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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>

A sports body must apply for, and be granted, sports tax exemption by Revenue before it can claim tax relief on donations.

### 1. APPLICATION FOR SPORTS TAX EXEMPTION TO REVENUE

Section 235 of the Taxes Consolidation Act (TCA) 1997, provides for tax exemption for qualifying sports bodies. Further information on how to apply for sports tax exemption is available on the Revenue website at <https://www.revenue.ie/en/companies-and-charities/charities-and-sports-bodies/sports-bodies-tax-exemption/index.aspx>.

Applications for tax exemptions must be submitted through Revenue Online Services (ROS), and you must register for ROS if you have not already done. The steps to register are:

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 tel: 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 Tourism, Culture, Arts, Gaeltacht, Sport and Media for approval (contact details below).

Some examples of what the project can be include:

Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media

May 2022

- 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 contact the Department (details below).

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

- A completed Checklist
- Confirmation from Revenue that tax exemption has been granted to the body in accordance with section 235 of the Taxes Consolidation Act 1997
- 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 Tourism, Culture, Arts, Gaeltacht, Sport and Media approves the project a certificate will be issued to the approved sports body. The Minister for Tourism, Culture, Arts, Gaeltacht, Sport and Media 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 at

<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 Capital and Equipment Programme 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 and Equipment Programme Unit***

Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media

New Road Killarney Co. Kerry

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

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

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