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What's New: Official Donation Receipts

Canadian registered charities and other qualified donees must issue official donation receipts that comply with the rules set out in the regulations to the *Income Tax Act* (Canada) (ITA) and the guidance of the Canada Revenue Agency (CRA).

Official donation receipts must contain certain mandatory information, including the name and website address of the CRA. The CRA has recently changed its website address to canada.ca/charities-giving, which means that charities and qualified donees must update their official donation receipts to reflect this new address. The CRA requires that this change be made on all receipts by **March 31, 2019**.

While making the change to the CRA's website address, registered charities should ensure that their form(s) of receipts meet all other necessary requirements. Specifically, each official donation receipt must contain the following information:

- A statement that it is an official receipt for income tax purposes;
- The name and address of the charity on file with the CRA;
- A unique serial number for the receipt;
- The registration number issued by the CRA;
- The location where the receipt was issued (that is, the city, town or municipality);
- The date or year the gift was received (receipts for non-cash gifts (also called gifts in kind) must include the specific date);
- The date the receipt was issued;
- The full name of the donor (including, in the case of an individual, a middle initial) and the donor's address;
- The amount of the gift (which, for non-cash gifts, is the fair market value of the gift at the time it was made);
- For non-cash gifts:
 - a brief description of the gift received; and
 - the name and address of the appraiser of the gifted item (if the gift was appraised);

- A description and the value of any advantage received by the donor in exchange for the gift (for example, meals, merchandise, etc.);
- The eligible amount of the gift (that is, the amount of the gift less the amount of any advantage received by the donor in exchange for the gift, subject to certain exceptions);
- The signature of an individual who is authorized to acknowledge gifts on behalf of the charity; and
- The name and website address of the CRA.

Also, on the gifting and receipting front, to assist charities, the CRA has been releasing videos on various topics, most recently on March 1, 2018 with respect to *Gift certificate and gift cards*. [Click here](#) to view the video.

Other videos, such as *Who is the true donor of this gift?*, can be found on the [Government of Canada website](#).

We would be happy to answer any questions that you may have regarding your charity's or other qualified donee's receipting obligations.