



Club Manual

Financial Matters in the Club

www.gaa.ie

GAA

A person wearing a black t-shirt and blue jeans is walking on a green lawn. They are holding a red notebook in their left hand and a pen in their right hand. The person is seen from the back, walking away from the camera.

Financial Matters in the Club

Finance is one of the main considerations in clubs. This chapter covers a number of areas relating to funding available from the GAA and other bodies as well as advice on borrowing and tax relief. The topics covered in this chapter are as follows:

- 1: GAA Club Development Grants**
- 2: Tax Exemptions**
- 3: Tax Relief for Donations to Certain Sports Bodies**
- 4: Borrowing by GAA Units**
- 5: Sports Capital Lottery Funding**
- 6: Sports Capital Funding in the Six Counties**
- 7: C.A.S.C.**

1: GAA Club Development Grants

“Grants are only paid to Clubs who are vested in the Association.”

The Central Council of the GAA provides financial development support each year to clubs. Grants for Club development are administered by the Provincial Councils, who in turn add funds from their own receipts and pay grants to Clubs who have undertaken development.

Over €3 million is distributed to the four Provincial Councils each year for the past three years for Club development grants. The funds are distributed to the Provincial Councils based on the number of Clubs in each Province. For example, in 2009 the distribution was as follows:

Comhairle Chonnacht	€405,000
Comhairle Laighean	€1,125,000
Comhairle na Mumhan	€810,000
Comhairle Uladh	€660,000
Total Annual Contribution from Central Council	€3,000,000

Please note that grants are only paid to Clubs who are vested in the Association. For more on vesting of Club property, consult the section of the Club manual on 'Club property'.

2: Tax Exemptions

Who/what is exempt?

According to Section 235 Taxes Consolidation Act 1997, Exemption shall be granted in respect of so much of the income of any body of persons established for the sole purposes of promoting athletic or amateur games or sports as is shown to satisfaction of the revenue Commissioners to be income which has been or will be applied to that purpose.

What taxes are exempt?

- Income Tax in the case of Incorporated Bodies Corporation Tax.
- Dividend Withholding Tax
- Relief from Capital Gains is also available under Sections 597 and 652 of the Taxes Consolidation Act 1997 on gains made by sports bodies, provided the proceeds are re-invested in acquiring new assets for the sport.
- The exemption does **not** extend to D.I.R.T., Stamp Duty or Capital Acquisition Tax.
- The normal obligations in relation to PAYE/PRSI and VAT still apply to exempted bodies.

Why should my sports Club/body apply for an exemption?

Without the exemption under section 235, a games/sports body may be liable to income/corporation tax on any surplus income and are obliged to make annual tax returns to its local inspector of taxes. With the introduction of the Tax Relief on Donations to Sports Bodies Scheme (Section 41 Finance Act 2002), a sports body must among other conditions be an exempt body under section 235 to be considered an 'approved body' for the purposes of that scheme. In future, Tax Clearance for lottery grants and other purposes will be dependent on Section 235 Exemptions of Income/Corporation Tax returns.

How do bodies apply for this exemption?

- Simplified declaration
- Eligibility conditions and details of how to apply for this exemption are outlined in Sections 3 and 4 of Information Leaflet GS1. This also contains an application form incorporating a Club profile and a declaration stating that the Club complies with the provisions as set out in Section 235.

3: Tax Relief for Donations to Certain Sports Bodies

1. Introduction

Section 41 of the Finance Act 2002 inserts a section 847A into the Taxes Consolidation Act 1997 providing for a scheme of tax relief for **relevant donations** to an **approved sports body** for the funding of **approved projects**. The scheme is applicable only to relevant donations received on or after 1 May 2002 in respect of expenditure incurred on approved projects on or after that date. The minimum qualifying total donation amount by a single donor in any year to an individual sports body is €250. No project will be approved which is estimated to cost in excess of €40m. However, where the aggregate cost of a project actually exceeds this amount, relief may only be claimed on donations up to the €40 million threshold.

