


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 CHY 4 (Annual Certificate) for a tax year if you have completed, or intend to complete, a Form CHY 3 for the same year.

If required, please refer to the notes overleaf before completing this form.

PART A

Name of Donor

PPS Number

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 ← *Don't forget this!*

Address

Phone No.

Email address

PART B

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

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

Y	Y	Y	Y
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PART C

1. 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.
2. 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.
3. 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.
4. 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.
5. 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

Signature

Date

D	D	M	M	Y	Y
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Don't forget to sign...

...and date

Thank you for taking the time to fill in this form.

Please return it to Tax Efficient Giving, ChildVision, Grace Park Road, Drumcondra, Dublin 9.

Summary Notes for the CHY3 Enduring Certificate.

Tax relief in respect of donations made on or after 1 January 2013 by individuals (whether self-assessed or PAYE taxpayers) to ChildVision is now claimable by ChildVision rather than the donor.

A donation is grossed up at the specified rate (currently 31%) and ChildVision is deemed for the purposes of the relief to have received the grossed up amount net of tax deducted at the specified rate.

When should I complete a CHY3 -Enduring Certificate?

You should complete an Enduring Certificate CHY3 if you wish to allow ChildVision claim tax relief in respect of donations you make to them 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 CHY3 form **only** in respect of donations for 2013 and subsequent 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. ChildVision will contact you by phone, post, email or text in this regard.

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 CHY4 if you prefer to provide a certificate to ChildVision on an annual basis rather than an enduring certificate.

Can I cancel an Enduring Certificate?

Yes, simply notify ChildVision of its cancellation.

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

You must advise ChildVision of any change in your circumstances that would affect our 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**, the donations must be **no less than €250** and cannot exceed €1,000,000 annually. **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 ChildVision.

What are “approved bodies”?

Approved bodies for the purposes of the scheme of tax relief for donations under section 848A of, and Schedule 26A to, the TCA 1997 are “eligible charities”, i.e. any charity which is authorised in writing by the Revenue Commissioners, i.e. ChildVision.

Can I reclaim tax that has been repaid to ChildVision?

No. Where ChildVision has received a repayment of tax in respect of donations you made to us, you cannot subsequently have any part of that tax repaid to you.

Further Information

If you want to get in touch with us directly please call us on 01 837 3635 or email info@childvision.ie

You may also contact the Office of the Revenue Commissioners, or the Collector-General's Division, Charity Claims Unit, Government Offices, Nenagh, Co. Tipperary Lo Call 1890 666 333 Ext. 63308/63142/63305/63190, email charityclaims@revenue.ie, visit www.revenue.ie or from your local Revenue Office.

FREQUENTLY ASKED QUESTIONS – Tax Efficient Giving

How does Tax Efficient Giving work?

If you have donated more than €250 to ChildVision and you pay tax in Ireland, you can authorise ChildVision to claim the tax back on your donation to be used to support our services in Ireland. Do this by sending your completed CHY3 form to Tax Efficient Giving, ChildVision, Grace Park Road, Drumcondra, Dublin 9, which we will then submit to Revenue. You cannot submit this to Revenue yourself, as it needs to come from a registered charity.

In effect, you are giving us permission to claim back tax that you have already paid to Revenue. We can't claim without your signature, so the power is entirely in your hands.

By how much will the value of my donation increase?

Your donation will be worth an additional 44.9%. A signature turns a yearly donation of €250 into €362.25.

Which donations qualify for Tax Efficient Giving?

If you are currently donating monthly or making cash donations, then you are likely to be eligible. If you have made a donation through an appeal then you are eligible. If you raised money for a challenge, or if you donated through your company, then these particular donations are not eligible. If you have received an email, or a letter from us in relation to the Tax Efficient Giving scheme, this means you're all good to go! If you're unsure, just drop us an email us on info@childvision.ie or call on 01 8373635.

I already signed the form before, why am I being asked to sign it again?

If you signed an enduring form and you're hearing from us again about Tax Efficient Giving, it means your previous form has expired and needs to be renewed. Keep an eye on correspondence from us to let you know the first tax year to which your new CHY form applies. It will be the year after the expiry of your previous CHY3. If unsure, just call or email to check with us.

Where do I find my PPS number?

You will find your PPS number on all correspondence from the Revenue Commissioners or on your work pay slip. It's a seven-digit number with one (or sometimes two) letters at the end.

Can I trust you to keep this information private?

We adhere to the highest standards of confidentiality in ChildVision and ensure that all data gathered, held and processed is done so in accordance with the Data Act 2018 and GDPR. The information you provide us on the form will not be used for anything else other than the purpose it was provided for. You don't need to disclose which rate of tax you pay, or even if you are self-assessed.

Can I email you the form?

No. For the reasons outlined above, we ask you to only send the form back by post to Tax Efficient Giving, ChildVision, Grace Park Road, Drumcondra, Dublin 9. This is for your protection and security.

Will the tax claim effect my tax status or the tax I pay?

Signing the form does not affect your tax status in any way.

I'm not a taxpayer but my spouse is – can my donations still be tax-effective?

If you are jointly assessed as a couple either party can sign the form with their own PPS number.

What if I'm a pensioner, or I'm not employed?

If you have a pension, investments or any other means on which you pay either income or capital gains tax, we can claim on this amount.

I'm self-employed/self-assessed – don't I get the tax relief myself?

Since 1 Jan 2013, self-assessed and PAYE taxpayers are treated the same – all tax relief goes to the charity, not the taxpayer. So, while you don't get the relief yourself, your donations to ChildVision can be worth 44.9% more.

How much tax do I have to pay for the charity to benefit?

The amount of tax you pay should at least equal the tax that we are going to claim in respect of your donations. E.g. if you donated €1,000 your tax paid for that year should be at least €449. If not, Revenue will not give us the full rebate.

What if I donate to more than one charity?

You can send in a completed CHY3 form to every charity you have donated more than €250. We only reclaim tax on the donations you made to ChildVision. All charities can claim separately for donations you've made, €250 or above.

Do I need to sign this form for each year I donate to ChildVision?

Not if you sign the CHY3 form. When you sign it, you give us permission to claim for five years, starting from the year on the form. If you don't want to give us permission for 5 years, please ask for the CHY4 form which is valid for just one tax year. However, signing the CHY3 form is more effective as it lowers administration costs and will ensure your donations are being used most efficiently.

If I sign the CHY3 form, am I committed to donating yearly?

No, the CHY3 form is not a commitment on your part to donate anything. We can only claim the tax back as long as you are a supporter of ChildVision and you are free to cancel the form at any time.

For further information please contact us at ChildVision on 01 8373635 or info@childvision.ie. We will be more than happy to answer any questions you may have and help in any way we can.

More information can be found on the Revenue website.

