

Gift-In-Kind Receipting Policy for Food Donors

Second Harvest issues donation receipts in accordance with Canada Revenue Agency (CRA) guidelines. Please note, not all donations are eligible for tax receipts.

Food donors will often write off the cost of the product, or a percentage of the cost as a business expense, in accordance with CRA guidelines. A charitable donation receipt is not required for this type of write-off; however, proper documentation should be maintained to support the deduction in the event of an audit.

Under current Canadian tax law, donors of food and consumer products receive no tax benefit for their donation. It is at Second Harvest's discretion, as per guidelines outlined by the CRA, as to whether tax receipts for food donations are issued. Charities are responsible for determining the fair market value (FMV) of donated items, based on criteria established by the Canada Revenue Agency. For more details on how FMV is determined and CRA guidelines on non-cash gifts, please visit: <https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/operating-a-registered-charity/issuing-receipts/determining-fair-market-value-gifts-kind-non-cash-gifts.html>.

Acknowledgement Letters

Second Harvest is happy to provide our food donor partners an Acknowledgement Letter, on our letterhead, that confirms the donation date and the products donated, without a dollar value attached.

You can request an Acknowledgement Letter for your donation through your key contact at Second Harvest.

Tax Receipts

Second Harvest will provide a tax receipt if eligibility criteria are met. Minimum eligibility requirements for requesting a food donation charitable tax receipt include:

- The product(s) must be a minimum of 1 pallet or 500 pounds and "sellable", which excludes close-to-code, mislabelled, damaged, test kitchen product, foodservice prepared food, or surplus food that the company cannot sell.
- The product(s) must have the following minimum number of days left on the best before/expiry dates as outlined by food category below:
 - Shelf-stable/non-perishable/frozen packaged product without a best before date: Within 1 year of production date
 - Shelf-stable/non-perishable/frozen packaged product with a best before date: 14 days
 - Meat/protein: 14 days
 - Dairy/dairy alternatives: 14 days
 - Produce: Based on quality

- The product(s) must have proper documentation confirming its value and total volume donated. Accepted documentation includes itemized bills of lading, itemized invoices, or sales receipts. Documentation must be received no later than one (1) month after the donation was received by Second Harvest.

Tax Credits for Farmers

If you are a farmer in Ontario, British Columbia, Quebec, or Nova Scotia and have donated agricultural products to a provincial community food program, you may be eligible to claim a non-refundable donation tax credit specifically for farmers. In Ontario, British Columbia, and Nova Scotia, this credit is equal to 25% of the value of your donated products and can be claimed in addition to the charitable donation tax credit. In Quebec, this credit is equal to 50% of the value of your donated products and can be claimed in addition to the charitable donation tax credit.

To qualify for this tax credit, you or your spouse must have donated the following types of agricultural products to a registered charity (such as a food bank, or in the case of British Columbia and Ontario, to an organization that provides meals or snacks to students in a qualifying school):

- Fruits, vegetables, mushrooms
- Meat, fish, eggs, or dairy products
- Grains, pulses, herbs
- Honey, maple syrup
- Nuts, or any other product grown, raised, or harvested on a farm

Please note that processed products like pies, sausages, beef jerky, pickles, and preserves are not eligible for this tax credit. Rules and regulations may vary by province. For detailed information, refer to the links below:

- [Ontario Community Food Program Donation Tax Credit for Farmers](#)
- [British Columbia Farmers Food Donation Tax Credit](#)
- [Quebec Food Bank Tax Credit for Farmers](#)
- [Nova Scotia Food Bank Donation Tax Credit for Farmers](#)

Important Note

Taxes cannot be receipted so the donor must separate taxes from the value. If the product is coming from a manufacturer, the dollar value must be at cost price (i.e. without markup).

Second Harvest may only issue a tax receipt to an individual if there is evidence to show that the individual is the true donor, which includes documentary proof specifying the acquisition by way of the individual's personal cheque/Credit/Debit Account or by way of the corporation donating in the name or on behalf of the individual through the Shareholder's account.

Tax receipts will take up to three (3) weeks to issue from the date that proper documentation is received.



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Second Harvest can only provide tax receipts for eligible donations made within our current fiscal year (September 1st – August 31st). Second Harvest cannot issue tax receipts for donations from previous fiscal years. The deadline for tax receipt requests for donations made within our current fiscal year is September 30th.

If eligible, you can request a tax receipt through your key contact at Second Harvest.

For further information, please email fooddonors@secondharvest.ca.