

Section 80G of the Income Tax Act, 1961 offers tax benefits on donations by donors to certain relief funds and charitable institutions, provided the following conditions are met by the donor and donee.

- Donee (or recipient NGO) should have a valid registration under section 80G of the Act
- The donation or contribution can be made via any banking channel or in cash. However, as per the section, a cash donation exceeding Rs 2000 does not qualify for deduction and hence any donation exceeding Rs 2000 should be made only via banking channel to claim deduction.
- Donations-in-kind are not eligible for tax deduction.

DO YOU KNOW?



Cash donation
above Rs. 2000 are
not Tax deductible

