

Cultural Gifts Application Form 2021/22

Form Preview

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 Department 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.

Please note donors should seek professional tax advice in relation to their donation

Further information about the program can be found [here](#).

Please note:

The Department of Infrastructure, Transport, Regional Development and Communications uses this form to collect some personal information that is required to process this application under the Cultural Gifts Program. Your 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](#).

Does your organisation have Deductible Gift Recipient (DGR) status for Item 1? *

Yes No

To participate in the Cultural Gifts Program, your organisation must have DGR status for item 1. Contact the ATO to obtain DGR status Item 1.

ATO non-profit info telephone: 1300 130 248, select item 3 to speak to an ATO officer.

[For web, inquiries click here](#)

Enter the search term - 52593

Select- DGR Table / Australian Taxation Office

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Institution Details

* indicates a required field

Applicant Institution *

Organisation Name

Please ensure this is the name of the entity that has deductible gift recipient (DGR) status, rather than your business or trading 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

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Please provide the street address for your institution or organisation.

Institution Primary Phone Number *

Must be an Australian phone number.

Institution Email Address *

Must be an email address.

Institution Contact Details

Administration Contact

Title First Name Last Name

<input type="text"/>	<input type="text"/>	<input type="text"/>
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Administration contact position

Contact number *

Must be an Australian phone number.

Contact email address *

Must be an email address.

Donor Details

* indicates a required field

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How many donors are donating this Cultural Gift? *

Donor details

The Certificate of Donation is to be provided on the next page, a template is available [here](#)

If there is more than one donor please include the details of each donor by clicking the 'Add More' button at the bottom of the section.

*

Individual Organisation

Organisation Name

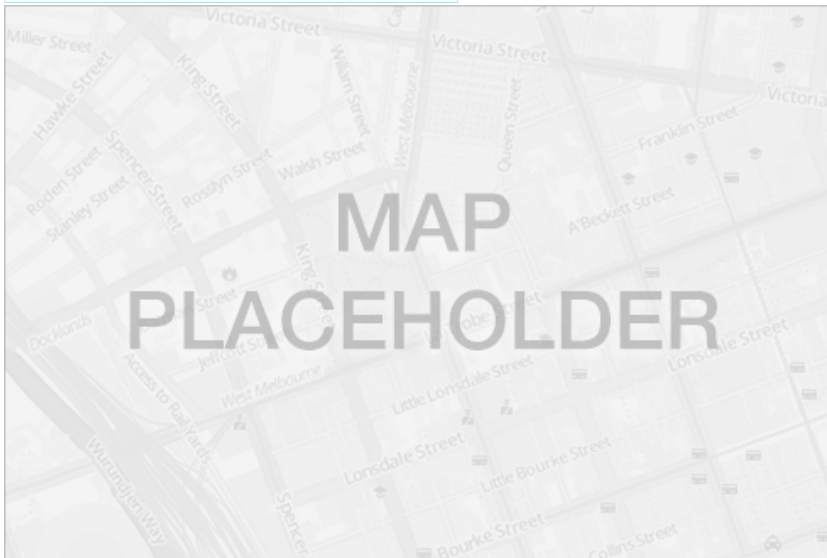
Title First Name Last Name

<input type="text"/>	<input type="text"/>	<input type="text"/>
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Address *

Address

<input type="text"/>
<input type="text"/>



<input type="text"/>	<input type="text"/>
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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.

Email address

Must be an email address.

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Please note the endorsement letter will be sent to the donor by email unless the donor.

Is this gift being donated out of a deceased estate? *

Yes

No

Please contact the CGP team on 02 6271 7106 or by email at cgp.mail@arts.gov.au to discuss this gift. Testamentary gifts are not eligible under the CGP.

Donation Details

* indicates a required field

Please provide your current collection policy. *

Attach a file:

The CGP guide require that gifts conform with the institution's collection policy.

Does the donation conform with your institution's collection policy? *

Yes

No

Please provide a brief statement outlining how the donation meets your institution's 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 collection include items that could be considered scientific material for example fossils, gems, insects, transport items, taxidermy, geological or botanical specimens? *

Yes

No

Please tell us which items included in the donation could be considered scientific material? *

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Conditions

Has the donor attached any conditions to their gift? For example, stipulating part ownership or return to the donor upon deaccessioning of the item. *

- Yes No

Donation conditions *

Did the donor purchase any of the items with the intention of donation? *

- Yes No

Please list the items the donor purchased with the intention of donation including the purchase price.