2. What does it mean for my Club/organisation?

If your 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 these purposes, this provision in the Finance Act provides an incentive to individuals or companies to make a donation towards the cost of the project.

3. What is an approved sports body?

An **approved sports body** is one which holds – certification from the Revenue Commissioners that the body is one to which section 235 of the Taxes Consolidation Act 1997 applies, in other words, it is a body established and existing for the sole purpose of promoting an athletic or amateur game or sport whose income is exempt from income/corporation tax, and a current tax clearance certificate

A list of approved sports bodies is available on the Revenue website at www.revenue.ie

“The scheme is applicable only to relevant donations received on or after 1 May 2002 in respect of expenditure incurred on approved projects on or after that date”.



4. How does an organisation or Club become an 'approved sports body'?

It is up to the organisation or the sports Club to apply to the Revenue Commissioners to obtain the certificates outlined at 3 above. This is the first step to be taken by the sports body.

All applications for section 235 certification should be made to:

Office of the Revenue Commissioners,
Games/Sports Exemption Section,
Government Buildings,
Nenagh, Co Tipperary

All applications for Tax Clearance Certificates should be made to the body's local Revenue Office, whose contact details may be found by referring to the "Contact Locator" on the home page of the Revenue Website www.revenue.ie

When the Revenue Commissioners have issued the appropriate certification, the applicant is then regarded as "an approved sports body" under the Act and will be allocated a GS (Games and Sports) exemption number to be used in all further correspondence.

5. What is an approved project?

An "approved project" in relation to an approved sports body, means one or more of the following:

- 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, and
- the repayment of, or the payment of interest on, money borrowed by the approved sports body on or after 1 May 2002 for any of the above purposes.

6. How is the project approved?

Projects coming under the categories outlined in 5, which are clearly undertaken by approved sports bodies to provide facilities to promote and develop athletic or amateur games or sports will be considered for approval for the purposes of this scheme by the Department of Arts, Sport and Tourism. The approved sports body must submit details of the capital project to the Sports Unit of the Department of Arts, Sport and Tourism on a standard application form (copy attached at **Appendix 3**). **This is the second step to be taken by the sports body.**

A checklist of the documents that must be submitted with each application for approval of a project is attached at **Appendix 4**.

If the Department of Arts, Sport and Tourism is satisfied that the project comes within any of the categories outlined in 5 above, a certificate will be issued to the approved sports body stating that the project is an approved project for the purpose of the tax relief.

The Minister for Arts, Sport and Tourism has the power to revoke a certificate.

7. Nature of Tax Relief and Issue of Receipts

The arrangements for allowing tax relief for donations will depend on whether the donor is:

- a PAYE taxpayer **or**
- an individual on self-assessment **or**
- a company

7.1. Paye Taxpayer

For PAYE taxpayers, the relief will be given on a “grossed-up” basis to the approved sports body, rather than by way of a separate claim to tax relief by the donor. In other words the donation will be treated as

having been received by the approved sports body ‘net’ of income tax. For example, if an individual who pays income tax at the higher rate - 41% - makes a qualifying donation of €590 to an approved sports body, that body will be deemed to have received €1,000 less tax of €410. The body will then be able to claim a refund of €410 from the Revenue Commissioners at the end of the year i.e. the amount of tax already paid by the taxpayer on the net sum of €590.

The individual PAYE donor must complete an **“Appropriate Certificate” – see Appendix 1** – and forward it to the approved sports body, to allow it to claim the grossed up amount of tax associated with the donation. For repayment purposes, the details contained in the Appropriate Certificates must subsequently be forwarded by the approved sports bodies to Revenue with a declaration that the details are correct and complete. Each application for a repayment must be accompanied by a completed **form 847A “Claim for Repayment”** (available from the tax

office). The repayment claims should be sent to the Sports Bodies local Revenue Office. Please refer to the Contact Locator on the home page of the Revenue Website www.revenue.ie to obtain contact details of your local Revenue Office.

