

**GOVERNMENT OF INDIA  
FINANCE AND COMPANY AFFAIRS  
LOK SABHA**

UNSTARRED QUESTION NO:5045  
ANSWERED ON:20.12.2002  
TAX EXEMPTION ON DONATION OF CULTURAL COMPLEX  
KINJARAPU YERRANNAIDU

**Will the Minister of FINANCE AND COMPANY AFFAIRS be pleased to state:**

(a) whether the State Government of Andhra Pradesh requested to consider 100 percent exemption under Section 80-G of the Income Tax Act, 1961 for the donations made for the construction of cultural complex at Hyderabad; and

(b) if so, the details thereof and the action taken by the Union Government thereon?

**Answer**

MINISTER OF STATE IN THE MINISTRY OF FINANCE & COMPANY AFFAIRS (SHRI GINGEE N. RAMACHANDRAN)

(a): Yes, Sir.

(b): Under Section 80G, 100% deduction is only allowed for donations made to funds of national importance or to certain State funds for disaster management and medical relief to the poor. On satisfaction of the stipulated conditions, donations made to the A.P. Cultural Fund would be eligible for 50% deduction.