

# Appendix 4

CHY4 Cert

**Annual 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 1 January 2013.

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

**PLEASE REFER TO THE NOTES OVERLEAF BEFORE COMPLETING THIS FORM**  
**COMPLETE IN BLOCK LETTERS**

## PART A

Name of Donor:

PPS Number:

Address:

Phone No.:

Email Address:

## PART B

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

## PART C

I certify that for the tax year-

- I have made a donation of €  to the approved body referred to in Part B (**for tax relief purposes**, donations to an approved body must amount to at least €250 in a tax year),
- The donation was made in money and/or designated securities,
- I was resident in the State for that tax year,
- I have paid or will pay Income Tax/Capital Gains Tax of an amount equal to Income Tax on the grossed up amount of my donation,
- Neither I nor any person connected with me have received or will receive a benefit from the approved body in consequence of having made this donation, and
- The donation was not subject to a condition as to repayment nor 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.

I am aware that-

- The approved body referred to in Part B may use my PPS Number for the purpose of a claim for tax relief under section 848A TCA 1997 on foot of this annual certificate or a renewed annual certificate,
- The aggregate amount of my donations to an approved body or bodies in a tax year cannot, **for tax relief purposes**, exceed €1,000,000,
- The amount of my aggregate annual donations in a tax year to an approved body or bodies with which I am associated are, **for tax relief purposes**, restricted to an amount equal to 10% of my total income of that year (see notes), and
- 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.

Please tick ✓ the box if you are associated with the approved body named in this certificate (see Notes)

Signature:

Date:   
(DDMMYY)

**PLEASE FORWARD YOUR COMPLETED CERTIFICATE TO THE APPROVED BODY REFERRED TO IN PART B.**