Australian Government
Australian Taxation Office

Gifts and donations



To claim a deduction for a gift or donation to an organisation, it must:

- be made to an organisation that has deductible gift recipient (DGR) status at the time you made the gift or donation
- truly be a gift or donation – you voluntarily transfer money or property without receiving, or expecting to receive, any material benefit or advantage in return
- be money or property, including financial assets such as shares
- comply with any relevant gift conditions – for some DGRs, the income tax law adds extra conditions affecting the types of deductible gifts they can receive.

You must have a record of the gift or donation, such as a receipt. If you receive a material benefit in return for your gift or donation to a DGR – for example, you purchase a ticket to a fundraising dinner – it's considered a contribution and extra conditions apply.

What is a DGR?

A deductible gift recipient (DGR) is an organisation or fund that can receive tax deductible gifts or donations. You can **only** claim a deduction for gifts or donations made to an organisation with a DGR status.

Not all charities are DGRs. For example, many social media and crowdfunding campaigns aren't run by DGRs. Donations to these types of organisations **aren't** deductible.

Check the 'deductible gift recipient status' of an organisation before claiming a deduction. You can do this at ABN Look-up: Deductible gift recipients.

If the organisation shows:

- not entitled – you can't claim a tax deduction
- a status of **endorsed** or **listed** at the time of your gift or donation – you can claim a tax deduction.

What records do I need?

You should keep records of all tax-deductible donations you make.

Evidence you need to keep may include:

- receipts for donations or contributions
- a signed letter from the eligible organisation confirming the amount of your donation or contribution.

When you make a donation, the DGR will usually issue you with a receipt – but not all DGRs are required to. If this is the case, in some circumstances, you can still claim a tax deduction by using other records such as bank statements.

If a DGR issues a receipt for a deductible gift or donation, the receipt must state:

- the name of the fund, authority or institution to which the donation has been made
- the DGR's ABN (some DGRs might not have an ABN)
- that it's for a gift
- your name as the donor, if you donated to a community charity or giving fund.

If you donate through a workplace giving program your payment summary or a written record from your employer is sufficient evidence.

When you can claim a deduction

You may be able to claim a deduction for gifts or donations where:

- you give money
- you donate property or shares (special rules apply)

There are special circumstances under the Heritage and Cultural Gifts programs where donations can also be deductible.

If you receive a token item for your donation you can still claim a deduction. Token items are things of no material value that are used to promote the DGR, such as lapel pins, wristbands and stickers.

Bucket donations

If you make one or more donations to a DGR holding a bucket collection for natural disaster victims, you can claim a deduction of up to $10 for one income year without a receipt.

To claim donations of more than $10, you need a receipt.

When you can't claim a deduction

You can't claim a deduction for gifts or donations made to any person or organisation **without** DGR status at the time you made the gift or donation, such as:

- social media platforms
- crowdfunding organisations
- religious organisations

You also can't claim when the donation provides you with a personal benefit such as:

- membership fees – for example, to a sporting club
- payments to school building funds made in return for a benefit or advantage – for example, as an alternative to an increase in school fees or placement on a waiting list
- payments where you have an understanding with the recipient that the payments will be used to provide a benefit to you
- gifts to families and friends regardless of the reason
- donations made under a salary sacrifice arrangement
- donations made under a will.

This is a general summary only.
For more information see ato.gov.au/giftsdonations or speak to a registered tax professional.

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