



Approved Museum Scheme

If you would like to open a public museum to promote appreciation of Singapore's history, art and culture, do sign up to be an Approved Museum. Your donors and benefactors can then enjoy tax deductions for donations of artworks/artefacts.

What

The Approved Museum Scheme is a scheme for public museums that are not under the National Heritage Board (NHB) to apply for the Approved Museum status. Donors who make artwork/artefact donations to an Approved Museum are eligible for double tax deduction.

Who

Any bona fide:

- museum; or
- organisation with a dedicated and defined collection plan

is eligible to apply for Approved Museum status.

The Approved Museum should:

- have a clearly defined mission that promotes the understanding and appreciation of our arts, culture and heritage;
- be a part of a public body* or owned by a public body, and managed on a not-for-profit basis.

Currently, there are 9 Approved Museums under the AMS:

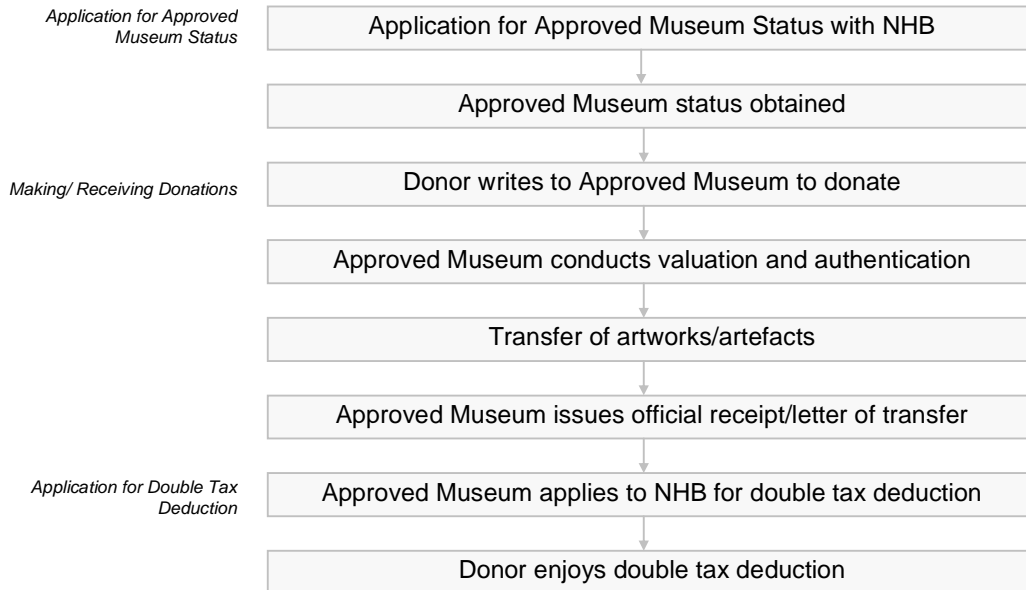
- 1) National Museum of Singapore
- 2) Singapore Art Museum
- 3) Asian Civilisations Museum
- 4) National Archives of Singapore
- 5) National University of Singapore (NUS) Museums
- 6) National Library Board
- 7) Singapore Philatelic Museum
- 8) Singapore Management University
- 9) NTU Art & Heritage Museum

**A public body is defined to be a government ministry/department, organ of state, statutory board or arts, heritage or cultural institution incorporated as company limited by guarantee with subscribing members and Board of Directors appointed by Minister/Permanent Secretary of a ministry. Any institution incorporated in a similar way but which is not primarily arts, heritage or cultural-oriented can also be considered, if it can show that a significant part of its organisation is devoted to arts, heritage or culture.*

How

In order to receive tax deductible donations, a public museum must first apply to be an approved museum under the scheme.

Donors will make their donations directly to the approved museums. The approved museums will apply to the National Heritage Board for double tax deduction on donor's behalf.



