



Completing an application for the Cultural Gifts Program

August 2025

About the Cultural Gifts Program

The Cultural Gifts Program (CGP) encourages Australians to donate items of cultural significance from private collections to public art galleries, museums, libraries and archives. Gifts can range from paintings, books, sculptures, manuscripts and personal papers to jewellery, ceramics, technological, mechanical, scientific or social history collections.

The principal legal provision for the CGP is subdivision 30-A of the [Income Tax Assessment Act 1997](#). The Minister responsible for the Arts is responsible for the administration of the CGP up to the point at which claims for tax deductions are lodged with the Australian Taxation Office (ATO).

Prospective donors, cultural institutions, and valuers are encouraged to read the [CGP Guide](#) prior to commencing an application, and should also refer to [our website](#) for more information on the process.

This tip sheet provides additional information that you as the applicant may find helpful when completing the online application form.

How to apply

- The donor, together with the recipient institution will need to complete a [Certificate of Donation](#); and
- Two valuations must be completed by approved [Program valuers](#) using the [Valuation Certificate](#).

Once these documents are finalised, the recipient institution submits a CGP application via the online portal '[SmartyGrants](#)'. If there are errors or omissions in the application form or attached certificates, CGP staff will reopen the form for the recipient institution's contact person and send a request to rectify the errors or omissions before resubmitting the form. If rectifications are required, this will cause delays in processing the application.

Tips for completing the application form

Section 1. Cultural Gifts Program

Deceased estate

Please note that testamentary gifts, such as donations by executors of deceased estates, do not qualify for a tax deduction and so cannot be processed under the Cultural Gifts Program. Please see the CGP Guide available on our website at [Information for donors](#) | [Office for the Arts](#) for further information.

Section 2. Institution Details

Applicant Institution

The institution name recorded here **must be the name of the entity that is endorsed as a Deductible Gift Recipient (DGR) for Item 4**, even if this differs from the publicly-used name of your institution. The applicant name that is provided will appear on the finalisation letter that is sent to the donor. This letter will be provided to the ATO to support the donor's claim for a tax deduction, and so the name of the gift recipient on this letter must match the name of the entity that is endorsed with DGR status for Item 4. Please refer to the entry for your institution in the Australian Business Register – in particular the DGR Fund name that is endorsed for Item 4 - to ensure that you have the correct entity name (see 'Institution ABN' below).

Institution ABN

When you enter the Institution ABN and click on 'Lookup', this will retrieve some data (including the institution's DGR status) from the Australian Business Register. You can also search the Australian Business Register here [Search](#) | [ABN Lookup](#).

Does your organisation have Deductible Gift Recipient (DGR) status for item 4?

Only organisations that have DGR status for Item 4 are eligible to accept gifts made under the Cultural Gifts Program.

Institution primary contact details for this CGP submission

This is the person at the recipient institution that the CGP team will contact with any questions about the application and for notification when the application has been finalised. Please ensure that the phone number and email address supplied are current and correct.

Should the institution's primary contact person change before the application has been finalised, these details must be updated. Failure to update contact details may slow down the finalisation of a donation:

- If the application has not yet been completed and submitted, this can be done by the applicant. Ensure that the new contact person is registered in SmartyGrants, so that they can access the application;
- If the application has been submitted (but you are still awaiting advice that it has been finalised), please contact the CGP team and we can arrange to have the contact details updated with the assistance of our SmartyGrants system administrators.

Section 3. Donor Details

Donor's address

If you wish to enter a PO box address instead of a street address, click first in the 'Address' box and then you can click on 'Can't find your address?'. Enter the PO Box details in address line 1.

Donor's email address

Please ensure that this email address matches the email that the donor has provided on the Certificate of Donation. We will be sending a finalisation letter to the donor via email. Please contact the CGP team on

02 6136 8017 or by email at cgp.mail@arts.gov.au if the donor does not want to receive the finalisation letter via email.

Percentage of ownership

If there is more than one donor, please specify the percentage of ownership for each donor, as recorded on the Certificate of Donation. Note that the percentages for each donor must add up to 100% (so if there are 3 donors, for example, then they cannot all own 33.3%, as this will only add up to 99.9%).

Multiple donors

If there is more than one donor, click on the 'Add More' button to enter the details for the next donor.

Total of percentages of ownership

This calculates automatically based on what you have entered above as the percentage of ownership for each donor. This should always display as '100' – if it shows anything else then there is an error that needs to be corrected in the individual percentages.

Section 4. Donation Details

Donation description

Please provide a short description of the item/s being donated. Background or contextual information should not be included here – there is a section at the end of the online application where additional information can be provided.

Images

Images provided in this section will assist the CGP team to assess the application and will not be published. If your donation includes hundreds or thousands of items or is an archive, it is not necessary to include images of everything. A representative image of groupings within the donation will suffice.

Maximum size of file/s is 25MB.

Certificate of Donation

Before uploading the Certificate of Donation, please ensure that it has been fully and accurately completed by the donor/s. If you are not sure whether the donor has correctly completed any section of the certificate, please get in touch with the CGP team.

If the donor and/or object details have been provided on a separate attachment, please ensure that the attachment is uploaded here with the Certificate of Donation, and that it includes all information requested in the relevant part/s of the Certificate.

Did the donor/s need to provide details in the Certificate of Donation of price paid/cost of production for any of the donated items?

There are several questions on the Certificate of Donation to establish whether any limitations may apply to the donor's potential tax deduction. If the donor answered 'yes' to any questions that then required them to provide details of their purchase price or cost of creation (for example, if they created or purchased an item within 12 months of donating it, or if they gifted it from their trading stock), this means that a limitation may apply to their tax deduction and you should answer 'yes' to this question in the application form.

