

# **PS LA 2002/15 (Withdrawn) - Workplace giving programs: required evidence**

 This cover sheet is provided for information only. It does not form part of *PS LA 2002/15 (Withdrawn) - Workplace giving programs: required evidence*

 Refer to end of document for amendment history. Prior versions can be requested by emailing [TCNLawPublishingandPolicy@ato.gov.au](mailto:TCNLawPublishingandPolicy@ato.gov.au) if required.

*This practice statement is withdrawn with effect from 19 September 2024. This content is now addressed in:*

- [Workplace giving programs](#)
- [Workplace giving programs for employees](#)
- [Workplace giving and salary sacrifice arrangements](#)
- [Estimated tax savings for regular workplace giving donations](#)

 This document has changed over time. This version was published on *19 September 2024*



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This Law Administration Practice Statement explains what evidence is required to support gifts made via workplace giving programs.

*This practice statement is an internal ATO document and is an instruction to ATO staff.*

*Taxpayers can rely on this practice statement to provide them with protection from interest and penalties in the following way. If a statement turns out to be incorrect and taxpayers underpay their tax as a result, they will not have to pay a penalty. Nor will they have to pay interest on the underpayment provided they reasonably relied on this practice statement in good faith. However, even if they don't have to pay a penalty or interest, taxpayers will have to pay the correct amount of tax provided the time limits under the law allow it.*

### 1. What is this practice statement about?

This practice statement tells you what evidence you can accept as proof of a gift (or gifts), made by a taxpayer, via a workplace giving program.

### 2. What is a workplace giving program?

A workplace giving program is an arrangement by which an employer forwards an employee's gift to a Deductible Gift Recipient (DGR). Subject to meeting the requirements of Division 30 of the *Income Tax Assessment Act 1997* (ITAA 1997), the employee may claim a deduction for the gift in their tax return for the relevant year.

### 3. What evidence can you accept in support of a claim?

Taxpayers must satisfy the Commissioner that gifts to a DGR have been made. However, there are no legislative provisions governing the particular form evidence should take. Confirmation by the employer to the employee that a gift has been made through a workplace giving program is sufficient evidence. Examples of evidence you can accept are:

- The PAYG payment summary.
- Other written or electronic communication from the employer to the employee.

### 4. What evidence can you accept if a taxpayer makes multiple gifts?

You may accept the confirmation provided by the employer as evidence, provided it meets the following criteria:

- It states the total quantum of the gifts made by the taxpayer.
- It states that each gift has been made to a Division 30 DGR.

It is desirable that the confirmation identify each DGR to which the employee has made a gift, however this is not a requirement.

### 5. Is the DGR obliged to provide evidence of receipt of the gift?

The DGR is expected to provide the employer with a receipt covering all gifts received from them. DGRs are *not* required to provide individual receipts to employees.

Section 30-228 of ITAA 1997 outlines the requirements that a receipt issued by a DGR should meet. As the employer is not a DGR, the provisions of section 30-228 of ITAA 1997 do not apply to the confirmation they provide to their employees.

## 6. More information

For more information on:

- the legislative provisions whereby taxpayers can claim a tax deduction for certain gifts to DGRs see [Division 30](#) of the *Income Tax Assessment Act 1997*
- the complete list of DGRs see: [www.abn.business.gov.au](http://www.abn.business.gov.au)

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