

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.*

If required, please refer to the notes overleaf before completing the forms.

PART A

Reference Number: *don't worry if don't have this*

Name of Donor:

PPS Number:

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Address:

Phone No.:

Email address:

PART B

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

PLAN IRELAND

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

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PART C

1. 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.
2. 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.
3. 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.
4. 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.
5. I am aware that for **the purposes of tax relief under section 848A TCA 1997** on donations to an approved body—
 - (a) 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).

Signature:

Date:

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Thank you for taking the time to fill in this form.

Please return it to us in the enclosed pre-paid envelope.

Summary Notes for the CHY3 Enduring Certificate.

Tax relief in respect of donations made on or after **1 January 2013** by individuals (whether self-assessed or PAYE taxpayers) to Plan Ireland is now claimable by Plan Ireland rather than the donor.

A donation is grossed up at the specified rate (currently 31%) and Plan Ireland is deemed for the purposes of the relief to have received the grossed up amount net of tax deducted at the specified rate.

	OLD CHY2 SCHEME	NEW CHY3 SCHEME
Threshold Amount	€250	€250
Applicable Donors	PAYE only	PAYE and self assessed
Refund %	Either 20% or 41% of the amount donated dependent on rate of tax paid	31% of the amount donated regardless of donor's tax rate
Refund Amount on €264	€66 at standard rate €183.46 at higher rate	€118.61 at standard rate €118.61 at higher rate
Form	CHY2	Either CHY 3 (five year 'enduring declaration') or CHY4 (one year)
Form Renewal	Annual receipt of signed CHY2 form	Year one receipt of signed CHY3 or CHY4 form, followed by 'recorded' permission from donor.

When should I complete a CHY3 - Enduring Certificate?

You should complete an Enduring Certificate CHY3 if you wish to allow Plan Ireland claim tax relief in respect of donations you make to them during the lifetime of the certificate.

An Enduring Certificate is valid for a period of 5 years, unless you cancel it before the end of that period. You should complete this CHY3 form **only** in respect of donations for 2013 and subsequent years.

In respect of donations made in 2012 and in prior years, if you were a PAYE-only taxpayer you should complete a **CHY2 Cert.** If Plan Ireland has not enclosed one, simply request one and we will issue immediately.

Can I complete more than one Enduring Certificate?

Yes. You can complete an Enduring Certificate in respect of some or all of the approved bodies to which you make donations.

Can I renew an Enduring Certificate?

Yes. Plan Ireland will contact you by phone, post, email or text in this regard.

What if I do not want to complete an Enduring Certificate?

There is no obligation on you to complete any certificate in respect of your donations. However, you can complete an Annual Certificate CHY4 if you prefer to provide a certificate to Plan Ireland on an annual basis rather than an enduring certificate.

Can I cancel an Enduring Certificate?

Yes, simply notify Plan Ireland of its cancellation.

What happens if my circumstances change during the lifetime of an Enduring Certificate?

You must advise Plan Ireland of any change in your circumstances that would affect our entitlement to claim tax relief in respect of your donations.

Are there limits for tax relief purposes on the amount I can donate in any tax year?

Yes, there are some limits in place **for tax relief purposes**, the donations must be **no less than €250 and cannot** exceed €1,000,000 annually. **N.B.** These limits apply **solely** for the purposes of tax relief on your donations – they **do not** impose any restrictions on the amount you can donate to Plan Ireland.

What are "approved bodies"?

Approved bodies for the purposes of the scheme of tax relief for donations under section 848A of, and Schedule 26A to, the TCA 1997 are “eligible charities”, i.e. any charity which is authorised in writing by the Revenue Commissioners, ie Plan Ireland.

Can I reclaim tax that has been repaid to Plan Ireland?

No. Where Plan Ireland has received a repayment of tax in respect of donations you made to us, you **cannot** subsequently have any part of that tax repaid to you.

Further Information

Further information can be obtained from Plan Ireland on freefone 1800 829 829, via info@plan.ie or on www.plan.ie. **In addition, you may contact the** Office of the Revenue Commissioners, or the Collector-General’s Division, Charity Claims Unit, Government Offices, Nenagh, Co. Tipperary Lo Call 1890 666 333 Ext. 63308 / 63142 / 63305 / 63190, email charityclaims@revenue.ie , visit www.revenue.ie or from your local Revenue Office.