(It should be noted that where sufficient tax has not been paid to cover the donation made, the refund of tax to the approved sports body will be limited to the amount of tax actually paid by the donor).

A donor who is taxed under the self-assessment system (see 7.2 below) but who is also a PAYE taxpayer must claim the relief on his or her return of income under the self-assessment system. A donor in these circumstances should not complete the appropriate certificate.

7.2. Self-employed and corporate donors

In the case of a donation made by an individual who pays tax on a self-assessment basis, the individual will be entitled to claim a tax deduction for the donation in computing his or her total income - there is no grossing up arrangement. Similarly, in the case of corporate donations, the company will be entitled to claim a deduction for the donation as if it were a trading expense or an expense of management in computing total profits of the company for the relevant accounting period.

An approved sports body, on acceptance of a relevant donation from a self-employed or corporate donor, must give the donor a receipt. The receipt must contain the name and address of the person or company making the donation, the amount of the donation and the date it was made and the name of the sports body in receipt of the donation. The receipt must be dated and signed. The receipt must also contain a statement that it is a receipt for the purposes of section 847A of the



Taxes Consolidation Act 1997 (as inserted by section 41 of the Finance Act 2002), that the donation is to an approved sports body and is relevant for the purposes of relief under the said section. **A draft sample receipt is attached in Appendix 2.**

8. What is a relevant donation?

A donation will be a relevant donation where it satisfies the following conditions;

- It is made in the form of a sum of money
- It is made to the approved sports body for the sole purposes of funding an approved project,
- It is or will be applied by that body for that purpose,
- It is not otherwise deductible in computing the profits or gains of a trade or profession or deductible as an expense of management in computing the profits of a company,
- It is not a relevant donation qualifying for tax relief under section 848A TCA, 1997 (donations to approved bodies e.g. charities),
- It is not subject to repayment,
- neither the donor nor any person connected with the donor receives a benefit, whether directly or indirectly, as a result of making the donation, (e.g. a person will be regarded as receiving a benefit where the donation is in substitution in full or in part for an annual membership fee/subscription, or where the donation entitles the donor to rights or enhanced rights or facilities etc not available to members who have not made a donation),
- the donation is not conditional on or related to the acquisition of property by the approved sports body (otherwise than by way of gift) from the donor or any person connected with the donor, and
- in the case of a donation made by an individual, the individual is resident in the State for the year of assessment in which the donation is made, and in the case of PAYE taxpayers, the individual has given an appropriate certificate to the approved sports body in relation to the donation and has paid the tax referred to in such certificate and is not entitled to a repayment of that tax or any part of that tax.

When an approved project becomes fully funded the approved sports body should not accept further donations or issue receipts in respect of that project under this scheme.

9. What Records and Accounts must the approved sports body keep?

The approved sports bodies will be obliged to keep formal financial records, books and accounts in relation to its income and expenditure including donations received and expenditure incurred on approved projects. Ideally, a separate bank account should be set up for the lodgement of all donations received under this scheme.

The Revenue Commissioners may seek to audit the financial records of a sports body by giving notice in writing.

Approved sports bodies will be required to submit annual progress reports to the Sports Unit of the Department of Arts, Sport and Tourism, the first report being due one year from the date of the approval letter itself. The progress report should outline work completed on an approved capital project and the timetable for remaining works (if any). It should also list

the total donations received under this scheme, with a breakdown of the amounts received from PAYE donors, self-employed donors and corporate donors.

In addition, should the approved sports body apply for funding under the Department of Arts, Sport and Tourism's Sports Capital Programme, details of the amounts of donations received under this tax relief scheme will have to be furnished to the Department by the body concerned. Applications for funding under the Sports Capital Programme must be made separately.

While every effort is made to ensure that the information given in this manual is accurate, it is not a legal document. Responsibility cannot be accepted for any liability incurred or loss suffered as a consequence of relying on any matter published herein.

