

# Pre-Budget 2022 Submission

**Remove VAT from the cost of making a Will if a charitable bequest is included**

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My Legacy was established in 2006 by a small group of notable Irish charities who knew the great impact legacy gifts can have on the future income and capacity of a charity. They also realised that, unlike other countries, many Irish people do not make a will despite how vital a life document it is and how difficult it can be for beneficiaries where there is no will.

My Legacy has grown to an umbrella group of 80 Irish charities working together to make legacy giving the norm in Ireland. Legacy giving is vital for a sustainable, shock proof future for Irish charities.

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Legacy giving is also a vitally important part of promoting a culture of philanthropy; it removes barriers such as the common perception that philanthropy is only for wealthy people.

Our request to government is supported by other charity organisations such as The Wheel, Charities Institute Ireland, Community Foundation for Ireland, Philanthropy Ireland and Business in the Community.

Remove VAT from the cost of making a Will if a charity bequest is included.

Approximate # of Wills	Average Fee	Total Fees from Wills	Net of VAT	VAT Element	VAT Foregone if 1,500 Charitable Wills	VAT Foregone if 2,000 Charitable Wills
18,669	€246	€4,592,574	€3,733,800	€698,190	€68,702	€85,877

Year / Scenarios	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	Totals
Vat Foregone	€85,277	€85,277	€85,277	€85,277	€85,277	€85,277	€85,277	€85,277	€85,277	€85,277	€852,770
Additional People	0	5	15	30	40	100	140	200	300	500	1,330
Additional Bequests	0	12	30	75	100	250	350	500	750	1250	3317
€16k average bequest	€-	€192,000	€480,000	€1,200,000	€1,600,000	€4,000,000	€5,600,000	€8,000,000	€12,000,000	€20,000,000	€53,072,000
€10k average bequest	€-	€120,000	€300,000	€750,000	€1,000,000	€2,500,000	€3,500,000	€5,000,000	€7,500,000	€12,500,000	€33,170,000
€20k average bequest	€-	€240,000	€600,000	€1,500,000	€2,000,000	€5,000,000	€7,000,000	€10,000,000	€15,000,000	€25,000,000	€66,340,000
Multiplier (€16k)	Negative	2	6	14	19	47	66	94	141	235	62
Multiplier (€10k)	Negative	1	4	9	12	29	41	59	88	147	39
Multiplier (€20k)	Negative	3	7	18	23	59	82	117	176	293	78

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The figures above focus only on additional people. It is an estimation of the number of Wills that will go to probate with a charitable element because of the change. The additional bequests figure is this number of people multiplied by 2.5. Based on research, €16k is believed to be close to the average bequest value in Ireland.

## Summary

My Legacy believes that by making this simple and cheap VAT change, the landscape for normalising and encouraging legacy giving in Ireland would radically change, resulting in a more sustainable future for all Irish charities.

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Find out more about our work at [www.mylegacy.ie](http://www.mylegacy.ie)

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 ACQUIRED BRAIN INJURY IRELAND	 <b>ACTIVE</b> RETIREMENT IRELAND	 <b>AgeAction</b> For all older people	 Aiding Resources Local initiatives in Developing Countries	 The Anne Sullivan Centre for people who are deafblind	 arc CANCER SUPPORT CENTRES
 Arthritis Ireland	 <b>BARRETSTOWN</b> a seriousfun camp	 <b>Bothar</b> HELPING PEOPLE TO HELP THEMSELVES	 breakthrough CANCER RESEARCH	 Children's Health FOUNDATION <b>Crumlin</b> Supporting Children's Health Ireland	 Children's Health FOUNDATION <b>Temple Street</b> Supporting Children's Health Ireland
 <b>ChildVision</b> National Education Centre for Blind Children	 <b>Chime</b> The National Charity for Deafness and Hearing Loss	 Clare's Wish Foundation	 Cliona's For families with a seriously sick child	 The Community Foundation for Ireland	 <b>CONCERN</b> worldwide
 <b>COPE Galway</b>	 50 years of Cork Simon Community	 <b>CRUI</b> Fighting Heart Disease & Stroke	 CRY Crisis. Risk in the night	 <b>CUH Charity</b> Cork University Hospital "Saving and Changing Lives"	 <b>Cystic Fibrosis</b> Ireland
 <b>DEBRA</b> DEBRA Ireland	 <b>Diabetes</b> Ireland	 DogsTrust	 RCC The Dublin Rape Crisis Centre	 Dublin Simon Community	 <b>Epilepsy</b> Ireland
 <b>ETHIOPIAID</b> TRANSFORMING LIVES IN ETHIOPIA	 <b>FIGHTING BLINDNESS</b>	 <b>FOCUS</b> Ireland	 <b>THE FORD</b> COUNSELLING & PSYCHOTHERAPY CENTRE	 Galway Rape Crisis Centre SERVICES FOR SEXUAL TRAUMA & ABUSE	 <b>GLASNEVIN TRUST</b> DUBLIN, DUBLIN, DUBLIN, DUBLIN, DUBLIN
 GLOBAL ACTION PLAN	 <b>GOAL</b>	 <b>Grow</b> Mental Health	 Husky Rescue Ireland Registered charity # 20150000	 <b>THE IRISH BLUE CROSS</b>	 <b>Irish Cancer Society</b>
 <b>Irish Guide Dogs</b> for the blind	 <b>Irish Heart Foundation</b>	 <b>Irish Hospice Foundation</b>	 <b>Irish Motor Neurone Disease Association</b>	 <b>Irish Red Cross</b>	 <b>IRISH SKIN FOUNDATION</b>
 <b>ISPCA</b> CARING FOR ALL ANIMALS	 No Care Like Home Care <b>JACK &amp; JILL</b> CHILDREN'S FOUNDATION	 <b>JESUITS</b> IN IRELAND	 <b>KILMORE ABBEY</b> ESTABLISHED 1765	 <b>L'ARCHE</b> IRELAND AND NORTHERN IRELAND	 <b>LauraLynn</b> IRELAND'S CHILDREN'S HOSPICE
 <b>Marie Keating</b> FOUNDATION	 <b>Matt Talbot</b> COMMUNITY TRUST	 <b>MEDECINS SANS FRONTIERES</b> DOCTORS WITHOUT BORDERS	 <b>Irish MEN'S SHEDS</b> ASSOCIATION menssheds.ie	 <b>MIGRAINE</b> IRELAND	 <b>NRH</b> FOUNDATION RAISING SUPPORT FOR THE NATIONAL REHABILITATION HOSPITAL
 <b>NCBI</b> Working for People with Sight Loss	 <b>The New Evangelisation Trust</b>	 <b>OXFAM</b> Ireland	 <b>RehabGroup</b> Investing in People, Changing Perspectives	 <b>RESEARCH FOUNDATION</b> ROYAL VICTORIA EYE & EAR HOSPITAL	 <b>RDS</b>
 <b>Lifeboats</b>	 <b>THE SALVATION ARMY</b>	 <b>SAMARITANS</b> Ireland	 <b>Seal Rescue</b> Ireland	 <b>Sightsavers</b>	 <b>Sophia</b> providing homes, supporting people
 <b>Special Olympics</b> Ireland	 <b>St. Vincent's Foundation</b>	 <b>third age</b> Responding to the Opportunities and Challenges of Ageing in Ireland	 <b>Threshold</b> Solving housing problems, preventing homelessness	 <b>trócaire</b>	 <b>WOMEN'S AID</b> Listening. Believing. Supporting.