



INLAND REVENUE
AUTHORITY
OF SINGAPORE

Frequently Asked Questions (FAQs) Manage Donation Submissions



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Answers

1. I have submitted for the wrong donor. How do I revise the record?

Submit a revised submission (with batch indicator “A”) to nullify the previously-submitted record. (i.e. same donor id, date of donation, receipt number, type of donation, but donation amount to indicate as “0”). Subsequently, submit an original submission (with batch indicator “O”) for the correct donor.

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2. I have submitted a record with a wrong date of donation. How do I revise the record?

Submit a revised submission (with batch indicator “A”) to nullify the previously-submitted record. (i.e. same donor id, date of donation, receipt number, type of donation, but donation amount to indicate as “0”). Subsequently, submit an original submission (with batch indicator “O”) for the record with the correct date of donation.

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3. I have submitted a wrong donation amount. How do I revise the record?

Submit a revised submission (with batch indicator “A”) with the correct donation amount. (i.e. same donor id, date of donation, receipt number, type of donation, but donation amount to indicate the correct amount). Our system will overwrite the previous donation amount submitted.

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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?

A 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?

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

The 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 the IPC issue tax deductible receipts to an individual donor although the cheque was issued by a company?

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

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4. Should the 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 the IPC issue tax deductible receipt for artefact donations?

Tax deduction is only allowed for donations made to museums which have obtained the Approved Museum Status with the National Heritage Board (NHB), and is deemed worthy of collection by NHB.

For more details, please refer to [IRAS' website](#) on what constitute tax-deductible artefact donations.

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6. Can the 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 the IPC need to print and send out the tax deductible receipts to donors?

For accountability and good internal controls, 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 their tax reference numbers are provided. 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 a UEN. The donor may check their UEN from the ACRA Bizfile website.

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

Please obtain the correct tax reference number from the donor 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 also qualify for tax deductions. IPCs and Grantmakers are thus required 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 preceding calendar year (i.e. 1 Jan to 31 Dec of the preceding year).

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2. Can the 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 the IPC submit tax-deductible donations (TDD) which have been separately reported to IRAS (e.g. payroll deduction donations included in employers' AIS submissions)?

If the donation records are already included in the separate submissions, the IPC need not submit such records to IRAS as doing so will result in duplicate records.

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List of common errors

The table below is the list of common errors made by IPCs.

SN	Common Errors	What You Should Do						
(A) Issuance of Tax-Deductible Receipts (TDR)								
1	Did not obtain donor's tax reference number when donation is received.	<p>To remind your officers who are accepting donations to request for the tax reference number of actual donor and to highlight to donor that <u>tax deduction will only be granted when valid tax reference number is given</u>.</p> <p>Ensure that your submission is correct in order to avoid inconvenience to parties involved.</p>						
2	Capturing and submitting incorrect donor's tax reference number (Refer to 2a to 2c for example).	It is important to enter the correct donor's tax reference number for tax-deductible donation.						
2a.	For corporate donors: TDR was issued to the trustee company/ representative instead of the actual donor.	<p>Clarify who is the actual donor with the company and get the correct Unique Entity Number (UEN). Do not assume that the person handing over the donation is the donor.</p> <p>Remind the donor to ensure that the TDR is issued with the correct UEN.</p>						
2b.	For corporate donors: TDR was issued to the company instead of a list of individual employees.	If company is giving the donation on behalf of its employees, request for the particulars of the employees so that TDR can be issued to them. If requested, IPC may issue an official receipt (non-TDR) to the company to acknowledge receipt of the donation.						
2c.	For individual donors: TDR was issued to the spouse/child instead of the actual donor.	Clarify with the donor who is to be issued with TDR as the donation qualifies for tax deduction.						
(B) Capturing of Donation Details								
1	Valid tax reference number (with ID type ITR and ASGD) was prompted the error "Please enter a valid ID number" when updating records in your Donation Management System (DMS).	<p>Tax reference numbers with ID type ITR and ASGD are issued by IRAS. These ID types are not commonly used.</p> <p>Ensure the correct ID type is selected. The ID formats of ITR and ASGD are as follows:</p> <table><tr><td>ID Type</td><td>Donor's ID No</td></tr><tr><td>ASGD</td><td>ANNNNNNNNC</td></tr><tr><td>ITR</td><td>NNNNNNNNNC</td></tr></table> <p><u>Legend:</u> C = Check digit N = Numeric</p> <p>If you are unsure of the ID type for the tax reference number provided by donor, you may clarify with us by sending email to data_mgmt@iras.gov.sg.</p>	ID Type	Donor's ID No	ASGD	ANNNNNNNNC	ITR	NNNNNNNNNC
ID Type	Donor's ID No							
ASGD	ANNNNNNNNC							
ITR	NNNNNNNNNC							

Contact Information

For enquiries, please email data_mgmt@iras.gov.sg.

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