



Australian Government

Department of Climate Change, Energy,  
the Environment and Water

## CONSERVATION COVENANT DEDUCTIONS APPORTIONMENT ELECTION FORM

### When to use this form

Complete this form if the following apply:

- you have entered an eligible conservation covenant;
- the change in the market value of the land must be more than \$5,000 due to the covenant;
- you are electing to spread the tax deduction over five income years.

When complete, keep for your records for five years after lodging the last tax return in which a deduction was claimed for the donation:

- a copy of this completed form;
- the original valuation certificate from the Australian Taxation Office (ATO); and
- the department's acknowledgment.

Note: You do not need to fill out this form if you wish to claim the full deduction in the year in which the decrease in market value of the property was determined by the ATO.

### How to complete this form

You can complete this form electronically by typing directly into each field. To obtain a printed copy for your records, print it before you close it.

### Lodging your form

- Complete and sign the declaration
- Send your completed form to:

Register of Environmental Organisations

Department of Climate Change, Energy, the Environment and Water

GPO Box 858

CANBERRA ACT 2601

Or, email: [reo@awe.gov.au](mailto:reo@awe.gov.au).

Do not send the form to the ATO or attach the completed form to your tax return.

### More information

For more information about this form email [reo@awe.gov.au](mailto:reo@awe.gov.au).

More information about conservation covenant concessions is available at the ATO's website: <https://www.ato.gov.au/Non-profit/Gifts-and-fundraising/In-detail/Fundraising/Claiming-conservation-covenant-concessions/>

## **Landowner details**

Full name of landowner:

Business hours phone number:

Postal address:

Suburb:

State:

Postcode:

Email address:

## **Covenant details**

Address of the property:

Name of covenanting program:

Total decrease in the market value of the property after entering the conservation covenant You must seek a valuation of the change in the market value of the land from the Commissioner of Taxation.

To obtain a valuation from the ATO you must lodge a Request for valuation form with the ATO. The request must be accompanied by a copy of the covenant and a copy of the certificate of title to the land.

A non-refundable application fee as determined by the Commissioner and detailed in the application form must be lodged with your Request for valuation form. The application fee will be credited against the total fee for the valuation. After the ATO has received your form and application fee, the ATO will advise you in writing of the estimated charge for the valuation.

The fee for carrying out a valuation is the actual cost of the valuation, including all costs of the Commissioner in obtaining the valuation.

## **Apportionment election / variation**

Detail how you will divide up the percentage value of the gift, over up to five income years

Apportionment	Financial year	Percentage of the gift's value
Total (must equal 100%)		

**New or varied election**

- This is my first election for this conservation covenant
- This is a variation to a previous election

**Declaration**

I declare that the information I have given on this conservation covenant apportionment election form is true and correct. I understand that the tax law imposes heavy penalties for giving false or misleading information.

Signature:

Date:

**Privacy**

The information requested in the apportionment election forms is required under the Income Tax Assessment Act 1997.

Where authorised by law to do so, we may give this information to other government agencies. Some information may be used to update your details on the Australian Business Register and may be passed to a wide range of government agencies, including Commonwealth, state and local government agencies.