

ENDURING CERTIFICATE

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 1st January 2013.

**FORM
CHY3**

N.B. You should not complete Form CHY4 (Annual Certificate) for a tax year if you have completed, or intend to complete, a Form CHY3 for the same year.

Please refer to the Notes relating to this form at www.revenue.ie/en/personal/charities.html before completing it, or a full copy of the Notes is available from UNICEF Ireland on request.

COMPLETE IN BLOCK LETTERS:

Name of Donor

PPSN

Don't know your PPSN? You can find it on your pay slip, social services card or correspondence from Revenue.

Address

Phone

Email

Name of eligible charity

First tax year to which this certificate applies:

I understand the following:

- 1. That this certificate is valid for the above tax year and each of the four following tax years, unless I notify UNICEF Ireland of its earlier cancellation.
- 2. I understand that UNICEF Ireland may apply to the Revenue Commissioners for tax relief under section 848A TCA 1997 in respect of donations made by me to UNICEF Ireland during the lifetime of this certificate and that any tax repaid to UNICEF Ireland shall not be repaid to me or to any other approved body.
- 3. I grant permission to UNICEF Ireland to use my PPS Number for the purpose of claims for tax relief under section 848ATCA 1997 in respect of donations made by me to UNICEF Ireland during the lifetime of this enduring certificate or a renewed enduring certificate.
- 4. I understand I must advise UNICEF Ireland immediately of any change in my circumstances that would affect UNICEF Ireland's entitlement to claim tax relief in respect of my donations.
- 5. I am aware that for the purposes of tax relief under section 848ATCA 1997 on donations to an approved body, such as UNICEF Ireland
 - (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 (see Notes)

Signature

Date