

Cultural Gifts Application Form 2023/24

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 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.

Please note 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 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.

Does your organisation have Deductible Gift Recipient (DGR) status for Item 4? *

☐ Yes ☐ No

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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, 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

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 contact details for this CGP submission

Administration Contact

Title	First Name	Last Name
<input type="text"/>	<input type="text"/>	<input type="text"/>

Position title

Phone number *

Must be an Australian phone number.

Email address: This the email address to which we will send confirmation of the finalisation of this submission. *

Must be an email address.

Donor Details

* indicates a required field

How many donors are donating this Cultural Gift? *

Donor details

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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.

*

☐ Individual ☐ Organisation

Organisation Name

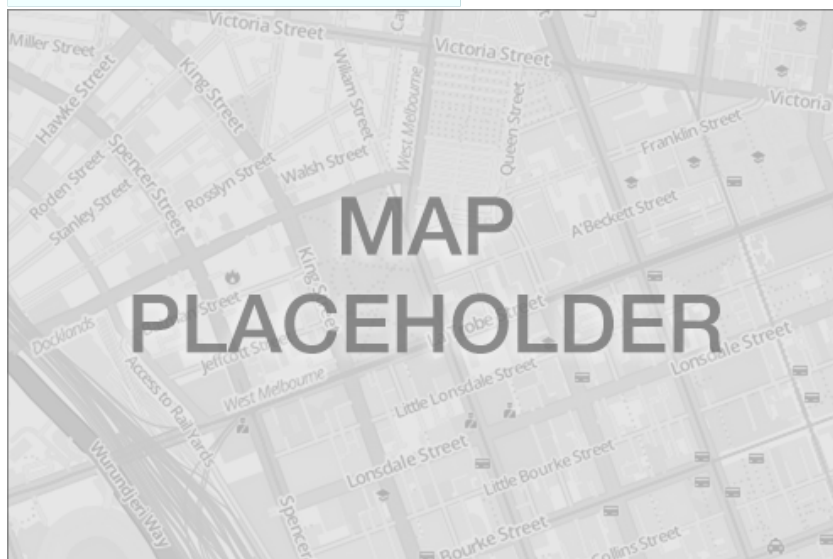
Title First Name Last Name

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

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.

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 6271 7106 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

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Must be a number.

Donation Details

* indicates a required field

Collection policies

According to the CGP Program 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.

Deaccessioning

Within the spirit of the Cultural Gifts Program, gifts should be accepted on the basis that they will form part of an institution's permanent collection. However, it is acknowledged that changes in collection policies may occasionally result in the need to deaccession items. If items are removed from a collection this should be done in accordance with the institution's authorised deaccessioning policy. Gifts under the program should not be returned to the donor as the donor has already received the benefit of a tax deduction for the gift.

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?

☐ Yes ☐ No

Please contact the CGP team on 02 6271 7106 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. *

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.

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Does this donation 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? *

Limitations

Limitations may apply to donations

- if conditions are attached to the gift that prevent the institution having full custody, control and clear title
- if the donor receives any advantage of a material nature as a result of the gift (such as free or discounted entry or membership fees)
- within 12 months of acquisition by the donor (other than by inheritance)
- acquired by the donor for the purpose of making the donation;
- acquired subject to an agreement that it would be gifted.

Where limitations apply the deduction may be restricted, limited or disallowed by the Commissioner of Taxation.

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 *

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

☐ Yes

☐ No

Have the items included in this donation been in the donor's personal collection for 12 months or more 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

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Date of transfer to personal collection	Items	Cost of creation not including labour
		\$
		\$
Must be a date.		Must be a dollar amount.

Did the donor purchase or create any of the items with the intention of donation, or within 12 months of the date of donation, or acquired/created subject to an agreement that it would be gifted? *

☐ Yes ☐ No

Please list the items the donor purchased/created with the intention of donation, or within 12 months of the date of donation including the purchase price/cost of creation.

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 amount.	

Was the donor a dealer of any of the items in this donation? *

☐ Yes ☐ No

Were any of the items included in this donation part of the donors trading stock 12 months prior to the date of donation? *

☐ Yes ☐ No

Please list the items currently in the donors trading stock.

