

TAX RELIEF FOR DONATIONS TO AN APPROVED SPORTS BODY



This certificate should be completed by donors who are solely PAYE taxpayers and forwarded to the Approved Sports Body to which you made your donation.

I certify that I (name) have made a donation to (Approved Sports Body - see Note 1) in the sum of (in words) € (total amount donated) in the year ended 31 December and that:

- I was resident in the State in the above year
- the donation was at least €250 in the tax year
- I have paid income tax of an amount equal to income tax for the above year on the grossed up amount of the donation (see Note 2)
- I am not self-assessed for tax purposes, nor jointly assessed with a spouse or civil partner who is self-assessed
- neither I nor any person connected with me have received or will receive a benefit in consequence of having made this donation including the right to membership of the approved sports body or a right to use the facilities of that body
- the donation was not subject to a condition as to repayment nor conditional on, or associated with, the acquisition of property by the approved sports body other than by way of gift, from me or a person connected with me.

PPSN

Rate of Tax: Standard Higher
(tick whichever is appropriate in your case)

Signature

Address
(include
Eircode)

Date

Telephone No.

Note:

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.

SPR1 Cert

NOTES

1. An Approved Sports Body is a body which was granted a Games and Sports Exemption number (GS) by the Revenue Commissioners under Section 235 TCA 1997.
2. The phrase 'grossed up amount of the donation' means the amount, which after deducting income tax leaves the amount of the donation.

Examples

- On the **standard rate** of 20%, the grossed up amount of a donation of €250 is €312.50 (i.e. $€250 \times 100 \div 80$). The tax associated with the donation is €62.50.
- On the **higher rate** of 40%, the grossed up amount of a donation of €250 is €416.67 (i.e. $€250 \times 100 \div 60$). The tax associated with the donation is €166.67.

Further Information

You can obtain further information on the Sports Donations Scheme at <https://www.revenue.ie/en/companies-and-charities/charities-and-sports-bodies/tax-relief-on-donations-to-certain-sporting-bodies/index.aspx>

The Revenue Commissioners collect taxes and duties and implement customs controls. Revenue requires customers to provide certain personal data for these purposes and certain other statutory functions as assigned by the Oireachtas. Your personal data may be exchanged with other Government Departments and agencies in certain circumstances where this is provided for by law. Full details of Revenue's data protection policy setting out how we will use your personal data as well as information regarding your rights as a data subject are available on our **Privacy** page on www.revenue.ie. Details of this policy are also available in hard copy upon request

The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case