“The approved sports bodies will be obliged to keep formal financial records, books and accounts in relation to its income and expenditure including donations received and expenditure incurred on approved projects.”

4: Borrowing by GAA Units

In order to better monitor and control the borrowing activities of GAA units throughout the Country and thereby minimise the possibility of delinquent loans, the banks, at the request of the GAA have agreed to implement the following procedures. This process should be undertaken prior to any contracts being signed.

1. Have minuted permission from the superior unit to undertake the project which necessitates the borrowing. This permission is subject to the following limits:

Under €15,000 Clubs can borrow on their own authority

€15,000 to €75,000 County Board Approval

€75,000 to €150,000 Provincial Council

Over €150,000 National Financial Management Committee

2. Provide the relevant bank, in advance, with appropriate written authorisation to undertake the borrowing, again subject to the limits set out above.
3. Accept as a condition of any letter of sanction or offer letter, a clause giving the bank the right to inform Croke Park in the event of any loan falling into arrears or a regular pattern of excesses appearing on the current account.



4. Accept that the above limits apply to cumulative borrowing and not just to the borrowing relating to the project in question.

As well as giving approval for the borrowing, the Letter of Authorisation should also:

- (a) Confirm the existing balances outstanding with the bank
- (b) Authorise the trustees of the borrowing to mortgage or charge all or any of the real property of the unit as security.

Where possible the bank should accept a charge over the property of the unit as sole security. The GAA are anxious that trustees or third parties would not be asked to make themselves personally liable for any debts.

The banks are fully supportive of the regulations which should result in improved borrowing practices by GAA units and earlier identification of problem situations. The Letter of Authorisation is not to be construed any

way as a guarantee from the GAA but the organisation is committed to giving every assistance possible in reaching a satisfactory solution where any of its units finds itself in difficulty with the bank.

Units must enclose a copy of their Cash-Flow statement and Business Plan when seeking authorization to Borrow from Financial Institutions.

“The GAA are anxious that trustees or third parties would not be asked to make themselves personally liable for any debts.”

5: Sports Capital Lottery Funding

The Sports Capital Programme is run by the Department of Tourism, Sport and Recreation to assist in providing a network of high quality, appropriate and sustainable facilities for the various sports throughout the country, particularly in areas of social and economic disadvantage.

The National Lottery-funded Sports Capital Programme, allocates funding to projects that are directly related to the provision of sport or recreational sport facilities and are of a capital nature. Funding can be allocated to the following organisations under the programme:

- voluntary and community organisations, including sports clubs;
- in certain circumstances, schools, colleges and local authorities; and
- national governing bodies of sport and third level education institutions, where it is evident that the proposed facility will contribute to the regional and/or national sporting infrastructure.

The National Sports Capital Programme is advertised in the National Press. The deadline for receipt of application is set out in the advert and this must be strictly adhered to.

Applicants are advised to read the guidelines thoroughly prior to submitting their application.

The Chief State Solicitor's Offices will require a letter of consent from Central Council to place a charge on the property in favour of the Minister for Sport and Tourism before lottery funding can be drawn down. To obtain this letter of consent the Club is required to submit a formal application directly to the National Finance Committee for approval.

The application must be accompanied by the following:

- Up to date copy of the deed of trust vesting the property in the Association
- Copy of the proposed deed of charge
- Business plan detailing the proposed utilisation of the funds
- Future cash flow projections for the unit
- Financial Statements of the unit

The deed of charge must be based on the standard template included in Appendix 7. Specifically, the agreement must be no longer than fifteen years.

The decision of this committee will be notified to the unit in writing within 10 working days of the meeting and copied to the relevant county and provincial bodies.



