

Financial Guideline 2019/2020 - 21

Community & Comprehensive and Voluntary Secondary schools

VAT Compensation Scheme for Charities

This guideline supercedes guideline 05-2018/2019-VAT Compensation Scheme for Charities.

The Government Budget 2018 introduced the Charities VAT Compensation Scheme. Under the scheme, schools as charities may be able to reclaim some element of their VAT costs arising in 2019 **based on the level of non-public funding they receive**. Claims under the scheme for the year commencing 1st January 2019 will be made in 2020 and will be paid one year in arrears.

For example, where a school's total income for 2019 comprises 70% funding from the State and 30% is privately sourced income including fundraising, voluntary subscriptions and donations, the school may claim 30% of the VAT they have been charged for the year. The VAT claimed must be on expenditure that is for the benefit of the school directly. The claim must be submitted before the 30th June 2020.

A capped fund of €5 million will be available for the entire scheme in 2020. The scheme, including the amount provided in the fund, will be subject to review after three years.

Where the total amount of claims in a given year exceeds the €5 million capped amount, charities will be paid on a pro rata basis, e.g. where the total value of claims by all charities in 2020 amounts to €10 million, each charity will receive 50% of their claim.

Qualifying schools must be:

- 1. registered with the Charities Regulator and**
- 2. have tax clearance and**
- 3. able to provide a set of audited accounts for the year in which the claim is being submitted.**

For administrative purposes, claims valued below **€500** will not qualify.

Additional information can be found at:

<https://www.revenue.ie/en/companies-and-charities/charities-and-sports-bodies/vat-compensation-scheme/index.aspx>

Further information or clarification on any of the issues raised in this Guideline can be obtained from the FSSU.

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27th November 2019

Treoirlíne Airgeadais 2019/2020 - 21

Pobalscoileanna, Scoileanna Cuimsitheacha agus Meánscoileanna Deonacha

An Scéim um Chúiteamh CBL le haghaidh Carthanas

Tá an treoirlíne seo ag dul in ionad threoirlíne 05-2018/2019-An Scéim um Chúiteamh CBL le haghaidh Carthanas.

Tugadh an Scéim um Chúiteamh CBL le haghaidh Carthanas isteach le Buiséad an Rialtais 2018. Faoin scéim sin, d'fhéadfadh go mbeadh scoileanna in ann, mar charthanas, cuid dá gcostais CBL in 2019 a aiséileamh **bunaithe ar leibhéal an mhaoinithe neamhphoiblí a fhaigheann siad**. Aon éilimh faoin scéim don bhliain dar tús 1 Eanáir 2019, déanfar iad in 2020 agus íocfar iad i riaráiste aon bhliana amháin.

Mar shampla, sa chás go dtagann 70% d'ioncam iomlán scoile don bhliain 2019 ó mhaoiniú ón Stát agus go bhfuil 30% de ina ioncam arna fháil go príobháideach, lena n-áirítear tiomsú airgid, tabhartais agus síntiúis dheonacha, d'fhéadfadh an scoil 30% den CBL a gearradh orthu le haghaidh na bliana a éileamh ar ais. Ní foláir nó go mbainfeadh an CBL sin a éilítear le caiteachas a bhí chun tairbhe na scoile go díreach. Is gá an t-éileamh a bheith curtha isteach tráth nach déanaí ná an 30 Meitheamh 2020.

Beidh ciste ar a mbeidh uasteorainn €5 milliún ar fáil le haghaidh na scéime ina hiomláine in 2020. Beidh an scéim, lena n-áirítear an méid a sholáthraítear sa chiste, faoi réir athbhreithnithe tar éis trí bliana.

Sa chás go bhfuil méid iomlán na n-éileamh i mbliain ar leith níos mó ná an uasteorainn de €5 milliún, íocfar carthanas ar bhonn pro rata, m.sh. sa chás gurb ionann méid iomlán na n-éileamh ó na carthanas uile in 2020 agus €10 milliún, gheobhaidh gach carthanas 50% dá n-éileamh.

Ní foláir nó go mbainfeadh an méid a leanas le scoileanna a cháilíonn:

1. go bhfuil siad cláraithe leis an Rialálaí Carthanas agus
2. go bhfuil imréiteach cánach acu agus
3. go bhfuil ar a gcumas tacar cuntas iniúchta a sholáthar i leith na bliana ina bhfuil an t-éileamh á chur isteach.

Chun críocha riaracháin, diúltófar d'éilimh lena mbaineann luach níos lú ná **€500**.

Is féidir tuilleadh eolais a fháil ag: <https://www.revenue.ie/en/companies-and-charities/charities-and-sports-bodies/vat-compensation-scheme/index.aspx>

Is féidir tuilleadh eolais nó soiléiriú a fháil ar aon cheann de na saincheisteanna sa Treoirlíne seo ach dul i dteagmháil le FSSU.

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An 27 Samhain 2019