CHY3 Cert

ENDURING CERTIFICATE

SECTION 848A TAXES CONSOLIDATION ACT (TCA) 1997





This form should be completed by donors who are **individuals** in respect of donations made on or after 1 January 2013.

N.B. In completing Form CHY3 (Enduring Certificate) for a period of 5 years, you should not complete Form CHY4 (Annual Certificate) for any tax year within that period.

PLEASE REFER TO THE NOTES OVERLEAF BEFORE COMPLETING THIS FORM

COMP PART	PLETE IN BLOCI A	K LETTER	RS			
Name	of Donor:					
PPS N	Number:					
Addre					Phone No.:	
Includin	ng Eircode)				Email Address:	
First t	ax year to whic	n this cer	tificate app	olies (cann	ot be earlier than 2013):	
PART	C			-	•	
>	•			•	ar specified in Part B and ea arlier cancellation.	ch of the four following tax
>			•			Revenue Commissioners for tatheter takes to the Revenue Commissioners for tall the lifetime of the lifetime of
	this certificate a	nd that ar	ny tax repaid	to the bod	ly shall not be repaid to me	or to any other approved body.
>	claims for tax re	lief under	section 848	3A TCA 199	to in Part B to use my PPS of in respect of donations may	Number for the purpose of ade by me to that body during

- ly.
- g the lifetime of this enduring certificate or a renewed enduring certificate.
- 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.
- I am aware that for the purposes of tax relief under section 848A TCA 1997 on donations to an approved body-
 - I must be resident in the State for each tax year in which I make a donation. (a)
 - (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.
 - A donation cannot be subject to a condition as to repayment nor can it be conditional on, or (d) associated with, the acquisition of property by the approved body other than by way of gift, from me or a person connected with me.
 - The amount of my aggregate annual donations to an approved body (or bodies) with which I am (e) 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 (see Notes)							
Signature:	Date:						
	PLEASE FORWARD YOUR COMPLETED CERTIFICATE TO:						