

LINKS TO CANADA REVENUE AGENCY REGARDING CHARITABLE GIFTS AND RECEIPTS

Video

Gifting and receipting: <http://www.cra-arc.gc.ca/vdglly/chrts-gvng/gftrcv-eng.html>

Transcript

Gifting and receipting: <http://www.cra-arc.gc.ca/vdglly/chrts-gvng/gftrcv-101-eng.html>

What is a gift? <http://www.cra-arc.gc.ca/chrts-gvng/chrts/prtng/gfts/whts-eng.html>

Gifts of services: <http://www.cra-arc.gc.ca/chrts-gvng/chrts/prtng/gfts/srvcs-eng.html>

Gift certificates or gift cards: <http://www.cra-arc.gc.ca/chrts-gvng/chrts/prtng/gfts/crfct-eng.html>

Sponsorship: <http://www.cra-arc.gc.ca/chrts-gvng/chrts/prtng/gfts/spnsr-eng.html>

Determining fair market value of gifts in kind (non-cash gifts): <http://www.cra-arc.gc.ca/chrts-gvng/chrts/prtng/rcpts/dtrmnfmv-eng.html>

More information is available on Canada Revenue Agency website: <http://www.cra-arc.gc.ca/chrts-gvng/menu-eng.html>