

Receipting: Raffles

Introduction (Slide 1)

Many fundraising events include raffles, and tickets are usually sold separately.

CRA considers raffles as lotteries, since the chance to win is the main motive for the raffle ticket buyers. Therefore, official donation receipts **cannot** be issued for raffle tickets.

Note: Unlike raffles, door prizes are generally included in the price of the event tickets. They are considered complimentary benefits.

Notice (Slide 2)

Information in this module is provided for general educational purposes and not as legal or accounting advice. Consult a lawyer or accountant for professional advice.

Information is accurate as of January, 2009.

For changes after this date, consult Canada Revenue Agency.