Cultural Gifts Program

* indicates a required field

The Cultural Gifts Program offers tax incentives to encourage people to donate cultural items to public art galleries, museums, libraries and archives in Australia. Donations can include visual and decorative arts, Indigenous arts and cultural artefacts, social history and scientific collections, and archival material (among other things).

Donors can claim the GST inclusive market value of the gift as a deduction from their taxable income. To make a claim, the donation must be valued by at least two independent valuers who are approved by the Arts Secretary to value the kind of property being gifted. The donors can then claim the average of the valuations as the tax deduction. For donors, the market value of the gift and the cost of obtaining the valuation are tax deductible, deductions can be spread over five income years. We encourage institutions, donors and valuers to consult the <u>Cultural Gifts Program Guide</u> prior to undertaking a submission.

Donors should seek professional tax advice in relation to their donation including time limitations.

Please note:

The Department of Infrastructure, Transport, Regional Development, Communications and Arts uses this form to collect personal information that is required to process this application under the Cultural Gifts Program. This information may be provided to one of our Expert Advisors if we require further technical advice about the donation, or to the Australian Taxation Office (ATO) in order to seek advice or guidance in assessing this submission, or in the event we refer this submission for a determination by the Commissioner of Taxation. Your name, contact details and other personal information will not be provided to any other person or organisation unless it is required by law. For further information about our privacy obligations, (including in relation to how to access or correct personal information or make a complaint) and our contact details for privacy matters, please see our Privacy Policy.

Is this gift being donated out of a deceas ○ Yes	sed estate? * O No
Please contact the CGP team on 02 cgp.mail@arts.gov.au to discuss the eligible under the CGP.	<u>-</u>
Does your organisation have Deductible ○ Yes	Gift Recipient (DGR) status for Item 4? * ○ No

To participate in the Cultural Gifts Program, your organisation must have DGR status for item 4. Contact the ATO to obtain DGR status Item 4.

ATO non-profit info telephone: 1300 130 248, wait to hear all the options, then select 3 and wait to hear the options, then select 2 to speak to an ATO officer.

For web, inquiries click here

Enter the search term - 52593

Select- DGR Table / Australian Taxation Office

Institution Details

* indicates a required field

Please ensure this is the name of the fund, authority or institution that has deductible gift recipient (DGR) status for Item 4 if it differs to your entity, business or trading name.

If you are unsure please contact the CGP team on 02 6136 8017 or by email at cgp.mail@arts.gov.au.

Appl	lica	nt	Institution	*
\sim			N.I.	

Organisation Name

Institution ABN *

The ABN provided will be used to look up the following information. Click Lookup above to check that you have entered the ABN correctly.

Information from the Australian Business Register

ABN

Entity name

ABN status

Entity type

Goods & Services Tax (GST)

DGR Endorsed

ATO Charity Type More information

ACNC Registration

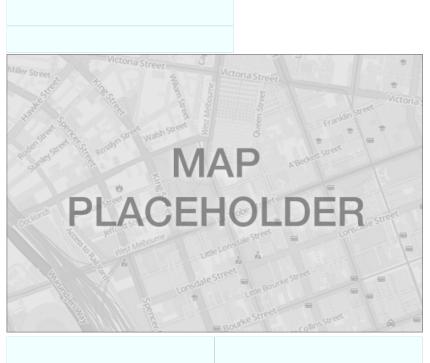
Tax Concessions

Main business location

Must be an ABN.

Institution street address *

Address



Address Line 1, Suburb/Town, State/Province, and Postcode are required. Please provide the street address for your institution or organisation.

Institution primary contact details for this CGP submission

	stration Contact		
Title	First Name	Last Name	
Positio	n title		
Phone :	number *		
Must be a	an Australian phone	number.	
Email a	ddross This the	amail address t	o which we will send confirmation of the
	daress: This the tion of this subm		o which we will send confirmation of the
Must be a	an email address.		

