



**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.

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 COMPLETE IN BLOCK LETTERS

PART A

Name of Donor:

PPS Number:

Phone No.:

Email Address:

PART B

Name of eligible charity or other approved body (hereinafter referred to as St Martin Apostolate):

St. Martin Apostolate, 42 Parnell Square West, Dublin 1 CHY7209

First tax year to which this certificate applies (cannot be earlier than 2013): 201_

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 St Martin Apostolate of its earlier cancellation.
 - > I understand that St Martin Apostolate 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 St Martin Apostolate 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 St Martin Apostolate 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 St Martin Apostolate—
- (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 St Martin Apostolate 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 St Martin Apostolate 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 St Martin Apostolate other than by way of gift, from me or a person connected with me.
 - (e) The amount of my aggregate annual donations to St Martin Apostolate 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 St Martin Apostolate to receive a refund of tax (see Notes).

Please only tick the box if you are associated with St Martin Apostolate (see Notes)

Signature: _____

Date: _____

(DD / MM / YY)

Why should you sign and return this Form?

1. It doesn't cost you anything and will make an enormous difference to the lives of the people we help and our Mission.
2. It will take you less than two minutes to complete.
3. We can reclaim 44.9% of your donation from Revenue.
4. It will cost you nothing at all and the benefit will be significant.
5. Changes to the legislation since 1st January 2013 means that both **PAYE** and **self-assessed** tax payers can submit this form.
6. Your PPS number - it is on your payslip, your P60, your social services card or any tax document you have received from Revenue.
7. This form does not need to be signed every year. It is valid for 5 years and easily renewed.
8. Example - If you donated €250 to St Martin, the value of your return to us is worth €112.32 – That is €112.32 extra that you could give to St. Martin Apostolate without it costing you one Cent!
9. Your additional gift in the form of tax relief would ensure we achieve all of our Missionary Goals quicker and more effectively.
10. It is only with your support that we can continue to bring prayer and the Gospels to people, deliver services and educate priests.

Please complete and sign this form and return to us at 42 Parnell Square, Dublin 1.

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 an St Martin Apostolate is allowed to the St Martin Apostolate 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 St Martin Apostolate 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 St Martin Apostolate 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, St Martin Apostolate can obtain a refund of that amount from Revenue after the end of the tax year 2013.

The amount repaid to St Martin Apostolate for any tax year cannot exceed the amount of tax paid by you, 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 St Martin Apostolate is restricted to that amount. Joan is not entitled to a repayment of any part of the tax that has been repaid to the St Martin Apostolate.

What are "approved bodies"?

The following are approved bodies for the purposes of the scheme of tax relief for donations under section 848A of, and Schedule 26A to, the TCA 1997-

- An "eligible charity", i.e. any charity which is authorised in writing by the Revenue Commissioners,
- Educational institutions or bodies including primary, second level or third level, as described in Part 1 of Schedule 26A TCA 1997,
- A body approved for Education in the Arts by the Minister for Finance as described in Part 2 of Schedule 26A TCA 1997,
- A body to which section 209 TCA 1997 applies.

Please refer to the Revenue website at www.revenue.ie for lists of resident and non-resident charities authorised for the purposes of the donations relief scheme.

When should I complete an Enduring Certificate?

You should complete an Enduring Certificate if you wish to allow St Martin Apostolate claim tax relief in respect of donations you made 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 qualifying body may contact you in this regard. Alternatively, you can advise the body in question 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 St Martin Apostolate on an annual basis.

Can I cancel an Enduring Certificate?

Yes, but you must notify the St Martin Apostolate of its cancellation.

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

You must advise St Martin Apostolate immediately of any change in your circumstances that would affect the body's entitlement to claim tax relief in respect of your donations.

How do I know if I'm "associated" with St Martin Apostolate?

You are associated with St Martin Apostolate if at the time you make a donation you are an employee or member of that body, or of another approved body which is associated with St Martin Apostolate. One approved body is associated with another approved body if it could reasonably be considered that- The activities carried on by both bodies are, or can be, directed by the same person or by broadly the same group or groups of persons, or The same person or broadly the same group or groups of persons exercise, or can exercise, control over both bodies.

What should I do if I become, or cease to be, associated with St Martin Apostolate during the lifetime of an Enduring Certificate?

You should advise St Martin Apostolate immediately where the status of your association with that body alters during the lifetime of your enduring certificate.

What are the implications of being associated with St Martin Apostolate?

Where the aggregate of your donations in a tax year to all approved bodies with which you are associated exceeds 10% of your total income for that year, the amount of those donations that exceed the 10% limit are not considered relevant donations for the purposes of the scheme and tax relief is not available on that excess amount.

What are designated securities?

These are quoted shares and debentures.

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 St Martin Apostolate 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 St Martin Apostolate or bodies in any tax year from 2013 onwards cannot, for tax relief purposes, exceed €1,000,000. If you are associated with St Martin Apostolate, or bodies, the amount of your donations to that body, or bodies are, for tax relief, limited to an amount equivalent to 10% of your total income. 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 St Martin Apostolate.

Can I reclaim tax that has been repaid to St Martin Apostolate?

No. Where St Martin Apostolate 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 our website 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 63104 or Lo Call 1890 666 333,

Email: charityclaims@revenue.ie or from your local Revenue Office.