Date purchased	Object / work	Date purchased
		\$
		\$
Must be a date.		Must be a dollar amount.

Was the donor the maker or creator of any items included in the donation? *

- Yes No

Did the donor purchase or create any of the items included in the donation less 12 months before the date of donation? *

- Yes No

If the donor inherited the items less than 12 months before donating them, please select No.

Is the donor the dealer for any of the items included in the donation? *

- Yes No

Please list the items the donor purchased or created less than 12 months before the date of donation including the purchase price.

Date purchased / created	Items	Purchase price / cost of production
		\$
		\$
Must be a date.		Must be a dollar amount.

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If the donor is the creator or dealer of any of the items to be donated, and has owned them for more than 12 months, were they transferred to the donor's personal collection less than 12 months before the date of donation? *

Yes

No

Please list the items transferred into the donor's personal collection less than 12 months before the date of donation

Date of transfer to personal collection	Items	Cost of creation/ purchase
		\$
		\$
Must be a date.		Must be a dollar amount.

Brief donation description

Please provide a description of the donation. Please craft this description carefully as we may use this text to promote this donation. 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 Natmatjira
- 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.

Description *

Please provide an identification image or images that represent key items included in this donation.

Attach a file:

If you have included images in your object list there is no need to provide image

Has the donation certificate been signed by the donor or donors, 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%

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Donation Certificate

[Donation Certificate 21/22 template](#)

Please upload the Certificate of Donation *

Attach a file:

The date of donation determines the tax year in which the donor can claim a deduction.

Please tell us the date of donation (i.e. date ownership rights transferred from donor(s) to institution) *

Must be a date and no earlier than 1/1/2000.

Please tell us the date that the donated item(s) was/were formally accepted into the institution's collection *

Must be a date.

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](#).

Please provide some brief details of the history and provenance of the items that have been gifted. *

Word count:

Must be no more than 100 words.

Is this item an art work by an Aboriginal or Torres Strait Islander artist or an item of Aboriginal or Torres Strait Islander material culture? *

Yes

No

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Were these item/s of Aboriginal or Torres Strait Islander material culture or art work collected in accordance with the principles outlined in the [Australian Best Practice Guide to Collecting Cultural Material?](#)

*

Yes

No

Is the valuer you have chosen approved to value the specific category of Australian Aboriginal or Torres strait islander art or material culture included in this donation? *

Yes

No

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.

Please provide comment explaining the institution's decision to acquire this item.

Please contact the CGP team on 02 6271 7106 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 [template](#), or your own report (including information as set out in template provided). **If possible please include images of each item.**

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 Department to value the class of property. A list of approved valuers is available [here](#). 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.

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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.

Valuation Certificates are uploaded in this section, the 2021/22 template is available [here](#).

Has the valuation certificate been signed, and dates correctly recorded? *

Yes

No

Please check our [List of Approved Valuers](#) to see which categories each valuer is approved to value. 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.

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

Please Note: We are no longer providing retrospective one off approvals

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.

Number of days calculator: <https://www.timeanddate.com/date/duration.html>

Valuation amount GST inclusive *

\$

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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:

Only click the **'Add More'** button if you are recording a split valuation, otherwise please go to the next page to add the second valuation.

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.

Total valuation 1 amount

\$

This number/amount is calculated.

Valuation 2

* indicates a required field

Has the valuation certificate been signed, and dates correctly recorded? *

Yes

No

Valuation 2 details

Please enter the details of the second valuation received.

Please check our [List of Approved Valuers](#) to see what categories each valuer is approved to value. 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.

Name of valuer

Start typing the valuer's name or select it from the drop down list

Is the valuer approved to value this class of object/work? *

Yes

No

Please Note: We are no longer providing retrospective one off approvals

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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:

Only click the '**Add More**' button if you are recording a split valuation, otherwise please go to the next page to add the second valuation.

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.

Please check our [List of Approved Valuers](#) to see what categories each valuer is approved to value. 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.

Total valuation 2 amount

This number/amount is calculated.

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

Has the valuation certificate been signed, and dates correctly recorded ?

Yes No

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 from the drop down list

Is the valuer approved to value this class of object/work?

Yes No

Please Note: We are no longer providing retrospective one off approvals

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:

Only click the '**Add More**' button if you are recording a split valuation, otherwise please go to the next page to add the second valuation.