Donor Details

* indicates a required field

How many donors are donating this Cultural Gift? *

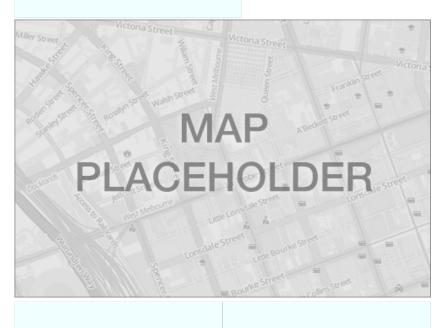
Donor details

Please list all Donors as they appear on the Certificate Donation. If there is more than one donor include the details of all donors by clicking the 'Add More' button at the bottom of the section.

Please ensure that the details of each donor are recorded accurately as information entered here will be used to prepare finalisation letters for tax purposes.

○ Organisation	
Last Name	

Address * Address



Address Line 1, Suburb/Town, State/Province, Postcode, and Country are required. If you are entering a PO Box address please click the" I can't find my address button" and enter your PO Box in address line 1, then enter your suburb and state etc in the relevant fields.

Donor email address: Please note the endorsement letter will be sent to the donor by email.

Must be an email address.

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 as per the Certificate of Donation *
Must be a number.
Donation Details
* indicates a required field
Collection policies
According to the CGP Guide all gifts under the program must form part of a collection being maintained or established by the recipient institution.
Recipient institutions are responsible for ensuring the proposed gift conforms with the institution's collection policy, that it will be of ongoing value and formally accept the gift into its permanent collection. Please refer to page 3 of the CGP Guide in relation to deaccessioning.
Please provide your current collection policy/ies, including deaccessioning and disposal processes. * Attach a file:
Does your collection policy/ies include a clause that states 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? O Yes O No Please contact the CGP team on 02 6136 8017 or by email at cgp.mail@arts.gov.au to discuss.
Does the donation conform with your institution's collection policy? * ○ Yes ○ No
Please provide a statement which outlines how this donation meets your institution's collection policy. This statement should not repeat your collection policy, but clearly justify how the donated item(s) relate to the collection policy. *

To be eligible for the Cultural Gifts Program the proposed gift must conform to the institution's collection policy and be of ongoing value as part of the institution's permanent collection.

Does this donation include items that co for example fossils, gems, insects, trans botanical specimens? *	
○ Yes	○ No
Please tell us which items included in the material? *	e donation could be considered scientific
Limitations	
Limitations may apply to donations	
control and clear title	onor (other than by inheritance) ⁻ making the donation;
Where limitations apply the deduction may be Commissioner of Taxation.	e restricted, limited or disallowed by the
Has the donor attached any conditions to ownership or return to the donor upon d ○ Yes	o their gift? For example, stipulating part leaccessioning of the item. * No
Donation conditions *	
Was the donor the maker or creator of a ○ Yes	nny items included in the donation? * O No
Have the items included in this donation for 12 months or more before the date o ○ Yes	
Please list the items transferred into the dono before the date of donation	or's personal collection less than 12 months

Date of transfer to personal collection	Items		of creation not ding labour
		\$	
		\$	
Must be a date.		Must b	e a dollar amount.
	s of the date of d	y of the items with the i onation, or acquired/cre	
		/created with the intention ng the purchase price/cost	
Date purchased/ created	Object / work	Price paid/cost of production	Please provide receipts as evidence of price paid
		\$	
		\$	
Must be a date.		converted to Australian dollars on date of purchase Must be a dollar amoun	
Was the donor a d o ○ Yes	ealer of any of the	items in this donation? ○ No	*
Were any of the ite 12 months prior to ○ Yes		is donation part of the o ion? * O No	lonors trading stock
Please list the items of Date purchased /	currently in the dono	Purchase price /	Please provide
created		cost of production \$	receipts as evidence
		₽ \$	
There may be tax		onverted to Australian	
limitations for donors		dollars on date of	

Donation description

limitations for donors

trading stock Must be a date.

your donor must seek for

any items donated from

dollars on date of

Must be a dollar amount.

purchase

Please provide a description of the donation. Please craft this description carefully as we may use this text to promote this donation and it forms the basis of the official tax record. If more than one item is being donated, include the type of objects and any highlights. Example:

- Margaret Olley's 'Lemons and oranges' (1964), oil on board
- Collection of nine paintings by Albert Namatjira
- Collection of nine artworks (including paintings, sculpture and prints) by various Australian artists
- Collection of letters, manuscripts, ephemera related to the political career of Sir Robert Menzies.

