

# Certificate of Donation—Cultural Gifts Program

**Subdivision 30-A of the *Income Tax Assessment Act* 1997**

**February 2025**

This form is to be completed by the donor/s (all persons with a legal interest in the items being donated) and signed by the authorised officer accepting the gift on behalf of the institution.

Donors are encouraged to seek independent taxation advice before signing and submitting this form.

Ensure that ALL sections are completed. If the space in any section is insufficient, please provide a separate attachment.

The institution should provide a copy of this Certificate to each valuer.

The department may contact donor/s and recipient institutions for further information in connection with the donation for the purposes of assessing eligibility under the Cultural Gifts Program.

## Further information

For more information about the Cultural Gifts Program please visit the department’s website <http://www.arts.gov.au/what-we-do/cultural-heritage/cultural-gifts-program/>.

To contact the Cultural Gifts Program please email [cgp.mail@arts.gov.au](mailto:cgp.mail@arts.gov.au) or call (02) 6136 8017.

## Privacy statement

The Department of Infrastructure, Transport, Regional Development, Communications and the Arts administers the Cultural Gifts Program (CGP). The department is collecting your personal information in accordance with the *Privacy Act 1988* and as authorised by the *Income Tax Assessment Act 1997*.

By providing personal information requested, you consent to your personal information being used by the department to process your donation under the Cultural Gifts Program. Your information will be stored securely by the department but may also be disclosed to relevant third parties, Australian Government entities and statutory agencies for the purposes of program administration, regulation and evaluation.

If you do not provide the information requested we will be unable to progress your donation.

The department’s [privacy policy](http://www.infrastructure.gov.au/department/about/privacy-policy.aspx) contains information regarding complaint handling processes and how to access and/or seek correction of personal information held by the department. The [Privacy Officer](mailto:privacy@infrastructure.gov.au) can be contacted on (02) 6274 6495.

## Part 1: Donor/s

Please ensure you list all donors and specify the percentage owned **by each donor,** as this will affect the tax deduction each donor may claim. If there are more than three donors please attach a separate list.

|  |  |
| --- | --- |
| There are more than three donors, I have attached a separate list of donors. |  |

### Donor one

|  |  |
| --- | --- |
| Name |  |
| Postal address |  |
| Email address |  |
| Percentage owned | % |

### Donor two

|  |  |
| --- | --- |
| Name |  |
| Postal address |  |
| Email address |  |
| Percentage owned | % |

### Donor three

|  |  |
| --- | --- |
| Name |  |
| Postal address |  |
| Email address |  |
| Percentage owned | % |

## Part 2: Donation

|  |  |
| --- | --- |
| 1. \*Date of Donation |  |

*\*This is the date:*

* *that the property ownership rights are transferred from the donor(s) to the institution.*
* *the property was usually received by the institution.*
* *from which the donor no longer owns the property and the institution does.*
* *used to determine whether the property has been owned by the donor for more than 12 months.*

*which determines the financial year the donation can be claimed.*

2. List of each item being donated

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Title** | **Description (including number of items if a set)** | **Artist/creator** | **Date of creation (mm/yyyy)** | **Date acquired by the donor/ or if the donor is the artist: date moved to personal collection**  **(dd/mm/yyyy)** | **Source of acquisition**  **(e.g. auction, gift or created by the donor/artist)** |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |

*If there is insufficient space to list all items here, please attach a separate table (in spreadsheet format where possible) using the same headings.*

|  |  |
| --- | --- |
| I have attached a separate list of items. |  |
| 1. Did you create/produce any of the item/s?\* | Yes  No |
| 1. Are you a dealer of any of the item/s? | Yes  No |
| 1. If you answered yes to either 3 or 4 please indicate whether the item/s are from your trading stock or your personal collection. | trading stock  *If the gift was part of your* ***trading stock****, we recommend you seek professional tax advice on limitations and rules surrounding your tax deduction.*  personal collection |
| 1. Is copyright being donated? *Only the artist or copyright owner can transfer copyright.* | Yes  No  N/A |
| Have you acquired any of the item/s that you are donating (including through transfer from your trading stock to your personal collection) …   1. within the last 12 months (other than by inheritance) | Yes  No |
| 1. for the purposes of making the donation | Yes  No |
| 1. subject to an agreement that it would be gifted | Yes  No |
| 1. If the answer is Yes to 7, 8 or 9 please state the amount paid for each applicable item or the cost of production (materials only). *We also recommend you seek independent tax advice on limitations and rules that could apply to your tax deduction.* | $     AUD |

## Part 3: Public acknowledgement of the donation

The recipient institution is required to acknowledge the gift under the Cultural Gifts Program.

Please acknowledge this donation in the following way (choose one only):

|  |  |
| --- | --- |
| ‘Donated through the Australian Government’s Cultural Gifts Program’ *(default acknowledgement)*. | ‘Donated through the Australian Government’s Cultural Gifts Program’. |
| ‘Donated through the Australian Government’s Cultural Gifts Program by [your name]. | ‘Donated through the Australian Government’s Cultural Gifts Program by….        insert your name |
| ‘Donated through the Australian Government’s Cultural Gifts Program by [your name] in memory of [insert name/s]’. | ‘Donated through the Australian Government’s Cultural Gifts Program by…        insert your name        in memory of - insert name/s |
| ‘Donated through the Australian Government’s Cultural Gifts Program in memory of [insert name/s]’. | Donated through the Australian Government’s Cultural Gifts Program in memory of...        insert name/s |

|  |  |
| --- | --- |
| I give permission for the department to publicise this gift (please choose yes or no). | Yes  No |
| If the answer is **yes:** | The department can use my name.  **OR**  The department may only refer to my gift as having been made to the named institution under the Cultural Gifts Program. |

