



Kilmaley GAA Club Fundraising

Donor tax relief terms and conditions

Kilmaley hurling and camogie clubs are launching a fundraising project focused on raising funds to complete our facilities at Lisbiggeen. Your financial support will be critical in helping us to make this happen. Together, we can deliver this state-of-the-art facility for the people of our community to enjoy now and in the future.

Kilmaley GAA Club is an approved sports body with Revenue. This project is in the process of being approved by the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media. These approvals allow the Club to benefit from tax relief on the qualifying donations made by individual donors. Under the scheme all donations will be strictly used to finance the development.

Tax relief on donations to sporting bodies

If you donate at least €250 in the calendar year to the Club, and pay tax under the PAYE system (assuming you are not jointly assessed with a spouse or civil partner who is self-assessed), Kilmaley GAA Club can claim a refund of tax. This tax relief costs the donor nothing extra but provides a significant additional benefit to the Club. Below is a summary of the potential benefit to the club. Tax relief is also available to the Club at a similar level if you pay annually or through a once-off lump sum.

Donation per month	€30	€30
Tax bracket	20%	40%
Annual cost to donor	€360	€360
Tax relief for Club	€90	€240
Annual benefit to Club	€450	€600

Only donations above €250 in a calendar year are considered a qualifying donation for tax purposes.

Donations from Non-PAYE taxpayers

If you individually or jointly pay any tax under the self-assessment scheme, in your tax return you can directly claim tax relief on your donations. For example, if a self-assessed individual, who pays income tax at the higher rate of 40%, makes a donation of €1,000 to the Club, the value of that donation to the Club is



€1,000. However, the actual cost of the donation to the individual may be calculated as follows:

- Donation received by the Club €1,000
- Tax relief available to the donor €400
- Actual after-tax cost of donation to the donor €600

In summary, if self-assessed, individuals are personally entitled to claim tax relief for donations.

Donation from a company

The company is entitled to claim a deduction for the donation as if it were a trading expense. For example, if a company makes a donation of €1,000 to the Club, the value of that donation to the Club is €1,000. However, the actual cost of the donation to the company may be calculated as follows:

- Donation received by the Club €1,000
- Tax relief available to the company as deductible expense at 12.5% €125
- Actual after-tax cost of donation to the donor €875.

What is required from you the donor?

Each PAYE taxpayer must complete the relevant form (SPR1 Cert) to allow the tax refund to be claimed by the Club. Kilmaley GAA Club will email you with a copy of the relevant form once you donate. This will be returned to the club's accountants on a dedicated email address. They will securely keep it on file in accordance with appropriate Revenue guidelines. Instructions of how to complete this process will be included in the email. This tax relief scheme allows Kilmaley GAA Club to raise additional funds at no extra cost to you, the donor.

In the case of a donation by a non-PAYE donor, Kilmaley GAA Club will email you a suitable receipt to allow you claim tax relief on your donation. For further information click on link to Revenue [here](#).