

**Tax Exemption Scheme
for Donations to National Monuments in Singapore**

Guide Notes



PRESERVATION OF
MONUMENTS BOARD

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This Tax Exemption Scheme Information pack contains:

- Guiding notes.

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The **Preservation of Monuments Board (PMB)** is an institution under the National Heritage Board, the national authority on safeguarding monuments in Singapore. Formed in 1971 with the enactment of the Preservation of Monuments Act (PMA), PMB's work covers four main areas:

- planning and research to extend the knowledge of monuments;
- regulatory support to Guiding restoration, preservation and protection of monuments;
- outreach to promote and stimulate public interest and support of monuments; and
- advising the Government in respect of matters relating to the preservation of monuments.

PART I: ABOUT TAX EXEMPTION SCHEME

1.1 Introduction

The preservation of national monuments is an integral part of urban planning and the development of Singapore. The purpose of preserving national monuments is to safeguard them as enduring landmarks and as testimony of Singapore's unique, multi ethnic and rich cultural heritage.

To-date, 64 buildings of historic, cultural and architectural interest have been protected under the Preservation of Monuments Act. They are mainly religious and institutional buildings as priority was given at the outset to mosques, churches, temples and buildings built by or associated with the early pioneers of Singapore.

To assist the owner/trustee or the management committee of these gazetted national monuments to maintain their buildings, the Preservation of Monuments Board (PMB) has introduced the "Tax Exemption Scheme for Donations to National Monuments". The scheme helps you as an owner / trustee or management committee of a national monument to raise funds, obtain tax-exemption receipts for your donors and to use the donations to restore your monuments.

1.2 What is the Purpose of this Guidance Notes

This is a guide to the Tax Exemption Scheme for Donations to National Monuments. It sets out the procedures and criteria for:

- Participation in fund raising for the restoration of monuments.
- Collection and management of donations.
- Restoration work which qualify for the use of the donations.
- Usage of the donations.

1.3 How do I know if my Monument qualifies for the Tax-Exemption Scheme?

The PMB will inform you in writing of your eligibility to participate in fund-raising. Monuments eligible for participation in fund-raising are churches, temples, mosques, heritage centres or non-commercial premises managed by non-profit organisations e.g. an association, community group or a charity institution.

Before you proceed with the donation drive, you must inform PMB in writing of your intention to carry out restoration work on your monument.

Singapore tax resident donors to this scheme will be entitled to **Double-Tax Exemption** (twice the donation value) for monetary donations made after 1 January 2005.

PART 2: MANAGING TAX EXEMPTION SCHEME

2.1 What are the steps I must take when collecting and managing donations?

Under the scheme, the PMB will open a bank account called the “Preservation of Monuments Fund” for each monument for the deposit of all public donations. For example, “PMF - Sri Mariamman Temple” will be created for cash or cheque donations to this particular monument.

The PMB will provide you the temporary receipt books for issuing temporary receipts to donors for all cash or cheque donations.

You will keep a register of donors containing the particulars of each donation. The register will include:

- Donor’s name and NRIC.
- Donation amount and date received.
- Serial number of the temporary receipt issued for cash / cheque donations.
- Specific use of the donation, if applicable.

