

Transnational Giving Europe



A momentum for cross-border philanthropy in Europe?

14/09/2005

International Philanthropy : creating
the right climate



Cross-border philanthropy?



- Helping a national beneficiary having activities abroad
- Support a foreign beneficiary
- Give assets located abroad to a national beneficiary
- Combinations

14/09/2005

International Philanthropy : creating
the right climate





Current State in Europe

- Cross-border philanthropy in Europe is :
 - Growing
 - With huge barriers
 - Incompatible with the EC Treaty



Growing

- Population is more mobile
- Growing dispersal of property
- Implementation of philanthropy at an earlier age
- Growing interest in causes that go beyond national borders

→ **Potential of Cross-border giving is growing**



Barriers

- Complicated rules in different countries
- Without any harmonisation at European level
- Regularly updated
- With unequal treatment of national and cross-border philanthropy
 - Gift and inheritance taxes to be paid in the different countries
 - Income tax deductibility for the donor

→ **No simple and tax efficient environment**



Incompatible with EC Treaty

- Freedom from establishment
- Freedom of movement
- Freedom from discrimination
- Free movement of capital

→ **Role of Commission is important**



First conclusion

- No free cross-border giving in Europe
- Fortunately sometimes already possible



How to stimulate the momentum

- Overcome the recognized lack of structured information and give first advice to “lost” donors
- Raise awareness of the importance and the advantages of improving the environment of cross-border philanthropy.
- Foster in the first place possible and pragmatic improvements



Give Information & Advice

www.givingineurope.org

Provides useful information to donors, professional intermediaries and fundraisers to help them to fulfill in an effective way philanthropic intentions (gift, donation, legacy) that concern more than one European country.

14/09/2005

International Philanthropy : creating
the right climate



The screenshot shows a Microsoft Internet Explorer browser window displaying the website www.givingineurope.org. The browser's address bar shows the URL. The website has a blue header with navigation links: home, news, links, register, contact, sitemap. The main content area features the 'Giving in Europe' logo with a map of Europe and the text 'European Cross-Border Giving Database'. A sidebar on the left contains a navigation menu with categories: General Information, First Advice, Legal & Fiscal Aspects, Beneficiaries across Europe, and Directly to your Situation. Below the menu is a 'Quick Search' section with dropdown menus for 'Home', 'Donor Country', 'Asset', 'Beneficiary', and 'Donor Country'. The main text area contains an article titled 'European cross-border philanthropy today' with a sub-heading 'European Cross-Border Philanthropy today'. The article discusses the increasing mobility of the European population and the growing interest in philanthropy that transcends national borders. It mentions that while cross-border philanthropy is possible, it often faces a complex legal and fiscal framework. A 'news' section at the bottom right of the main content area lists a news item dated 9 February 2005: 'European Commission and the European Association for Human Giving. Download the report.'



Highlight the Issue

- Share experience
- Join forces
- Conferences – Publications – Press
- Advocacy

14/09/2005

International Philanthropy : creating
the right climate



From Utopia to real improvements

- Global harmonisation
- Equivalent gift and inheritance taxes and non discriminating tax deductibility for the donors
- Equivalent gift and inheritance taxes and creative solutions

14/09/2005

International Philanthropy : creating
the right climate



Signs of hope

- Walloon Case
- Creative (private) solutions like Transnational Giving Europe
- Others