Has the donation certificate been signed by the donor/s and the institution? * Yes No If there is more than one donor has the percentage of ownership been nominated for each donor individually? * Yes No NA eg donors Mr John Smith and Mrs Mary Smith, each donor must be listed separately and allocated a percentage of ownership, for example 70% and 30% Donation Certificate Certificate of Donation 24/25 template Please upload the Certificate of Donation *	Description *		
donation as this will assist us to understand and view donations better. Alternatively, if there are more than four items, thumbnails of images can uploaded as an item list. Attach a file: Has the donation certificate been signed by the donor/s and the institution? * Yes No If there is more than one donor has the percentage of ownership been nominated for each donor individually? * Yes No No No No NA eg donors Mr John Smith and Mrs Mary Smith, each donor must be listed separately and allocated a percentage of ownership, for example 70% and 30% Donation Certificate Certificate of Donation 24/25 template Please upload the Certificate of Donation *			
O Yes O No If there is more than one donor has the percentage of ownership been nominated for each donor individually? * O Yes O No O NA eg donors Mr John Smith and Mrs Mary Smith, each donor must be listed separately and allocated a percentage of ownership, for example 70% and 30% Donation Certificate Certificate of Donation 24/25 template Please upload the Certificate of Donation *	donation as this will assist us to understa	and and view donat	ions better.
O Yes O No If there is more than one donor has the percentage of ownership been nominated for each donor individually? * O Yes O No O NA eg donors Mr John Smith and Mrs Mary Smith, each donor must be listed separately and allocated a percentage of ownership, for example 70% and 30% Donation Certificate Certificate of Donation 24/25 template Please upload the Certificate of Donation *			
O Yes O No If there is more than one donor has the percentage of ownership been nominated for each donor individually? * O Yes O No O NA eg donors Mr John Smith and Mrs Mary Smith, each donor must be listed separately and allocated a percentage of ownership, for example 70% and 30% Donation Certificate Certificate of Donation 24/25 template Please upload the Certificate of Donation *			
for each donor individually? * O Yes O No O NA eg donors Mr John Smith and Mrs Mary Smith, each donor must be listed separately and allocated a percentage of ownership, for example 70% and 30% Donation Certificate Certificate of Donation 24/25 template Please upload the Certificate of Donation *	YesYes	_	the institution? *
O Yes O No O NA eg donors Mr John Smith and Mrs Mary Smith, each donor must be listed separately and allocated a percentage of ownership, for example 70% and 30% Donation Certificate Certificate of Donation 24/25 template Please upload the Certificate of Donation *		ercentage of owne	rship been nominated
Certificate of Donation 24/25 template Please upload the Certificate of Donation *	O Yes O No eg donors Mr John Smith and Mrs Mary Smith, each	donor must be listed se	
Please upload the Certificate of Donation *	Donation Certificate		
	Certificate of Donation 24/25 template		
Attach a file:	Please upload the Certificate of Donation Attach a file:	*	

Date of Donation

This is the date:

- that the property ownership rights are transferred from the donor(s) to the institution.
- from which the donor no longer owns the property and the institution does.
- used to determine whether the property has been owned by the donor for more than 12 months.

• used to determine in which financial year the donor can claim a tax deduction for the gift.