## Part 4: Declaration by donor/s

I/we declare that:

|  |  |
| --- | --- |
| this donation is **not** being made in accordance with the terms of a will (testamentary gift) |  |
| other parties who have held interests in the item/s have transferred their ownership rights to me/us |  |
| I/we have full unencumbered legal title to the item/s being donated. |  |
| No item included in this donation was purchased with funding provided from the National Cultural Heritage Account established under section 25 of the *Protection of Movable Cultural Heritage Act 1986.*  *Please note: An object which has been the subject of financial assistance from the National Cultural Heritage Account and gifted to an appropriate cultural organisation is not subject to benefits under the Cultural Gifts Program.* |  |
| To the best of my knowledge, the item/s have not been imported or exported into or from any country contrary to all relevant and applicable laws including but not limited to the *Protection of Movable Cultural Heritage Act 1986.* |  |

*Please note: All statements above must be confirmed. If any of the above boxes have not been selected, then the donation will not be able to proceed under the Cultural Gifts Program.*

I am/we are transferring to the recipient institution *(Please note: All statements below must be confirmed If any of the above boxes have not been selected, then the donation will not be able to proceed under the Cultural Gifts Program.):*

|  |  |
| --- | --- |
| immediate, indefeasible and unencumbered legal title in the item/s |  |
| immediate full custody and control of the item/s |  |
| the unconditional right to retain custody and control of the property in perpetuity |  |
| custody, control or use of the property which is not affected by an arrangement entered into in respect of the making of the gift. |  |

**OR**

|  |  |
| --- | --- |
| I/we have placed the following conditions on the donation:  *The Commissioner of Taxation will be notified of all conditional gifts and may reduce the allowable deduction in light of the terms and conditions. A donor who is contemplating making a conditional gift should seek professional tax advice.* |  |

## Part 5: Certification by donor/s

|  |  |
| --- | --- |
| I/we consent to any information in this Certificate of Donation and any other information provided for the purposes of this donation being used by the Australian Government in seeking additional information from state and territory governments and relevant agencies, organisations or individuals and being used in any manner which is required to process this donation. I also understand that a copy of this Certificate of Donation will be provided to each valuer. |  |
| I/we declare that the information in this Certificate of Donation is true and correct. |  |
| I/we declare that I/we have answered all the questions and provided any applicable supporting material. |  |
| I/we agree to provide further information in connection with this donation if requested by the department. |  |
| I/we understand that once I sign the Certificate of Donation and give the gift I cannot later revoke it and that my gift will form part of the institution’s permanent collection. |  |
| I/we understand that in the event that the institution later deaccessions my gift, the institution is unable to return the item/s to me/us because I will have already received the benefit of a tax deduction for the gift. |  |
| I/we understand that under section 137.1 of the *Criminal Code Act 1995 (Cth)* giving false or misleading information is a serious offence. |  |

*Please note: All statements above must be confirmed. If any of the above boxes have not been selected, then the donation will not be able to proceed under the Cultural Gifts Program.*

### Signed

#### Donor one

|  |  |
| --- | --- |
| Full name |  |
| Signature |  |
| Date of signing |  |

#### Donor two

|  |  |
| --- | --- |
| Full name |  |
| Signature |  |
| Date of signing |  |

#### Donor three

|  |  |
| --- | --- |
| Full name |  |
| Signature |  |
| Date of signing |  |

|  |  |
| --- | --- |
| There are more than three donors, I have attached a separate list of signatures. |  |

## Part 6: Acceptance of donation by recipient institution

|  |  |
| --- | --- |
| I confirm that the recipient institution has been endorsed as a Deductible Gift Recipient (DGR) by the Australian Taxation Office (ATO), noting that from 14 December 2021 all DGRs must also be either a: registered charity; Australian Government agency; operated by a registered charity or Australian Government agency; or be approved for transition period arrangements by the ATO. |  |
| I am authorised by the recipient institution to formally accept donations to the institution’s permanent collection under the Cultural Gifts Program and agree to provide evidence to support this on request by the department. |  |
| I certify that the donation listed conforms with this institution’s collection policy and that the item/s have been accepted on the basis that the item/s will form part of the institution’s permanent collection. |  |
| I certify that this institution has undertaken due diligence in relation to the ethical and legal acquisition of all items in this donation, including compliance with any relevant Australian and international laws. |  |
| I agree that the institution will acknowledge the gift in the manner chosen by the donor in Part 3 when it is on display in any form, including online. |  |
| I agree that if the donated item/s are at any time in the future removed from the collection this will be done in accordance with the institution’s authorised deaccessioning policy **which includes that donations made under the Cultural Gifts Program will not be returned to donors**. |  |
| I agree to provide further information in connection with this donation if requested by the department. |  |
| I understand that under section 137.1 of the *Criminal Code* *Act 1995 (Cth)* giving false or misleading information is a serious offence. |  |

*Please note: All statements above must be confirmed. If any of the above boxes have not been selected, then the donation will not be able to proceed under the Cultural Gifts Program.*

|  |  |
| --- | --- |
| Institution authorised officer name |  |
| Institution authorised officer position title |  |
| \*Institution |  |
| Signature |  |
| Date |  |

*\* Please ensure this is the name of the fund, authority or institution that has deductible gift recipient (DGR) status for Item 4 if it differs to your entity, business or trading name.*