



# Certificate of donation

## Cultural Gifts Program

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

This form is to be completed by the donor (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.

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.

### 1. Name and address of donor/s

Name

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Address

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Email address

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Percentage owned

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Name

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Address

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Email address

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Percentage owned

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### 2. Items being donated

Specify each item being donated. If there is insufficient space, please attach a list.

How did the donor acquire the item?

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Date of acquisition

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Date of donation

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### 3. Declaration by donor/s

(a) Did you create/produce the item/s?  Yes  
 No

(b) Are you a dealer of the item/s?  Yes  
 No

If you answered **yes** to either (a) or (b), please indicate whether the item/s are from your trading stock or your personal collection.  trading stock  
 personal collection

If the gift/s is/are part of your **trading stock**, your deduction will be restricted to the cost of acquiring or producing the item/s. Please indicate the applicable cost for each relevant item.

(c) Is copyright being donated?  Yes  
 No  
 N/A

(d) Have you acquired any of these items that you are donating: (i) within the last 12 months (other by inheritance); (ii) for the purposes of making the donation; or (iii) subject to an agreement that it would be gifted. Please indicate below.

(i) within the last 12 months (other by inheritance)  Yes  
 No

(ii) for the purposes of making the donation  Yes  
 No

(iii) subject to an agreement that it would be gifted  Yes  
 No

If the answer to any of the questions in (d) is yes, the amount of the deduction is restricted to the lesser of the amount paid for the item and either: (i) if the average of the written valuations fairly represents the item's current GST inclusive market value, that amount; or (ii) if it does not, the GST inclusive market value of the property on the day the gift is made, reduced in accordance with the legislation.

Please state the amount paid for each applicable item.

(e) I/we declare that where interests have been held in the item/s by other parties, those parties have transferred their ownership rights to me/us.  Yes  
 No

(f) I/we have full unencumbered legal title to the item/s being donated.  Yes  
 No

If you answered **no** please provide details.

(g) I/we am/are transferring to the recipient institution

(i) immediate, indefeasible and unencumbered legal title in the item/s  Yes  No

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(ii) immediate full custody and control of the item/s  Yes  No

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(iii) the unconditional right to retain custody and control of the property in perpetuity  Yes  No

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(iv) custody, control or use of the property which is not affected by an arrangement entered into in respect of the making of the gift.  Yes  No

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If you answered no to any part of (g), please provide details of the conditions that are being placed on the item/s.

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If you answered no to more than one part of (g), identify each explanation by referring to the relevant subparagraph).

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### Notes

1. The Commissioner of Taxation will be notified of all conditional gifts and may reduce the allowable deduction in light of the terms and conditions.
2. A donor who is contemplating making a conditional gift must contact the Australian Valuation Office to obtain a determination of the reduced amount that can be deducted in accordance with section 30-220 of the *Income Tax Assessment Act 1997*.

## 4. National Cultural Heritage Account

Was any item being donated purchased with funding provided from the National Cultural Heritage (NCH) Account established under section 25 of the *Protection of Movable Cultural Heritage Act 1986*?  Yes  No

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If the answer is **yes** please provide details.

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Please note: no benefit under the Cultural Gifts Program is available where financial assistance has been provided from the NCH Account.

To the best of my knowledge, the item/s has/have not been imported or exported into or from any country contrary to its laws.  I agree  I disagree

If you **disagree**, please provide details.

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## 5. Acknowledgement

(j) I understand that an institution is required to acknowledge a gift under the Cultural Gifts Program. I would like my gift acknowledged in the following way when it is on display at the institution. The standard acknowledgement is:

(i) 'Donated through the Australian Government's Cultural Gifts Program'.

However, I may choose to have my gift acknowledged in one of the following ways:

(ii) 'Donated through the Australian Government's Cultural Gifts Program by [your name]'  Yes  No

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OR

(iii) 'Donated through the Australian Government's Cultural Gifts Program by [your name] in memory of [name]'  Yes  No

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OR

(iv) 'Donated through the Australian Government's Cultural Gifts Program in memory of [name]'  Yes  No

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(k) I give permission for the Department to publicise this gift if it wishes to do so.  Yes  No

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The Department can use my name.  Yes  No

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The Department may only refer to my gift as having been made to the named institution under the Cultural Gifts Program.  Yes  No

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## 6. Certification

1. I consent to any information in this Certificate of Donation and any other information provided for the purposes of this donation being used by the Commonwealth in seeking additional information from other 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.
2. I declare that the information in this Certificate of Donation is true and correct.
3. I have answered all the questions and provided any applicable supporting material.
4. I 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.
5. I understand that in the event that the institution later deaccessions my gift, the institution is unable to return the item/s to me because I will have already received the benefit of a tax deduction for the gift.
6. I understand that under section 137.1 of the Criminal Code (Cth) giving false or misleading information is a serious offence.

Signature of donor/s.

Every person with a legal interest in the item being donated must sign this, or a separate, form: see section 1.

Date

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## 7. Endorsement of acceptance of donation by recipient institution

1. I certify that the donation/s listed conform/s with this institution's collection policy and that the items have been accepted on the basis that the item/s will form part of the institution's permanent collection.
2. I agree that if the item/s are at any time in the future to be removed from the collection this will be done in accordance with the institution's authorised deaccessioning policy.
3. I further acknowledge and agree that gifts made under the Cultural Gifts Program will not be returned to the donor, even if deaccessioned and understand that this is because the donor has already received a tax deduction for the gift.
4. I agree that the institution will acknowledge the gift in the manner chosen by the donor in section 5 (j) when it is on display.

Print the name of the authorised officer.

Position

Institution

Signature

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