Date of donation *
Must be a date and no earlier than 1/1/2000.
Date that the donated item(s) was accepted into the institution's collection
This is the date the item/s are accepted by the institution. This may be before, the day of, or after the date of donation above. This may be the date the institution's governing body agrees to formally accept the donation for example.
Please tell us the date that the donated item(s) was/were formally accepted into the institution's collection *
Must be a date.
Donated Items received
Has the institution received all property included in this gift ? * \bigcirc Yes \bigcirc No
Number of items included in the donation
How many items are included in this donation? *
Must be a number.
Note: For objects that consist of a parent and parts please count this as one item, for example, a tea set comprising multiple cups and saucers should be considered one object.
Provenance
Recipient Institutions should undertake due diligence to identify, mitigate and manage the risks that may be associated with receiving gifts under the CGP. In particular, institutions should be committed to the principles outlined in the Australian Best Practice Guide to Collecting Cultural Material .
Provide details of the provenance of the items that have been gifted and details of how you have verified this information. This could include referencing auction records, exhibition catalogues, catalogue raisonné, labels, invoices, certificates of authenticity, deed of gift etc. *
Word count: Must be no more than 300 words.

conflict with other legal provisions, such Act 1968 and the Protection of Moveabl Yes	○ No
If no please contact the CGP team on 02 6136 803	17 or by email at <u>cgp.mail@arts.gov.au</u>
Is this an item by an Aboriginal or Torre Aboriginal or Torres Strait Islander mate Yes	
Please upload a Certificate of Authentic Aboriginal or Torres Strait Islander artis Strait Islander material culture.	ity for each individual work of art by an it or for an item/s of Aboriginal or Torres
If you are unable to include a Certificate of A donation, please upload a statutory declarati authorised to act on behalf of your institution	on <u>found here</u> signed by an individual who is
 of ongoing value and has been formally a the donor has clear title to the gift prior does not raise concerns or conflict with reprotection of Moveable Cultural Heritage 	to donation and that this item being donated elevant legislative provisions, including the <i>Act 1986</i> confirmed the authenticity and provenance of
Certificate of Authenticity or Statutory I Attach a file:	Declaration
Actach a me.	
Does the acquisition of items included in this Commonwealth legislation covering the owner artefacts and objects having religious or culti	ership/sale/return of skeletal remains and
Does the acquisition of items included in this including:	donation align with best practice guidelines,
Australian Best Practice Guide to Collec	ting Cultural Material
Cultures, Ongoing Responsibilities: Princi	ssociation (AMaGA) policy document Continuous ples and guidelines for Australian museums Islander cultural heritage (February 2005) or
*	
○ Yes	○ No
Are the valuers you have chosen approve Australian Indigenous art or material curo Yes	

Please Note: using a valuer who has not received approval to value the category of work included in the donation may slow down processing or you may be required to seek an additional valuation. If you are unsure please contact the CGP team on 02 6136 8017 or by email at cgp.mail@arts.gov.au to discuss this gift.

Please contact the CGP team on 02 6136 8017 or or by email at cgp.mail@arts.gov.au to discuss this gift.

Items list

For collections of four or more items please upload a complete list using this <u>template</u>, or your own report preferably in excel format (including information as set out in template provided).

This list can include thumbnail images of the donated items, except for printed, manuscript, library and archival materials.

Object list *		
Attach a file:		

Valuation 1

* indicates a required field

Valuation 1 details

To claim a tax deduction for their gift, donors must receive at least two independent valuations from valuers that are approved by the Arts Secretary to value the class of property. A list of approved valuers is available on our website. Failure to check that valuers are approved to value a particular class of property will cause delays in processing the submission or you may be required to provide a new valuation from a valuer who is approved to value the donation.

Each item included in the donation must be valued by an approved valuer. In some cases one valuer will not be able to value all the items included in the gift e.g. paintings and jewellery, or scientific material and textiles. In these cases it may be necessary to split the valuation; two different approved valuers to value the items for one complete valuation. For example Valuation 1 may include three valuers. To add extra valuers to Valuation 1 click 'Add More' at the bottom of this page.

A split valuation is where the valuation of a collection of items is split between two or more valuers, usually because they are not approved to value all the items in the collection.

For example, if the donation comprises paintings and ceramics, and you have engaged a different valuer for the paintings to the valuer appraising the ceramics, you will need to split the valuation.

The combined total of a split valuation will be treated as one valuation, and a second valuation for the whole gift will still be required.

Valuation Certificates are uploaded in this section. The current template is available on our website.