Your Rewards

Approved Museums

- Eligibility to receive tax deductible donations of artworks/artefacts that can add to the museum's collection variety and boost visitorship

Donors to an Approved Museum

- Double tax deduction for the value of donated artworks/artefacts
- Ability to carry forward unutilised tax deductions granted for your donations for a maximum of 5 years

Guidelines for the Approved Museum Scheme

Eligibility

1. Any bona fide:
 - (i) museum; or
 - (ii) organisation with a dedicated and defined collection plan is eligible to apply for the approved museum status.

Governance

2. The approved museum should have a clearly defined mission that promotes the understanding and appreciation of our arts, culture and heritage. Its objective for acquiring artwork/artefact collections is to contribute to the fulfilling of its mission.
3. The approved museum should be:-
 - (i) a/part of a public body¹; or
 - (ii) owned by a public body and managed on a not for profit basis.
4. The approved museum must make its artwork/artefact collections accessible through:-
 - (i) it being a museum opened to the public, in which the collections are exhibited. (If an admission fee is charged, it must be of a reasonable amount.); or
 - (ii) publicly displaying the collections at areas with public access; or
 - (iii) providing loans to other museums/facilities that organise public exhibitions etc; or
 - (iv) making them available for research.
5. The approved museum should establish the means through which it will provide public access to its collections.
6. The Approved Museum status is granted exclusively to the entity with the mission to promote arts, culture and heritage, and does not include the parent/holding organisation.

Collection Policy and Artefact Donations

7. The approved museum should have a clearly defined collection policy. It should ensure that it exercises discretion in accepting artwork/artefact donations and expanding its collections. It will have to show how the acceptance of each donated artwork/artefact is in line with its collection policy, and justify that the donation is of critical importance to its collections for the furtherance of its mission, when forwarding to NHB for endorsement. Thereafter, IRAS will grant approval.
8. All artwork/artefact donations for tax deduction must be made to the approved museum, through NHB and MICA.
9. All artwork/artefact donations must be properly authenticated and valued by valuers/appraisers recognised by NHB. NHB would make available the list of recognised valuers/appraisers. The approved museum or its donor shall bear all costs related to such authentication/valuation.
10. The decision to accept any artwork/artefact donation must be endorsed by an independent third-party acquisition/donation committee of the approved museum.

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11. The approved museum must have acceptable accessioning, deaccessioning and disposal criteria and/or procedures for artworks/artefacts accepted with tax deduction.
12. NHB should be informed of the advent of the de-accessioning of a donated artwork/artefact. NHB must be at all times be informed of any intention to dispose or sell off the artwork/artefact.
13. The approved museum must be able to conserve the donated artworks/artefacts for which tax deduction has been granted.

Annual Audit and Reporting

14. The approved museum must maintain proper accessioning records of the artworks/artefacts it obtained through donations using its Approved Museum status. An annual audit report of the artworks/artefacts should be submitted to NHB. The audit report should include the following information of the artwork/artefact:-
 - (i) accessioning number;
 - (ii) name/description of artwork/artefact;
 - (iii) name of donor;
 - (iv) date of donation;
 - (v) appraised value at point of donation; and
 - (vi) declaration that the artwork/artefact is a part of the museum's permanent collection.
15. Any information required by NHB from time to time must be furnished promptly.

Dissolution of an Approved Museum

16. The approved museum is required, upon dissolution, to hand over to NHB all artworks/artefacts obtained under the scheme for distribution to other approved museums.

