Revenue CHY 3 Cert

wellsforzoë

# 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. (Both self-assessed and PAYE taxpayers.)

**N.B.** You should **not** complete Form CHY 4 (Annual Certificate) for a tax year if you have completed, or intend to complete, a Form CHY 3 for the same year.

NOTES: Please refer to the notes at www.revenue.ie/en/tax/it/forms/chy3cert-charity.pdf (or contact us for a copy) before completing this form.

(COMPLETE IN BLOCK CAPITALS PLEASE)

## PART A

**Name of Donor:** _____

**PPS Number:** | | | | | | | | | |

You can find your PPS no. on your pay slip, social services card, or recent correspondence from Revenue.

Address: _____ Tel. _____

_____ Mobile _____

_____ Email _____

## PART B

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

Wells for Zoë (Eiscear Riada, Pettycannon, Lucan, Co. Dublin)

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

## PART C

- 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.
- 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.
- 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.
- 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.
- 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).

Please tick ✓the box if you are associated with the approved body named in this certificate. ☐ (see Notes)

**Signature:**

**Date:** (DDMMYY) | | | | | | |