Has the valuation certificate been signed, and dated correctly? * ○ Yes ○ No Incorrect dates and incomplete fields will impact timely finalisation of the donation
Please check our website list of approved valuers to see which categories each valuer is approved to value.
Name of valuer *
Start typing the valuer's name or select it manually from the drop down list
Is the valuer approved to value this class of object/work? *
○ Yes ○ No
If you have selected no, your donation cannot proceed unless the valuer has received a one-off approval from the Department to value this class of property. Please upload the email or document confirming this approval below. If the valuer has not yet received approval, please contact the Department on 02 6271 7106 or cgp.mail@arts.gov.au to discuss how you can progress the donation. If no, upload the up front one-off approval obtained from the Department Attach a file:
If yes, what is the valuer's class that covers this type of object/work? *
Please Note: using a valuer who has not received approval to value the category of work included in the donation may slow down processing or you may be required to seek an additional valuation. If you are unsure please contact the CGP team on 02 6271 7106 or by email at cgp.mail@arts.gov.au to discuss this gift.
Date of valuation *
Must be a date.
Valuation amount GST inclusive *
\$
Must be a dollar amount.

Please upload the completed Valuation Certificate, ensuring that an itemised breakdown for all items valued at over 500 is included * Attach a file:

to the department. It is the re documentation meets the require and incomplete and we require add assessment of the application	y the recipient institution before being forwarded sponsibility of the institution for ensuring all uirements of the program. If the forms are ditional information, this will result in delays in the . Are you satisfied that the valuation is clear, well formation provided accurately reflects the item(s)
* O Yes	○ No
Only click the 'Add More' button to the next page to add the secon	if you are recording a split valuation, otherwise please go d valuation.
Total valuation 1 amount \$ This number/amount is calculated.	
Valuation 2	
* indicates a required field	
○ Yes	een signed, and dated correctly? * O No will impact timely finalisation of the donation
Valuation 2 details	
Please enter the details of the sec	ond valuation received.
Please check our website list of apaproved to value.	oproved valuers to see which categories each valuer is
Name of valuer	
Start typing the valuer's name or sele	ect it manually from the drop down list
Is the valuer approved to valu ○ Yes	e this class of object/work? * ○ No
If you have selected no, your dona	ation cannot proceed unless the valuer has received a one-

off approval from the Department to value this class of property. Please upload the email or document confirming this approval below. If the valuer has not yet received approval,

please contact the Department on 02 6136 8017 or cgp.mail@arts.gov.au to discuss how you can progress the donation.

If no, upload the up front one-off approval obtained from Attach a file:	the Department
If yes, what is the valuer's class that covers this type of	obiect/work? *
,	
Please Note: using a valuer who has not received approval to value the the donation may slow down processing or you may be required to seel you are unsure please contact the CGP team on 02 6136 8017 or by endiscuss this gift.	k an additional valuation. If
Date of valuation *	
Must be a date.	
Valuation amount GST inclusive *	
Must be a dollar amount.	
Please upload the completed Valuation Certificate, ensur breakdown for all items valued at over \$500 is included * Attach a file:	
Attach a me.	
Valuations must be checked by the recipient institution to the department. It is the responsibility of the institution documentation meets the requirements of the program. Incomplete and we require additional information, this wassessment of the application. Are you satisfied that the substantiated and that the information provided accurate being donated?	on for ensuring all If the forms are III result in delays in the valuation is clear, well
○ Yes ○ No	
Only click the ' Add More ' button if you are recording a split value to the next page to add the third valuation.	uation, otherwise please go
Total valuation 2 amount	

Valuation 3 - Please do not add an additional valuation for only part of the donation.

This number/amount is calculated.

