

CHY3**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 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 in respect of the same Charity / Approved Body.

(see guidance notes - <https://www.revenue.ie/en/companies-and-charities/documents/charities/chy3-enduring-certificate.pdf>)

COMPLETE IN BLOCK LETTERS

Name of Donor:

PPS Number (PPSN):

Address (incl. Eircode):

Phone No.:

Email Address:

Name of eligible charity or other approved body (hereinafter referred to as an approved body):

Oxfam Ireland

First tax year to which this certificate applies:

I understand the following,

1. This certificate is valid for the above tax year and each of the four following tax years, unless I notify the approved body of its cancellation.
2. The approved body may apply to the Revenue Commissioners for tax relief in respect of my donations during the lifetime of this certificate and any tax repaid to the body cannot be claimed by me, or repaid to me, or to any other approved body.
3. I grant permission to the approved body to use my PPSN for the purpose of claiming tax relief on my donations during the lifetime of this enduring certificate or a renewed enduring certificate.
4. 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.
5. I must be resident in the State for each tax year in which I make a donation.
6. 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.
7. Neither I, nor any person connected with me, can receive a benefit from the approved body in consequence of making a donation.
8. 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.
9. 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.
10. 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)

You are associated with an approved body if at the time you make a donation you are an employee or member of the body, or of another approved body which is associated with the body.

Signature:

Date:

Thank you for taking the time to fill in this form.

Please return to Oxfam Ireland, Portview House, Thorncastle Street, FREEPOST F927, Dublin 4, D04 V9Y9