Appropriate Certificate CHY2 Cert

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 donors who are solely PAYE taxpayers)

(BLOCK LETTERS PLEASE)

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

to _____ *(eligible charity/approved body - see Note 1 overleaf)*

in the sum/value 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,
- The donation was made in money/designated securities (delete as appropriate),
- I have paid Income Tax/Capital Gains Tax of an amount equal to Income Tax/Capital Gains Tax for the above year on the grossed up amount of the donation (see Note 2 overleaf),
- I am not self-assessed for tax purposes,
- 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 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,
- I was not directly associated (i.e. either as an employee or member) with the eligible charity/approved body at the time the donation was made (see Note 3 overleaf). *If you are/were directly associated with the eligible 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 ☐ Higher ☐
(tick ☑ highest rate of tax paid)

Signature _____

Address _____

Date __ / __ / ____ Telephone No. _____

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 tax 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 eligible charity/approved body at the time the donation was made (see Note 3 overleaf)

I **declare** that the aggregate value of all donations made by me to this body, or to other eligible 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 __ / __ / ____