Yes
Incorrect dates and incomplete fields will impact timely finalisation of the donation
Valuation 3 details
If the donation is a collection of items and the valuation has been split between two or more valuers, please use the split valuation function.
Name of valuer
Start typing the valuer's name or select it manually from the drop down list
Is the valuer approved to value this class of object/work?
○ Yes ○ No
If you have selected no, your donation cannot proceed unless the valuer has received a one off approval from the Department to value this class of property. Please upload the email or document confirming this approval below. If the valuer has not yet received approval, please contact the Department on 02 6271 7106 or cgp.mail@arts.gov.au to discuss how you can progress the donation.
If no, upload the one-off approval obtained from the Department Attach a file:
If yes, what is the valuer's class that covers this type of object/work?
Please Note: using a valuer who has not received approval to value the category of work included in the donation may slow down processing or you may be required to seek an additional valuation. If you are unsure please contact the CGP team on 02 6271 7106 or by email at cgp.mail@arts.gov.au to discuss this gift.
Date of valuation
Must be a date.
Valuation amount GST inclusive
\$
Must be a dollar amount.
Please upload the completed Valuation Certificate, ensuring that an itemised breakdown for all items valued at over \$500 is included Attach a file:
Valuations must be checked by the recipient institution before being forwarded

to the department. It is the responsibility of the institution for ensuring all documentation meets the requirements of the program. If the forms are

incomplete and we require additional infassessment of the application. Are you substantiated and that the information pheing donated?	
○ Yes	○ No
Only click the 'Add More' button if you are re	ecording a split valuation
Total valuation 3 amount	
This number/amount is calculated.	
Display, Exhibition or Promotion	of this gift
* indicates a required field	
In recognition of the important contribution the institutions, we ask that you acknowledge the display labels, collection catalogue, publication online. The donor's preferred form of acknowledge the Donation.	program when referring to donated items in and promotional materials both print and
Please note The CGP is administered under the certain information is subject to strict tax sect Act 1953. This may limit the amount and type able to disclose to the public about specific do the value of the donation. You may wish seek the tax laws.	recy laws under the <i>Taxation Administration</i> e of information that recipient institutions are phations made under the program, including
Has the donor given permission for the o ○ Yes	lepartment to publicise this gift? * O No
In referring to this gift the Department of use the donors name of may only refer to the gift as having been of Cultural Gifts Program See part 3 of the Certificate of Donation	
Are there any special sensitivities or condonation? * O Yes	ditions around public disclosure of the No

disclosure of this donation *	ular sensitivities or condition	s around public
Exhibiting donated items		
Are there plans to exhibit or difuture ?	isplay items included in this	donation in the near
○ Yes	○ No	
Activity Location Table		

Name of exhibition or display	Address	Start date	End date
. ,	Address Line 1, Suburb/ Town, State/Province, Postcode, and Country are required.	Must be a date.	Must be a date.
	Miller Street And Andrew And	MAP ABOVE CONTROL OF STREET C	Frankin Street Street Street Street Constant Street Street

The Office for the Arts would like to hear about any future plans for display or exhibition of this material. Please contact the CGP team, email cgp.mail@arts.gov.au or phone 02 6271 7106

Promotional image/s details

Please supply a high resolution image/s (at least 1600×1600 pixels). To ensure your image is correctly attributed please complete requirements below for each image. Click **Add More** at the bottom of this page to provide more than one image.

The Department will contact your institution before using images provided.

Title	Description	Photographer	Promotional Image
where children have	been photographed,	Is appearing in the p , and they are not in al consent has been a ○ N/A	a public place, and
Certification			
* indicates a required f	ield		
Other comments	and documentatio	n	
Please provide any oth	er information you may	have to support this su	ubmission.
Attach a file:			
	authorised by my org	anisation to complet	e this submission
Secretary for the releva	ant class/es of property		approved by the Arts by an authorised officer
☐ I agree that the insin the Certificate of Do ☐ I agree that if the d collection this will be d	nation when it is on dis onated item(s) are at a one in accordance with	ge the gift in the manne play in any form, includ ny time in the future re the institution's author der the Cultural Gifts Pr	ing online. moved from the ised deaccessioning
	Department may refer t	the valuations to expert	advisors for additional
☐ I understand that the 1997 and certain inform Administration Act 195 are able to disclose to	mation is subject to striction and that this may lime the public about this do nder section 137.1 of the is a serious offence.	under the Income Tax Act tax secrecy laws und it the amount and type onation, including the vane Criminal Code Act 19	er the Taxation of information that we

Date of Certification: *	Must be a date	
Name *	Must be a date.	
Position *		