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.

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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.

Total valuation 3 amount

\$

This number/amount is calculated.

Display, Exhibition or Promotion of this gift

* indicates a required field

Do you have permission from the donor to make the details of this donation public? *

Yes No

Are there any special sensitivities or conditions around public disclosure of the donation? *

Yes No

Please tell us about the particular sensitivities or conditions around public disclosure of this donation *

Exhibiting donated items

Are there plans to exhibit or display items included in this donation in the near future ?

Yes No

Activity Location Table

Name of exhibition or display

Address

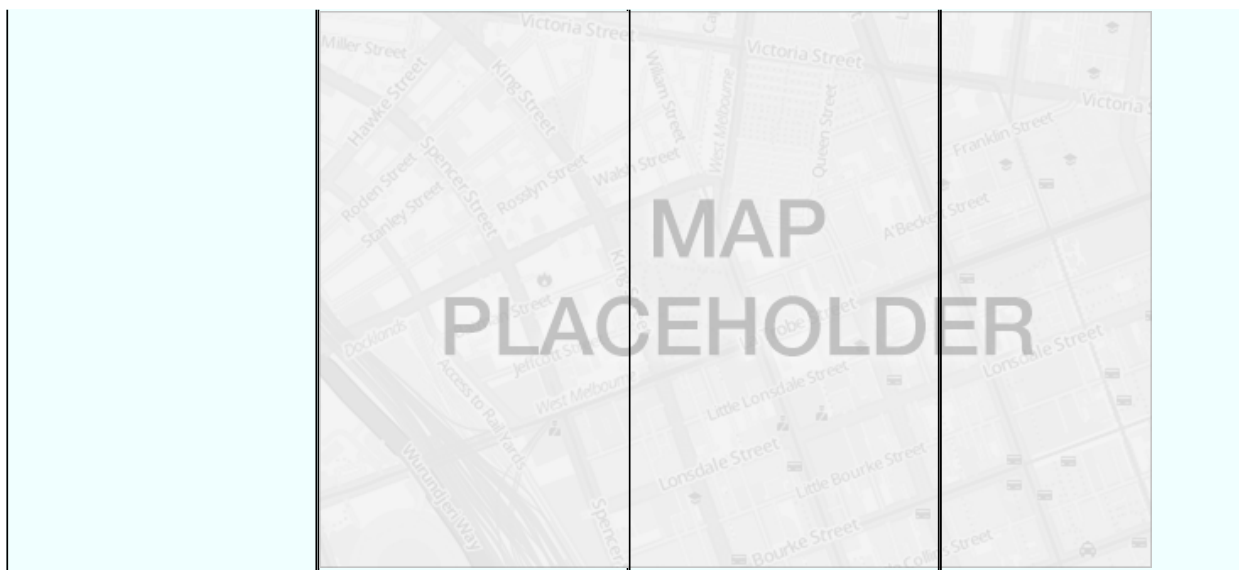
Start date

End date

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.

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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 x 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

Title	Description	Photographer	Promotional Image

Copyright licence agreement

- I/we affirm that I/we own the image described above and unconditionally give the Department of Infrastructure, Transport, Regional Development and Communications and its successors permission to digitise, host, print and publish online, the above images in perpetuity.
- I/we unconditionally license copyright to the Department of Infrastructure, Transport, Regional Development and Communications to reproduce, (in print and electronic media), to copy, or crop the images listed above, without prior permission or remuneration on the condition that the images are correctly cited and attributed.
- I/we confirm that, in accordance with the Privacy Act 1988, we have the written consent of individuals appearing in the photographs and where children have been photographed, and they are not in a public place, and their identity can be established, parental consent has been acquired.
- I/we release the Department of Infrastructure, Transport, Regional Development and Communications from any claims or demands arising out of or in connection to the use of these images.

Certification

* indicates a required field

I, the Applicant am authorised by my organisation to complete this submission and certify that: *

- Each item being donated has been valued by at least two valuers approved by the Department for the relevant class/es of property.
- The institution has uploaded a copy of each valuation undertaken for this donation.
- I acknowledge the Department may refer the uploaded valuations to expert advisors for additional technical advice.
- The Certificate of Donation has been fully completed and signed by an authorised officer of the institution
- The institution has uploaded the Certificate of Donation.

At least 5 choices must be selected.

Date of Certification: *

Must be a date.

Name *

Position *