

Tax Receipting Guidelines

Eligibility for a Tax Receipt

UNICEF is committed to following the rules and regulations regarding tax receipting as set out by the Canada Revenue Agency (CRA). It is important for you to understand the rules about tax receipts before you plan your event, as these requirements are extensive and can be time consuming.

Note: The tax receipting process can be simplified greatly by using our online fundraising program which you can access from our [Start a Fundraiser](#) page of our website.

UNICEF can only provide tax receipts if

- You are using our online fundraising program (this is the simplest option)

or...

- You have submitted an event proposal form and been given approval by a UNICEF staff member

For a donation to be eligible for a tax receipt, ALL of the following conditions must be met:

- Voluntary donation
- No advantage/benefit (good, service or privilege) to be received by the donor or anyone designated by the donor.
- The donor can not expect anything in return.

Sample situations that **do not** qualify for a tax receipt:

- Payment for service (e.g. donated time, labour, etc.)
- Payment for a lottery ticket or chance to win a prize
- Payment of a basic fee for admission to an event or to a programme
- Directed payment by the donor to benefit a specific person, family, or other non-qualified donee
- Donations provided in exchange for advertising/sponsorship

Cash & Cheque Donations

The following explains how to deal with cash or cheque donations. These complexities can be avoided by having donations go exclusively through our online fundraising program which you can access from our [Start a Fundraiser](#) page.

Fundraising for UNICEF

If money or a "pledge" is given in support of UNICEF in the form of a cheque or cash donation, a charitable receipt can be issued to the person who gave the donation if the following is provided/followed:

- You will need to supply UNICEF with a complete and legible list of donors using the Pledge Form, including:
 - first and last name
 - email address
 - address, including city and postal code
 - amount given
 - Indication if a tax receipt is to be issued for each donation
- The tax receipt information and donations are received within 60 days of your event (online donation will be tax receipted almost instantly).
- The donation is \$25.00 or greater (unless requested)
- The tax receipt is being issued to the person who made the donation (unless the cheque issuer acts as a donation collector and issues a complete list of donor details and amount given)
- The rules and regulations additionally outlined for your specific type of event are followed

Corporate Contributions:

A tax receipt cannot be issued for corporate sponsorships where an advertising/promotion benefits occurs, such as:

- Corporate name on printed material: posters, brochures, banners, tickets, and websites.
- Newspaper, radio and or television coverage
- Logo on printed material (generates brand awareness)

Gifts in Kind:

All Gifts in Kind must be approved by UNICEF Canada (in accordance with CRA guidelines)

Service: CRA does not allow charities to issue income tax receipts for services provided.

Product: Request an invoice for the sticker value of the donation amount and forward it to UNICEF. A letter on Company Letterhead is also accepted.

Require Help?

Please feel free to contact us at communityevents@unicef.ca