

## **Charities Registrations**

There has been much recent publicity concerning registering with the Charities Regulator. Many grant awarding bodies are also insisting on groups having a Tax Registration Number. Furthermore, groups affiliated to Muintir na Tíre are still entitled to use our Revenue Charity Registration (CHY number). This is understandably causing much confusion. Below we set out the differences between these registrations and why being affiliated to Muintir na Tíre is still of major benefit in this regard.

### **Charities Regulator**

The Charities Regulatory Authority (also known as the Charities Regulator) was formed in October 2014. All charities are required to register with the regulator by 16 April 2016. This is an online process which can be completed on their website at [www.charitiesregulatoryauthority.ie](http://www.charitiesregulatoryauthority.ie). The process is not particularly onerous for small charities. The regulator has confirmed to us that all Community Alert Groups and Community Councils are required to register individually as their activities come under the definition of public good under the legislation.

### **Tax Registration Number**

More bodies are now requiring groups to have an individual Tax Registration Number to avail of grants. A well-known example of this is the Seniors Alert Scheme administered by Pobal. This is a number issued by Revenue and is similar to what most people would recognise as their PPS Number. To obtain this number groups need to register with Revenue using a “**Registration Form for voluntary non-profit making organisations**” form which can be obtained from the Revenue.ie website. Please ensure your organisation uses this form rather than other registrations forms (such as TR1 and TR2) as these may lead to you being registered to pay actual taxes.

### **Charity Exemption Number**

The Charity Exemption Number (CHY) is issued to genuine charities from Revenue and exempts them from paying tax or filing returns (unless specifically requested by Revenue for a particular reason). Therefore any charitable income of the group will be exempt from income tax or corporation tax. There are many other advantages to having a CHY number, including not paying DIRT on any deposit income and not paying Stamp Duty on property transfers or leases.

While registering with the Charities Regulator or for a Tax Registration Number are straightforward, registering for a Charity Exemption Number is not and can involve much discussion with Revenue. It is even at the discretion of Revenue if they will issue a CHY number at all. However, groups who are currently affiliated with Muintir na Tíre can avail of our group CHY number thus removing all this inconvenience. You must however be currently affiliated (ie have paid your affiliation fee for the year) as otherwise relying on our number is a Revenue offence.