



Church of Ireland – Parish Handbook

GUIDANCE FOR TAX REGISTRATION AND CHY NUMBER APPLICATIONS – Republic of Ireland

For the recovery of tax on donations made to a parish, Revenue require that parishes have a Tax Registration Number (TRN) and a Charitable Tax Exemption Number (CHY). While some parishes use their Diocesan CHY number for reclaims and reporting, the following is the procedure for select vestries to register their parish separately.

1. Register as a charity with the Charities Regulatory Authority. Follow guidelines and instructions at <https://www.charitiesregulator.ie/en/information-for-charities/registering-a-charity> and also refer to <https://www.churchofireland.org/parish-resources/656/parish-registration-ri> in the Select Vestry advice section of our website.
2. When the Charities Regulator has registered the charity, a letter will be issued giving the **Registered Charity Number (RCN)**.
3. Register for Income Tax, completing <https://www.revenue.ie/en/self-assessment-and-self-employment/documents/form-tr1.pdf> for an unincorporated body. Send the completed form to Business Registrations, Office of the Revenue Commissioners, P.O. Box 1, Wexford.
4. Revenue will then send a letter advising the parish of its **Tax Registration Number (TRN)**.
5. Once both the **RCN** and **TRN** have been issued to the charity, register for **Revenue Online Service (ROS)** at <https://www.ros.ie/ros-registration-web/ros-registration?execution=e2s1> and follow the instructions.
6. How to apply for charitable tax exemption on ROS:
 - Log into ROS at www.ros.ie
 - Input password and select Login.
 - On My services tab scroll to page end.
 - Under Other Services select Charities and Sports Bodies e-applications.
 - Submit a new application. **Revenue's guidance below that applies to Church of Ireland parish applications must be consulted.**
 - Select 'unincorporated body' and then a form type – which should be CHY1 (unincorporated).
 - Overview.
 - Section A Details Screen.
 - Section B Officers/Directors – enter the names and PPS Numbers of each Select Vestry member.
 - Section C Attachments Screen - complete Declaration - enter name, position in charity and phone number – submit.
 - Summary screen: You can view or edit your application by returning to the Welcome screen; select previous applications.

Once Revenue have approved the application, they will issue a **Charitable Tax Exemption (CHY) Number** to the charity.

Seek professional financial or legal advice if you are unsure of the impact on your Select Vestry or other charity.

Revenue's guidance on Application for charitable tax exemption, 18th March 2026.

Revenue can agree to the following simplified procedure for applications:

- The first page only of the Governing Document can be included with each application.
- A letter, signed by the charity trustees, should be included with each application. The letter should specify the name of the body and should include the following information and statements:
 - the Main Object and activity of the organisation
 - confirmation that the congregation and its income and property will be administered and managed in accordance with the provisions of the Governing Document of the Church of Ireland and the clauses contained in this letter, which the congregation hereby adopts as together representing the constitution of the congregation
 - the income and property of the body shall be applied solely towards the promotion of the Main Object
 - no trustee/director shall receive remuneration; however, they may be entitled to payment as set out below;
 - reasonable and proper remuneration to any member or servant of the Body (not being an Executive Member) for any services rendered to the Body;
 - interest at a rate not exceeding 1% above the Euro Interbank Offered Rate (Euribor) per annum on money lent by Executive Members or other members of the Body to the Body;
 - reasonable and proper rent for premises demised and let by any member of the Body (including any Executive Member) to the Body;
 - reasonable and proper out-of-pocket expenses incurred by any Executive Member in connection with their attendance to any matter affecting the Body;
 - fees, remuneration or other benefit in money or money's worth to any company of which an Executive Member may be a member holding not more than one hundredth part of the issued capital of such company.
 - Nothing shall prevent any payment by the Body to a person pursuant to an agreement entered into in compliance with section 89 of the Charities Act, 2009 (as for the time being amended, extended or replaced)
- the body must request permission from Revenue where it intends to accumulate funds over a period in excess of 5 years for any purpose
- the body will have the power to grant pensions, gratuities, allowances or charitable aid to any person who may have served the Body as an employee, or to the wives, husbands, children or other dependents of such person provided that such pensions, gratuities, allowances or charitable aid shall be no more than that provided by a pension scheme covered by Part 30 of the Taxes Consolidation Act 1997 and provided that such pension scheme has been operated by the Body and the beneficiary of the pensions, gratuities, allowances or charitable aid, or their spouse or parent, has been a member of the pension scheme while employed by the Body; and to make payments towards insurance and to form and contribute to provident and benefit funds for the benefit of any persons employed by the Body and to subscribe or guarantee money for charitable objects
- any residual assets/funds following the winding up of the body should be transferred to a similar charity or other charitable institution.

In addition to the above, the application should also include the most recent financial statements of the body, signed by 2 trustees/directors, as well as details of the activities carried out.

Please note that all applications for charitable tax exemption should be submitted via Revenue Online Services (ROS). Further information in this respect is available at [How to apply for charitable tax exemption](#) on the Revenue website.

Conditions for retaining charitable tax exemption

Once Revenue grants tax exemption to your charity, it must continue to

- remain tax compliant
- maintain its charitable status with the [Charities Regulator](#)
- comply with the Charities Act 2009
- use all income for its main charitable purpose only

and

- keep proper records and accounts.
- In addition, your charity must also:
- keep audited accounts if your annual income is over €250,000
- notify the [Charities and Sports Exemptions Unit](#) of any change of details

and

- request prior approval from the Charities and Sports Exemptions Unit if you intend on accumulating funds for more than five years. You should include the reasons for the accumulation.

You should submit all documentation to the Charities and Sports Exemption Unit through MyEnquiries in Revenue Online Service (ROS).

If your charity wishes to trade, you must request approval from the Charities and Sports Exemptions Unit. You should provide a report through Revenue's MyEnquiries facility, stating how trading activity will benefit your charitable purpose. Furthermore:

- your trading profits can only be used for your main charitable purpose
- trading activities should be carried out at the same time as your main charitable purpose

and

- the beneficiaries of your charity should carry out most of the trading activities.

Revenue may withdraw the exemption if your charity does not comply with these conditions. If this happens, the exemption can be withdrawn from the date it was granted.

Prepared by the Finance department, Representative Body of the Church of Ireland, April 2026.