors who are solely PAYE taxpayers)**

(BLOCK CAPITALS PLEASE)

I certify that I, \_\_\_\_\_ (NAME) have made a donation to

\_\_\_\_\_ (ELIGIBLE CHARITY/BODY NAME)

in the sum/value of \_\_\_\_\_ (TOTAL AMOUNT IN WORDS)

€ \_\_\_\_\_ (TOTAL AMOUNT IN FIGURES) (Minimum Donation €250)

in the year ended 31 December \_\_\_\_\_ (YEAR) and that

- I was resident in the State for the relevant year of assessment,
- I have paid or will pay to the Revenue Commissioners income tax of an amount equal to income tax for the above year on the grossed up amount of the donation,
- neither I nor any person connected with me have received or will receive a benefit in consequence of having made this donation,
- the donation was paid in money,
- the donation was not subject to a condition as to repayment nor conditional on, or associated with, the acquisition of property by the eligible charity or approved body other than by way of gift, from me or a person connected with me, and
- I am not self-assessed for tax purposes.
- I was not directly associated (i.e. either as an employee or member) with the charity/approved body at the time the donation was made. (If you are/were directly associated with the charity/approved body at the time the donation was made then please complete the additional declaration at the bottom of the form\*

PPS No:

Rate of Tax: Standard 20%  Higher 41%

Tick whichever is appropriate

Signature \_\_\_\_\_ Date \_\_\_\_\_

Address: \_\_\_\_\_

Phone Number \_\_\_\_\_

**N.B. This certificate should be completed by donors who pay tax under the PAYE tax system ONLY up to and including 2012. A donor who is taxed under the self-assessment system but who may also pay some tax under the PAYE system should claim relief in his/her own self-assessment tax return for 2012 and prior years.**

\* The following additional declaration is to be completed where there was a direct association between the donor and the charity/approved body at the time the donation was made (See Note 3 on <http://www.revenue.ie/en/tax/it/forms/chy2cert-charity.pdf>)

- I declare that the aggregate amount of all donations made by me to this body, or to other charities/approved bodies with which I am also directly associated, does/does not (delete as appropriate) exceed 10% of my income in that year of assessment.

Signature \_\_\_\_\_ Date \_\_\_\_\_

**NOTE: IF YOU GAVE €250+ TO OTHER CHARITIES, PLEASE COMPLETE EACH CHY FORM THEY SEND YOU TOO. THERE IS NO LIMIT TO THE NUMBER OF ELIGIBLE GOOD CAUSES WHO CAN GET TAX RELIEF ON YOUR DONATIONS, PROVIDED YOU PAY SUFFICIENT TAX.**

Don't know your PPS no.? See your pay slip or social services card or ask your employer/tax office.



**Thank you for taking the time to fill in this form. Please post it to the charity/approved body.**