



GENERAL & TAX RECEIPTING INFORMATION FOR THIRD-PARTY EVENTS

Plan International Canada will issue official receipts for income tax purposes for all donations \$25 and above. All gifts must meet the conditions defined by the Canada Revenue Agency (CRA) to be eligible for an official receipt. More information on this regulation is available [here](#).



Official tax receipts will only be issued to those who have not received an advantage – a product or tangible benefit in return for their donation. Raffle tickets, green fees, auction items and performances are a few examples of contributions that are not eligible for a tax receipt.

When an event ticket cost exceeds the advantage, a portion of the ticket cost may be eligible for a tax receipt. The formula Plan International Canada uses to calculate this receipt value is as follows:

$$\frac{\text{TICKET PRICE} - \text{PER PERSON COST OR ADVANTAGE (WHICHEVER IS GREATER)}}{\text{TOTAL RECEIPT VALUE}}$$

Official receipts will only be issued to event participants when the organizer provides Plan International Canada with a list including: names, addresses and donation amounts of the individuals who made donations (See Appendix A for a Receipt Log template).

Receipts will only be issued to donors once the event is complete and the event organizer has submitted their Receipt Log and the net proceeds.

If a corporation or business wishes to receive a [donation receipt](#), the receipt will be issued only if the CRA criteria are met (as per link above). Often, a business can write-off a contribution as a marketing expense without an official tax receipt.

Gifts-in-kind (GIK) are donations of goods (including merchandise) and usually represent a gift from inventory. Plan International Canada will not issue a tax receipt for **GIK** received via a third-party event, but will issue an [acknowledgement letter](#) that can be used to verify the amount contributed.

Plan International Canada will not issue receipts for donated services or items purchased via a silent auction.

All donations of \$25 or more that are eligible to receive a tax receipt, will be sent out in February of the following year, consolidated with any other donations also made – unless other arrangements are requested.

Please discuss any receipting questions you may have with the Community Events & Organizations team at Plan International Canada while planning your event.

LOTTERIES AND RAFFLES

Gaming and lotteries including bingo, 50/50 draws, gambling, raffles or games of chance are regulated by provincial authorities and often have special considerations that require permits. Lotteries and raffles may require that you obtain a license several weeks in advance of your event. This license must be registered under the name of your event or organization—not Plan International Canada. Only designated officers of Plan International Canada may make such an application.

Please visit the links below depending on the province in which you live for more information.

[Alberta](#)
[British Columbia](#)
[Manitoba](#)
[New Brunswick](#)
[Newfoundland & Labrador](#)
[Northwest Territories](#)
[Nova Scotia](#)
[Nunavut](#)
[Ontario](#)
[Prince Edward Island](#)
[Quebec](#)
[Saskatchewan](#)
[Yukon](#)



HEALTH AND SAFETY

Remember to check with your event venue about their policies surrounding health and safety issues. Plan International Canada cannot accept responsibility for any accidents that may occur.

For further information, refer to the website for the [Canadian Centre for Occupational Health and Safety](#)

INSURANCE AND LICENSES

If an event is held on public property, you may require public liability insurance. Be sure to check with your event venue or municipality to ensure you are covered.

Many venues will already have appropriate licenses (e.g. liquor licenses), but do your due diligence and confirm these details before booking your event.

Questions? Please contact the Community Events and Organizations team at communityevents@plancanada.ca or 1-800-387-1418 ext. 476.

