

Form 847A-”Appropriate Certificate”

(To be completed by PAYE taxpayers only – see note 1 overleaf)

Revenue

TAX RELIEF FOR DONATIONS TO APPROVED SPORTS BODIES

“Appropriate Certificate” for the purposes of Section, 847A Taxes Consolidation Act, 1997.

(BLOCK CAPITALS PLEASE)

I certify that I _____(name) have made a donation

to ST SYLVESTERS GAA CLUB (*an approved sports body – See Note 2 overleaf*)

in the sum of (*in words*) _____(*Total donated*).

in the year ended 31 December, _____ (*the relevant year of assessment*) 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
 - at the standard rate
 - at the higher rate(Tick the appropriate box) for the above year on the grossed up amount of the donation (See Note 3 overleaf),
- 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 approved sports body other than by way of gift, from me or a person connected with me, and
- the donation was not less than €250
- the donation is not a relevant donation to which Section 848A TCA, 1997, applies.

Signature: _____ Date: _____

PPS No: _____

NB. When you have completed this certificate, please forward it to the approved sports body to which you made your donation.

TO BE COMPLETED BY THE APPROVED SPORTS BODY	FOR REVENUE USE ONLY
GS Reference Number: 001541 Approved Project No R-11-26-011 Tax Reference Numbers: 4680982B/ 4723361B Authorised Signatory _____	Income Tax associated with the donation and confirmed as paid €_____ Signature of Inspector of Taxes Date: District Stamp:

Notes.

1. A donor who is taxed under the self-assessment system but who is also a PAYE taxpayer must claim the relief on his or her return of income under the self-assessment system. A donor in these circumstances should not complete the appropriate certificate overleaf.
2. An "approved sports body" means a body which is in possession of (a) a certificate from the Revenue Commissioners certifying that it is a body of persons to which section 235 Taxes Consolidation Act, 1997 applies and (b) a valid Tax Clearance Certificate.
3. 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 the donation of €1,000 is €1,250 (i.e. $€1,000 \times 100/80$). The tax associated with the donation is €250.
 - On the *higher rate* of 40%, the grossed up amount of a donation of €1,000 is €1,666 (i.e. $€1,000 \times 100/60$). The tax associated with the donation is €666.