



INLAND REVENUE
AUTHORITY
OF SINGAPORE

Frequently Asked Questions

Submission of Donation Records



e-Services > Others > Institutions of a Public Character and Grantmakers > e-Submission of Donation

Questions

[Issuance of Tax-Deductible Receipts](#)

1. Can tax deductible receipts be issued for cash donations given as “Ang Pow” to the beneficiaries of the IPC?..... **2**
2. What is the donation amount to be issued on the tax deductible receipt for auction items?..... **2**
3. Can IPC issue tax deductible receipt to an individual donor although the cheque was issued by a company? **2**
4. Should IPC issue tax deductible receipts for donations from the estates? **2**
5. Can IPC issue tax deductible receipt for artefact donation? **3**
6. Can IPC issue tax deductible receipt to the donor sponsoring food during the fund raising event? **3**
7. Does IPC need to print and send out the tax deductible receipts to donors? **3**
8. What is the minimum amount of donation for issuing a tax deductible receipt?..... **3**

Questions

[Capturing Donation Records](#)

1. What if donations received do not have the donor’s tax reference number? **4**
2. How long should IPC maintain their donation records? **4**
3. What if a non-individual donor does not or could not provide its Unique Entity Number (UEN)?..... **4**
4. What if the donor provided the incorrect tax reference number to IPC?..... **4**
5. Must IPC capture non-tax deductible donations in ipcLink?..... **5**
6. Is it necessary to enter donations received from non-individual donors in ipcLink? **5**

Questions

[Submitting Donation Records](#)

1. Are tax deductible donation records to be submitted to IRAS based on the IPC’s financial year or calendar year? **6**
2. Can IPC amend the record when the donor requests to change the donor to another person because he is not taxable? **6**

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.

[BACK TO TOP](#)

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](#).

[BACK TO TOP](#)

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.

[BACK TO TOP](#)

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.

[BACK TO TOP](#)

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.

[BACK TO TOP](#)

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.

[BACK TO TOP](#)

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.

[BACK TO TOP](#)

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.

[BACK TO TOP](#)

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.

[BACK TO TOP](#)

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](#).

[BACK TO TOP](#)

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](#).

[BACK TO TOP](#)

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.

[BACK TO TOP](#)

5. Must IPC capture non-tax deductible donations in ipcLink?

Non-tax deductible donation records should not be submitted to IRAS. For IPC's own recordkeeping, you can choose to capture the non-tax deductible donations using ipcLink.

[BACK TO TOP](#)

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

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.

[BACK TO TOP](#)

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

[BACK TO TOP](#)

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.

[BACK TO TOP](#)

Contact Information

For enquiries on this FAQ, please call 1800 356 8015 or email data_mgmt@iras.gov.sg.

Published by
Inland Revenue Authority of Singapore

Published on 15 Jan 2021

The information provided is intended for better general understanding and is not intended to comprehensively address all possible issues that may arise. The contents are correct as at 15 Jan 2021 and are provided on an "as is" basis without warranties of any kind. IRAS shall not be liable for any damages, expenses, costs or loss of any kind however caused as a result of, or in connection with your use of this user guide.

While every effort has been made to ensure that the above information is consistent with existing policies and practice, should there be any changes, IRAS reserves the right to vary its position accordingly.

© Inland Revenue Authority of Singapore