

Cultural Gifts Program Procedure

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1. Purpose

The aim of the procedure is to define the purpose and processes related to Shoalhaven City Council –Shoalhaven Regional Gallery, Nowra (and other areas of Council if accepted) requirements associated with being a Recipient Institution in the Cultural Gifts Program.

2. Statement

2.1. Background

In April 2010, the application of Shoalhaven City Council Shoalhaven Regional Gallery, Nowra, for Deductible Gifts Recipient status was approved. This approval enabled eligibility for the Cultural Gifts Program. Approval for the Cultural Gift Program was confirmed in October 2010.

2.2. Scope

These procedures apply to the gifting to Shoalhaven Regional Gallery of the following properties under the Cultural Gifts Program:

- Indigenous arts
- Cultural artefacts
- Natural and Scientific materials
- Film and social history pieces
- Paintings
- Manuscripts
- Books
- Antiques
- Jewellery

3. Provisions

Art works and cultural objects can be accepted into the Shoalhaven City Council Art Collection in the form of donations and bequests. Artworks must be measured against the criteria outlined in the Shoalhaven City Council Art Collection - Acquisition & Management Policy.

The Collection is managed by Council's Arts & Culture Manager. For the purposes of this Procedure, Council's Authorised Officer is the Arts & Culture Manager.

Donations of art works will be receipted within the convention and standards of the Australian Taxation Act.

3.1. Program Procedures

3.1.1. This is a Federal Government Program to encourage gifts of cultural significance to be made to public art galleries, museums and libraries by offering a tax deduction for the market value of the gift. The Shoalhaven Regional Gallery, Nowra is an approved Deductible Gift Recipient (DGR).

- 3.1.2. The process begins by Council negotiating a potential gift with a donor, or by a donor offering a gift to Council. The Criteria for Council to consider a donation are detailed in Clause 3.2 of this Procedure.
- 3.1.3. Should Council determine to proceed to acquire the work, both the donor and Council must arrange and pay for one (1) valuation each from an approved, independent valuers.
- 3.1.4. Council must then submit the following documentation to the Program Secretariat:
 - Certificate of Donation
 - Donation Summary / Statement of Significance
 - Two (2) completed Valuation Certificates from approved valuers
 - Quality colour images of the item/s except for printed, manuscript, library and archival materials

The donor is required to download the latest versions of the forms from the relevant Australian Government website.
- 3.1.5. The Program Secretariat Committee will assess the donation and, if necessary, request further information.

3.2. Council Arts Acquisition Criteria

Once a donor has offered a gift to Council, the Authorised Officer must ensure that the following actions take place:

- 3.2.1. Council's Shoalhaven Arts Board Arts Acquisition Subcommittee must appraise the proposed gift to ensure it meets the selection criteria as per the Shoalhaven City Council Art Collection - Acquisition & Collection Management Policy (Selection Procedure) and make a recommendation to Council. Once Council approves the Subcommittee recommendation, the donation can be accepted.
- 3.2.2. The donor must then complete a Certificate of Donation (available from Australian Government's Cultural Gift Program Website) which must also be signed by Council's Authorised Officer as accepting the donation. A copy of this signed certificate must be provided to the valuer.
- 3.2.3. Both the donor and Council must arrange and pay for one (1) valuation each from approved, independent valuers. The list of approved valuers can be found on the Australian Government's Cultural Gifts Program website - <https://www.arts.gov.au/documents/list-approved-valuers-cultural-gifts-program>

The "Valuation Certificate" must be completed by all parties (<https://www.arts.gov.au/documents/list-approved-valuers-cultural-gifts-program>). All valuations must be done within 90 days of the date of the donation.
- 3.2.4. Quality colour images of the gift must be provided as per the following guidelines:
 - The photos/images should be of high resolution, that is;

- for a scanned print: 300dpi, RGB, actual image size, or
 - for a scanned negative or transparency: 600dpi, RGB and
 - When using a digital camera to take the photos, the camera should be set to 'fine' or on the highest quality setting.
- 3.2.5. Once all the above actions are completed, the application can be submitted to the Program Secretariat for approval through the SmartyGrants Platform (<https://www.arts.gov.au/what-we-do/cultural-heritage/cultural-gifts-program/participating-institutions>.)
- 3.2.6. Digital copies of the Certificate of Donation, Valuation Certificates and the submission through the Smarty Grants platform must be registered in HPE Content Manager as Legal Documents.
- 3.2.7. Delivery of the donation to Council facilities will be negotiated on a case-by-case basis between the donor and Council's Authorised Officer. The donation of items is not dependent on the approval of the Cultural Gift submission.
- 3.2.8. On approval for the Cultural Gift being given by the Secretariat, all original copies of documentation must be returned to the Donor for their personal taxation records.
- 3.2.9. If approval is not given by the secretariat, Council's Authorised Officer will contact the donor to advise them of the outcome and return all original documents. The Donation is made final regardless of the approval and the item remains with the City Art Collection.

4. Implementation

The City Lifestyles Directorate of Council will administer this Procedure.

5. Review

This Procedure shall be reviewed within one (1) year of the election of a new Council or earlier. Early review of this Procedure shall occur in response to changes in:

- 5.1.1. Federal Government Cultural Gifts Program requirements
- 5.1.2. Shoalhaven City Council Art Collection - Acquisition & Collection Management Policy
- 5.1.3. Council gaining Deductible Gift Recipient status in additional departments.

6. Application of ESD Principles

Council will maintain and store works to ensure the preservation of properties under the Cultural Gift Program.