



Revenue's Charitable Donation Scheme: Frequently asked questions

How does the scheme work?

If you have donated €250 or more in one or more of the last four years, then we can claim tax relief on those donations from Revenue, which will increase the value of your donation by up to 45%.

Am I eligible?

As long as you are a taxpayer in Ireland - either PAYE or Self-Assessed - and you have donated €250 or more in one or more of the past four years, we can claim tax relief on your donations, once we have your completed and signed CHY3 tax form. Even if you are retired, on maternity leave or are not a taxpayer today, we may be able to claim tax relief on your donations in previous years.

I don't pay tax, but my husband/wife does – can Children's Health Foundation still claim?

You may still be eligible. The person who makes the donation should complete the form with their information and please let us know if we should update our records with this information.

Can I claim the tax relief myself?

You cannot make this claim on your own behalf but Children's Health Foundation Crumlin can claim a refund from Revenue of the tax you have already paid on the

donations you kindly make to help our little patients in CHI at Crumlin.

Can you claim the tax relief if I am self-assessed?

Yes, as of 2013, the scheme allows us to claim the tax relief on gifts from both PAYE and self-assessed individuals.

My accountant deals with all my tax affairs, I'll pass it on to them

The Charitable Donation Scheme is separate to your own personal tax affairs, so you need to sign the form, not your accountant.

What type of donations are eligible?

Donations made by any method, including by instalments like standing order or direct debit, will qualify once they reach €250 in a single calendar year. Importantly, the donation(s) must be made by you personally and not, for example, raised via sponsorship or a collection or as part of ticket sales for raffle.

I made the donations through my company/ business

If your donations were made through a company, then we cannot claim tax relief on them. However, if they were made by you personally, then we can.

Why do you need my PPS number?

We only use your PPS number for the purpose of obtaining tax relief on your generous donations – this is done by submitting your name, PPS number and donation amount to Revenue. Revenue will already have your PPS number on file, and we submit it so they can verify our claim. We promise that any information you choose to share with us will be kept confidential and secure – we keep your tax form under lock and key.

What is the CHY3 enduring certificate?

The CHY3 enduring certificate is valid for 5 years. This does not mean that you are obliged to donate for the next five years but if you do choose to support us again, we can make a claim to Revenue for the tax relief without having to send you another form, helping to reduce our costs.

NB this information is provided as a guide only and it should not be assumed that the guidance is comprehensive or provides a definitive answer in every case. If in doubt, please contact us and we will try to provide further assistance: 01 709 1700 or info@childrenshealth.ie.

A copy of Revenue's notes on completing the CHY3 form can be found at:

<https://www.revenue.ie/en/companies-and-charities/documents/charities/chy3-enduring-certificate.pdf>

You can also check out Revenue's FAQs at: <https://www.revenue.ie/en/companies-and-charities/charities-and-sports-bodies/charitable-donation-scheme/index.aspx>

Can other charities I support still claim tax back on my donations?

Yes. All other charities you support can claim tax relief separately as long as the total claimed is less than the amount of tax you paid last year. You will need to complete a separate tax form for each charity.

Will returning the tax form affect my tax status?

This will not affect your tax status, however if you stop paying taxes, please let us know so that we don't apply for tax relief on any further donations you make.

Not sure if you pay taxes?

Give revenue a call:

01 738 3636 (PAYE)

or

01 738 3630 to enquire.