Date purchased / created	Items	Purchase price / cost of production	Please provide receipts as evidence
		\$	
		\$	
There may be tax limitations for donors your donor must seek for any items donated from trading stock Must be a date.		converted to Australian dollars on date of purchase Must be a dollar amount.	

Donation description

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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.

Description *

Please submit an image or images that represent key items included in this donation as this will assist us to understand and view donations better.

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 ☐ 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

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.

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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 ? *

☐ Yes

☐ 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 150 words.

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Have you confirmed that the donor has clear title to the gift and that it does not conflict with other legal provisions, such as the Archives Act 1983, the Copyright Act 1968 and the Protection of Moveable Cultural Heritage Act 1986? *

☐ Yes

☐ No

If no please contact the CGP team on 02 6271 7106 or by email at cgp.mail@arts.gov.au

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

☐ Yes

☐ No

Please upload a Certificate of Authenticity for each individual work of art by an Aboriginal or Torres Strait Islander artist or for an item/s of Aboriginal or Torres Strait Islander material culture.

If you are unable to include a Certificate of Authenticity for one or more items in the donation, please upload a statutory declaration [found here](#) signed by an individual who is authorised to act on behalf of your institution, stating that:

- the proposed gift conforms with your institution's collection policy, that the gift will be of ongoing value and has been formally accepted into your permanent collection
- the donor has clear title to the gift prior to donation and that this item being donated does not raise concerns or conflict with relevant legislative provisions, including the *Protection of Moveable Cultural Heritage Act 1986*
- that your institution has researched and confirmed the authenticity and provenance of this donation, including the collection location.

Certificate of Authenticity or Statutory Declaration

Attach a file:

Does the acquisition of items included in this donation adhere to state/territory and Commonwealth legislation covering the ownership/sale/return of skeletal remains and artefacts and objects having religious or cultural significance?

Does the acquisition of items included in this donation align with best practice guidelines, including:

- [Australian Best Practice Guide to Collecting Cultural Material](#)
- the Australian Museums and Galleries Association (AMaGA) policy document Continuous Cultures, Ongoing Responsibilities: [Principles and guidelines for Australian museums working with Aboriginal and Torres Strait Islander cultural heritage \(February 2005\) or any subsequent versions.](#)
- [Indigenous Art Code](#)

*

☐ Yes

☐ No

Are the valuers you have chosen approved to value the specific category of Australian Indigenous art or material culture included in this donation? *

☐ Yes

☐ No

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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 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 preferably in excel format (including information as set out in template provided).

Please include quality colour images of the item(s) except for printed, manuscript, library and archival materials. If the collection is large, please include images of a representative selection of the items included in the donation.

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.

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

Has the valuation certificate been signed, and dated correctly? *

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☐ 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:

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 information, this will result in delays in the

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assessment of the application. Are you satisfied that the valuation is clear, well substantiated and that the information provided accurately reflects the item(s) being donated?

*

☐ Yes

☐ No

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 dated correctly? *

☐ Yes

☐ No

Incorrect dates and incomplete fields will impact timely finalisation of the donation

Valuation 2 details

Please enter the details of the second valuation received.

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,

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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:

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 information, this will result in delays in the assessment of the application. Are you satisfied that the valuation is clear, well substantiated and that the information provided accurately reflects the item(s) being donated?

☐ Yes

☐ No

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.

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Total valuation 2 amount

\$

This number/amount is calculated.

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

Has the valuation certificate been signed, and dated correctly?

☐ Yes

☐ No

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.

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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 information, this will result in delays in the assessment of the application. Are you satisfied that the valuation is clear, well substantiated and that the information provided accurately reflects the item(s) being donated?

☐ Yes

☐ No

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 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 CGP makes to Australia's public collecting institutions, we ask that you acknowledge the program when referring to donated items in display labels, collection catalogue, publications and promotional materials both print and online. The donor's preferred form of acknowledgement is indicated on the Certificate of Donation.

Please note The CGP is administered under the *Income Tax Assessment Act 1997* and certain information is subject to strict tax secrecy laws under the *Taxation Administration Act 1953*. This may limit the amount and type of information that recipient institutions are able to disclose to the public about specific donations made under the program, including the value of the donation. You may wish seek your own legal advice about the operation of the tax laws.

