Cultural Gifts Application Form 2026/27
Form Preview

Cultural Gifts Program

* indicates a required field

The Cultural Gifts Program (CGP) 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 Cultural Gifts Program Guide prior to undertaking an application.

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

Please note:

The Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts (the department) administers the Cultural Gifts Program (CGP) and is collecting your personal information in accordance with the *Privacy Act 1988.* Providing your personal information is voluntary but if you fail to do so then the department cannot consider your application.

The department will use your personal information to assess and manage your application under the CGP including issuing a Finalisation Notice where appropriate. The department may share your personal information with third parties as it considers necessary or desirable in connection with assessing and managing your application under the CGP including (but not limited to) the Australian Taxation Office and the relevant public collecting institution to which you are proposing to donate.

The department will not otherwise use or disclose your personal information unless authorised by law.

The department will store your personal information securely and the department's privacy policy contains information regarding complaint handling processes and how to access and/or seek correction of personal information held by the Department. For more information see Privacy | Department of Infrastructure, Transport, Regional Development, Communications Sport and the Arts.

Is this gift being donated out of a deceased estate (i.e. is it a testamentary gift)? *

○ Yes ○ No

Please note: Testamentary gifts are not eligible under the CGP. Please contact the CGP team on 02 6136 8017 or via email at cgp.mail@arts.gov.au to discuss this gift.

Institution Details

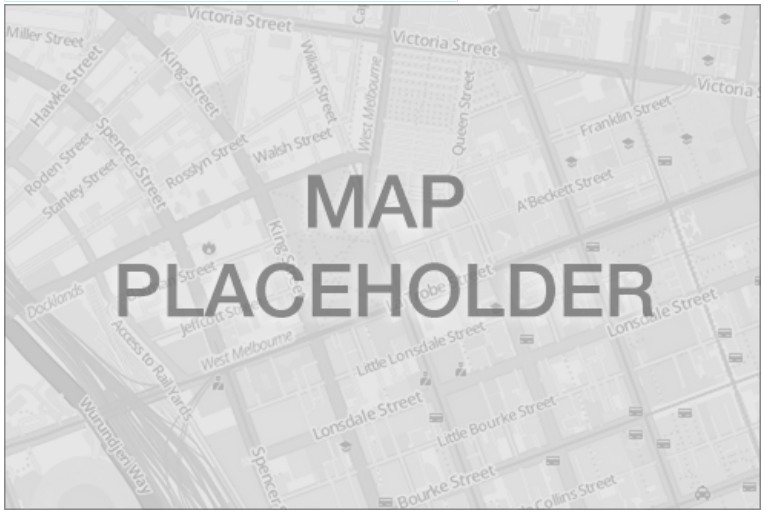
* indicates a required field

*NOTE: If it differs from your entity, business or trading name. please ensure the **applicant institution name** you provide below is the name of the fund, authority or institution that has deductible gift recipient (DGR) status for Item 4*

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

Applicant Institution *
Organisation Name

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 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.

If you do not know your institution's ABN, you can search for the institution's name on the Australian Business Register to obtain the ABN.

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

○ Yes ○ 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 primary contact details for this CGP application

Administration Contact

Title First Name Last Name

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 application. *

Must be 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.