Review of Approved Museum Status

17. The conferment of the Approved Museum status shall be subject to review by NHB every 5 years.

Application Fee

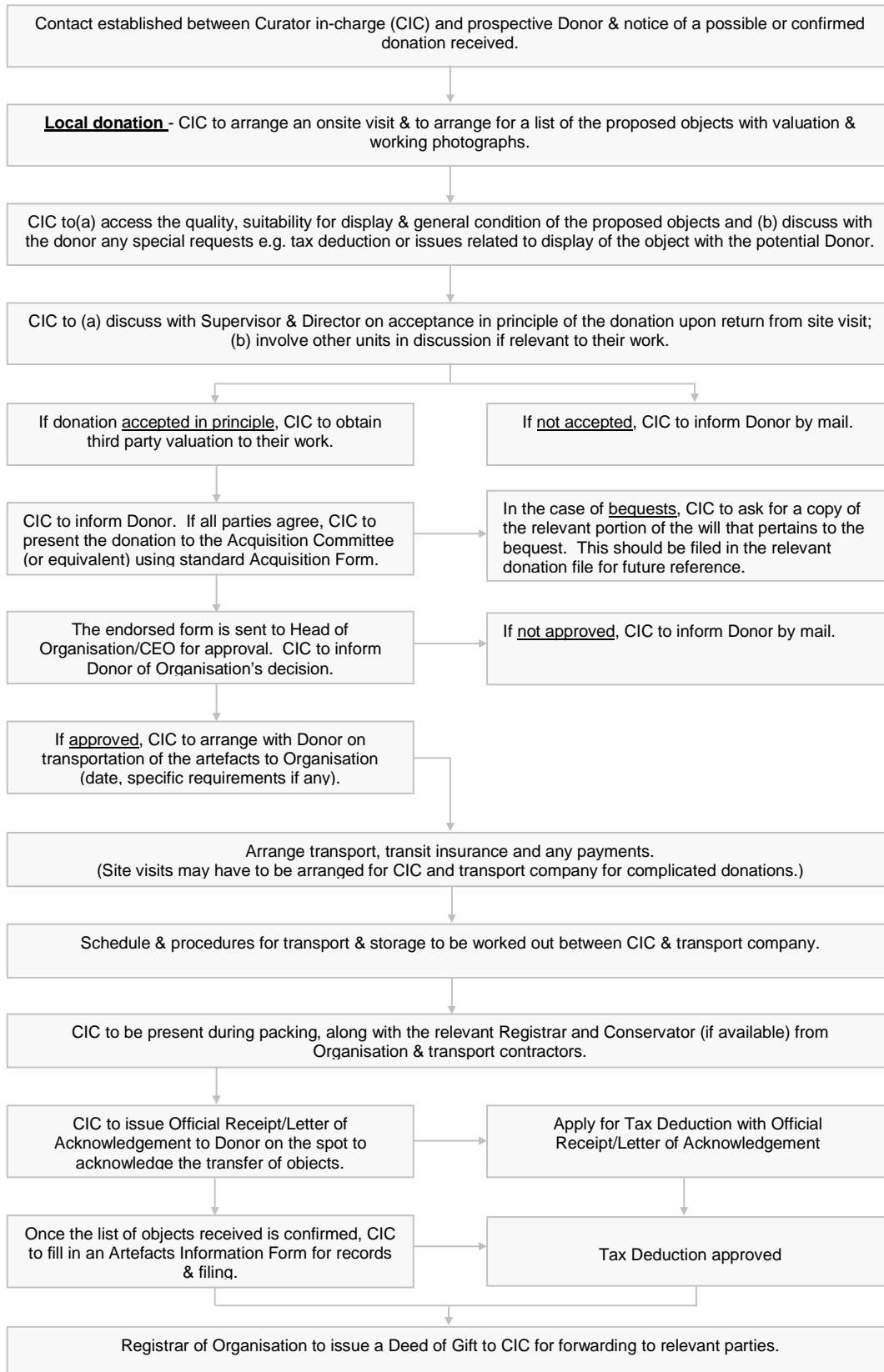
18. An administrative fee of \$262.50 will be levied on each application for the approved museum status.