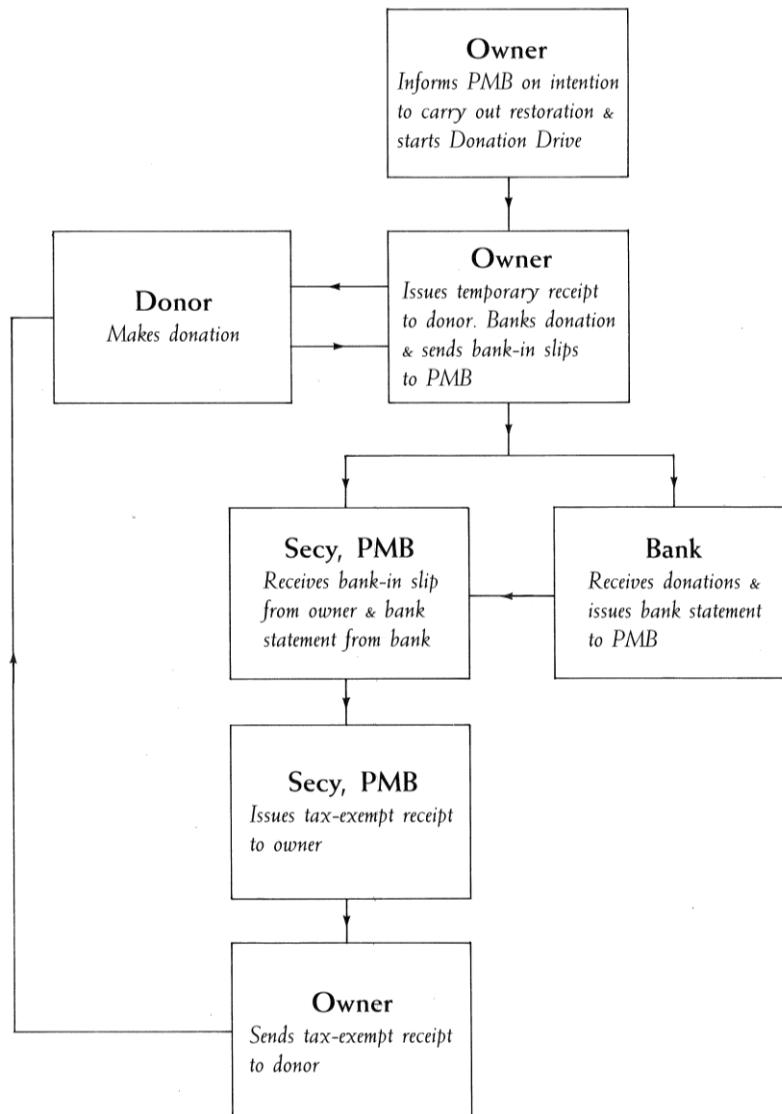
You will then forward a list of donors and their donations (with the specified use, if applicable) with a bank-in slip showing the total deposited amount to the PMB office.

PMB will reconcile the account with the bank-in slip. Upon confirmation that the donations have been received, PMB will issue tax-exempt receipts based on the list of donors and the amounts donated by them and send them to you.

You will then send these tax-exempt receipts to your donors.

Donations collected for your monument will be monitored by PMB. In the event that your monument is found to be in a poor state of repair, it may be necessary for PMB to request you to take the necessary action to carry out restoration work. Please refer to the flow chart on the collection and management of the donations.

2.2 Flow Chart on the Collection and Management of Donations



2.3 What type of restoration work qualifies for use of donation fund?

Restoration work on all elements of the monument proper (e.g. roof, exterior facades, interiors, etc.) which ensure that it is in a good state of repair (including painting) qualify for the use of donation fund. These include the distinctive, original examples and components of skilled craftsmanship which characterise the building, structure or site and its environment (e.g. memorial on the St Andrew's Cathedral's compound).

Repairs to supporting facilities will be considered if they form an integral part of the concept and design of the monument (e.g. the ablution area in a mosque).

New extensions and repair work to ancillary structures which are not part of the monument proper, e.g. toilets or kitchens, and housekeeping activities, e.g. grass cutting, window cleaning, will not qualify for the use of the donation fund.

Mechanical and electrical works are required to comply with the requirements of the technical departments (i.e. electrical installation, water and sanitary, fire protection and lightning protection works) will qualify for the use of the donation fund. All other mechanical and electrical works which are considered as enhancements (e.g. light fittings, air-conditioning and background music system) will not qualify for the use of the fund.

2.4 How do I use the donations collected?

There are two stages to obtaining approval for your restoration work. The first stage involves the consideration of your preliminary proposal and the second stage, the approval of your planning application.