*

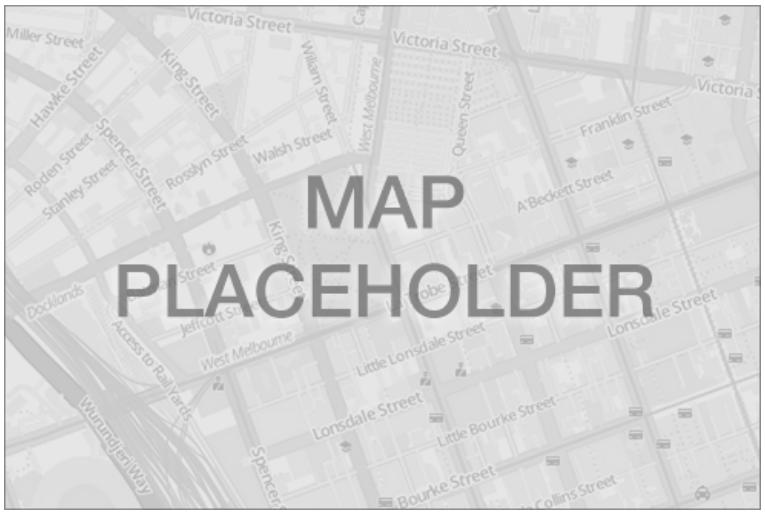
○ Individual ○ Organisation

Organisation Name

Title First Name 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 on 'Address' and then 'Can't find your address?' and enter your PO Box in address line 1, then enter your suburb and state etc in the relevant fields.

Donor email address: Please ensure that this is consistent with the email address provided on the Certificate of Donation, as this is where the department will send the donor's finalisation letter.

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.

Total of percentages of ownership

This number/amount is calculated.
Must equal 100

Donation Details

* indicates a required field

Donation description

Please provide an accurate and meaningful description of the item/s being donated. This text will form the basis of the official tax record and may be used by the department to promote this donation. If more than one item is being

donated, please include descriptions for each type of object/collection 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 of key items included in this donation. Images will assist assessors to better understand the nature of the objects being donated and may therefore expedite the finalisation of the application. Images do not need to be high resolution and are not required for printed, manuscript, library and archival materials. If there are more than four items, please upload a document which lists key items and thumbnail images.
Attach a file:

Certificate of Donation

Certificate of Donation template

Please review the information provided by the donor/s in the Certificate of Donation carefully and liaise with the donor/s if any amendments or corrections are needed. Identifying and rectifying errors or omissions prior to submitting your application will help to **expedite the finalisation of the application**.

Please contact the CGP team on 02 6136 8017 or by email at cgp.mail@arts.gov.au if you have any questions.

Please upload the Certificate of Donation *
Attach a file:

If there is more than one donor has the percentage of ownership been nominated for each donor individually, and do these add up to 100%? *
○ 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%

Did the donor/s need to provide details in the Certificate of Donation of price paid/cost of production for any of the donated items? *
○ Yes ○ No

Please upload a copy of the receipt or other evidence of the price paid or the cost of production for the relevant item/s. *
Attach a file:

A minimum of 1 file must be attached.

Has the Certificate of Donation been signed by the donor/s and the institution? *
○ Yes ○ No

Date of Donation

The date of donation refers to the day that:

- the property ownership rights are transferred from the donor(s) to the institution.
- the donor no longer owns the property and ownership is transferred to the institution.
- determines whether the property has been owned by the donor for more than 12 months; and
- determines the financial year in which 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 item(s) were formally accepted into the collection

This refers to the date the item/s are formally accepted into your institution's collection. This date may be before, on the day of, or after the **date of donation** above. For example, the date the item/s were formally accepted into the institution's collection may be the date the institution's governing body (Board or Council) agrees to formally accept the donation.

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

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

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 these as **one item**, for example, a tea set comprising multiple cups and saucers should be considered one object.

Items list

For collections of four or more items please upload a complete list using this template.
Alternatively you can prepare and upload your own report (preferably in excel format).
If you choose to upload your own report, please include **all categories of information** requested in the template.

Object list *
Attach a file:

Scientific Material

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? *

Collection policies

The CGP Guide (the Guide) notes that all gifts made under the program must form part of a collection being maintained or established by the recipient institution.

Donations made through this program are supported by Australian taxpayers, therefore recipient institutions must carefully consider whether proposed gift(s):

- conform with the institution's collection development or acquisition policy
- are culturally significant and will be of ongoing value to their collection; and
- formally accept the gift(s) into its permanent
-

The Guide acknowledges that changes to collection or acquisition policies may be made over time and outlines the parameters which apply to deaccessioning and disposal of collection items gifted through the CGP. Please refer to page 3 of the CGP Guide for more information about you obligations when deaccessioning and disposing of gifted items.

