Appendix 2

CHY 2 Cert

Revenue

TAX RELIEF FOR DONATIONS TO ELIGIBLE CHARITIES AND APPROVED BODIES

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

(To be completed by PAYE -Only taxpayers)

(BLOCK CAPITALS PLEASE)

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

to_____ *(eligible charity/approved body – See Note 1 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 for the above year on the grossed up amount of the donation (See Note 2 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 eligible charity or approved body other than by way of gift, from me or a person connected with me, and
- the donation was not less than €250 in the above year of assessment.
- 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. (See Note 3 overleaf) (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 42% ☐

(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. 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.

* 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 overleaf)

- 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 _____

When you have completed this certificate, please forward it to the eligible charity or approved body to which you made your donation