Stage 1: Preliminary Proposal

You will need to submit your preliminary proposal, prepared by your consultants, to the PMB for consideration when you intend to use the donations for restoration work.

The PMB will evaluate your preliminary proposal to determine whether it meets the criteria for use of donations.

The PMB will then inform you of its approval to proceed with a planning application.

Stage 2: Planning Application

After PMB's consent to your preliminary proposal, you will have to submit a planning application to the relevant Competent Authorities and PMB for formal approval. In your submission to PMB, you should include the estimated breakdown of the restoration costs.

The PMB will evaluate your planning application and the cost estimates. The PMB will then inform you of its decision. After you have obtained planning approval and a permit

to commence work from the Competent Authorities, you may proceed with the restoration work. A copy of the contract document signed by you and the contractor who carries out the restoration work must be submitted to PMB. This contract document must clearly indicate the cost breakdown of the restoration work that has been approved by PMB.

All claims for payment by your contractor must be submitted through you to the PMB **within 3 months from the date of issue**. Your project consultants must first certify these claims. Certification for payment shall be made in relation to the items of restoration work approved by the PMB.

Your claim will be made on the bases of the approved proposal and actual costs incurred for the restoration work. This excludes the financing cost of the project and any interest that may be incurred. The amount of your claim should not exceed the amount of the donations collected for your monuments or 100% of the total project cost, whichever is the lower.

Five percent of the total project cost will be released to you upon the commencement of work. Progressive monthly claims up to 90% of the total project cost will be made upon submission of claims certified by your project consultants. The remaining 5% of the total project cost will be set aside by the PMB and released to you for payment to your contractor of any outstanding bills upon the issue of the Certificate of Statutory Completion (CSC) for the restoration work.

The withdrawal of monies is subject to verification of the approved work completed on site by your project consultants and PMB or its agent.

2.5 Disclosure of Information

The funds PMB administers are public funds. PMB believes it is important that PMB gives the public as much information as possible about the grants PMB makes and what they are used for. This is in line with our commitment to openness in the public sector.

PART 3: LIST OF ELIGIBLE BUILDINGS

(Correct as of January 2011)

1. Abdul Gaffoor Mosque
2. Al-Abrar Mosque
3. Armenian Church of St Gregory
4. Cathedral of the Good Shepherd
5. Chesed-El Synagogue
6. Church of Lady of Lourdes
7. Church of Nativity of the Blessed Virgin Mary
8. Church of St Peter and St Paul
9. Church of St Teresa
10. Hajjah Fatimah Mosque
11. Hong San See
12. Jamae Mosque
13. Singapore 'Yu Huang Gong' Temple of Heavenly Jade Emperor (former Keng Teck Whay Building)
14. Maghain Aboth Synagogue
15. Nagore Dargah
16. Prinsep Street Presbyterian Church
17. Siong Lim Temple
18. Sri Mariamman Temple
19. Sri Perumal Temple
20. St Andrew's Cathedral
21. St George's Church
22. St Joseph's Church
23. Sultan Mosque (Masjid Sultan)
24. Tan Si Chong Su
25. Telok Ayer Chinese Methodist Church
26. Thian Hock Keng (Thian Hock Keng Temple & Chong Wen Pavilion)
27. Tou Mu Kung Temple
28. Ying Fo Fui Kun
29. Yueh Hai Ching Temple

PART 4: GETTING IN TOUCH

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Singapore 178892

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4.1 Making a Donation

PMB welcomes donations of any amount including estate gifts. Donations should be made payable to "PMF-Public Donations" and indicate "Preservation of Monuments Fund" on the reverse side of the cheque.

Singapore tax resident donors to this scheme can enjoy Double-Tax Exemption (twice the donation value) for monetary donations. All funds donated and interest earned will be for actual grants. No part of the Fund will be used to cover administration cost.