



This form should be completed by donors who are **individuals** in respect of donations made on or after 1 January 2013.

N.B. You should **not** complete Form CHY4 (Annual Certificate) for a tax year if you have completed, or intend to complete, a Form CHY3 for the same year.

PLEASE REFER TO THE NOTES OVERLEAF BEFORE COMPLETING THIS FORM

COMPLETE IN BLOCK LETTERS

PART A

Name of Donor:

PPS Number:

Address:

Phone No.:

Email Address:

PART B

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

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)

PLEASE FORWARD YOUR COMPLETED CERTIFICATE TO THE APPROVED BODY REFERRED TO IN PART B.

Notes to CHY3 Cert

Background

Tax relief under section 848A TCA 1997 in respect of donations made on or after 1 January 2013 by individuals (whether self-assessed or PAYE-only taxpayers) to the Hope Foundation is allowed to the Hope Foundation rather than to the donor.

A donation which satisfies the conditions of section 848A is grossed up at the specified rate (currently 31%) and the approved body is deemed for the purposes of the relief to have received the grossed up amount net of tax deducted at the specified rate.

For example, Joan makes a cash donation of €1,000 to the Hope Foundation in the tax year 2013. Under the tax relief scheme the body is deemed to have received a donation of €1,449.27 (i.e. €1,000 grossed up at 31%) less tax deducted of €449.27. On the assumption that Joan has paid income tax for 2013 of at least €449.27, the Hope Foundation can obtain a refund of that amount from Revenue after the end of the tax year 2013.

The amount repaid to the Hope Foundation for any tax year **cannot** exceed the amount of tax paid by the donor for that year. For example, if Joan's income tax liability for 2013 is €350 (which she has paid), the repayment to the approved body is restricted to that amount.

Joan is not entitled to a repayment of any part of the tax that has been repaid to the Hope Foundation

When should I complete an Enduring Certificate?

You should complete an Enduring Certificate if you wish to allow the Hope Foundation claim tax relief in respect of donations you make to that body 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 form **only** in respect of donations for 2013 and subsequent years.

If you are a PAYE-only taxpayer you should complete a CHY2 Cert in respect of donations made in 2012 and prior years.

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. The Hope Foundation may contact you in this regard. Alternatively, you can advise the Hope Foundation to renew the certificate.

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 if you prefer to provide a certificate to the Hope Foundation on an annual basis.

Can I cancel an Enduring Certificate?

Yes, but you must notify the Hope Foundation of its cancellation.

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

You must advise the Hope Foundation immediately of any change in your circumstances that would affect the body's 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**.

A donation to any one approved body must, for tax relief purposes, be in the form of money and/or designated securities and amount in aggregate in a tax year to at least €250.

The aggregate of donations to an approved body or bodies in any tax year from 2013 onwards cannot, for tax relief purposes, exceed €1,000,000.

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 an approved body.

Can I reclaim tax that has been repaid to an approved body?

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

Further Information

You can obtain further information on the Donations Scheme from www.revenue.ie or from the Office of the Revenue Commissioners, Collector-General's Division, Charity Claims Unit, Government Offices, Nenagh, Co. Tipperary. Phone: 067-63400 Ext. 63308/63142/63305/63190 or

Lo Call 1890 666 333 Ext. 63308/63142/63305/63190, Email: charityclaims@revenue.ie or from your local Revenue Office.