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Has the donor given permission for the department to publicise this gift? *

☐ Yes ☐ No

In referring to this gift the Department can: *

☐ use the donors name

☐ may only refer to the gift as having been made to the named institution under the Cultural Gifts Program

See part 3 of the Certificate of Donation

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 ?

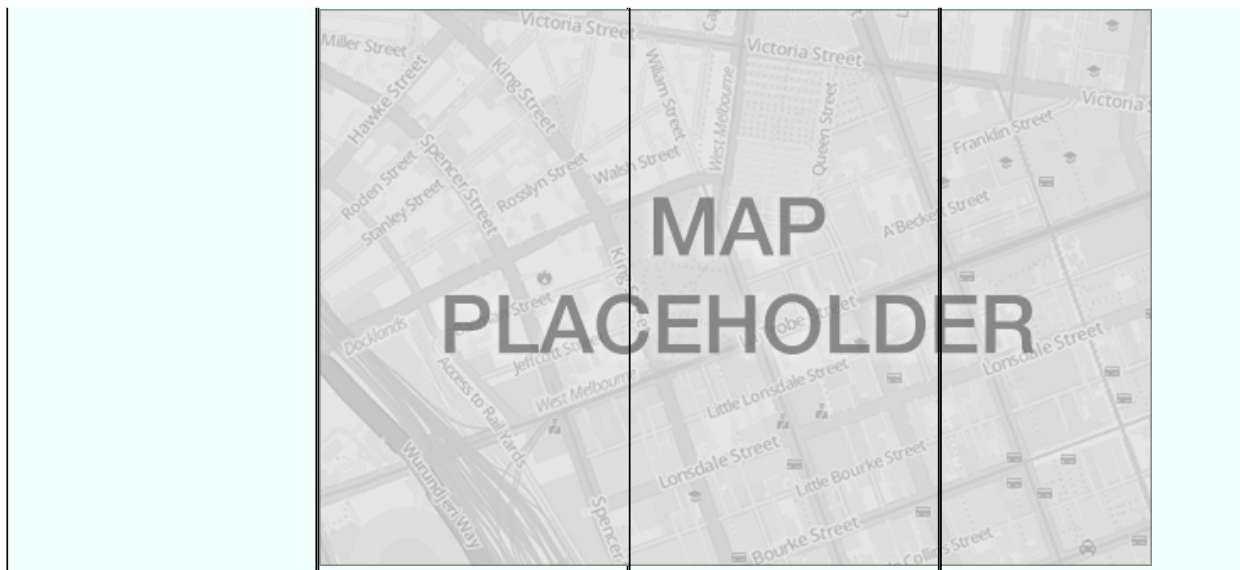
☐ Yes ☐ No

Activity Location Table

Name of exhibition or display	Address	Start date	End date
	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.

The Department will contact your institution before using images provided.

Title	Description	Photographer	Promotional Image

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.

☐ Yes

☐ No

☐ N/A

Certification

* indicates a required field

Other comments and documentation

Please provide any other information you may have to support this submission.

Attach a file:

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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 Arts Secretary for the relevant class/es of property.
- ☐ The Certificate of Donation has been fully completed and signed by an authorised officer of the institution
- ☐ I agree that the institution will acknowledge the gift in the manner chosen by the donor in the Certificate of Donation when it is on display in any form, including online.
- ☐ I agree that if the donated item(s) are at any time in the future removed from the collection this will be done in accordance with the institution's authorised deaccessioning policy which includes that donations made under the Cultural Gifts Program will not be returned to donors.
- ☐ I acknowledge the Department may refer the valuations to expert advisors for additional technical advice.
- ☐ I understand that the CGP is administered under the Income Tax Assessment Act 1997 and certain information is subject to strict tax secrecy laws under the Taxation Administration Act 1953 and that this may limit the amount and type of information that we are able to disclose to the public about this donation, including the value of the donation.
- ☐ I understand that under section 137.1 of the Criminal Code Act 1995 (Cth) giving false or misleading information is a serious offence.

At least 7 choices must be selected.

Date of Certification: *

Must be a date.

Name *

Position *