



INLAND REVENUE
AUTHORITY
OF SINGAPORE

Frequently Asked Questions

Submission of Donation Records



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Answers

1. Can tax deductible receipts be issued for cash donations given as “Ang Pow” to the beneficiaries of the IPC?

Tax deductible receipt can be issued if the amount will be utilised for the purpose for which the donation was received and must be given to all beneficiaries of the IPC and not to specific individuals.

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2. What is the donation amount to be issued on the tax deductible receipt for auction items?

Tax deductible receipt should be issued for the difference between the amount donated and the market value of the item being auctioned.

IPC may wish to engage a professional dealer to obtain a market value for the items on auction.

For more details, please refer to IRAS’ [e-Tax Guide on Tax Treatment on Donations with Benefits](#).

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3. Can IPC issue tax deductible receipt to an individual donor although the cheque was issued by a company?

IPC should ensure that tax deductible receipts are only issued to the rightful donors.

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4. Should IPC issue tax deductible receipts for donations from the estates?

Any donation that qualifies for tax deduction should be issued with a tax deductible donation receipt.

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5. Can IPC issue tax deductible receipt for artefact donation?

Tax deduction is only allowed for donations made to museums which have obtained the Approved Museum Status with the National Heritage Board (NHB).

For more details, please refer to [IRAS' website](#) on artefact donation.

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6. Can IPC issue tax deductible receipt to the donor sponsoring food during the fund raising event?

No, tax deductible receipts cannot be issued for sponsorship of food.

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7. Does IPC need to print and send out the tax deductible receipts to donors?

For accountability and good internal control, a tax deductible receipt should always be issued for every tax deductible donation received.

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8. What is the minimum amount of donation for issuing a tax deductible receipt?

There is no minimum amount of donation for a tax deductible receipt to be issued. IPCs may decide on the minimum amount of donation for the issuance of tax deductible receipts, but this must be communicated to the donors at the point of soliciting donations.

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Answers

1. What if donations received do not have the donor's tax reference number?

Tax deduction can only be given to donors who provide their tax reference numbers (NRIC/ FIN/ UEN) to IPCs and Grantmakers. Please highlight to donors that tax deductions will only be granted if they provide their tax reference numbers. The tax deductions will be automatically given for the donations and donors do not need to submit claims to IRAS.

Tax reference numbers are not required if the donor does not wish to claim tax deduction. For such cases, please do not issue "Tax Deductible" receipts.

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2. How long should IPC maintain their donation records?

Records should be maintained for a minimum period of 5 calendar years from the end of the year in which the donations were received.

For more details, refer to [Charities \(Institutions of A Public Character\) Regulations](#).

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3. What if a non-individual donor does not or could not provide its Unique Entity Number (UEN)?

All entities registered in Singapore will have UEN. You can ask them to check their UEN from the UEN website.

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4. What if the donor provided the incorrect tax reference number to IPC?

Please get the correct tax reference number as records with invalid tax reference numbers cannot be submitted to IRAS and will not qualify for tax deductions.

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5. Must IPC capture non-tax deductible donations in Donation Management System (DMS)?

Given that only tax-deductible donation records will be included in the donors' income tax assessments by IRAS, non-tax deductible donation records should not be submitted to IRAS. IPCs can choose to capture non-tax deductible donations using DMS as part of your overall donation records management and recordkeeping. .

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6. Is it necessary to enter donations received from non-individual donors in DMS?

Yes, donations from non-individual donors can qualify for tax deductions. IPCs and Grantmakers have to keep records of the tax deductible donations made by both individual and non-individual donors to submit to IRAS annually.

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Answers

1. Are tax deductible donation records to be submitted to IRAS based on the IPC's financial year or calendar year?

The tax deductible donation records should be submitted to IRAS based on donations made in the calendar year, i.e. 1 Jan to 31 Dec

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2. Can IPC amend the record when the donor requests to change the donor to another person because he is not taxable?

No, only the rightful donor is entitled to the tax deduction against his statutory income for the donation made.

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3. Must IPC submit tax-deductible donations (TDD) which are reported to IRAS via Donation (Corppass) API (e.g. payroll deduction donations)?

If the donation records are already included as part of the Employment Income submission, IPC need not submit such records as it will result in duplicate submission.

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Contact Information

For enquiries on this FAQ, please email data_mgmt@iras.gov.sg.

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