

Scoil Lorcáin - Coiste na dTuismitheoirí

5/4/2016

Faoiseamh Cánach Baineann an litir seo le híocaíocht a rinne tú i 2013/2014/2015

Tax Relief

This letter relates to a contribution you made in 2013/2014/2015

A chara,

Go raibh míle maith agat as do shíntiús deonach de €250 nó níos mó a thug tú do Scoil Lorcáin in ar a laghad bliain chánach amháin as na blianta 2013/2014/2015.

Faoin scéim “Faoiseamh Cánach um Dheonacháin chuig Cumainn Charthanachta”, is féidir le Scoil Lorcáin éileamh a dhéanamh ar an gcáin bhreise atá íoctha agat gan costas breise ort. Don éileamh againn do na blianta 2013, 2014 agus 2015, ar mhiste leat an fhoirm atá faoi iamh (Deimhniú CHY3) a líonadh agus do shíniú a chur leis. Tabhair **d’uimhir PSP/PPS** (Uimhir Phearsanta Seirbhíse Poiblí) agus seol ar ais chugainn é sa chlúdach a théann leis seo, le do thoil.

Tabhair faoi deara le do thoil gur athraigh na rialacha maidir le híocaíochtaí ó dhaoine aonair (bídís ina gcáiníocóirí féinmheasúnaithe nó ÍMAT amháin) i Mí na Nollag 2012. Ceadófar an faoiseamh cánach don scoil seachas don tabharthóir ag ráta socraithe (31% faoi láthair) neamhspleách ar an ráta cánach is airde a íocann an tabharthóir. Tá breis eolais sna nótaí atá faoi iamh leis an Deimhniú CHY3 agus ar an suíomh idirlín ag na Coimisinéirí Ioncainm ag www.revenue.ie. Táimid ag súil leis an bhfoirm líonta isteach a fháil ar ais – agus go raibh maith agat arís as do thacaíocht.

Thank you for your voluntary contribution of €250 or above to Scoil Lorcáin in one or more of the following tax years: 2013/2014/2015.

*Under the Tax Relief for Donations to Charities and Approved Bodies Scheme, Scoil Lorcáin can reclaim tax you have already paid at no additional cost to you. For our 2013, 2014, and 2015 claim, we need you to complete and sign the enclosed form (CHY3 Cert) including **your PPS number** and please return it to us in the enclosed envelope.*

Please note that the rules on donations from self-assessed individuals changed in December 2012. The school will benefit instead of the donor at a fixed rate (currently 31%) regardless of the donor’s marginal tax rate. Further information can be found in the enclosed notes accompanying the CHY3 Cert and are also available on the Revenue’s website at www.revenue.ie. We look forward to receiving the completed form - and thanks again for your support.

Beir bua / Best wishes,



Diarmaid Mac Mathúna
Leas-Chisteoir/Deputy Treasurer
Coiste na dTuismitheoirí
Scoil Lorcáin



This form should be completed by donors who are **individuals** in respect of donations made on or after 1 January 2013.

N.B. You should **not** complete Form CHY4 (Annual Certificate) for a tax year if you have completed, or intend to complete, a Form CHY3 for the same year.

PLEASE REFER TO THE NOTES OVERLEAF BEFORE COMPLETING THIS FORM

COMPLETE IN BLOCK LETTERS

PART A

Name of Donor:

PPS Number:

Address:

Phone No.:

Email Address:

PART B

Name of eligible charity or other approved body (hereinafter referred to as an approved body):

First tax year to which this certificate applies (cannot be earlier than 2013):