Sports Capital Programme

- Application forms must be completed strictly in accordance with these guidelines and can ONLY be processed and project eligibility determined where a fully and correctly completed form is received together with all the necessary documentation.
- the Department will not seek clarification from individual applicants in relation to
- incorrectly or inadequately completed application forms.
- the Department does not accept responsibility for the accuracy of information supplied by applicants that was sourced from third party organisations.
- Applicants should be aware that, as demand for grant aid normally far outstrips the levels of funding available, not all applications will be successful.
- Only projects with a clearly defined sporting aspect will be considered eligible for the purpose of securing recommendation for grant funding.
- The Programme does NOT provide funding towards the construction or refurbishment of swimming pools for which there is a separate Local Authority Swimming Pool Programme also administered by this Department.
- The Programme does NOT provide funding for development of facilities in Gaeltacht areas, applications for which should be directed to the Department of Community, Rural and Gaeltacht Affairs, Furbo, Co. Galway.

The aims and objectives of Programme are;

- develop an integrated and planned approach to the development of sport and recreational facilities;
- assist voluntary and community organisations with the development of appropriate facilities in appropriate locations that will maximise use in terms of participation in sport and recreation. The facilities should be high quality, safe, well designed and sustainable to both the user and the provider;
- prioritise the needs of disadvantaged areas in the provision of facilities; and
- encourage the multi-purpose use of facilities at national, regional and community level by clubs, community organisations and National Governing Bodies of Sport

Factors Considered as part of Assessment of

Applications

- the extent to which the project, in terms of growth targets, will increase the levels of active participation in sport/recreational sport and/or result in improved standards of sporting performance and how such increases can be measured;
- the extent to which the project, in terms of growth targets, will serve to increase participation in disadvantaged areas;
- the technical merits of the project; planning permission in place; site details supplied; freehold or leasehold title; drawings/specifications supplied; costings made available for each element of the project;
- the financial viability of the project, i.e. in addition to lottery funding, has the Club/organisation sufficient funds or firm commitments for funding to complete the project within a realistic timeframe. Previous track record in fund raising is also taken into account;
- higher rating is given to projects with a significant local

contribution;

- given realistic projections of income from the project, the extent to which the applicant will be able to maintain the project after completion;
- the level of socio-economic disadvantage in the area and the current and planned levels of sport and/or recreational sport facilities in the area;
- the need to achieve an equitable geographical spread of funds, having regard to the range of existing facilities in each county;
- the extent to which applicants have consulted with other clubs, community groups, schools and the Local Authority in developing their proposals and the outcome of these consultations;
- the strategies to be used to attract participation from those who are socially excluded;
- the need to achieve an equitable spread of funds among different sports and community groups;

- the priority of proposed improvements/facilities in relation to the Club's or organisation's existing facilities; and
- in respect of applications from sporting bodies for national or regional projects, the priorities for their individual sports, as identified by their National Governing Body.
- written confirmation of own funding immediately available towards the project. The more money the Club has available to invest in the project the better. This increases the Clubs chance of receiving their optimum grant allocation. Clubs should aim to have at least between 30 and 40% local funding;
 - written confirmation of other finance being arranged;
 - details of other grants applied for or obtained (if any);
- copy of planning permission (if applicable). If planning permission is required Clubs should ensure that it has been applied for before lottery application is submitted. Units should provide the Planning Reference numbers as evidence;
- solicitor's letter confirming title to the proposed site where the project will be located. GAA Clubs should ensure that Club Title and Trusteeship is up to date
- feasibility study where the estimated cost of a new facility is over €500,000;
- drawings/plans/specifications for project;
- evidence of consultation with other clubs/organisations, schools, local authority, etc and letters of support only from organisations which will use the proposed facility;
- written confirmation of disadvantaged status if claiming to be in RAPID or CLÁR;
- letters of support from relevant National Governing Body, (in the case of regional and national facilities); and
- rules and procedures as evidence of non-discrimination.

