

# Donations Eligible Under Section 80G and 80GGA along with Exemption List



## Document

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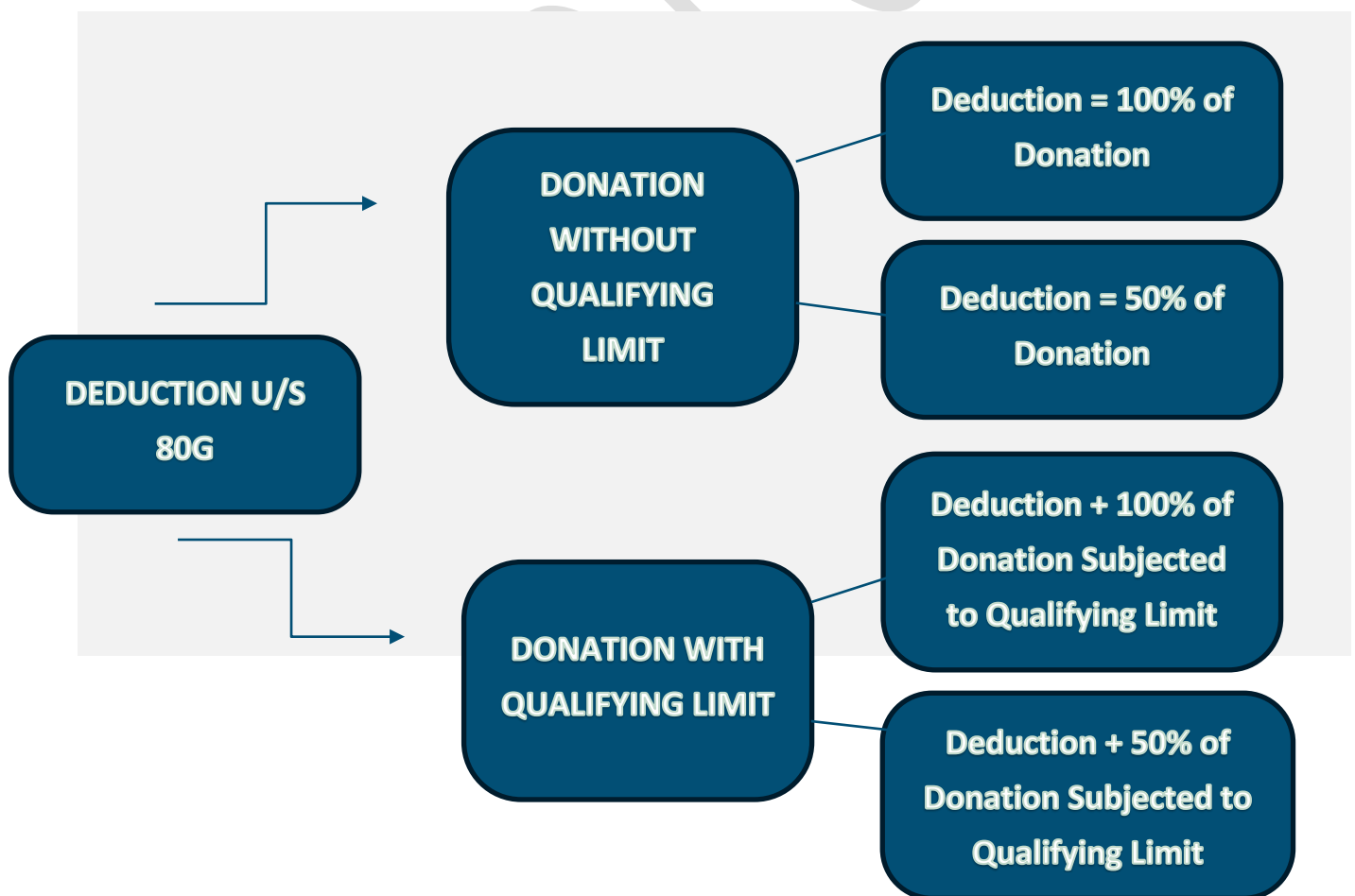
Sri Sathya Sai Consultants  
Authored by: Rathina Yokesh



# Donations Eligible Under Section 80G and 80GGA

## Donation on Income Tax:

Using Section 80G of the Indian Income Tax Act, you can donate to charity and save on taxes. When you give money to certain approved organizations, you can get a part of that money deducted from your taxable income, which means you pay less tax. This is a smart way to help others and yourself at the same time. Just make sure the charity is approved for this benefit, keep your donation receipt, and remember, only money donations count, not things. This way, you can do good for society and also save some money on taxes.