2 0 1 3

PART C

- I certify that this certificate is valid for the tax year specified in Part B and each of the four following tax years, unless I notify the approved body of its earlier cancellation.
- I understand that the approved body referred to in Part B may apply to the Revenue Commissioners for tax relief under section 848A TCA 1997 in respect of donations made by me to that body during the lifetime of this certificate and that any tax repaid to the body shall not be repaid to me or to any other approved body.
- I grant permission to the approved body referred to in Part B to use my PPS Number for the purpose of claims for tax relief under section 848A TCA 1997 in respect of donations made by me to that body during the lifetime of this enduring certificate or a renewed enduring certificate.
- I understand I must advise the approved body immediately of any change in my circumstances that would affect the body's entitlement to claim tax relief in respect of my donations.
- I am aware that for **the purposes of tax relief under section 848A TCA 1997** on donations to an approved body—
 - (a) I must be resident in the State for each tax year in which I make a donation.
 - (b) A donation, or donations, must amount in aggregate to at least €250 in a tax year and be in the form of money and/or designated securities and that tax relief will not apply to the aggregate of my donations to an approved body or bodies in a tax year in excess of €1,000,000.
 - (c) Neither I, nor any person connected with me, can receive a benefit from the approved body in consequence of making a donation.
 - (d) A donation cannot be subject to a condition as to repayment nor can it be conditional on, or associated with, the acquisition of property by the approved body other than by way of gift, from me or a person connected with me.
 - (e) The amount of my aggregate annual donations to an approved body (or bodies) with which I am associated (see Notes) will be restricted to an amount equal to 10% of my total income for the tax year in question and tax relief will not apply to any donations in excess of that amount.
 - (f) I must pay income tax and/or capital gains tax for any tax year in which I make donations of an amount equal to the income tax on the grossed up amount of the donations in order for the approved body to receive a refund of tax (see Notes).

Please tick the box if you are associated with the approved body named in this certificate (see Notes)

Signature:

Date:

PLEASE FORWARD YOUR COMPLETED CERTIFICATE TO THE APPROVED BODY REFERRED TO IN PART B.

Notes to CHY3 Cert

Background

Tax relief under section 848A TCA 1997 in respect of donations made on or after 1 January 2013 by individuals (whether self-assessed or PAYE-only taxpayers) to an approved body is allowed to the approved body rather than to the donor.

A donation which satisfies the conditions of section 848A is grossed up at the specified rate (currently 31%) and the approved body is deemed for the purposes of the relief to have received the grossed up amount net of tax deducted at the specified rate.

For example, Joan makes a cash donation of €1,000 to an approved body in the tax year 2013. Under the tax relief scheme the body is deemed to have received a donation of €1,449.27 (i.e. €1,000 grossed up at 31%) less tax deducted of €449.27. On the assumption that Joan has paid income tax for 2013 of at least €449.27, the approved body can obtain a refund of that amount from Revenue after the end of the tax year 2013.

The amount repaid to an approved body for any tax year **cannot** exceed the amount of tax paid by the donor for that year. For example, if Joan's income tax liability for 2013 is €350 (which she has paid), the repayment to the approved body is restricted to that amount.

Joan is not entitled to a repayment of any part of the tax that has been repaid to the approved body.

What are "approved bodies"?

The following are approved bodies for the purposes of the scheme of tax relief for donations under section 848A of, and Schedule 26A to, the TCA 1997-

- An "eligible charity", i.e. any charity which is authorised in writing by the Revenue Commissioners,
- Educational institutions or bodies including primary, second level or third level, as described in Part 1 of Schedule 26A TCA 1997,
- A body approved for Education in the Arts by the Minister for Finance as described in Part 2 of Schedule 26A TCA 1997,
- A body to which section 209 TCA 1997 applies.

Please refer to the Revenue website at www.revenue.ie for lists of resident and non-resident charities authorised for the purposes of the donations relief scheme.

When should I complete an Enduring Certificate?

You should complete an Enduring Certificate if you wish to allow an approved body claim tax relief in respect of donations you make to that body during the lifetime of the certificate.

An Enduring Certificate is valid for a period of 5 years, unless you cancel it before the end of that period.

You should complete this form **only** in respect of donations for 2013 and subsequent years.

If you are a PAYE-only taxpayer you should complete a CHY2 Cert in respect of donations made in 2012 and prior years.

Can I complete more than one Enduring Certificate?

Yes. You can complete an Enduring Certificate in respect of some or all of the approved bodies to which you make donations.

Can I renew an Enduring Certificate?

Yes. The qualifying body may contact you in this regard. Alternatively, you can advise the body in question to renew the certificate.

What if I do not want to complete an Enduring Certificate?

There is no obligation on you to complete any certificate in respect of your donations. However, you can complete an Annual Certificate if you prefer to provide a certificate to an approved body on an annual basis.

Can I cancel an Enduring Certificate?

Yes, but you must notify the approved body of its cancellation.

What happens if my circumstances change during the lifetime of an Enduring Certificate?

You must advise the approved body immediately of any change in your circumstances that would affect the body's entitlement to claim tax relief in respect of your donations.

How do I know if I'm "associated" with an approved body?

You are associated with an approved body if at the time you make a donation you are an employee or member of that body, or of another approved body which is associated with the first approved body.

One approved body is associated with another approved body if it could reasonably be considered that-

- The activities carried on by both bodies are, or can be, directed by the same person or by broadly the same group or groups of persons, or
- The same person or broadly the same group or groups of persons exercise, or can exercise, control over both bodies.

What should I do if I become, or cease to be, associated with an approved body during the lifetime of an Enduring Certificate?

You should advise the approved body immediately where the status of your association with that body alters during the lifetime of your enduring certificate.

What are the implications of being associated with an approved body?

Where the aggregate of your donations in a tax year to all approved bodies with which you are associated exceeds 10% of your total income for that year, the amount of those donations that exceed the 10% limit are not considered relevant donations for the purposes of the scheme and tax relief is not available on that excess amount.

What are designated securities?

These are quoted shares and debentures.

Are there limits for tax relief purposes on the amount I can donate in any tax year?

Yes, there are some limits in place **for tax relief purposes**.

A donation to any one approved body must, for tax relief purposes, be in the form of money and/or designated securities and amount in aggregate in a tax year to at least €250.

The aggregate of donations to an approved body or bodies in any tax year from 2013 onwards cannot, for tax relief purposes, exceed €1,000,000.

If you are associated with an approved body, or bodies, the amount of your donations to that body, or bodies are, for tax relief, limited to an amount equivalent to 10% of your total income.

N.B. These limits apply **solely** for the purposes of tax relief on your donations – they **do not** impose any restrictions on the amount you can donate to an approved body.

Can I reclaim tax that has been repaid to an approved body?

No. Where an approved body has received a repayment of tax in respect of donations you made to that body, you **cannot** subsequently have any part of that tax repaid to you.

Further Information

You can obtain further information on the Donations Scheme from our website www.revenue.ie or from the Office of the Revenue Commissioners, Collector-General's Division, Charity Claims Unit, Government Offices, Nenagh, Co. Tipperary.

Phone: 067 63104 or Lo Call 1890 666 333, Email: charityclaims@revenue.ie or from your local Revenue Office.



Ba cheart do dheontóirí ar daoine aonair iad i dtaca le tabhartais a rinneadh an 1 Eanáir 2013 nó dá éis an fhoirm seo a chomhlánú.

N.B. Níor cheart duit Foirm CHY4 (Deimhniú Bliantúil) a chomhlánú do bhliain chánach má tá Foirm CHY3 comhlánaithe agat, nó má tá sé i gceist agat é a chomhlánú don bhliain chéanna.

**LÉIGH NA NÓTAÍ THALL SULA GCOMHLÁNAÍONN TÚ AN FHOIRM SEO LE DO THOIL
COMHLÁNAIGH I MBLOCLITREACHA
CUID A**

Ainm an deontóra:

Uimhir PSP:

Seoladh:

Uimhir theileafóin:

Seoladh ríomhphoist:

CUID B

Ainm an charthanais incháilithe nó an chomhlachta ceadaithe eile (dá ngairtear anseo feasta comhlacht ceadaithe):

An chéad bhliain chánach lena mbaineann an deimhniú seo (ní féidir léi a bheith roimh 2013):

