

In all correspondence please quote:

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Patrick M O'Connor
Charities and Sports Exemptions Unit
Government Offices
St. Conlan's Road
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THE MILITARY HERITAGE OF IRELAND TRUST COMPANY LIMITED BY GU
DEPT OF DEFENCE
THE REGISTRY, MCKEE BARRACKS,
BLACKHORSE AVENUE
DUBLIN 7

Enquiries: 01 7383680

Date: 09 November 2021

Military Heritage of Ireland T

Dear Sir/Madam,

Thank you for your recent correspondence providing details for the above-named body.

I am pleased to confirm continuation of the charitable tax exemption which was granted in accordance with the provisions of Section 207 of the Taxes Consolidation Act, 1997.

This exemption will be subject to review and its continuance will be conditional on the following:

- Remain tax compliant
- Maintain charitable status with the Charities Regulatory Authority (CRA) and comply with the Charities Act 2009
- Apply all income for charitable purposes only
- Internal financial controls must be in place where fundraising activities are carried out by the charity within the State
- Maintain proper financial records and accounts including details of all activities which must be made available to Revenue for inspection on request
- Where the annual income of the charity is more than €100,000 the accounts must be audited
- Request prior approval from the Charities and Sports Exemptions Unit, through ROS using MyEnquiries, if you intend to accumulate funds for a period in excess of two years. In requesting this, the charity should outline why accumulation is required.

Failure to comply with these conditions could result in the withdrawal of charitable tax exemption from the date it was originally granted.

For your information, the Charitable Donations Scheme (CDS) is available to bodies holding charitable tax exemption for **two years** or more. If you wish to be authorised for the scheme, you must complete and submit a CDS Authorisation application form through Revenue's Online Service (ROS). Full details of the scheme are available at www.revenue.ie

If you have any questions or require clarification, please contact the Charities and Sports Exemptions Unit at the above

phone number or through MyEnquiries.

Yours faithfully,

Patrick M O'Connor
Charities and Sports Exemptions Unit