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# TAX RELIEF FOR DONATIONS TO CERTAIN SPORTS BODIES

## INFORMATION NOTE

### Introduction

If your sports club or organisation is acquiring land or a building, developing facilities or purchasing fixed, non-personal equipment for sports activities, or repaying a loan for any of these purposes, a provision in the Taxes Consolidation Act 1997 provides for tax relief on donations made by individuals or companies to the sports body towards the cost of the project

Further information on Tax Relief for Donations to Certain Sports Bodies can be obtained on the Revenue Commissioners website at.

<https://www.revenue.ie/en/companies-and-charities/charities-and-sports-bodies/tax-relief-on-donations-to-certain-sporting-bodies/index.aspx>

Getting the tax relief is a 3 stage process:

### 1. REGISTER WITH REVENUE

All applications for tax exemption must be submitted through Revenue's on-line system. To do this, applicants must first register for Revenue Online Services (ROS) as follows:

- On [www.Revenue.ie](http://www.Revenue.ie) go to Useful Links
- Select Register for ROS

Once registered for ROS, the system can be accessed as follows:

- My Services
- Other Services
- Charities and Sport Bodies eApplications

Any questions on this can be directed to Charities and Sports Exemptions Unit of Revenue ph: 01 7383680

### 2. APPLY TO HAVE YOUR PROJECT APPROVED

Your sports body must complete an application form (see appendix 1) and send it to the Department of Transport, Tourism and Sport for approval (contact details below).

Some examples of what the project can be include:

- the purchase, construction or refurbishment of a building or structure, or part of a building or structure, to be used for sporting or recreation activities provided by the approved sports body,
- the purchase of land to be used by the approved sports body in the provision of sporting or recreation facilities,
- the purchase of permanently based equipment (excluding personal equipment) for use by the approved sports body in the provision of sporting or recreation facilities,
- the improvement of the playing pitches, surfaces or facilities of the approved sports body
- the repayment of, or the payment of interest on, money borrowed by the approved sports body on or after 1<sup>st</sup> May 2002 for any of the purposes mentioned above.

If you are not sure if your project is covered call the Department (details below).

### ***Documents to be submitted in support of application***

- A completed Checklist
- Certification from the Revenue Commissioners that the body is one to which section 235 of the Taxes Consolidation Act 1997 applies
- a written description of the project covering all works involved, materials being used, equipment being purchased, timescales, date of commencement, approx. of costs

The following documents should also be enclosed in cases where they are applicable

- copy of valuation report on any land or buildings being acquired
- copy of any quotations or tenders received to date in connection with the project
- copy of all related loan applications, letter advising of approval and draw-down date as well as details of repayment arrangements where applicable

If the Department of Transport, Tourism and Sport approves the project a certificate will be issued to the approved sports body. The Minister for Transport, Tourism and Sport has the power to revoke a certificate.

### **3. COLLECT THE DONATIONS AND APPLY FOR THE TAX RELIEF**

Full details on how to do this is available on

<https://www.revenue.ie/en/companies-and-charities/charities-and-sports-bodies/tax-relief-on-donations-to-certain-sporting-bodies/index.aspx>

## Appendix 1 – Application for Approval of a Sports Capital Project for Tax Relief Purposes (Section 847A Taxes Consolidation Act, 1997)

To be completed by a representative of the Sports Body

Name of Sports Body: \_\_\_\_\_

Address of Project \_\_\_\_\_  
 \_\_\_\_\_

GS Exemption Number: \_\_\_\_\_ Date granted: \_\_\_\_\_

Tax Ref No. \_\_\_\_\_

Is the Sport Body registered on OSCAR ([www.sportscapitalprogramme.ie](http://www.sportscapitalprogramme.ie)): Yes  No

Details of funding received towards this project from State Bodies (if none, please indicate NIL):

Source (name of grant scheme)	Purpose	Amount

Estimated total cost of the capital project: \_\_\_\_\_

Description of capital project. Tick all that apply.

(A more detailed description must also be provided separately for evaluation purposes)

- the purchase, construction or refurbishment of a building or structure, or part of a building or structure, to be used for sporting or recreation activities provided by the approved sports body,
- the purchase of land to be used by the approved sports body in the provision of sporting or recreation facilities,
- the purchase of permanently based equipment (excluding personal equipment) for use by the approved sports body in the provision of sporting or recreation facilities,
- the improvement of the playing pitches, surfaces or facilities of the approved sports body
- the repayment of, or the payment of interest on, money borrowed by the approved sports body on or after 1<sup>st</sup> May 2002 for any of the purposes mentioned above.

I hereby confirm that we are a body authorised by Revenue as an approved sports body for the purposes of Section 235 Taxes Consolidation Act 1997.

Name in Block Capitals \_\_\_\_\_ Mobile Tel No. \_\_\_\_\_

Address (if different from above): \_\_\_\_\_

Email Address \_\_\_\_\_

Position Held / Relationship to Sports Body \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_

## Appendix 2 - Checklist

The following documents must be included with each application to the Sports Unit

- Certification from the Revenue Commissioners that the body is one to which section 235 of the Taxes Consolidation Act 1997 applies
- Confirmation of your Sports Body's tax reference number (Please note that Tax Clearance must be current at application)
- a written description of the project covering all works involved, materials being used, equipment being purchased, timescales, date of commencement and expect date of completion, approx. of costs, etc.

The following documents should also be enclosed in cases where they are applicable

- copy of valuation report on any land or buildings being acquired
- copy of any quotations or tenders received to date in connection with the project
- copy of all related loan applications, letter advising of approval and draw-down date as well as details of repayment arrangements where applicable

## **Appendix 3: CONTACT DETAILS**

### ***Sports Capital Unit***

Department of Transport, Tourism and Sport

New Road Killarney Co. Kerry

E-mail address – [John.Hanafin@tcagsm.gov.ie](mailto:John.Hanafin@tcagsm.gov.ie)

Tel - (085 8583183)

### **Office of the Revenue Commissioners**

Postal Address:

Charities and Sports Exemption Unit

Personal Division

Government Offices

Nenagh

Co Tipperary

E45 T611

Tel: 01 7383680

E-mail address: Please use the secure MyEnquiries services available on ROS

Website: [www.revenue.ie](http://www.revenue.ie)

Tax clearance certificates

Please use the eTax Clearance (eTC) services available on ROS