TAX RELIEF FOR DONATIONS TO AN APPROVED SPORTS BODY

*Donations received on or after 1st January 2025

This certificate should be completed by donors who are individuals and who wish to allow the Approved Sports Body to claim the tax relief on their donation. The form must be forwarded to and retained by the Approved Sports Body.

I certify that I _____ (name) have made a donation

to _____ (name of Approved Sports Body- *see note 1)*

GS number _____ (*see note 2)*

in the sum of _____ (in words)

€ _____ (total amount donated in year)

in the year ended 31 December _____ (year)

in respect of **Approved Project Number** _____ *(see Note 3)*

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 4)*
- neither I nor any person connected with me has 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

Signature _____

Address (include Eircode)

Date

I declare that I am donating my tax relief to the Approved Sports Body and I understand that I cannot submit a claim for the same tax relief myself.   **(Tick box)** *(see note 5)*

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NOTES

1. An Approved Sports body is a sports body which has been granted a Games and Sports Exemption number (GS) by the Revenue Commissioners under Section 235 Taxes Consolidation Act 1997.

2. The GS number should be provided to you by the Approved Sports Body

3. An Approved Project is a project approved by the Department of Culture, Communications and Sport for the purpose of claiming tax relief on donations. This number should be provided to you by the Approved Sports Body.

4. The phrase 'grossed up amount of the donation' means the amount, which after deducting income tax leaves the amount of the donation.

5. It is important to note that a claim becomes irrevocable once it is submitted by either the Approved Sports Body or the donor

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Examples

- On the **standard rate** of 20%, the grossed up amount of a donation of €250 is €312.50 (i.e. €250 x 100 ÷ 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 x 100 ÷ 60). The tax associated with the donation is €166.67.

It is important to note that a donor is not entitled to a repayment of any part of the tax that has been repaid to the Approved Sports Body under this scheme. This includes claims for tax relief for medical expenses.

For example, if a donor had medical expenses within the year but has already submitted an SPR1 form, income tax relief can only be obtained on the amount of tax paid, minus the tax relief repaid to the Approved Sports Body.

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-donations-certain-sporting-bodies/index.aspx

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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.

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Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs