

80 G , 80 GG , 80 GGA , 80 GGB , 80 GGC

80 G

Deduction in respect of donations to certain funds, charitable institutions etc...

• Eligible assessee : All assessee ✓

→ Ind

→ HUF

→ AOP

→ BoI

→ Artificial Juridical Person

dedⁿ available only if

Opting out of default tax regime

Part I

100% of Actual Donation

Part II

50% of Actual Donation

Part III

100% of Qualifying limit

Part IV

50% of remaining Qualifying limit

Part I : 100% of Actual Donation

1. National Defence Fund
2. National children's Fund
3. National Foundation for Communal Harmony
4. National Illness Assistance Fund
5. National Sports Fund
6. National Cultural Fund
7. National Fund for Control of Drug Abuse
8. National Blood Transfusion Council / Any State Blood Transfusion Council
9. National Trust for Welfare of persons with
(1) Autism (2) cerebral Palsy
(3) Mental Retardation & Multiple Disabilities
10. PM's National Relief Fund
11. PM's Armenia Earthquake Relief Fund
12. PM's Citizen Assistance & Relief in Emergency Situations Fund (CARE Fund)
13. CM's Earthquake Relief Fund
14. CM's Relief Fund / Lieutenant Governor's Relief Fund
15. Swachh Bharat Kosh
16. Clean Ganga Fund
17. Africa Fund
18. Approved university / educational Institution of National Eminence
19. Zila Saksharta Samiti
20. Army Central Welfare Fund / Indian Naval Benevolent Fund / Air Force Central Welfare Fund

21. Andhra Pradesh CM's cyclone Relief Fund
22. Fund for Technology Development & Application set up by CG
23. ~~By~~ Any SCF Fund [Medical relief to poor]
24. Any fund set up by SCF of Gujarat [victims of earthquake in Gujarat]

Part II: 50% of Actual Donation

1. PM's Drought Relief Fund

Part III: 100% deduction subject to ₹ limit.

1. Government / Approved LA, Institution / Association for promotion of family planning
2.
 - Indian Olympic Association /
 - Any other association / institution established in India [for development of infrastructure for sports/ games,
 - Sponsorship of sports and games in India

[dedn ✓ for company for sum paid for]

Part IV : 50% deduction subject to remaining Q limit

1. Any Institution / fund for charitable purposes
2. Govt / any L.A for utilisation for any charitable purposes other than purpose of promoting family planning
3. Renovation / Repair of Notified Temple, mosque, gurdwara, church or other place of historic, archaeological or artistic importance
4. Any corporation established by CG / SG for promoting interests of members of a minority community
5. Any authority constituted in India / under any other law enacted
↓
for dealing with need for housing accommodation / purpose of planning, development / improvement of cities, towns and villages or both.

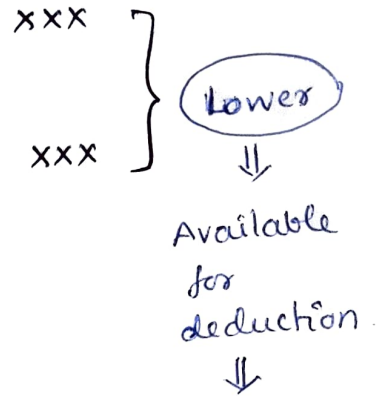
- Note:
- Donations — [in cash — 80G ✓
in kind — 80G X
 - Donations > ₹2000 in cash — 80G X

Qualifying limit

Actual Donations under Part III & IV

(or)

10% of Adjusted Total Income
[Qualifying Limit]



★ Adjusted Total Income:

| | |
|-------------------------------|------------|
| Gross total Income | xxx |
| (-) LTCG u/s 112/112A | (xxx) |
| (-) STCG u/s 111A | (xxx) |
| (-) Deductions u/s 80 | |
| [80C to 80U except 80GX] | |
| Adj. Total Income | <u>xxx</u> |

- ✓ 1st claim part III 100% deduction.
|
for balance
- ✓ claim part IV 50% deduction.

80 GG

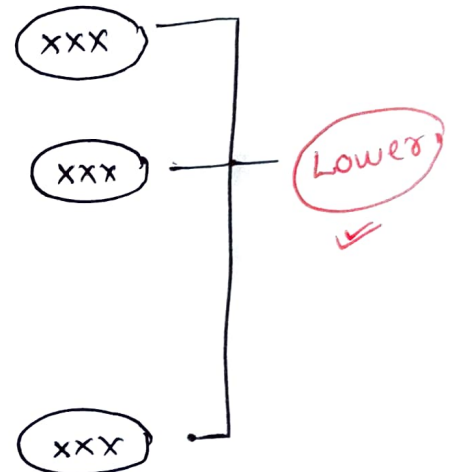
Deduction in respect of rent paid *

- Eligible Assessee: Ind [~~X~~ HRA but paying rent for residential purposes]
- Quantum of deduction:

(i) Actual Rent xxx
(-) 10% of TI (xxx)
by allowing deduction 80 GG

(ii) 25% of TI
(after ded'n uls 80
[80 C to 80 U)
except 80 GG

(iii) ₹ 5000 per month



Notes:

- (1) Accommodation - occupied by assessee - for his own residence
- (2) Assessee / spouse / minor child / assessee's HUF
↳ should not own any accommodation @ place where assessee is residing.
- (3) Assessee - owns a house in any other place then
~~X~~ treat it as self occupied

80 GG & Self occupied benefit uls 24
NOT ALLOWED TOGETHER

80 GGA

Donations for Scientific Research & Rural Development

- Eligible Assessee : Any assessee
 [But Assessee does not have PGDP Income]
- Amount of Deduction : 100 % of amount donated
- Note :
 (i) No deduction - excess of 2000 in cash

80 GGB & 80 GGC

| | 80 GGB | 80 GGC |
|--|--|---|
| Eligible assessee : | Contributions by Companies (Indian) → Political Parties | Contributions by any Persons → Political Parties |
| | X dedn if made in cash | X dedn if made in cash |
| Deduction | 100 % | 100 % |
| Persons not eligible for dedn u/s 80 GGC | | X Local Authority X Artificial Juridical person |