

Notification of Level 1 Compliance Intervention Charitable Donations Scheme

Dear Sir or Madam,

I am writing to you because your charity, or the charity you represent, has been authorised by Revenue to operate the Charitable Donation Scheme (CDS).

The purpose of this communication is to remind charities of their obligations to Revenue in the operation of this scheme and in doing this, provide assistance so that CDS claims can be processed and payments made in a timely manner.

CDS operation

- Accurate records should be retained by the charity
- All claims submitted to Revenue should be supported by a corresponding and fully completed CHY3 or CHY4 for relevant individual donors
- Where requested by Revenue, these forms must be submitted within the time frame advised
- The CHY3 and CHY4 forms, which are available on the Revenue website, should be used in the format in which they are published and must not be altered or amended in any way
- Claims should be submitted in respect of donations made in the year of the relevant claim
- One claim submission per donor, per year is permitted. Duplicate claims should never be submitted
- Claims should be submitted only in respect of donations received after authorisation to operate CDS has been granted by Revenue.

ROS and My Enquiries

When you submit a claim, Revenue will communicate using the secure MyEnquiries service. It is important that your ROS inbox is monitored on a regular basis and that enquiries are responded to as soon as possible and within the timeframe provided. The charity's contact details should be kept updated to ensure that correspondence reaches the intended recipient.

Where Revenue has attempted to contact a charity in relation to a claim being processed, but does not receive a response, the claims payment cannot issue.

In general, the failure to correctly operate the CDS can impact on the timely repayment of claims and could also affect a charity's continued authorisation to operate the Scheme.

Further information on the Charitable Donation Scheme is available on the Revenue website under 'Companies and charities / charities and sports bodies / Charitable Donation Scheme'.

Any enquiries regarding this correspondence or the Charitable Donation Scheme should be directed to the Charities and Sports Exemptions Unit using the secure MyEnquiries service available in ROS.

Yours sincerely

Patrick M. O Connor
Charities and Sports Exemptions Unit