



Donations Not Eligible for Tax Credit

- Payments for membership and tuition fees where the donor receives a benefit
- Amounts paid in 'loose' collections where a donor cannot be identified
- The value of services rendered
- Donations of merchandise where the cost has been charged as a business expense
- Donations of old clothes, furniture etc.
- Amounts paid for tickets for fund-raising activities (except in restricted circumstances)
- Amounts paid to purchase lottery tickets, even where the lottery proceeds are given to charity.

This document has been prepared for the Diocese of Eastern Newfoundland and Labrador - Anglican Church of Canada.

This document is not to be relied upon as legal advice and the legal advice should be obtained before making a charitable donation.