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- **List of donations eligible for 100% deduction without qualifying limit**

1. National Defence Fund set up by the Central Government
2. Prime Minister's National Relief Fund
3. National Foundation for Communal Harmony
4. An approved university/educational institution of National eminence
5. Zila Saksharta Samiti constituted in any district under the chairmanship of the Collector of that district
6. Fund set up by a state government for medical relief to the poor
7. National Illness Assistance Fund
8. National Blood Transfusion Council or any State Blood Transfusion Council
9. National Trust for Welfare of Persons with Autism, Cerebral Palsy, Mental Retardation, and Multiple Disabilities
10. National Sports Fund
11. National Cultural Fund
12. Fund for Technology Development and Application
13. National Children's Fund
14. Chief Minister's Relief Fund or Lieutenant Governor's Relief Fund with respect to any State or Union Territory
15. The Army Central Welfare Fund or, the Indian Naval Benevolent Fund or the Air Force Central Welfare Fund, Andhra Pradesh Chief Minister's Cyclone Relief Fund, 1996
16. The Maharashtra Chief Minister's Relief Fund during October 1, 1993, and October 6, 1993
17. Chief Minister's Earthquake Relief Fund, Maharashtra
18. Any fund set up by the State Government of Gujarat exclusively for providing relief to the victims of the earthquake in Gujarat

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19. Any trust, institution or fund to which Section 80G(5C) applies for providing relief to the victims of the earthquake in Gujarat (contribution made between January 26, 2001, and September 30, 2001)
  20. Prime Minister's Armenia Earthquake Relief Fund
  21. Africa (Public Contributions – India) Fund
  22. Swachh Bharat Kosh (applicable from FY 2014-15)
  23. Clean Ganga Fund (applicable from FY 2014-15)
  24. National Fund for Control of Drug Abuse (applicable from FY 2015-16)

- **List of donations eligible for 50% deduction without qualifying limit**

1. Prime Minister's Drought Relief Fund

- **List of donations eligible for 100% deduction subject to 10% of adjusted gross total income**

1. Donations to the government or any approved local authority, institution or association to be utilised to promote family planning
2. Donation by a company to the Indian Olympic Association or any other notified association or institution established in India to develop infrastructure for sports and games in India or sponsor sports and games in India.

- **List of Donations eligible for 50% deduction subject to 10% of adjusted gross total income**

1. Any other fund or institution satisfies the conditions mentioned in Section 80G(5).
2. Government or any local authority, to be utilised for any charitable purpose other than promoting family planning.

3. Any authority constituted in India to deal with and satisfy the need for housing accommodation or the purpose of planning, development or improvement of cities, towns, villages or both.
4. Any corporation referred to in Section 10(26BB) for promoting the interest of the minority community.
5. For repairs or renovation of any notified temple, mosque, gurudwara, church, or other places.



## What is the mode of payment under Section 80G?

Taxpayers in India can claim deductions under Section 80G for eligible donations. Here are the key modes through which donations can be made:

### **Cheque:**

Donations made via cheque are eligible for Section 80G deductions.

### **Demand Draft:**

Contributions made through demand drafts also qualify for Section 80G benefits.

### **Cash (for donations below Rs 2,000):**

Cash donations are accepted for deductions if they are below Rs 2,000.

**Note:** In-kind contributions such as food, material, clothes, medicines, etc., and donations exceeding Rs 2,000 should not be in cash to qualify for Section 80G deductions.



# Thank you



Address: THULI TOWERS, 21/12, E Ellaiamman Koil St, Varadapuram,  
Kotturpuram, Chennai, Tamil Nadu 600085

Mail – [srisai\\_26@sssc.co.in](mailto:srisai_26@sssc.co.in) Phn No - +91 9361242615