Application forms, as well as Guidelines, Terms and Conditions, will be available at the Department's Website at www.dast.gov.ie or by E-mail request to sportsunit1@dast.gov.ie

or from:

SPORTS CAPITAL UNIT,

Department of Arts, Sport and Tourism,
Frederick Buildings,
South Frederick Street,
Dublin 2

Telephone No. (01) 631 3914 / 3918 /3930 / 3942

Lo-Call 1890 383000 followed by extension no. (as above)

6: Sports Capital Funding in the Six Counties

What is Building Sport?

Current Capital Funding for sports Capital projects is available through the Building Sport Programme and is run by the Sports Council for Northern Ireland's Lottery Fund. This programme aims to provide partnership funding for major capital projects that will increase access to opportunities for sporting development and participation for as many people as possible.

Projects that demonstrate their potential to contribute to the delivery of one or more of the following strategic objectives, may be eligible for substantial partnership funding from this programme:

- Increase participation in sport
- Be sustainable
- Address the factors of social need
- Tackle social exclusion
- Promote equality of opportunity and good community relations

- Promote sporting excellence
- Address health inequalities
- Provide the structures for long term athlete development

Your proposal must demonstrate sports development need and financial need along with a number of other criteria.

Who can apply?

GAA clubs in the A wide range of groups and partnerships are eligible to apply to this programme for funding. These include amongst others: voluntary sports clubs, community associations, statutory bodies, schools and charities. Any applicant organisation must have the appropriate legal, financial and operational status required by the SCNI (such as appropriate child protection measures and suitable financial history).

“A wide range of groups and partnerships are eligible to apply to this programme for funding.”

“Most capital projects with a focus on sport will have eligible elements for funding.”

What is an eligible project?

Most capital projects with a focus on sport will have eligible elements for funding. This programme is sports development led, not facility driven, and to that end we will seek evidence of how your proposal will require lottery funding for developing your sports facilities. Some types of eligible projects may be:

- Indoor facilities, such as sports halls and associated changing facilities
- Outdoor facilities, such as: playing surfaces/areas and associated changing facilities
- Specialist facilities, such as: climbing walls, ski slopes, gymnastic pits and slipways
- Fitness training facilities, where this is the main sporting activity

- Purchase of land for immediate development or purchase of sporting rights
- Purchase of major items of sports equipment

For other types of projects that may be considered, please contact us for more detailed information. Please note that the criteria and factors considered in relation to eligible projects may change annually and for this reason Clubs should seek assistance and further advice before applying.

For further information contact:

Sports Council for NI

House of Sport
Upper Malone Road
Belfast BT9 5LA
Tel: 028 90 381222
Fax: 028 90 682757
E-mail: info@sportni.net

6: Appendix 1

Sample Appropriate Certificate

NOTES:

1. A donor who is taxed under the self-assessment system but who is also a PAYE taxpayer must claim the relief on his or her return of income under the self-assessment system. A donor in these circumstances should not complete the appropriate certificate overleaf.
2. An "approved sports body" means a body which is in possession of (a) a certificate from the Revenue Commissioners certifying that it is a body of persons to which section 235 Taxes Consolidation Act, 1997 applies and (b) a valid Tax Clearance Certificate.
3. The phrase "grossed up amount of the donation" means the amount, which after deducting income tax, leaves the amount of the donation. For example,
 - On the standard rate of 20%, the grossed up amount of the donation of €500 is €625 (i.e. $€500 \times 100/80$). The tax associated with the donation is €125.
 - On the higher rate of 41%, the grossed up amount of a donation of €500 is €847 (i.e. $€500 \times 100/59$). The tax associated with the donation is €347.

(To be completed by PAYE taxpayers only – See Note 1 overleaf)



TAX RELIEF FOR DONATIONS TO APPROVED SPORTS BODIES
"Appropriate Certificate" for the purposes of Section 847A, Taxes Consolidation Act, 1997.

