



## FACT SHEET

### Donor Information

Donors are an important element in any successful fundraising campaign. Satisfied donors provide positive testimonials for a project and are more likely to continue to support the organisation in the future. The Australian Sports Foundation Ltd (ASF) can offer donors the benefit of tax deductibility for donations of \$2 or over; however, some considerations apply, including the recognition donors may receive for their donation and the projects which they may support.

Donations can be made by individuals or businesses by:

- cash
- cheque
- money order
- credit card (a 2% administration charge is applicable to all credit card donations)

For a tax deduction to be claimable, donations to the ASF must be:

- unconditionally gifted to the ASF
- voluntary
- accompanied by a completed, approved donation form

Donations are not subject to GST.

Donors:

- may nominate a specific project as their preferred beneficiary
- must not receive any benefit, advantage, right or privilege (other than one of an insignificant nature) for their donation (apart from tax deductibility)
- will receive ASF- issued receipts for donations of \$2 or over to substantiate claims for tax deductibility
- must accept that, in line with taxation law, they cannot insist that the ASF direct their donation to a specific project
- must accept that all claims for a tax deduction are subject to acceptance by the Commissioner of Taxation

Some additional donor considerations apply to Sport Development and Team Travel projects. For example, donors may not donate in support of a project where they, a relative or associate will receive an additional benefit for example, a reduced fee for a coaching course or team travel. If you are unsure of your ability to donate in support of a particular project, seek independent professional advice.

SUPPORTED BY



**Australian Government**  
**Australian Sports Commission**

How can I find out more?

Contact the Australian Sports Foundation at:  
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