CUID C

- Deimhním go bhfuil an deimhniú seo bailí don bhliain chánach atá sonraithe i gCuid B agus gach ceann de na ceithre bliana cánach ina dhiaidh sin, mura dtugaim fógra don chomhlacht ceadaithe gur cuireadh ar ceal é roimhe sin.
- Tuigim go bhféadfaidh an comhlacht ceadaithe dá dtagraítear i gCuid B iarratas a dhéanamh chuig na Coimisinéirí Ioncaim ar fhaoiseamh cánach faoi alt 848A ACCán 1997 maidir le tabhartais a thug mé don chomhlacht sin le linn saolré an deimhnithe seo agus nach ndéanfar aon cháin a aisíocfar leis an gcomhlacht a aisíoc liom ná le haon chomhlacht ceadaithe eile.
- Tugaim cead don chomhlacht ceadaithe dá dtagraítear i gCuid B m'Uimhir PSP a úsáid ar mhaithe le héilimh ar fhaoiseamh cánach faoi alt 848A ACCán 1997 maidir le tabhartais a thug mé don chomhlacht sin le linn saolré an deimhnithe buan seo nó deimhniú buan athnuaite.
- Tuigim nach mór dom a chur in iúl don chomhlacht ceadaithe láithreach má thagann aon athrú ar m'imthosca a bhféadfadh tionchar a bheith aige ar theidlíocht an chomhlachta faoiseamh cánach a éileamh maidir le mo thabhartais.
- Tuigim **chun críocha faoiseamh cánach a fháil faoi alt 848A ACCán 1997** maidir le tabhartais do chomhlacht ceadaithe—
 - (a) Ní mór dom a bheith cónaitheach sa Stát i gcás gach bliain chánach ina ndéanaim tabhartas.
 - (b) Ní mór go mbeadh tabhartas, nó tabhartais, comhionann go comhiomlán le €250 ar a laghad i mbliain chánach agus a bheith i bhfoirm airgid agus/nó urrús ainmnithe agus ní bheidh feidhm ag an bhfaoiseamh cánach sin maidir le comhiomlán mo thabhartais do chomhlacht nó do chomhlachtaí ceadaithe i mbliain chánach níos mó ná €1,000,000.
 - (c) Ní fhéadfaidh mise, ná aon duine a bhaineann liom, sochar a fháil ó chomhlacht ceadaithe mar gheall ar thabhartas a dhéanamh.
 - (d) Ní féidir le tabhartas a bheith faoi réir coinníll maidir le haisíocaíocht agus ní fhéadfaidh sé a bheith coinníollach maidir le, nó ceangailte le réadmhaoin a fháil ag an gcomhlacht ceadaithe ar aon mhodh seachas trí bhronntanas, uaimse ná ó dhuine a bhfuil baint aige nó aici liom, ná níor tugadh é ar an gcoinníoll sin.
 - (e) Beidh suim na dtabhartas bliantúil comhiomlán a dhéanfaidh mé le comhlacht (nó comhlachtaí) ceadaithe lena bhfuil baint agam (féach Nótaí) srianta chuig suim is comhionann le 10% de m'ioncam iomlán don bhliain chánach atá i gceist agus ní bheidh feidhm le faoiseamh cánach i gcás aon tabhartais atá níos mó ná an tsuim sin.
 - (f) Ní mór dom cáin ioncaim agus/nó cáin ghnóthachan caipitiúil a íoc i gcás aon bhliain chánach ina ndéanaim tabhartais de shuim is comhionann leis an gcáin ioncaim ar shuim comhiomlán na dtabhartas d'fhonn ligean don chomhlacht ceadaithe aisíocaíocht chánach a fháil (féach Nótaí).

Cuir tic sa bhosca ✓ má tá tú comhcheangailte leis an gcomhlacht ceadaithe atá ainmnithe sa dheimhniú seo (féach Nótaí)

Síniú:

Dáta:
(DDMMBB)

CUIR DO DHEIMHNIÚ COMHLÁNAITHE AR AGHAIDH CHUIG AN gCOMHLACHT CEADAITHE DÁ dTAGRAÍTEAR DÓ I gCUID B.

Nótaí le Deimhniú CHY3

Cúlra

I dtaobh, faoiseamh cánach faoi alt 848A ACCán 1997 maidir le tabhartais a rinne daoine aonair an 1 Eanáir 2013 nó dá éis (cibé féinmheasúnaithe nó cáiníocóirí ÍMAT amháin) le comhlacht ceadaithe, ceadáítear an faoiseamh cánach don chomhlacht ceadaithe seachas don deontóir.

Déantar tabhartas a chomhlíonann coinníollacha alt 848A a chur i bhfoirm comhlán ag an ráta sonraithe (31% faoi láthair) agus meastar go bhfuair an comhlacht ceadaithe chun críocha an fhaoisimh an méid chomhlánaithe glan ar cháin asbhainte ag an ráta sonraithe.

Mar shampla, tugann Joan tabhartas airgid €1,000 do chomhlacht ceadaithe sa bhliain chánach 2013. Faoin scéim faoisimh cánach meastar go bhfuair an comhlacht tabhartas €1,449.27 (.i. €1,000 i bhfoirm chomhlán ag 31%) lúide cáin asbhainte de €449.27. Bunaithe ar an toimhde gur íoc Joan cáin ioncaim le haghaidh 2013 de €449.27 ar a laghad, is féidir leis an gcomhlacht ceadaithe aisíoc den tsuim a fháil ó na Coimisinéirí Ioncaim tar éis deireadh na bliana chánach 2013.

