



# Submission of large or complex donations 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.

## Large or complex donations

While the standard Certificate of Donation and Valuation Certificate forms will be sufficient for most donations through the Cultural Gifts Program (CGP), institutions preparing paperwork for the donation of large or complex collections will find it necessary to use spreadsheet attachments to provide the requested details.

We hope that the information below will assist you to manage the submission of large or complex donations in a way that is easy to understand and that provides a consistent frame of reference for institutions, valuers and CGP staff alike.

### Listing the items

It will be necessary to create a numbered list of items and it is important that the same list be used as the basis for any spreadsheets or attachments associated with the application including the Certificate of Donation, the Valuation Certificates, and the 'Items list' requested in the *Donation Details* section of the application form on SmartyGrants that includes the valuation summary data. Any discrepancy in how the items are listed across these documents will impede the assessment and processing of the application.

## Certificate of Donation

Please use the 'Certificate of Donation – additional information' spreadsheet template (the 'list of items' tab) to list all of the donated items, and upload this with the Certificate. The [template is available on our website](#) and is also linked in the 'Donation Certificate' section of the application form on SmartyGrants. In addition to the item numbers and descriptions this template also provides space to record other details that are asked for in the Certificate of Donation including the dates of creation, dates the items were acquired by the donor, and the methods of acquisition.

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 [CGP Guide](#) provide more information on limitations on tax deductions.

## Valuation certificates

Valuers should use the latest version of the [Valuation Certificate](#). Please note that while it is generally indicated that a separate Part B should be completed for each donated item, for large donations we are happy to accept valuations in which some items are grouped where there are obvious links between them.

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. a number of ceramics, or prints, or items of clothing), or
- a large group of items each valued at less than \$500—see below for more information.

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. Please ensure however that both valuers group the items in the same way, so that their values can be compared and averaged.

Please ensure that itemised values are provided for any item valued at \$500 or more.

## Items list with valuation summary

In the 'Items list' section of the online application form you are asked to upload a spreadsheet using our template for any donations of four or more items. Our template is linked in the application form, and is also available on [our website](#). You should enter the valuation amounts from each valuer for each item/group of items – there are formulae in the spreadsheet that will calculate the totals and averages of these valuations once they are entered.

## Images

For large collections, providing a sample of approximately 10-15 images will suffice.

## 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](mailto:cgp.mail@arts.gov.au) or call (02) 6136 8017.