

Tax Effective Giving

You can donate €250 or more to ACJRD in a calendar year and we can claim tax relief on your donation at no cost to you.

PAYE workers

If you are a PAYE worker resident in Ireland who pays tax, the value of your donation to us can be increased by completing a simple form called [CHY2 CERT](#) and posting it to ACJRD, Spade Enterprise Centre, North King Street, Dublin 7. This applies personal donations you have made and not money raised through fundraising sponsorship unfortunately.

Your Tax Rate	Your Yearly Donation	Extra Payment to ACJRD by Revenue	Total Received by ACJRD
Standard rate 20%	€250	€62.50	€312.50
Higher rate 41%	€250	€173.73	€423.73

Our registered charity name is the Association for Criminal Justice Research & Development. Our Registered Charity number is: CHY 15012

Self-employed individuals and Corporate donations

If you are a self-employed taxpayer resident in Ireland, tax relief is granted by including details of your donation to us on your annual tax return.

The actual cost of your donation is reduced due to the fact that you will pay less tax to the Revenue Commissioners.

Examples from www.revenue.ie:

PAYE-ONLY Individual

(a) Individual on the standard rate of tax, i.e. 20%. Individual donates €500

Value of donation to the eligible charity/approved body
= €625, i.e. €500 x (100 ÷ 80)

Tax associated with the donation (€625 - €500) = €125

The eligible charity or approved body will therefore be able to claim a repayment of €125 from Revenue at the end of the tax year.

(b) Individual on the higher rate of tax, i.e. 41% Individual donates €500

Value of donation to the eligible charity/approved body
= €847.46, i.e. €500 x (100 ÷ 59)

Tax associated with the donation (€847.46 - €500) = €347.46

The eligible charity or approved body will therefore be able to claim a repayment of €347.46 from Revenue at the end of the tax year.

(Note: In a situation where insufficient tax has been paid to cover the donation made, the refund of tax will be limited to the amount of tax actually paid by the donor. Also, if a taxpayer does not have sufficient tax paid at the higher rate to cover the grossing up of the relevant donation, then the tax relief is restricted at the relevant rates of tax.)

Corporate donations

Company X donates €1,000 to an eligible charity or approved body.

Assuming a corporation tax rate of 12.5% relief to the company is €125, i.e. €1,000 @ 12.5%.

While the eligible charity or approved body has the benefit €1,000, the cost to the company of making the donation is only €875 (€1,000 - €125). The company will simply claim a deduction for the donation as if it were a trading expense, there is no grossing up arrangement and therefore no repayment claim by the eligible charity or approved body arises.

Further Information:

You can obtain further information on the Donations Scheme from:

Office of the Revenue Commissioners,
Collector-General's Division,
Charity Claims Unit,
Government Offices,
Nenagh,
Co. Tipperary

Phone: 067-63400 Ext. 63308/63142/63305 or LoCall 1890 666 333 Ext.
63308/63142/63305

Email: charityclaims@revenue.ie

Website: www.revenue.ie