Ní féidir leis an tsuim a aisíoctar le comhlacht ceadaithe maidir le haon bhliain chánach a bheith níos mó ná an cháin a d'íoc an deontóir le haghaidh na bliana sin. Mar shampla, más é dliteanas cánach ioncaim Joan le haghaidh 2013 ná €350 (a d'íoc sí), tá teorainn go dtí an tsuim sin ar an aisíocaíocht a dhéantar leis an gcomhlacht ceadaithe.

Níl Joan i dteideal aisíocaíochta d'aon chuid den cháin a aisíocadh leis an gcomhlacht ceadaithe.

Cad iad “comhlachtaí ceadaithe”?

Is comhlachtaí ceadaithe iad seo a leanas chun críocha na scéim faoiseamh cánach maidir le tabhartais faoi alt 848A de, agus Sceideal 26A den ACCán 1997 -

- “Carthanas incháilithe” .i. aon charthanas atá údaraithe i scríbhinn ag na Coimisinéirí Ioncaim,
- Institiúidí nó comhlachtaí oideachais lena n-áirítear bunleibhéal, dara leibhéal nó tríú leibhéal mar a thuairiscítear i gCuid 1 de Sceideal 26A ACCán 1997,
- Comhlacht arna cheadú i gcomhair Oideachas sna hEalaíona ag an Aire Airgeadais mar a thuairiscítear i gCuid 2 de Sceideal 26A ACCán 1997,
- Comhlacht lena bhfuil feidhm ag Alt 209 ACCán 1997.

Téigh chuig suíomh gréasáin na gCoimisinéirí Ioncaim ag www.revenue.ie chun liostaí a fháil de charthanas chónaithe agus neamhchónaithe arna n-údarú chun críocha na scéime faoisimh deonacháin.

Cathain ba cheart dom Deimhniú Buan a chomhlánú?

Ba cheart duit Deimhniú Buan a chomhlánú más mian leat ligean do chomhlacht ceadaithe faoiseamh cánach a éileamh maidir le tabhartais a thugann tú don chomhlacht sin le linn saolré an deimhnithe sin.

Tá Deimhniú Buan bailí ar feadh tréimhse 5 bliana, mura gcuireann tú ar ceal é roimh dheireadh na tréimhse sin.

Níor cheart duit an fhoirm a chomhlánú **ach amháin** i gcás tabhartas le haghaidh 2013 agus blianta ina dhiaidh sin.

Más cáiníocóir ÍMAT-amháin thú ba cheart duit Deimhniú CHY2 a chomhlánú maidir le tabhartais a rinneadh in 2012 agus blianta roimhe sin.

An féidir liom níos mó ná Deimhniú Buan amháin a chomhlánú?

Is féidir. Is féidir Deimhniú Buan a chomhlánú maidir le roinnt de na comhlachtaí ceadaithe a dtugann tú tabhartais dóibh nó iad ar fad.

An féidir liom Deimhniú Buan a athnuachan?

Is féidir. Féadfaidh an comhlacht cáilitheach dul i dteagmháil leat i dtaca leis seo. Nó, féadfaidh tú comhairle a thabhairt don chomhlacht atá i gceist an deimhniú a athnuachan.

Mura dteastaíonn uaim Deimhniú Buan a chomhlánú?

Níl aon dualgas ort aon deimhniú a chomhlánú maidir le do thabhartais. Mar sin féin, is féidir leat Deimhniú Bliantúil a chomhlánú más fearr leat deimhniú a sholáthar do chomhlacht ceadaithe ar bhonn bliantúil.

An féidir liom Deimhniú Buan a chur ar ceal?

Is féidir, ach ní mór duit an comhlacht ceadaithe a chur ar an eolas go bhfuil tú chun é a chur ar ceal.

Cad a tharlaíonn má athraíonn mo chuid cúinsí le linn saolré Deimhniú Buan?

Ní mór duit a chur in iúl don chomhlacht ceadaithe láithreach má thagann aon athrú ar do chúinsí a bhféadfadh tionchar a bheith aige ar theidlíocht an chomhlachta faoiseamh cánach a éileamh maidir le do thabhartais.

