Australian Generosity FOUNDATION

Non-Cash Giving

Giving Approach

Give more than expected

By contributing appreciated assets — like business interests, property, or securities — before a sale, you may be able to reduce tax exposure and direct more value to charity.

1. **Potential Tax Benefits**
   By contributing an eligible non-cash asset, you may be eligible for a deduction based on the asset's value, subject to Australian tax rules, independent valuation, and your individual circumstances.

2. **More to Charity**
   Potential tax efficiencies may allow more value to support eligible charitable causes.

3. **Personal Savings**
   If an appreciated asset is accepted before sale, you may realise tax benefits depending on your circumstances and applicable law.

Benefits of Giving Beyond Cash

You may want to give more to the causes you care about, but your generosity may be held in assets other than cash. AusGiving may be able to accept certain non-cash assets, including publicly traded securities, cryptocurrencies, interests in private companies, real property, or other approved assets. Acceptance is considered case by case and is subject to due diligence, valuation, legal review, and alignment with AusGiving's charitable purpose and regulatory obligations.

Rather than giving only from after-tax cash income, you may be able to contribute an appreciated asset to AusGiving before sale. If accepted, AusGiving may hold, manage, or liquidate the asset in accordance with its policies and applicable requirements. Net proceeds may then be added to your Giving Fund at AusGiving, where you may recommend grants to eligible Australian charities or support eligible overseas charitable work through TrustBridge where applicable.

Assets you can give:

- **Appreciated securities**
  Shares, bonds, managed funds
- **Business interests**
  Equity in private companies
- **Real property**
  Land, buildings, and property
- **Intellectual property and related rights**
  Royalties, IP, patents, or other approved assets
- **Other creative gifts**
  Loan notes, crypto assets, estate gifts, testamentary gifts, and estate planning arrangements

ausgiving.org.au/noncashgiving

Giving can go beyond cash.

AusGiving may be able to help turn eligible non-cash assets into charitable impact, subject to review, due diligence, and acceptance.

Get in touch today.

Visit our website to learn more and schedule a free consultation with one of our gift planning experts. We look forward to serving you!

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