



GIFTS & DONATIONS (D9) SUBSTANTIATION REQUIREMENTS

What can you claim?

Gifts and donations are tax deductible when made to an eligible organisation. They must hold a deductible gift recipient status. While the list is too long to detail, the types of organisations include:

- Hospitals
- Public benevolent organisations
- Scientific research organisations
- School building funds
- The armed forces
- Public libraries
- Political parties (subject to a \$1,500 limit)
- Volunteer fire services; and
- Organisations listed at <http://www.abn.business.gov.au/DgrListing.aspx>

What can't you claim?

- Payments made to cloud funding websites (such as GoFundMe and Kickstarter) are generally not deductible.
- A gift is not a gift if you get something in return, therefore you cannot claim a deduction when this is the case, for example:
 - Raffle Tickets
 - Purchase of ANZAC Badge
 - Purchase of clothing even if all proceeds go to a charity.

SUBSTANTIATION REQUIREMENTS (What do you need to prove your claim)

1	Copy of invoice(s)/receipt(s) for Donation to Deductible Gift Recipient Status charity / organisation.
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