

Guidance to application for parish tax registration numbers

For the recovery of tax on donations made to a Parish, there is a requirement by Revenue that every Parish must have a tax registration number and a CHY number as a tax exempt charity.

Some Parishes currently have their own CHY numbers and no tax registration number while some Parishes do not have a CHY number but are using the Diocesan CHY number instead.

What do Parishes need to do?

Parish with no CHY number

1. Apply to local tax office for a tax registration number
(Form to use – Registration Form for Voluntary Non Profit Organisations)
2. Register with the Charities Regulatory Authority (CRA) as a separate charity. The Charities Regulatory Authority (CRA) are updating their website in such a way to capture Church of Ireland parish registrations and ensure consistency and simplification as part of the application process. The RCB will be advising dioceses when parishes should register with the CRA.
3. CRA will then issue a letter confirming the Parish as a charity and will issue a registered charity number (RCN).
4. Apply to Revenue for charitable tax exemption using a CHY1 form for a Charity Number (CHY) and include letter from Charities Regulatory Authority granting registered charity number (RCN). Revenue will issue the Parish with a CHY number.
5. To operate the Charitable Donation Scheme (CDS) complete Revenue AUTH form and CDS form. The AUTH form is used for authorisation as an eligible charity for the purposes of Section 848A Taxes Consolidation Act 1997(Donations to eligible charities and other approved bodies). The CDS form is a tax registration form which allows for tax relief on donations to eligible charities and approved bodies. Both of these forms will need to be sent to Revenue (these forms set the Parish up with Revenue for claiming taxes on charitable donations and are an important set up step).
6. Register online with ROS and complete steps – this will give opportunity to complete parish bank details.

Parish with CHY number

1. If a tax registration number has not been obtained apply to local tax office for this number (Form to use – Registration Form for Voluntary Non Profit Organisations).
2. Register with the Charities Regulatory Authority (CRA) as a separate charity The Charities Regulatory Authority (CRA) are updating their website in such a way to capture Church of Ireland parish registrations and ensure consistency and simplification as part of the application process. The RCB will be advising dioceses when parishes should register with the CRA.
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5. Register online with ROS and complete steps – this will give opportunity to complete parish bank details

Parish using Diocesan CHY number

1. If a Tax registration number for the parish has not been obtained apply to local tax office for this number (Form to use – Registration Form for Voluntary Non Profit Organisations).
2. To operate the Charitable Donation Scheme (CDS) complete Revenue AUTH form and CDS form. The AUTH form is used for authorisation as an eligible charity for the purposes of Section 848A Taxes Consolidation Act 1997(Donations to eligible charities and other approved bodies). The CDS form is a tax registration form which allows for tax relief on donations to eligible charities and approved bodies. Both of these forms will need to be sent to Revenue (these forms set the Parish up with Revenue for claiming taxes on charitable donations and are an important set up step).

3. Register online with ROS and, complete steps – this will give opportunity to complete parish bank details.

To operate the Donation Scheme separately to the Diocese Revenue would strongly recommend that parishes using Diocesan CHY numbers should apply for their own CHY charity number

Forms

Registration Form for Voluntary Non Profit Organisations

<https://www.revenue.ie/en/starting-a-business/documents/reg-form-voluntary-non-profit-org.pdf>

CHY1

<https://www.revenue.ie/en/companies-and-charities/documents/charities/form-chy1.pdf>

CDS Tax Registration

<https://www.revenue.ie/en/companies-and-charities/documents/charities/cds-tax-registration-form.pdf>

CHY AUTH

<https://www.revenue.ie/en/companies-and-charities/documents/charities/chy-authorisation-form.pdf>

ROS registration

<https://www.ros.ie/ros-registration-web/ros-registration?execution=e2s1>

Revenue address – Office of the Revenue Commissioners,
Collector-General's Division,
Charities Section,
Government Offices,
Nenagh,
Co Tipperary.

Tel. 067 63377

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