

# ENDURING CERTIFICATE

## DONOR CONSENT FOR DONATION OF INCOME TAX RELIEF TO CHARITIES AND OTHER APPROVED BODIES

This form should be:

- completed by donors who are individuals who wish to allow charities to claim their tax relief on donations **AND**
- once completed, given directly to the charity / approved body

**NB:** If you complete and submit this form to a charity or approved body, you are allowing the charity / approved body to claim part or all of your personal tax relief for the relevant years (see Guidance Notes hereunder)

**COMPLETE IN BLOCK LETTERS**

Name of Donor:

PPSN:

Address  
(incl. Eircode):

Phone No.:

Email Address:

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

NMH Foundation

First tax year to which this certificate applies:

**I understand the following,**

- |   |   |
|---|---|
| <ol style="list-style-type: none"> <li>There is no obligation on me to complete this form in respect of my donations</li> <li>This certificate is valid for the above tax year and each of the four following tax years, unless I notify the approved body of its cancellation.</li> <li>The approved body may apply to the Revenue Commissioners for my personal income tax relief in respect of my donations during the lifetime of this certificate and any tax repaid to the body cannot be claimed by me, or repaid to me, or to any other approved body. <i>*see example below</i></li> <li>I grant permission to the approved body to use my PPSN solely for the purpose of claiming my personal income tax relief on my donations during the lifetime of this enduring certificate or a renewed enduring certificate.</li> <li>I must be resident in the State for each tax year in which I make a donation.</li> <li>My donation, or donations, must amount in aggregate to at least €250 in a tax year and be in the form of money and / or designated securities and that income tax relief will not apply to the aggregate of my donations to an approved body or bodies in a tax year in excess</li> </ol> | <p>of €1,000,000.</p> <ol style="list-style-type: none"> <li>Neither I, nor any person connected with me, can receive a benefit from the approved body in consequence of making a donation.</li> <li>My donation cannot be subject to a condition as to repayment nor can it be 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.</li> <li>The amount of my aggregate annual donations to an approved body or bodies with which I am associated (see Notes) will be restricted to an amount equal to 10% of my total income for the tax year in question and that income tax relief will not apply to any donations in excess of that amount.</li> <li>I must pay income tax for any tax year in which I make donations of an amount equal to the income tax on the grossed up amount of the donations in order for the approved body to receive a refund of tax (see Notes).</li> <li>Relief under this scheme for donations by individuals is relief from income tax.</li> </ol> |
|---|---|

Please tick  the box if you are associated with the approved body named in this certificate

**You are associated with an approved body if at the time you make a donation you are an employee or member of the body, or of another approved body which is associated with the body.**

Signature:

Date:

**PLEASE FORWARD YOUR COMPLETED CERTIFICATE TO THE APPROVED BODY**