

**ANNEX D-2: EMERGING STRONGER AS A COMMUNITY – MEASURES
TO ENCOURAGE PHILANTHROPY AND VOLUNTEERISM**

**(I) Extension of the 250% Tax Deduction for Qualifying Donations to
Institutions of a Public Character (IPCs)**

To continue to encourage giving, the Government will extend the 250% tax deduction for qualifying donations made to IPCs and other qualifying recipients for another two years, i.e. for donations made during the period 1 January 2022 to 31 December 2023 (both dates inclusive).

Table 1: Eligibility Criteria

Eligible Donations	Eligible Recipient	Eligible Donor
Cash donations	Any IPC and the Singapore Government	All donors
Gift of shares listed on the Singapore Exchange (SGX) or of units in unit trusts traded in Singapore or listed on the SGX	Any IPC	Individual donors only
Gifts of artefacts	Approved museums (approval by the National Heritage Board (NHB))	All donors
Donation of public sculptures	Approved recipients (approval by the NHB)	All donors
Gifts of parcels of land or buildings	Any IPC	All donors

MORE INFORMATION

Donors can visit IRAS website at www.iras.gov.sg/IRASHome/Individuals/Locals/Working-Out-Your-Taxes/Deductions-for-Individuals/Donations/.

Corporate donors can contact IRAS at 1800 356 8622; or email ctmail@iras.gov.sg.

Individual donors can contact IRAS at 1800 356 8300; or email taxqueries@iras.gov.sg.

Interested IPCs can visit (www.charities.gov.sg); contact Charities Hotline at 6337 6597; or email MCCY_Charities@mccy.gov.sg.

(II) Extension of the Business and IPC Partnership Scheme (BIPS)

Under BIPS, businesses enjoy a 250% tax deduction on wages and qualifying expenses when their staff volunteer or provide services to IPCs, which includes secondments.

To continue supporting corporate volunteerism, the Government will extend BIPS for qualifying expenditure incurred for services or corporate volunteering up to 31 December 2023.

Volunteering projects have to be mutually agreed between the business and the IPC. These projects can include general activities and skills-based activities. Qualifying expenditure is subject to a cap of \$250,000 per business per year of assessment and a cap of \$50,000 per IPC per calendar year.

MORE INFORMATION

Businesses can visit (cityofgood.sg/organisations/) or contact NVPC at contact@companyofgood.sg.

Interested IPCs can visit (www.charities.gov.sg/Publications/Pages/Publications.aspx) or contact Charities Hotline at [6337 6597](tel:63376597); or email MCCY_Charities@mccy.gov.sg.

(III) Extension of the Singapore Tote Board (TB)'s Enhanced Fund-Raising Programme (EFR)

The EFR will be extended to provide charities with additional support amidst the weak economic climate, so that they can continue to support their beneficiaries.

Together with TB, the Government will continue providing dollar-for-dollar matching, capped at \$250,000 per applicant in FY2021 for eligible local charitable causes. This applies to donations raised on physical event platforms, approved digital platforms such as Giving.sg, and websites of individual charities.

To be eligible, the charity must be registered with the Commissioner of Charities. Qualifying donations are those raised through approved fund-raising projects¹ commencing from 1 April 2021 to 31 March 2022 (both dates inclusive). In addition, the fund-raising project should not have benefited from other Government matching funds, such as (but not limited to) the Cultural Matching Fund or the Bicentennial Community Fund.

MORE INFORMATION

For more information, please visit (www.toteboard.gov.sg/grants/apply-to-us/fund-raising-programme). Charities may apply for the EFR through this link: [Our Singapore Grants](#).

¹ The following types of fund-raising projects will not be eligible: (i) debt/loan repayment; (ii) religious, political, and/or ideological activities; (iii) commercial projects for the sole purpose of profit-making; and (iv) project(s) that benefit only an individual. Eligible projects should be time-bound, not longer than one year. Tote Board will not match funds raised for longer than a year and on a recurring basis.

(IV) Extension of Community Chest (ComChest)'s SHARE as One programme

In FY2016, ComChest introduced the SHARE as One programme which attracts dollar-for-dollar matching for any new and incremental donations through SHARE² over and above FY2015 donation levels, from FY2016 to FY2018. In FY2018, ComChest extended the SHARE as One programme for three years till FY2021 to continue encouraging individual giving in a sustainable manner, and create volunteering opportunities as part of corporate social responsibility (CSR) efforts.

In view of the adverse impact of COVID-19 on the donation landscape, **ComChest will extend the SHARE as One programme for a further two years till FY2023**, and the Government will continue to match additional donations made through SHARE. Under the extension, dollar-for-dollar matching will be given for new and incremental donations through SHARE over and above donation levels of the preceding year³. For companies, 50% of the matching grant can be used to offset the costs incurred in advancing their CSR initiatives. This is capped at \$10,000 per company per year.

MORE INFORMATION

For more information, please visit (www.comchest.gov.sg/share-as-one).

² SHARE is ComChest's monthly donation programme which enables ComChest to receive regular donations through individuals, businesses, and public agencies via payroll deductions, credit card, GIRO, and other payment modes. 100% of SHARE donations go towards about 80 social service agencies providing critical social services.

³ For example, SHARE as One will provide government matching in FY2023 for new and incremental donations through SHARE as compared to FY2022 donation levels.

(V) ComChest's Change for Charity Grant

As part of the SG Cares movement, ComChest will introduce a new Change for Charity Grant to encourage individuals to give as part of their daily lives, by incorporating giving opportunities into customer transactions. The Grant will also encourage businesses to match donations from their customers, as part of their corporate giving.

Under the Change for Charity Grant, the Government will match donations made by consumers through businesses' payment platforms, and provide additional matching if businesses match their customers' donations. Donations and matching grant proceeds will go toward ComChest to support critical social service programmes and services. In addition, businesses can receive a one-off enabler grant to cover a portion of the costs incurred when they enable giving capabilities through their payment platforms.

The Change for Charity Grant will run for five years, from FY2021 to FY2025. The Ministry of Social and Family Development will provide more details at its Committee of Supply.

MORE INFORMATION

For more information, please email NCSS_ComChest@ncss.gov.sg or call the ComChest hotline at 1800 210 2600.