

Donations and Sponsorship

Please note that a Donation is a gift and under ATO rulings must not result in any material benefit or advantage to the donor. For this reason, Donors names are not publicized.

Under a sponsorship arrangement, when an organisation undertakes a fundraising activity it often receives support in the form of money. In return, it may provide such things as advertising, signage or naming rights or some other type of benefit of value. This means that the sponsor receives something of value in return for the sponsorship, so the sponsorship payment is not a gift.

The ATO generally allows Advertising/Sponsorship expenses as a business deduction. Each business should check with their advisors to ensure they are entitled before claiming any tax deductions.