

## FAQs ABOUT GIFT OF GARDENS

### **About Gardens by the Bay**

#### **1. What is Gardens by the Bay?**

An integral part of Singapore's "City in a Garden" vision, Gardens by the Bay is a national garden and premier horticultural attraction that showcases the best of garden and floral artistry that presents the plant kingdom in a whole new way, entertaining while educating visitors with plants seldom seen in this part of the world, ranging from species in cool, temperate climates to tropical forests and habitats. Spanning 101 hectares in the heart of Singapore's downtown Marina Bay, it comprises three waterfront gardens – Bay South, Bay East, and Bay Central. Bay South, the largest at 54 hectares, officially opened on 29 June 2012.

#### **2. Why is Gardens by the Bay seeking donations from the public?**

As a registered charity with Institution of a Public Character (IPC) status, Gardens by the Bay covers only a portion of its operating costs through government grants and various revenue streams such as attraction ticket sales, event venue hire, retail and donations. With 90% of the Gardens by the Bay's recreational garden spaces, facilities and community programmes freely accessible to the public, every donation supports our work, be it showcasing nature's beauty, curating meaningful community events & educational programmes, or advancing environmental sustainability.

We recognise that the Covid-19 pandemic situation has been a tough period for many Singaporeans. If you are able to, please support us generously with a donation. Every donation enables us to carry out our work, be it showcasing nature's beauty, curating meaningful community events & educational programmes, or advancing environmental sustainability.

### **About Gift of Gardens**

#### **3. What is Gift of Gardens?**

Gift of Gardens is our community outreach initiative which provides free access to the conservatory for Singapore Residents who may not otherwise have the opportunity to visit, such as those who lack the resources or individuals with disabilities. They get to enjoy customised visits such as guided tours hosted by our volunteers, community festivals & events, and educational programmes at the Gardens.

#### **4. Who are the beneficiaries of Gift of Gardens?**

Through the Gift of Gardens, beneficiaries from Social Service Agencies, and card holders of the ComCare Long Term Assistance Scheme (also known as Public Assistance Scheme) (PA); the Developmental Disability Registry (DDR) and Persons with Disability (PWD) cards, have enjoyed free admission to the

Flower Dome, Cloud Forest and Floral Fantasy previously. To date, more than 100,000 beneficiaries from over 200 charities have benefited from Gift of Gardens.

**5. How do the donations and sponsorships to Gift of Gardens help the community?**

Since 2012 when the Gardens opened, donations from individual donors and corporate sponsors have enabled children, youths, persons with disabilities, seniors and under-privileged families to savour the wonders of the natural world, including many rare plants not found in Singapore.

**About donations to Gardens by the Bay**

**6. How much do I have to donate?**

You can donate whatever amount that you wish to as there is no minimum amount required. Every dollar that you give makes Singapore a more inclusive place by helping the less fortunate experience the wonders of the Gardens and be restored by nature.

**7. Where can I get information on how donations to Gardens by the Bay were used?**

All charities and IPCs are required to file annual reports within six months from the end of the financial year to the Commissioner of Charities or Sector Administrators.

(Reference: <https://www.charities.gov.sg/manage-your-charity/Annual%20Submission/Pages/Annual%20Report.aspx>).

Gardens by the Bay publishes an Annual Report, which captures the total donations and sponsorships raised, the programmes supported, and includes our audited Financial Statements. Our Annual Reports since FY2012/13 are available for the public on our website under “Corporate Information” at <https://www.gardensbythebay.com.sg/en/the-gardens/about-us/corporate-information.html>.

**8. Who covers the operating costs of Gardens by the Bay?**

The operating expenditure of Gardens by the Bay is covered by various revenue streams such as attraction ticket sales, retail, event venue hire, donations, and government grant. The Singapore Government provides a grant to offset a portion of its operating expenses incurred in the upkeep of the outdoor gardens as well as to support its active community programmes, some of which are complimentary. Furthermore, 90% of the Gardens by the Bay’s recreational garden spaces and facilities are free and accessible to the public. Therefore, every donation supports our work, whether it is showcasing nature’s beauty, curating meaningful community events & educational programmes, or advancing environmental sustainability.

