

Gaming proceeds may be donated to, or used in support of charitable or religious groups within Alberta that actively deliver a program or service which provides a community benefit. Donated gaming proceeds must only be used for charitable or religious purposes.

**DONATIONS WITHIN ALBERTA OF \$1,000 OR LESS**

Prior approval of the Alberta Gaming and Liquor Commission is not required. All donations must:

- be made by cheque from approved gaming bank account;
- be recorded on the gaming financial report, including the purpose for the donation; and
- not exceed \$1,000 per year to an individual charity.

The donor group must retain a signed written request from the recipient group, stating the purpose for which the donation is to be used. If groups are uncertain if a request qualifies as a charitable or religious activity, they should telephone Licensing Support, Regulatory Division at (780) 447-8600.

**DONATIONS WITHIN ALBERTA IN EXCESS OF \$1,000**

Annual donations of gaming proceeds to an eligible individual, charity or religious group within Alberta, in excess of \$1,000, require the prior approval of Licensing Support, Regulatory Division. A written request must be submitted showing:

- name and address of intended recipient;
- the amount of the donation; and
- the purpose(s) for which each donation will be used.

***\*All requests must be signed by two executive members.***

Groups applying to donate gaming proceeds in annual amounts greater than \$1,000 within Alberta shall provide the following documents with its written request:

- a written agreement signed by the recipient group stating the recipient group will:
  - maintain a record of donations showing the date, amount and source of donated funds received, as well as the date, amount and purpose of all disbursements of donated funds; and
  - allow Commission access to all records, including those at any financial institution, to make copies of such records and/or remove them for further examination.
- a Statutory Declaration (Form 5503) sworn by an executive member of the donor group.

All donations must:

- be made by cheque from approved gaming bank account
- be recorded on the gaming financial report, including the purpose of the donation

If a series of donations to one group exceed \$1,000 in a year, prior approval is required. For example, three donations of \$500 (total \$1,500) would require prior approval.

## **DONATIONS OUTSIDE OF ALBERTA, BUT WITHIN CANADA - ALL DOLLAR AMOUNTS**

Donations outside of Alberta, but within Canada require the prior approval of Licensing Support, Regulatory Division.

Donations outside of Alberta, but within Canada shall be limited to a maximum cumulative total of 75% of gaming proceeds earned the previous calendar year. A Request to Donate Proceeds Outside of Alberta but Within Canada (Form 5502) must be completed and submitted for approval.

Donations outside of Alberta, but within Canada will only be approved for the purpose of:

- disaster/emergency relief;
- supporting nationally recognized charitable programs that benefit Albertans; and
- supporting medical and educational research programs which may benefit all Canadians.

In addition, groups requesting to donate gaming proceeds in excess of \$1,000 out of Alberta, but within Canada, must provide the following information with the request:

- a written agreement signed by the recipient group stating the recipient group will:
  - maintain a record of donations showing the date, amount and source of donated funds received, as well as the date, amount and purpose of all disbursements of donated funds; and
  - allow Commission access to all records, including those at any financial institution and to make copies of such records and/or remove them for further examination.
- a Statutory Declaration (Form 5503) sworn by an executive member of the donor group.

## **DONATIONS OUTSIDE OF CANADA - ALL DOLLAR AMOUNTS**

Donations outside of Canada require the prior approval of Licensing Support, Regulatory Division.

All out-of-country donations are limited to a maximum of 50% of gaming proceeds earned during the previous calendar year. A Request to Donate Proceeds Outside of Canada (Form 5484) must be completed and submitted for approval.

Donations outside of Canada will only be approved for the purpose of:

- international disaster/emergency relief; and
- projects in countries that the Board considers as developing or underdeveloped, and countries that appear on the Canadian International Development Agency (CIDA) list of countries and territories eligible for Canadian official development assistance, which support:
  - the development of local self-sufficiency in the provision of basic human needs for water, food, sanitation and shelter; or
  - the provision of primary health care (acute care and public health) and basic education (reading, writing and basic math).

In addition, groups requesting to donate gaming proceeds in excess of \$1,000 outside of Canada, must provide the following information with the request:

- a written agreement signed by the recipient group stating the recipient group will:
  - maintain a record of donations showing the date, amount and source of donated funds received, as well as the date, amount and purpose of all disbursements of donated funds; and
  - allow Commission access to all records, including those at any financial institution and to make copies of such records and/or remove them for further examination.
- a Statutory Declaration (Form 5503) sworn by an executive member of the donor group.