

section Home donations and loans in Northern Ireland Who can you accept donations and loans from? View the navigation tree Go to main guidance section: donations and loans in Northern Ireland Terms we use in this guidance Which donations are covered by the rules? What do you need to do when you receive a donation? How do you work out the value of a donation? Crowdfunding Auction prizes Sponsorship What must you record when you accept a donation? What do you do if you receive a donation from an impermissible or unidentifiable source? Which loans are covered by the rules? What do you need to do before you enter into a loan? How do you work out the value of a loan? What must you record when you enter into a loan? What do you do if you have a loan from an impermissible source? Who can you accept donations and loans from? UK individuals Irish individuals UK companies Irish companies UK limited liability partnerships Irish limited liability partnerships UK unincorporated associations Irish unincorporated associations UK trusts Irish trusts Public funds and visits outside the UK Other sources Which donations and loans do you need to report? How to report donations and loans Irish trusts What makes an Irish trust permissible? Trusts created before 1 November 2007 A trust created in Ireland before 1 November 2007 is permissible if it has only received transfers of property from permissible sources since this date. If a trust has received property from an impermissible or unidentified source since this date, it is not a permissible trust. If the trust is a pre-2007 trust, then you must report: that the donation was from a trustee the date the trust was created the address of the trust's office the required permissibility details of the individual or organisation who created the trust, and every other individual or organisation by whom, or under whose will, property was transferred to the trust after 1 November 2007. Please see the previous pages for guidance on the permissibility details you must report for each type of source. Trusts created on or after 1 November 2007 A trusts created in Ireland on or after 1 November 2007 is permissible if the trust was created by an individual or organisation that was a permissible source at the time, and only transfers of property from permissible sources have been made to the trust If the trust is a post-2007 trust, then you must report: that the donation was from a trustee the date the trust was created the address of the trust's office the required permissibility details of the individual or organisation that created the trust, and every other individual or organisation by whom, or under whose will, property was transferred. Please see the previous pages for guidance on the permissibility details you must report for each type of source. Last updated: 31 March 2022 Book traversal links for Irish trusts UK trusts Public funds and visits outside the UK