Cén chaoi a mbeidh a fhios agam má táim “comhcheangailte” le comhlacht ceadaithe?

Tá tú comhcheangailte le comhlacht ceadaithe tráth a ndéanann tú tabhartas más fostaí nó comhalta den chomhlacht sin thú nó de chomhlacht ceadaithe eile atá comhcheangailte leis an gcéad chomhlacht ceadaithe.

Beidh baint ag comhlacht ceadaithe amháin le comhlacht ceadaithe eile dá bhféadfaí a mheas go réasúnta-

- go bhfuil, nó gur féidir, na gníomhaíochtaí arna ndéanamh ag an dá chomhlacht, a bheith á stiúradh ag an duine céanna nó tríd is tríd ag an ngrúpa nó ag na grúpaí céanna daoine, nó
- go bhfuil, nó gur féidir, leis an duine céanna nó tríd is tríd leis an ngrúpa nó grúpaí céanna daoine smacht a bheith aige nó acu ar an dá chomhlacht.

Cad ba cheart dom a dhéanamh má táim bainteach, nó go scoraim de bheith bainteach le comhlacht ceadaithe le linn saolré Deimhniú Buan?

Ba cheart duit an comhlacht ceadaithe a chur ar an eolas láithreach i gcás go n-athraíonn an stádas maidir leis an mbaint atá agat leis an gcomhlacht sin le linn saolré do dheimhniú bhuan.

Cad iad na himpleachtaí atá le bheith comhcheangailte le comhlacht ceadaithe?

I gcás gur mó ná 10% de d'ioncam iomlán don bhliain sin comhiomlán do thabhartais i mbliain chánach do gach comhlacht ceadaithe lena bhfuil baint agat, ní mheastar gur tabhartais iomchuí é suim na dtabhartas sin ar mó iad ná an teorainn 10% chun críocha na scéime agus níl faoiseamh cánach ar fáil ar an méid breise sin.

Cad iad urrúis ainmnithe?

Is scaireanna agus bintiúir luaite iad seo.

An bhfuil teorainneacha chun críocha faoisimh chánach ann ar an tsuim is féidir liom a thabhairt mar thabhartas in aon bhliain chánach?

Ní mór tabhartas a dhéantar le haon chomhlacht ceadaithe, **chun críocha faoisimh chánach**, a bheith i bhfoirm airgid agus/nó urrúis ainmnithe agus a bheith cothrom go comhiomlán le €250 ar a laghad i mbliain chánach.

Ní féidir le suim chomhiomlán na dtabhartas a dhéantar le comhlacht nó comhlachtaí ceadaithe in aon bhliain chánach ó 2013 ar aghaidh, chun críocha faoisimh chánach, a bheith níos mó ná €1,000,000.

Má tá baint agat le comhlacht, nó comhlachtaí ceadaithe, tá suim do thabhartais don chomhlacht, nó comhlachtaí sin, ó thaobh faoisimh chánach de, teoranta go dtí suim is ionann le 10% de d'ioncam iomlán.

N.B. Tá feidhm ag na teorainneacha seo chun críocha faoisimh chánach a fháil ar do thabhartais – **ní ghearrtar** aon srianta ar an méid is féidir leat a thabhairt do chomhlacht ceadaithe.

An féidir liom cáin a aisíocadh le comhlacht ceadaithe a athéileamh?

Ní féidir. I gcás go bhfuair comhlacht ceadaithe aisíocaíocht chánach maidir le tabhartais a thug tú don chomhlacht sin, **ní fhéadfar** aon chuid den cháin sin a aisíoc leat ina dhiaidh sin.

Tuilleadh Eolais

Gheobhaidh tú tuilleadh eolais maidir leis an Scéim Deonacháin ónár suíomh gréasáin **www.revenue.ie** nó ó Oifig na gCoimisinéirí Ioncaim, Rannán an Ard-Bhailitheora, An tAonad um Éilimh Charthanais, Oifigí an Rialtais, An tAonach, Co. Thiobraid Árann.

Fón: 067 63104 nó Íosghlao 1890 666 333, Ríomhphost: charityclaims@revenue.ie nó ó Oifig Áitiúil na gCoimisinéirí Ioncaim.