



## Submission of large or complex donations

While the standard Donation Summary, Certificate of Donation and Valuation Certificate forms will be sufficient for most donations through the Cultural Gifts Program (the Program), institutions preparing paperwork for the donation of large or complex collections may find it necessary to use attachments and/or vary the format in which information is provided.

While the following advice is guidance only and is not a requirement of the Program, we hope that it may assist you to manage the submission of large or complex donations in a way that is easy to understand and provides a consistent frame of reference for institutions, valuers and Program staff alike.

### Donation summary

You may find it useful to provide the information in the 'Item(s) donated' section of the Donation Summary form in an attachment (eg Excel or Word document) that includes numbered donation items, the details of the two valuations, and the average value.

For example:

	<b>Items donated—include a brief description of the item, artist/author/creator, title, image, size, medium, material, date.</b>	<b>Valuation One Mr/s XX</b>	<b>Valuation Two Mr/s YY</b>	<b>Average</b>
1	AB Smith, 'A photograph', 1983, silver gelatin print	\$20 000	\$30 000	\$25 000
2	CD Jones, 'A painting', 1979, oil on canvas, 30 cm x 20 cm	\$50 000	\$40 000	\$45 000
3	EF Day 'A sculpture', November 2013, stoneware, 15 cm x 15cm x 20 cm	\$5 000	\$6 000	\$5 500
4				
<b>Total</b>		<b>\$75 000</b>	<b>\$76 000</b>	<b>\$75 500</b>

Providing a numbered list of the donated items to the valuers and requesting that they follow the same format when preparing their valuations will make it easier for you, the valuers and Program staff to refer to specific items.

### Certificate of Donation

Similarly, you may find it useful to add an attachment (eg Excel or Word doc) to the Certificate of Donation that sets out the information requested at "2. Item(s) being donated" (ie details of the donated items, provenance/history of acquisition) using the same reference numbers.

For example:

	Item(s) being donated	How did the donor acquire the item?	Date of acquisition
1	AB Smith, 'A photograph', 1983, silver gelatin print	Acquired from EFG Gallery, Sydney	1 March 1989
2	CD Jones, 'A painting', 1979, oil on canvas, 30 cm x 20 cm	Acquired from HIJ Auction House, Brisbane, Lot 123	1 December 2014
3	EF Day 'A sculpture', November 2013, stoneware, 15 cm x 15cm x 20 cm	Gift from the artist	December 2010
4			

Where items have been acquired or created within 12 months of being donated, or where the date is close to that timeframe, it is important to be as specific with the date of acquisition or creation as possible, as there may be a limitation on the tax deduction the donor can claim. Pages 19–22 of the Cultural Gifts Program Guide provide more information on limitations on tax deductions.

## Valuation certificates

Valuers should use the latest Valuation Certificates available on the website ([www.arts.gov.au/cgp](http://www.arts.gov.au/cgp)). Please note that while Part B of the Valuation Certificate suggests completing a separate Part B for each donation item in a large collection, we are happy to accept valuations in which some items are grouped where there are obvious links between these items.

For example, a single Part B can be used to group:

- a number of different works by the same artist, or
- several similar objects (e.g. ceramics, prints, clothing), or
- a large group of items each valued at less than \$500—see below for more information.

## Images

For large collections, providing a CD with images of the donated works is preferable to sending printed images. If providing a CD is not feasible, providing a sample of, say 10-15 printed images, will suffice.

## Items valued at less than \$500

Please note that it is not necessary to itemise individual items that are valued at less than \$500. Such items can be grouped together and a single value ascribed to the grouping.