Please provide your current collection policy/ies, including deaccessioning and disposal policy/ies *
Attach a file:

Does your collection/deaccessioning 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

If you answered '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/ acquisition policy? *

○ Yes ○ No

Please tell us how this donation conforms with your institution's collection policy and how the gifted item/s will enhance or expand your collections. This statement should not repeat your collection policy, rather it should succinctly and clearly justify how the donated item(s) conform with the objectives of your collection/acquisition policy. *

For example:

The donation comprises an unusually large and exceptionally high-quality slab of the Permian Cundlego Formation. Numerous crinoids (Jimbacrinus bostocki) are exposed on the bedding plane along with a large 3D preserved bryozoan and other invertebrates (bivalves and brachiopods). As stated on page 29 (iv) in the [institution's name] Collections Policy, Palaeozoic (Cambrian-Permian) crinoids are amongst the fossil groups targeted for collecting by the Department of Earth & Planetary Sciences. The slab is both of very high aestetic significance as a display item (p. 10 [6.3 Sigificance Criteria]) and of scientific importance (includes a very rare 3D preserved bryozoan).

OR

[Name of institution] collection and acquisitions policies describe the collection of significant Australian contemporary art. Beckhouse is a respected and unique Australian ceramicist whose practice is already represented in our collection with a much smaller work, this large institutional scale piece complements the collection.

OR

The Collection Policy of the [institution name] states that it will collect artworks, teaching aids and/or documentation created, or owned, by students and staff of the [institution]. As the donor was a part-time lecturer in ceramics at [the institution] 1983-1996; a full-time lecturer in ceramics at [the institution] 1997-2009 and Head of Ceramics 2010-2016, this gift is fulfills the [institution's] collection policy requirements.

Please provide your statement here *

Word count:
Must be no more than 300 words.

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.

Provenance

Recipient institutions must undertake due diligence to identify, mitigate and manage any risks associated with receiving gifts under the CGP. In particular, institutions should be committed to the *Provenance and due diligence information and research* principles outlined in Sections 5 and 6 of the **Australian Best Practice Guide to Collecting Cultural Material.**

Was the donor the maker or creator of any items included in the donation? *
○ Yes ○ No

Provide provenance information for the items that have been gifted and details of how you have substantiated 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.

Have you confirmed that the donor has clear title to the gift and that this title does not conflict with other relevant Commonwealth legislation, 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 6136 8017 or by email at cgp.mail@arts.gov.au

Is any item in this donation one that was created 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 any 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, you must 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 and that the gift will be of ongoing value to the collection
- the proposed gift has been formally accepted into your permanent collection
- the donor had clear title to the gift prior to this donation and that the item/s being donated do not raise concerns or conflict with relevant legislative provisions, including the Protection of Moveable Cultural Heritage Act 1986
- your institution has thoroughly researched and can validate the authenticity and provenance of the item/s, including the location in which it was collected.

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

Do the valuers you have chosen have approval to value the specific category of Australian Indigenous art or material culture included in this donation? Please check the list of approved valuers on our website to see which categories each valuer is approved to value *

○ Yes ○ No

Please Note: If you use a valuer who has not received approval to value the category of work/s included in the donation you will be asked to seek additional valuations from a valuers with the appropriate approvals. This will impact the processing time of the application. If you are unsure about a valuer's class approvals, please contact the CGP team on 02 6136 8017 or via email at cgp.mail@arts.gov.au to discuss this gift.

Valuation 1

* indicates a required field

To claim a tax deduction for their gift, donors must receive two independent valuations from valuers that are approved by the Arts Secretary to value the class of property being donated. Please do not obtain a third valuation unless this has been discussed with, or requested by, the department. A list of approved valuers is available on our website.

