

VAT Compensation Scheme for Charities

*This guideline supersedes Financial Guideline 30-2022/2023-
VAT Compensation Scheme for Charities.*

1. Introduction

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 2023 based on the level of **non-public funding** they receive. Schools must exclude income and expenditure from canteens and tuck shops. A capped fund of €10 million will be available for the entire scheme in 2024. The government announced in September 2023 (Budget 2024) that the scheme will be continued, including the increase in the amount provided in the fund. Where the total amount of claims in a given year exceeds the €10 million capped amount, charities will be paid on a pro rata basis, e.g. where the total value of claims by all charities for 2024 amounts to €20 million, each charity will receive 50% of their claim.

The scheme operates on a cash basis:

- Income received means actual monies received in the calendar year to which the claim relates.
- Expenditure paid means actual monies paid out in the calendar year to which the claim relates.

2. Claim Criteria

Claims under the scheme for the year commencing 1st January 2023 will be made in 2024 and will be paid one year in arrears. For administrative purposes, claims valued below €500 will not qualify.

For example, where a school's total income for 2023 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 2024.

Qualifying schools must be:

1. Registered with the Charities Regulator Authority (CRA) at the time the qualifying expenditure was incurred, and
2. Registered with Revenue and hold a charitable tax exemption (CHY) at the time the qualifying expenditure was incurred, and
3. Have tax clearance status and
4. Able to provide a set of audited accounts for the year in which the claim is being submitted.

You must retain all books, records and documents relevant to your claim for a period of six years.

Details on how to submit a claim to Revenue is available [here](#). Schools making a claim should make sure they are set up on ROS to do so ahead of time.

3. Guidance on calculating figures for the VAT Compensation Claim

- Community & Comprehensive schools

[Click here for instruction on how to calculate the claim figures.](#)

- Voluntary Secondary schools

[Click here for instruction on how to calculate the claim figures.](#)

4. Further Information

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

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12th April 2024

An Scéim um Chúiteamh CBL le haghaidh Carthanas

*Tá an treoirlíne seo tagtha in ionad Threoirlíne Airgeadais 30-2022/2023-
An Scéim um Chúiteamh CBL le haghaidh Carthanas.*

1. Réamhrá

Tugadh an Scéim um Chúiteamh CBL le haghaidh Carthanas isteach le Buiséad an Rialtais 2018. Faoin scéim sin, d'fhéadfadh scoileanna, mar charthanas, cuid dá gcostais CBL in 2023 a éileamh ar ais bunaithe ar leibhéal an **mhaoinithe neamhphoiblí** a fhaigheann siad. Ní mór do scoileanna ioncam agus caiteachas ó cheaintíní agus ó shiopaí sólaistí a chur as an áireamh. Beidh ciste teoranta €10 milliún ar fáil le haghaidh na scéime ina hiomláine in 2024. D'fhógair an rialtas i mí Mheán Fómhair 2023 (Buiséad 2024) go leanfaí leis an scéim, lena n-áirítear an méadú sa méid a chuirfí ar fáil sa chiste. I gcás go sáraíonn méid iomlán na n-éileamh i mbliain ar leith an uasteorainn €10 milliún, íocfar carthanas ar bhonn pro rata. Is é sin le rá, i gcás gurbh é €20 milliún luach iomlán na n-éileamh ó gach carthanas in 2024, gheobhaidh gach carthanas 50% dá n-éileamh.

Is ar bhonn airgid thirim a fheidhmíonn an scéim:

- Is éard is brí le hioncam a fuarthas ná airgead iarbhír a fuarthas sa bhliain féilire a mbaineann an t-éileamh léi.
- Is éard is brí le caiteachas a íocadh ná airgead iarbhír a íocadh amach sa bhliain féilire a mbaineann an t-éileamh léi.

2. Critéir Éilimh

Aon éilimh faoin scéim don bhliain dar tús an 1 Eanáir 2023, déanfar iad in 2024 agus íocfar i riaráiste aon bhliana amháin iad. Chun críocha riaracháin, diúltófar d'éilimh lena mbaineann luach níos lú ná €500.

Mar shampla, i gcás gur ó mhaoiníú Stáit a tháinig 70% d'ioncam iomlán scoile don bhliain 2023 agus gur ó ioncam a fuarthas go príobháideach a tháinig 30%, lena n-áirítear tiomsú

airgid, tabhartais agus síntiúis dheonacha, d'fhéadfadh an scoil 30% den CBL a gearradh orthu sa bhliain a éileamh ar ais.

Ní ceadmhach an CBL a éileamh ach amháin ar chaiteachas a bhí chun tairbhe na scoile go díreach.

Is gá an t-éileamh a chur isteach tráth nach déanaí ná an 30 Meitheamh 2024.

Ní mór do scoileanna incháilithe:

1. a bheith cláraithe leis an Údarás Rialála Carthanas (ÚRC) ag an tráth a tabhaíodh an caiteachas incháilithe; agus
2. a bheith cláraithe leis na Coimisinéirí Ioncaim agus díolúine chánach do charthanas (CHY) a bheith acu ag an tráth a tabhaíodh an caiteachas incháilithe; agus
3. imréiteach cánach a bheith acu; agus
4. a bheith in ann cuntais iniúchta a sholáthar i leith na bliana a bhfuil an t-éileamh á chur isteach ina leith.

Ní mór duit gach leabhar, taifead agus doiciméad a bhaineann le d'éileamh a choinneáil go ceann tréimhse sé bliana.

Tá sonraí maidir le conas éileamh a chur isteach chuig na Coimisinéirí Ioncaim ar fáil [anseo](#). Ba cheart do scoileanna atá ag déanamh éilimh a chinntiú roimh ré go bhfuil siad socraithe ar ROS chun é sin a dhéanamh.

3. Treoir maidir le figiúirí a ríomh don Éileamh Cúitimh CBL

- Pobalscoileanna agus Scoileanna Cuimsitheacha

[Clliceáil anseo chun treoir a fháil ar an gcaoi le figiúirí éilimh a ríomh.](#)

- Iar-Bhunscoileanna Deonacha

[Clliceáil anseo chun treoir a fháil ar an gcaoi le figiúirí éilimh a ríomh.](#)

4. Tuilleadh eolais

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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12 Aibreán 2024