

NOTES TO APPENDIX 2

1. An “eligible charity” means any charity in the State which is authorised in writing by the Revenue Commissioners for the purpose of this Scheme, whereas an “approved body” means

- Educational institutions or bodies in the State including primary, second level or third level.
- STEIF i.e. The Scientific and Technological Education (Investment) Fund
- A body approved for Education in the Arts by the Minister for Finance.
- Other bodies such as First Step Ltd, Malting Research Committee, European Research Institute of Ireland, Equine Foundation, Dun Research Foundation, Institute of Ophthalmology, Mater College for Research and Postgraduate Education, St Luke’s Institute of Cancer Research, US-Ireland Alliance Limited, Foundation for Investing in Communities Ltd. and a body to which section 209 of the Taxes Consolidation, 1997 applies. (see Chy 2 leaflet for full details)

2. The phrase "grossed up amount of the donation" means the amount, which after deducting income tax leaves the amount of the donation. For example,

- On the **standard rate** of 20%, the grossed up amount of a donation of €500 is €625 (i.e. $€500 \times \frac{100}{80}$). The tax associated with the donation is €125.
- On the **higher rate** of 42%, the grossed up amount of a donation of €500 is €862 (i.e. $€500 \times \frac{100}{58}$). The tax associated with the donation is €362.

3. In the case of donations made on or after 6 February, 2003, tax relief will be **restricted to 10%** of the total income of the individual for the relevant year of assessment **where there is a direct association between the donor and the charity/approved body at the time the donation is made e.g.** where the donor is an employee or member of the charity/approved body. (*Full details of 10% restriction are set out in the 2003 Finance Act*)

Repayment of tax to the eligible charity or approved body

For repayment purposes, the details contained in the Appropriate Certificates must subsequently be forwarded by charities and approved bodies to Revenue at the end of the tax year in an agreed electronic format together with a completed Claim Form 848A. Where the charity or approved body does not have the facilities to forward the details electronically, they may be given in writing in a format approved by Revenue. All repayment claims should be sent to:

Office of the Revenue Commissioners,
Charities Section,
Government Offices,
Nenagh,
Co. Tipperary

Phone: (067) 33533 Ext. 63302/63304 Lo call 1890 25 45 65 Ext.
63302/63304

Further Information

You can obtain further information on the donation scheme by contacting the above office or Email: charities@revenue.ie Internet website: <http://www.revenue.ie> or from your local Tax Office