**9. Is it safe to donate online via Giving.sg?**

We presently use the donation platform, Giving.sg, for the public to donate online to us. Giving.sg is one of the platforms that subscribe to the code of practice for charitable online fund-raising appeals.

For more information on the [Code of Practice for Charitable Online Fund-raising appeals](#), kindly refer to the Charity Portal at <https://www.charities.gov.sg/Fund-Raising/Online%20Fund-Raising%20and%20Code%20of%20Practice/Pages/Code-of-Practice.aspx>.

**About Tax-deduction for donations**

**10. What is the minimum tax deduction for donations?**

The minimum tax deduction for donations to Gardens by the Bay is set at \$10 and above. The donations are made in cash and the donors do not receive any benefit of commercial value in return for their donations.

When donating to Gardens by the Bay in Giving.sg, kindly ensure that the option to request for tax deduction is selected and provide the necessary details to receive tax deduction (For donor: Name and NRIC/FIN number, For Company: Company name and UEN number). We will then submit your details to IRAS, so that IRAS will automatically recognise the status of your tax deduction in your tax assessment.

**11. What is tax deduction for donations?**

Donations made in cash by individuals or corporations to registered charities with tax deductible status will be entitled to tax deductions. Up till 31 December 2021, donors are entitled to 2.5 times or 250% tax deduction for qualifying donations.

For more information about [Donations and Tax Deduction](#), kindly refer to IRAS website at <https://www.iras.gov.sg/irashome/Other-Taxes/Charities/Donations-and-Tax-Deductions/>.

Qualifying donations includes cash donations for amounts that are \$10 and above (our minimum tax deduction for donations) and do not provide the donor a benefit with commercial value.

For more information about [Tax Treatment on Donations with Benefits](#), kindly refer to IRAS website at [https://www.iras.gov.sg/irashome/uploadedFiles/IRASHome/Other\\_Taxes/Charities/e-Tax%20Guide\\_charities\\_tax%20treatment%20on%20donations%20with%20benefits.pdf](https://www.iras.gov.sg/irashome/uploadedFiles/IRASHome/Other_Taxes/Charities/e-Tax%20Guide_charities_tax%20treatment%20on%20donations%20with%20benefits.pdf).

**12. How do I claim tax-deduction without a printed receipt?**

When you provide us with your details (For donor: Name and NRIC/FIN number, For Company: Company name and UEN number), we will submit your details to IRAS. IRAS will automatically recognise the status of your tax-deduction when we submit your donation details to IRAS.

Kindly note that IRAS does not accept claims for tax deduction based on donation receipts.

**13. Will I receive tax-deduction receipt for my donation?**

In support of green efforts, we will not be issuing any receipts for donations received, unless upon request. If you require printed receipts, please send us an email at [feedback@gardensbythebay.com.sg](mailto:feedback@gardensbythebay.com.sg).

If you have provided us with your details (For donor: Name and NRIC/FIN number, For Company: Company name and UEN number), we will submit your details and donation amount to IRAS. Tax-deduction for your donation will automatically be included (termed as “auto-inclusion”) in your tax assessment for the year that your donation was received by us.

Kindly note that IRAS does not accept claims for tax deduction based on donation receipts.

**14. Are there instances where my donations are not entitled for tax deduction / full tax deduction?**

A donation is not entitled to tax deduction when the donation amount is less than our minimum tax deduction for donations.

A donation is not entitled to full tax deduction when the donation provides the donor with a benefit with commercial value.

For more information about [Tax Treatment on Donations with Benefits](https://www.iras.gov.sg/irashome/uploadedFiles/IRASHome/Other_Taxes/Charities/e-Tax%20Guide_charities_tax%20treatment%20on%20donations%20with%20benefits.pdf), kindly refer to IRAS website at: [https://www.iras.gov.sg/irashome/uploadedFiles/IRASHome/Other\\_Taxes/Charities/e-Tax%20Guide\\_charities\\_tax%20treatment%20on%20donations%20with%20benefits.pdf](https://www.iras.gov.sg/irashome/uploadedFiles/IRASHome/Other_Taxes/Charities/e-Tax%20Guide_charities_tax%20treatment%20on%20donations%20with%20benefits.pdf).

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