

**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) **(Minimum Donation €250)**

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

**WHEN YOU HAVE COMPLETED THIS CERTIFICATE, PLEASE FORWARD IT TO THE ELIGIBLE CHARITY OR APPROVED BODY TO WHICH YOU MADE YOUR DONATION**