Applicants must ensure that valuers they engage are approved to value the particular class of property relevant to the item/s being gifted. If the valuer is not approved to value the relevant class of property, this will cause delays in processing the application and you will be required to provide new valuations by valuers who are approved to value the class of property in the donation.

Split valuations

Each item included in the donation must be valued by an approved valuer with the appropriate class approvals. In some cases, one valuer will not be able to value all the items

included in the gift. For example, a valuer who is approved to value paintings and jewellery may not be approved to value scientific material or textiles.

In these circumstances you must split the 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 of the classes of 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.

In some circumstances Valuation 1 may include two or more, while Valuation 2 may be carried out by a single valuer who is approved to value all classes of material in the donation or vice versa.

When a split valuation is required the applicant must present **one complete valuation** which includes the different (split) valuations. The combined total of a split valuation will be treated as the **total of one valuation**, therefore a second valuation for the whole gift will still be required.

If you need to add extra valuers click '**Add More**' at the prompts below.

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

Valuation 1 details

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 application 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 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 6136 8017 or via email at cgp.mail@arts.gov.au to discuss this gift.

Date of valuation *

Must be a date and no earlier than 1/1/1978.

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 completed on the current CGP Valuation Certificate and checked by the recipient institution before being included in applications to the department. Recipient institutions must ensure that all documentation meets CGP requirements. If documents provided to the department are inaccurate or incomplete and additional information is required, this will delay the assessment of the application.

Are you satisfied that the valuation is clear, well substantiated and that the the valuer has provided all of the information requested in the CGP Valuation Certificate? *

○ 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.

Total valuation 1 amount

$

This number/amount is calculated.

Valuation 2

* indicates a required field

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 application 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 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 6136 8017 or via email at cgp.mail@arts.gov.au to discuss this gift.

Date of valuation *

Must be a date and no earlier than 1/1/1978.

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 completed on the current CGP Valuation Certificate and checked by the recipient institution before being included in applications to the department. Recipient institutions must ensure that all documentation meets CGP requirements. If documents provided to the department are inaccurate or incomplete and additional information is required, this will delay the assessment of the application.

Are you satisfied that the valuation is clear, well substantiated and that the the valuer has provided all of the information requested in the CGP Valuation Certificate?

○ 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 third valuation.

Total valuation 2 amount

$

This number/amount is calculated.

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

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 application 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 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 6136 8017 or via email at cgp.mail@arts.gov.au to discuss this gift.

Date of valuation

Must be a date and no earlier than 1/1/1978.

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 completed on the current CGP Valuation Certificate and checked by the recipient institution before being included in applications to the department. Recipient institutions must ensure that all documentation meets CGP requirements. If documents provided to the department are inaccurate or incomplete and additional information is required, this will delay the assessment of the application.

Are you satisfied that the valuation is clear, well substantiated and that the the valuer has provided all of the information requested in the CGP Valuation Certificate?

○ Yes ○ No

Only click the '**Add More**' button if you are recording 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 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.

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 the Public Acknowledgement section 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.

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 6136 8017

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

Please note that to proceed with the application the institution must have received all items in this donation.

Has the institution received all property included in this gift? *
○ Yes ○ No

Other comments and documentation

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

Attach a file:

I, the Applicant am authorised by my organisation to complete this application 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 is complete and has been 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 displayed in any format, 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.
☐ To the best of my knowledge there is no real or perceived conflict of interest associated with this application.
☐ No instructions or directions have been given to the valuers by staff of the recipient organisation in order to influence the outcome of the valuations.

☐ I understand that the CGP is administered under the Income Tax Assessment Act 1997(the Act), therefore certain information is subject to strict tax secrecy laws and that this may limit the amount and type of information that the department are able to disclose to the public about the donation, including its value.
☐ I understand that giving false or misleading information is an offence under section 137.1 of the Criminal Code Act 1995 (Cth).
All nine boxes must be checked

Date of Certification: *

Must be a date.

Name *

Position *