Mungret St. Pauls GAA Club Development Donation Scheme

As part of our ambitious development plans, we need to raise funds to complete our facilities. The Club will be launching a number of initiatives and we will require your financial support in this. We do not make the request lightly, however, we do make it earnestly and from the heart, because this is a very important community undertaking.

These new facilities are being built for everyone, but it is you, our members, friends, and supporters, who are the cement that binds this community together. Without your support and commitment, no development project on its own could ever hope to create a community. Together, we can deliver this state-of-the-art facility for our Club and the people of our community to enjoy for generations to come.

We have successfully applied for the club to be classed as an approved sports body with Revenue. The project has been approved by the Department of Culture, Communications and Sport. These approvals allow the Club to benefit from tax relief on the qualifying donations made by individual donors. Under the scheme all donations will be strictly used to finance the development.

TAX RELIEF ON DONATIONS TO SPORTING BODIES

Donations from PAYE Taxpayers:

For PAYE workers your contribution is paid from after-tax income, and provided you donate at least €250 in the calendar year, you can choose either to donate the associated tax relief to Mungret St Pauls GAA Club, or to claim that relief yourself directly from Revenue. If you choose to donate the relief to the Club, Mungret St Pauls GAA can claim a refund on the tax you have already paid on the donation. Where you donate the relief to the Club, the tax rebate costs you nothing extra but provides a valuable additional benefit to the Club as a result of your donation.

Below is a summary of the potential benefit to the Club under a number of monthly payment scenarios, where a donor chooses to donate their tax relief to the Club. Tax rebates are also available to the Club at a similar level if you pay annually or through a once-off lump sum.

Donation per Month	€	25.00	€	35.00	€	25.00	€	35.00
Tax Bracket		20%		20%		40%		40%
Annual Cost to Donor	€	300.00	€	420.00	€	300.00	€	420.00
Annual Benefit to Club	€	375.00	€	525.00	€	500.00	€	700.00

Note: Only donations of at least €250 in a calendar year are considered a qualifying donation for tax purposes. Once you choose whether to donate your tax relief to the Club or to claim it yourself, that choice is final and cannot be changed for the donations concerned. Please also note that, under current Revenue rules, the Club cannot submit a claim for a refund on a donation until on or after 1 December of the year following the year in which the donation was made — for example, refunds relating to 2026 donations cannot be claimed by the Club until on or after 1 December 2027.

Donations from NON-PAYE Taxpayers:

If you individually or jointly pay tax under the self-assessment scheme, you can choose either to claim tax relief on your donation directly in your own tax return, or to donate that relief to the Club in the same way as PAYE donors. For example, if a self-assessed individual who pays income tax at the higher rate of 40% makes a donation of €1,000 to the Club and chooses to claim the relief personally, the value of that donation to the Club is €1,000. However, the actual cost of the donation to the individual may be calculated as follows:

- Donation received by the Club €1,000
- Tax relief available to the donor €400
- Actual after-tax cost of donation to the donor €600

In summary, self-assessed individuals can now choose, in respect of each donation, whether to personally claim the tax relief or to donate that relief to the Club instead.

Donation from a Company:

In the case of corporate donations, the company is entitled to claim a deduction for the donation as if it were a trading expense. For example, if a company makes a donation of €1,000 to the Club, the value of that donation to the Club is €1,000. However, the actual cost of the donation to the company may be calculated as follows:

- Donation received by the Club €1,000
- Tax relief available to the company as a deductible expense at 12.5% €125
- Actual after-tax cost of donation to the donor €875

What is required from you the donor

Each donor – whether a PAYE taxpayer or self-assessed – must complete the relevant form (SPR1 Cert) to confirm the donation and to indicate whether the associated tax relief is being donated to the Club or retained and claimed personally. Mungret St Pauls GAA Club will email you a copy of the relevant form at the end of each year. This will be returned to the Club's accountants on a dedicated email address, who will securely keep it on file in accordance with appropriate Revenue guidelines. Instructions on how to complete this process will be included in the email.

Please note that, where relief is donated to the Club, current Revenue rules mean the Club cannot submit its claim until on or after 1 December of the year following the donation, so refunds to the Club may take longer to come through than in the past.

In essence, this tax relief scheme provides a means for Mungret St Pauls GAA Club to raise additional funds, generally at no extra cost to you, the donor, where you choose to donate your relief to the Club.

In the case of a donation by a non-PAYE donor, Mungret St. Pauls GAA Club will, after each year-end, email you directly a suitable receipt to allow you to claim tax relief on your donation, if you have chosen to claim it personally.

For further information click on link to Revenue