

VAT Code Onboarding Questionnaire: Irish Charities

Use this questionnaire when setting up a new Irish charity client. The answers decide which VAT codes are switched on. Ask the questions in order.

Client details

Detail	Answer
Charity name	
Registered Charity Number from the Charities Regulator	
CHY number from Revenue	
VAT registration number	
VAT3 return frequency: bi-monthly, four-monthly, six-monthly or annual	
VAT accounting year end, for the Return of Trading Details	
Accountant's name and firm	

Question 1: VAT registration

Is the charity registered for VAT?

Answer	Result
No	Go to Question 2, then stop.
Yes	Switch on the Standard group and go to Question 2.

Question 2: Charities VAT Compensation Scheme

Are you registered with the Charities Regulator, and so eligible for the Charities VAT Compensation Scheme?

Registered for VAT	Answer	Result
No	No	Switch on three codes: OOS-SAL-NA, OOS-PUR-NA and OOS-JNL-NA. Stop.
No	Yes	Switch on seven codes: OOS-SAL-NA, OOS-SAL-NA-PUB, OOS-PUR-23, OOS-PUR-13.5, OOS-PUR-09, OOS-PUR-NA and OOS-JNL-NA. Stop.
Yes	No	No extra codes. Go to Question 3.
Yes	Yes	Switch on the Compensation Scheme group: OOS-SAL-NA-PUB. Go to Question 3.

See [The Charities VAT Compensation Scheme: Irish Charities](#).

Questions 3 to 6: extra code groups

For VAT-registered charities only.

No.	Question	If yes, switch on	Codes
3	Do you provide any services free or below cost, funded by donations or grants?	Non-business	OOS-PUR-23, OOS-PUR-13.5, OOS-PUR-09
4	As well as income you charge VAT on, do you have exempt income, such as care, education, health or fundraising events?	Partial exemption	EXE-PUR-23, EXE-PUR-13.5, EXE-PUR-09, EXE-PUR-00, RES-PUR-23, RES-PUR-13.5, RES-PUR-09, RES-PUR-00, RES-PUR-23-RC, RES-PUR-23-EUS, RES-PUR-NA-PEA
5	Do you buy services from suppliers outside Ireland, such as software or online fundraising platforms, or sell abroad?	International	TAX-SAL-00-EXP, TAX-SAL-00-EUG, TAX-SAL-NA-EUS, OOS-SAL-NA-OSS, TAX-PUR-23-RC, TAX-PUR-23-EUG, TAX-PUR-23-EUS, TAX-PUR-23-IMP, TAX-PUR-23-PA
6	Do you buy or sell livestock, for example as a farm or animal welfare charity?	Agriculture	TAX-SAL-4.8, TAX-PUR-4.8

Apportionment and business percentage set-up

Only if yes to Question 3 or 4. Ask the charity's accountant for these settings. See [Apportionment and Recovery Percentages: Irish Charities](#).

Detail	Answer
Business percentage, and how it is worked out	
Apportionment method agreed with Revenue	
Current recovery percentage	
When the annual apportionment adjustment is made	

Standard group

TAX-SAL-23, TAX-SAL-13.5, TAX-SAL-09, TAX-SAL-00, EXE-SAL-EX, EXE-SAL-EX-INT, OOS-SAL-NA, TAX-SAL-NA-ADJ, TAX-PUR-23, TAX-PUR-13.5, TAX-PUR-09, TAX-PUR-00, TAX-PUR-EX, TAX-PUR-NA-ADJ, OOS-PUR-NA, OOS-JNL-NA.

Donations and legacies use OOS-SAL-NA. Charitable Donation Scheme repayments use OOS-SAL-NA-PUB for charities in the Compensation Scheme, and OOS-SAL-NA otherwise.

Sign-off

Detail	Answer
Completed by	
Date	
Confirmed by the charity's accountant	

A group can be switched on later if the charity's work changes.