

ENDURING TAX CERTIFICATE

SECTION 848A TAXES CONSOLIDATION ACT (TCA) 1997

TAX RELIEF FOR DONATIONS TO ELIGIBLE CHARITIES AND OTHER APPROVED BODIES

This form should be completed by donors who are individuals in respect of donations made on or after 1 January 2013. (Both self-assessed and PAYE taxpayers.)

N.B. You should **not** complete Form CHY 4 (Annual Certificate) for a tax year if you have completed, or intend to complete, a Form CHY 3 for the same year.

NOTES: Please refer to the notes at www.revenue.ie/en/tax/it/forms/chy3cert-charity.pdf (or contact us for a copy) before completing this form.

(BLOCK CAPITALS PLEASE)

Charity Ref. No:

PART A

Name of Donor:

PPS No:

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Don't know your PPS No.? See your pay slip, social services card or check recent correspondence from Revenue.

Address:

Phone:

Email Address:

PART B

Name of eligible charity or other approved body (hereinafter referred to as an approved body):

First tax year to which this certificate applies (cannot be earlier than 2013):

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PART C

- I certify that this certificate is valid for the tax year specified in Part B and each of the four following tax years, unless I notify the approved body of its earlier cancellation.
- I understand that the approved body referred to in Part B may apply to the Revenue Commissioners for tax relief under section 848A TCA 1997 in respect of donations made by me to that body during the lifetime of this certificate and that any tax repaid to the body shall not be repaid to me or to any other approved body.
- I grant permission to the approved body referred to in Part B to use my PPS Number for the purpose of claims for tax relief under section 848A TCA 1997 in respect of donations made by me to that body during the lifetime of this enduring certificate or a renewed enduring certificate.
- I understand I must advise the approved body immediately of any change in my circumstances that would affect the body's entitlement to claim tax relief in respect of my donations.
- I am aware that for **the purposes of tax relief under section 848A TCA 1997** on donations to an approved body—
 - I must be resident in the State for each tax year in which I make a donation.

(b) A donation, or donations, must amount in aggregate to at least €250 in a tax year and be in the form of money and/or designated securities and that tax relief will not apply to the aggregate of my donations to an approved body or bodies in a tax year in excess of €1,000,000.

(c) Neither I, nor any person connected with me, can receive a benefit from the approved body in consequence of making a donation.

(d) A donation cannot be subject to a condition as to repayment nor can it be conditional on, or associated with, the acquisition of property by the approved body other than by way of gift, from me or a person connected with me.

(e) The amount of my aggregate annual donations to an approved body (or bodies) with which I am associated (see Notes) will be restricted to an amount equal to 10% of my total income for the tax year in question and tax relief will not apply to any donations in excess of that amount.

(f) I must pay income tax and/or capital gains tax for any tax year in which I make donations of an amount equal to the income tax on the grossed up amount of the donations in order for the approved body to receive a refund of tax (see Notes).

Please tick the box if you are associated with the approved body named in this certificate. (See Notes)

Signature:

Date:

(DDMMYY)

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Thank you for taking the time to fill in this form. Please return it to us in the pre-paid envelope provided.

TEN GOOD REASONS WHY YOU WOULD SIGN THIS FORM

1. It's free and will make an enormous difference to the lives of the people we help worldwide.
2. It should take less than three minutes.
3. You don't even need to buy a stamp – unless you want to!
4. We can reclaim 44.9% of your donation and it won't affect your finances at all.
5. Changes to the legislation since 1st January 2013 means that both PAYE and self assessed tax payers can submit a form.
6. Don't know where to find your PPS number? It's easy... it is on your payslip, P60, social services card or any tax document.
7. The new enduring declaration form does not need to be signed every year. It is valid for 5 years and can easily be renewed.
8. If you donated €250 to Trócaire in any year since 2013, the value of your return to us is €112.32 (the notional rate is 31% of before-tax income but, because the donations you make come out of your after-tax income, Revenue "grosses-up" to take account of you paying a notional income tax rate of 31%. Relief is given at 44.9%)
9. €112.32 would provide water pumps and irrigation to Trócaire projects worldwide. Your additional gift in the form of tax relief would ensure communities have access to clean, safe, and healthy, fresh water. This means less disease, fewer deaths and happier, healthier families.
10. It is only with your support that we can continue to bring hope and dignity to people in need.