



Church of Ireland – Parish Handbook

TAX EFFECTIVE GIVING FOR PARISHES

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Tax refund schemes for charitable bodies allow parishes to claim tax relief on donations. These extra funds can make a very significant difference to the parish.

Any giving by parishioners should be encouraged in a form which records a link from the donation to the donor, in accordance with the relevant tax authority's requirements. Giving is encouraged in the form of direct debits, standing orders or envelope schemes.

Support is available for parishes wishing to review their current giving activities and make plans for a sustainable future; more information can be found at ireland.anglican.org/parish-resources/generous-giving or by emailing parishsupportofficer@rcbdub.org.

GIFT AID IN NORTHERN IRELAND

The Gift Aid scheme is for gifts of money by individuals who pay UK tax. Charities (including parishes) can claim the basic rate tax back from HM Revenue & Customs which has already been paid by the donor on the money donated. This means the parish can claim an extra £62.50 for every £250 donated using Gift Aid. In order to make a repayment claim, the parish must obtain a Gift Aid declaration from the donor.

An envelope scheme is a good way to show an audit trail linking the donation to the donor. For one-off donations, Gift Aid declarations can be pre-printed on envelopes for completion by the donor. If the donor is a regular supporter, their Gift Aid declaration should be held on record.

TAX EFFICIENT GIVING IN THE REPUBLIC OF IRELAND

Tax relief applies to gifts of money by individuals who pay income tax in the Republic of Ireland, and donate more than €250 in a tax year. Charities (including parishes) can claim tax back from the Revenue which has already been paid by the donor on the money donated. The tax refund for donations is set at a blended rate of regardless of the rate of tax which the donor pays. This means the parish can claim an additional €112.32 for every €250 donated. In order to make a repayment claim, the parish must obtain either an Enduring Certificate or Annual Certificate from the donor.

Further advice on the process for reclaiming tax in either Northern Ireland or the Republic of Ireland is available from the RCB or the relevant tax authority.

MORE INFORMATION

For more information and advice on tax effective giving, or for support with Gift Aid administration, please contact the RCB on finance@rcbdub.org.