In such instances the donor is required to provide evidence of their costs (such as a copy of the purchase receipt, or evidence of costs for materials used in the creation of the item), which you will need to obtain from the donor and upload here.

Further information about limitations is available on our website at [Information for donors | Office for the Arts](#), in the [Cultural Gifts Program Guide](#), or on the ATO's website at [Donating under the Cultural Gifts Program | Australian Taxation Office](#).

Date of donation

This must match the date specified by the donor in the 'Date of Donation' section on the Certificate of Donation.

Date that the item(s) were formally accepted into your institution's collection

This date can be earlier, later, or the same as the date of donation. The date used to demonstrate this acceptance can vary from institution to institution - it could be the date that an appropriately authorised staff member signs off on the donation certificate or an acquisition proposal, or perhaps the date that an institution's governing body (eg. its Council or Board) ratifies the inclusion of the donated item/s in its collection.

Number of items included in the donation

If an item has multiple components but is considered conceptually as a single entity (eg. it is intended that the components would always be used or displayed together) then it should be described as one item. Examples of this could include a tea set, a triptych, or an art installation.

Items list

For donations of four or more items please upload an [items list](#) (including a valuation summary) using the template linked in the application form, or available on the CGP website. If you are providing an existing report or list of the donated items (not using our template), please ensure that it includes the fields asked for in our template (including the valuations and averages).

Does this donation include items that could be considered scientific material?

This question aims to identify donations of items that were created or collected primarily for scientific purposes, such as collections of natural history specimens. This does not include artworks that incorporate natural materials. For taxidermy, it would include specimens created for anatomical study, but exclude animal parts that have been turned into decorative arts objects.

Collection policies

It is expected that items donated under the CGP align with the institution's collection policy. This section should:

- Establish that the donation fits with the collecting themes/aims of the recipient institution. If your institution has multiple collecting themes or objectives, you should indicate those relevant to the donated items. Please do not copy and paste large tracts from your collection policy, but rather justify how the donated items meet your collection policy's criteria.
- Confirm that there is a clause in the institution's collection policy specifying that, if deaccessioned, gifts made under the CGP will not be returned to the donor as the donor has already received the benefit of a tax deduction for the gift. If your policy does not yet include such a clause, but you are in the process of having your policy updated, please let us know.

Provenance

Provenance details assist in establishing the authenticity of a donated item. Evidence to support the authenticity or provenance of donated items will facilitate efficient finalisation of gifts. Additionally, in accepting CGP donations please consider legal title and Protection of Moveable Cultural Heritage Laws. In some cases, the department may ask for additional information or evidence from the receiving institution in regards to researching the provenance and authenticity of donated material.

Note: If the donor is the artist or creator of the work, we no longer require applicants to provide further comment on the provenance of the donated item/s.

Items of Aboriginal or Torres Strait Islander art or material culture

As with provenance, a Certificate of Authenticity can assist in determining the authenticity of a donated item. Evidence to support the authenticity or provenance of donated items will facilitate efficient finalisation of gifts.

When a donation includes items of Australian Indigenous art or material culture, it is essential that the selected valuers are approved to value the specific category of Australian Indigenous art or material culture relevant to the donated material. For example, for artworks by Australian Indigenous artists, it is not enough for a valuer to be approved to value 'Australian art'.

Sections 5 and 6. Valuation 1 and 2

Two valuations are required from valuers who are CGP-approved for the relevant class/es of property. Please record the valuer's class(es) that are relevant to this donation (not all of their approved classes).

There are some circumstances where the department may consider one-off approval for a valuer to value a small component of a donated collection that sits slightly outside of their approved classes of property – see our website at [Cultural Gifts Program valuers | Office for the Arts](#) for more information.

One-off approval must be sought by the valuer prior to undertaking the valuation. You are asked to upload the evidence (such as the email correspondence between the valuer and the CGP team) here.

Before uploading each Valuation Certificate, please check that it has been completed fully and accurately and has been signed by the valuer (see the separate tip sheet on assessing valuation certificates prior to submission). Valuations should include recent sales of similar items to those being donated as evidence that the appropriate GST inclusive market value of a gift has been established.

Section 7. Valuation 3

A third valuation is usually not required, however in some instances a third valuation may be requested by the department in order for the donation to meet legislated requirements. Please contact the CGP team if you wish to discuss whether a third valuation may be appropriate.

Section 8. Display, Exhibition or Promotion of this gift

Ensure the responses here about publicising the gift match those provided by the donor on the Certificate of Donation.

Promotional images are requested but not compulsory. Maximum size of file/s is 25MB.

Section 9. Certification

Has the institution received all property included in this gift?

An application must not be submitted unless the recipient institution has received the donated material.

Other comments and documentation

This is where the applicant institution can provide any additional supporting information (such as a condition report), either in the free-text box or as an attached file.

Applicant certification

This section should be completed by a staff member who is authorised by the institution to complete CGP submissions on behalf of the institution. It does not have to be the same person that signed the Certificate of Donation on behalf of the institution, nor does it have to be the person who is the admin primary contact for this application.

We encourage you to familiarise yourself with The Cultural Gifts Program Guide available via our website at <https://www.arts.gov.au/sites/default/files/documents/cultural-gifts-progam-guide-july2022.pdf> [Cultural Gifts Program Guide | Office for the Arts](#). Please get in touch with the CGP team if you have any questions via cgp.mail@arts.gov.au or on 02 6136 8017.

Further information

For more information about the Cultural Gifts Program please visit the [department's website](#).

For assistance please email cgp.mail@arts.gov.au or call (02) 6136 8017.