(BLOCK CAPITALS PLEASE)

I certify that I _____ (name) have made a donation
to _____ (approved sports body – See Note 2
overleaf)

in the sum of (in words) _____ € _____ (Total donated).
in the year ended 31 December, _____ (the relevant year of assessment) and that

- I was resident in the State for the relevant year of assessment,
- I have paid or will pay to the Revenue Commissioners income tax of an amount equal to income tax at the standard rate (Tick the appropriate box) at the higher rate for the above year on the grossed up amount of the donation (See Note 3 overleaf),
- neither I nor any person connected with me have received or will receive a benefit in consequence of having made this donation,
- the donation was paid in money,
- the donation was not subject to a condition as to repayment nor conditional on, or associated with, the acquisition of property by the approved sports body other than by way of gift, from me or a person connected with me, and
- the donation was not less than €250
- the donation is not a relevant donation to which Section 848A TCA, 1997, applies.

Signature _____ Date _____ PPS No.: _____

Address: _____

NB: When you have completed this certificate, please forward it to the approved sports body to which you made your donation.

TO BE COMPLETED BY THE APPROVED SPORTS BODY	FOR REVENUE USE ONLY
GS Reference Number: _____	(Income Tax associated with the donation and confirmed repaid) € _____
Approved Project No. _____ and _____	Signature of Inspector of Taxes _____
Tax Reference Number: _____	Date: _____
Authorised Signatory _____	District Stamp _____

6: Appendix 2

Sample Receipt for Relevant Donation

Sample Receipt for Relevant Donation made to an Approved Sports Body

This is a receipt given, in respect of the amount stated hereunder, for the purposes of section 847A of the Taxes Consolidation Act, 1997 (as inserted by section 41 of the Finance Act 2002.)

The sports body named hereunder is deemed by the Revenue Commissioners to be an approved sports body for the purposes of section 847A Taxes Consolidation Act, 1997. The donation in respect of which this receipt is given is a relevant donation for the purposes of that section.

Full name of approved sports body

GS Reference Number _____

Is the person making the donation an individual or a company (tick as appropriate)

Name of the individual or company making the donation

Address _____

Amount of the donation: (a) € _____

and (b) in words _____

Date on which the donation was made

Name _____
(Block Capitals)

Capacity _____
(e.g. Chairperson, Hon. Secretary, Hon. Treasurer etc.)

Signature _____

Date _____

6: Appendix 3

Sample Application for Approval of a Sports Capital Project for Tax Relief Purposes.

Application for Approval of a Sports Capital Project for Tax Relief Purposes
(Section 817A, Taxes Consolidation Act, 1997)
Issued by the Department of Arts, Sport & Tourism,
Sports Capital Unit, New Road, Killarney, Co. Kerry

To be completed by a representative of the Sports Body

Name of Sports Body: _____

Address: _____

GE Exemption Number: _____ Tax Ref. No. _____
Date granted: _____ Tax Clearance Cert. No. _____
Expiry Date: _____

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 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 41 of the Finance Act 2002

Name in Block Capitals: _____ Daytime Tel. No. _____

Address (if different from above): _____

Position Held / Relationship to Sports Body _____

Signature _____ Date _____

6: Appendix 4

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
- a current valid tax clearance certificate
- a written description of the project covering all works involved, materials being used, equipment being purchased, timescales, date of commencement, 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

CONTACT DETAILS

Sports Capital Unit

Department of Arts, Sport and Tourism

New Road

Killarney

Co. Kerry

Tel No. (064) 6627317

LoCall 1890 38 3000

E-mail: webmaster@dast.gov.ie

Web: www.dast.gov.ie

To obtain certification under Section 235 of the Taxes Consolidation Act 1997

Office of the Revenue Commissioners

Games/Sports Exemption Section

Government Offices

Nenagh

Co Tipperary

Tel: 067 63181

LoCall 1890 25 45 65

Fax No. (067) 32916

E-mail: sportexemp@revenue.ie

Web: www.revenue.ie

To obtain a tax clearance certificate please contact your local Revenue Office.

Website: www.revenue.ie

Refer to Contact Locator for contact details of your local Revenue Office.