

# 25.1 Issue of Income Tax Receipts for Gifts to the Crown

## Introduction

From time to time, cash or other donations or gifts are given to the province or one of its trust funds or foundations. The donor usually requests a receipt that can be used for income tax purposes.

## Definition

### **GIFT TO THE CROWN**

A donation or gift to the Crown or to Her Majesty the Queen in right of the province means a donation or gift of cash or gift in kind of real or personal property that is completely voluntary and gratuitous and for which no right, privilege, material benefit, or advantage may accrue to the donor or to a person designated by him/her. Subject to any enactment providing otherwise, all gifts or donations to a foundation, agency, corporation, department, or minister on behalf of the province, museum, archives, trust fund, or hospital that is a part of or owned by the Province of Nova Scotia will be deemed a gift.

## Acceptance of a Gift

The minister or equivalent of the receiving body will confirm in writing whether the gift is of use or acceptable to the province. However, in the case of gifts or donations made by will or gifts other than cash that carry an appraised market value in excess of \$1,000, the approval of the Minister of Finance and Treasury Board will be required prior to the gift being accepted.

## Appraisal and Upkeep of a Gift

The province will not expend any monies on upkeep, maintenance, or other costs for gifts made by will unless monies are provided in the gift or in the annual governmental budget. All gifts of a non-cash nature will be appraised by an independent, duly qualified appraiser who will determine the fair market value of the gift on or about the date of the donation to the province. If the gift is accepted by the province, the costs of appraisers and maintenance of the gift may be paid by the donor and included

in the official receipt or paid out of monies provided annually in the budgets of the responsible department. If the Minister of Finance and Treasury Board deems it necessary, costs of appraisal for gifts not accepted may be paid out of said monies.

### **Issue of Receipts**

Pre-numbered official receipts for income tax purposes will be issued by the Minister of Finance and Treasury Board or his/her designate, provided the following conditions are observed:

- the donor requests a receipt
- the gift has been received and written acceptance has been provided by the province
- the issue of the receipt has been requested in writing by the minister or equivalent responsible in the receiving department or organization; this request should outline all the details of the gift and recommended acceptance
- requests for receipts are addressed to the Director, Taxation and Federal Fiscal Relations, Department of Finance and Treasury Board

**NOTE:** Canada Customs and Revenue Agency is the final arbiter in the allowance of claims for income tax purposes.

### **Receipt for Gifts to the Crown**

The receipt should contain the following information:

- serial number
- name and address of the Minister of Finance and Treasury Board
- name and address of the person from whom the gift has been received
- amount of donation or description of the gift (in the case of a gift other than cash, the appraised fair market value and name and address of the appraiser)
- name of the department, foundation, trust, or entity to whom the gift has been made
- date the gift was made
- date and place where the receipt was issued
- title of the person signing the receipt (if other than the Minister of Finance and Treasury Board)
- statement that it is an official receipt for income tax purpose

## **Enquiries**

Taxation and Federal Fiscal Relations  
Department of Finance and Treasury Board  
(902) 424-2412

## **Appendix**

Appendix 25-A Sample of Receipt form

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Approval date:	<b><i>January 9, 2003</i></b>	Effective date:	<b><i>September 1, 1985</i></b>
Approved by:	<b><i>Executive Council</i></b>	Administrative update:	<b><i>May 30, 2016</i></b>

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Appendix 25-A

# Sample of Receipt Form

	<b>Department of Finance and Treasury Board</b>	Certificate No - XXXX
<b>Official Receipt</b>		
ISSUED ON BEHALF OF	_____	
RECEIVED FROM	_____	
NAME	_____	
ADDRESS	_____	
CASH DONATION - Amount	_____	
X GIFT - Please describe briefly	_____	
Appraised Market Value	_____	
Name and Address of Appraiser	_____	
Date Gift Was Received	_____	
Dated at Halifax, Nova Scotia, this 22nd day of January, 2016.		
_____ Signature of Minister of Finance and Treasury Board or Authorized Official		
THIS IS YOUR OFFICIAL RECEIPT FOR INCOME TAX PURPOSES		