SUGGESTED PROCEDURE FOR ARTEFACT DONATION

1. Curator in-charge (CIC) to contact the prospective Donor as soon as possible upon receiving notice of a possible or confirmed donation. The following items should be requested if possible:
 - i) List of the proposed objects
 - ii) A set of good photographs
 - iii) Itemised valuations of the objects
2. Some of the above items might not be available from the prospective Donor and will have to be prepared separately by CIC. The Supervisor and Director should be informed of the prospect. CIC to arrange an onsite visit and to prepare a list of the artefacts and working photographs if necessary.
3. CIC to assess the quality, suitability for display and general condition of the proposed artefacts during the visit. These will be important in assessing whether the donations should be accepted and in what form they will take and brought up with the prospective Donor.
4. It is important during this initial visit for CIC to discuss with the prospective Donor any requests like for example, tax deduction benefit or issues related to display of the artefact that he/she has in mind.
5. CIC to discuss with his/her Supervisor and Director, and decide whether to proceed with the donation upon return from the site visit.
6. Every artefact that is brought into the permanent collection will have to be taken care of by the Organisation in perpetuity and a substantial cost may be involved in the storage and conservation of the artefact. The decision to accept a donation should therefore be considered carefully by all parties involved. Care should also be taken to ensure that the Organisation could fulfil all the requirements requested by the prospective Donor.
7. Before accepting a donation, evaluation has to be done by a third party valuer. Most reputed auction houses offer this service. Photographs of the artefacts from all sides are to be supplied to the specialist for authentication and valuation. There may be costs involved which should be agreed prior to the valuation process.
8. When the values are obtained, CIC to inform the Donor and if all parties agree, the proposed donation to proceed.
9. In the case of bequests, CIC to ask for a copy of the relevant portion of the will that pertains to the bequest. This should be filed in the relevant donation file for future reference.
10. If the proposed donation is to be accepted, the donation is to be presented to the Acquisition Committee (or equivalent) using a standard Acquisition Form (or equivalent). The endorsed form is then sent to the Head of the Organisation/CEO for his approval. CIC is to inform the Donor of Organisation's decision.
11. If the donation is to proceed, arrangements should be made with the Donor to transport the artefacts to the Organisation. The Organisation's registration unit and conservation staff (if available) should be informed at this time and the actual schedule and procedures for the move should be discussed with them.
12. CIC to be present during the move, along with the relevant registration, conservation and transport contractors. CIC to issue official receipt/letter of acknowledgement on the spot to acknowledge the transfer of artefacts. CIC to apply for tax deduction with receipt/letter of acknowledgement.

13. Once the list of objects is confirmed, CIC to fill in an Artefacts Information Form (or equivalent) and submit it to the Organisation's registration unit for records and filing. The cataloguing of the artefacts will be done by the registration unit based on information supplied in the form.
14. The registration unit will issue a Deed of Gift, once the received artefacts are in order and the tax deduction approved. The Deed of Gift will be sent to CIC for forwarding to the Donor. CIC to prepare a cover letter thanking the Donor for the donation and informing him/her that tax deduction has been approved. The said documents should be sent to the Donor.
15. The Deed of Gift officially transfers ownership and all rights of the artefacts to the Organisation. It also allows the Donor to specify the manner in which he/she wishes the donated artefact to be acknowledged during display or publication. The Donor to sign the deed and sent it back to CIC for forwarding to the registration unit and the Organisation's retention.

SUGGESTED WORKFLOW FOR ARTEFACT DONATION



SUGGESTED APPRAISERS FOR ARTEFACT DONATIONS

	Organisation	Address	Tel. No.
1.	Art-2 Gallery	140 Hill Street, MITA Building, #01/10-12, S(179369)	63394142
2.	Christie's International S'pore	22 Scotts Road, S (228221)	62353828
3.	Katong Antique House	208 East Coast Road, S(428907)	63458544
4.	Kensoon Asiatic Art	19 Tanglin Road, #02-58, Tanglin Shopping Centre, S (247909)	67327380
5.	Lopburi Arts and Antiques	91 Tanglin Road, #01-04, S(247918)	67383834
6.	Soobin Art Gallery	140 Hill Street, MITA Building, #01/03, S(179369)	63397767
7.	Sotheby's Singapore	1 Cuscaden Road, #01-01, S(249715)	67328239
8.	Tzen Gallery	19 Tanglin Rd, #B1-18, Tanglin Shopping Centre, S(247909)	67383216

*Please note that the above is a suggested list of appraisers and is not exhaustive. Potential applicants looking at Tax Deduction under the Approved Museum Scheme can approach other independent appraisers. In such cases, a copy of the general profile of the gallery, institution or individual in question will have to be provided.