

(Typed Copy)

REVENUE

Office of the Revenue Commissioners
Customs and Revenue Division
Employers and Residence Branch
Government Offices
Nenagh
Co. Tipperary, Ireland

Oifig na gCoimisinéirí Ioncaim
An Roinn Custaim agus Ioncaim
Brainse na bhFostóirí agus Aiteanna
Conaithe
Na hOifigi Rialtais
An tAonach, Co. Thiobraid Arann

CHARITIES SECTION

02 November, 2001

Re. Dun Laoghaire Refugee Project
Our Ref: CHY 14507

Dear Mr Kilgallen,

I wish to inform you that exemption is granted in accordance with the provisions of Section 207 (as applied to companies by Section 76) Section 609 (Capital Gains Tax) and Section 266 (Deposit Interest Tax) of the Taxes Consolidation Act, 1997. This exemption, which applies to Income Tax/Corporation Tax, Capital Gains Tax and Deposit Interest Tax, extends to the income and property of the above body. The exemption will be subject to review by this Office and this review will have particular regard to the conditions specified on the attached sheet being satisfied. In the event that any of the conditions are not satisfied the exemption may be withdrawn from the date originally granted.

Accounts for charitable purposes are exempt from Deposit Interest Retention Tax provided the enclosed declaration form is completed and submitted to the relevant financial institution. An application for exemption from:

- Capital Acquisitions Tax,
- Companies Capital Duty,
- Stamp Duty on Transfer of lease of land, or
- Probate Tax

may be made to: Revenue Commissioners, Capital Taxes Division, Dublin Castle, Dublin 2 if a situation arises where any of these taxes or duties may be chargeable.

A charity which has employees should note that an exemption granted in respect of any of the above taxes does not relieve it of its obligations as an employer to operate the P.A.Y.E system for its employees.

In that regard particular attention is directed to:-

Paragraph 10 (Registration as employer), Paragraph 23 (what "pay" includes)
Paragraph 34/35 (Expenses payments), Paragraphs 170 – 179 (Casual Employees)
of the Employers Guide to P.A.Y.E. which is available from your local Inspector of Taxes.

While there is no general VAT exemption for charities there are a number of specific reliefs from VAT which may relate to charitable activities as outlined in enclosed leaflet CHY 10.

Finally, it should be noted that the Revenue Commissioners can make available to any person the name and address of any charity which has been granted exemption from tax.

Anne Balfé
Executive Officer

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Direct Line 067 44302

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Ms King
Dun Laoghaire Refugee Project
Dublin 18

CHARITIES SECTION

2006

Re. Dun Laoghaire Refugee Project
Our Ref: CHY 14507

Dear Ms King

I wish to advise that the above mentioned body is hereby approved for the scheme of Tax Relief for Donations to Eligible Charities and other Approved Bodies under Section 848A Taxes Consolidation Act 1997 and I enclose relevant Revenue authorization.

It should be noted that Charities and other Approved Bodies under the Scheme may claim repayment of tax in respect of donations made by taxpayers who pay tax under the PAYE system only.

No claims may be made in respect of donors who pay tax under the self-assessment system nor can any claim be made in the case of donors where some tax is paid under self-assessment and some under the PAYE system. These donors are entitled to claim relief on their own self-assessment Income Tax Returns and the Charity/Approved Body cannot also claim relief on the same donation.

Your attention is drawn to the conditions attaching to donations eligible for tax relief purposes and which conditions are listed in our explanatory Leaflet CHY 2 – note in particular the condition that no benefit can accrue to the donor or to any person connected with the donor, either directly or indirectly.

Claims for repayment of tax should be made at the end of the relevant tax year on Form 848A to the Charities Section Collector General Nenagh, Co. Tipperary (Ph. 067-63400). Claim forms may also be obtained from that Office.

Yours sincerely

Thomas Harte
Clerical Officer

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