



**TGE**

Transnational Giving Europe

**“ENABLING PHILANTHROPY  
ACROSS EUROPE”**

**PRESENTATION  
2017**



# The only practical solution at European level for tax-effective cross-border cash donations



**Transnational Giving Europe (TGE)** is a partnership of leading European foundations and associations facilitating tax-efficient cross-border giving within Europe. The TGE network enables donors, both corporations and individuals, resident in one of the participating countries, to financially support non-profit organisations in other member countries, while benefiting directly from the tax advantages provided for in the legislation of their country of residence. TGE is currently operational for donations from and to **Austria, Belgium, Bulgaria, Croatia, France, Germany, Hungary, Italy, Luxembourg, the Netherlands, Poland, Portugal, Romania, Slovakia, Slovenia, Spain, Switzerland and the United Kingdom.**



## As a Donor

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Are you aware of a cause or organisation outside your home country, which you would be keen to support?

Are you interested in tax effective cross-border giving?

As an expatriate, would you like to continue to help tax efficiently the charity you used to in your country of origin?

Are you concerned about making gifts to quality projects and organisations?

As a multinational, would you like to hear about flexible and tax effective global corporate giving?

# Benefits for Donors

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## **Reliable Framework**

TGE offers you the comfort of a network of prominent grant-making foundations, anchored in each of the countries covered, where they have outstanding relationships with most non-profit organisations and enjoy the confidence of national authorities. They ensure your contribution is allocated to the foreign charitable organisation, you have chosen to support.

## **Quality Review of Beneficiaries**

TGE partners' long-standing experience as grant-makers and their intimate knowledge of the non-profit sector in their home country serve your generosity. Their involvement with your gift is your guarantee of the quality of the project and organisation you wish to support.

## **Tax Effective Cross-Border Giving**

Your cross-border donation receives all applicable tax benefits in the country where you pay tax. Partner foundations' combined expertise in domestic tax laws secures the most effective tax treatment for your gift in both your own country and the recipient's.

## **Flexible and Effective Global Giving Management**

TGE enables multinational corporations to freely organise their philanthropic giving to best suit their business strategy and community involvement policy, without having to master different tax laws and national regulations. Created opportunities include centralising all philanthropic giving out of most favourable tax jurisdiction and in accordance with corporate profits, or setting up joint corporate campaigns involving individual contributions by local branches and employees.

## **Simple and Standard Procedure**

Making a gift abroad becomes extremely simple:

- a simple contact with your national through a phone call or mail in your mother tongue
- a regular domestic payment to make gifts to beneficiaries in any of the eligible countries
- banking fees are invoiced when actually incurred
- TGE keeps you informed throughout the procedure and carries out required formalities for tax relief
- a single counterpart - a 5% contribution is taken on the donated amount (see the procedure below)



## As A Charitable Organisation

## As A Fundraiser

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Does your organisation have fundraising opportunities abroad?

Does the cause you serve know no boundaries?

Are your prospective donors abroad interested in tax effective giving?

Do you wish to extend fundraising beyond your national borders, but miss the local branch network to handle the gifts?

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# Benefits for Charitable Organisations

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## **Europe-wide Opportunities to Mobilise Resources**

By providing a secured and tax-effective cross-border giving framework, TGE throws a bridge between your organisation and prospective donors abroad. Receiving tax-free contributions from foreign donors, appealing to expatriates, approaching global partners such as multinational corporations, benefiting from borderless interest in your cause or capitalising on global exposure offered by Internet is within arm's reach. The TGE network does not raise money on behalf of your organisation, but enables you to make the most of fundraising opportunities available to your organisation in as many European countries as possible. Note that TGE is not meant to be used for massive fundraising campaigns using promotional data acquired through the purchase, rental or exchange of data or using important media campaigns. Beneficiaries using TGE should at all times respect ethical principles agreed by the network in their communication towards donors.

## **Administration Taken Care of for You**

TGE carries out all administration relating to the tax deductibility of gifts. Depending on the country's tax laws, TGE partners will fill in all relevant tax forms and deliver, whenever applicable, fiscal receipts testifying to the contribution made.

## **Expertise in National Tax Laws**

TGE enables your organisation to extend fundraising to foreign countries, without having to set up branches or sister organisations for that sole purpose and without having to master different national laws. TGE offers you the comfort of relying on a support infrastructure managed by leading national foundations, with experience in tax regulations and specialised in the non-profit sector in their respective home countries. Tax questions from prospective donors, gift procedures and donations to your organisation will be handled by TGE partners, ensuring a global approach and the most effective tax treatment for donors, whether individuals or corporations.

## **National Fiscal Incentives to Charitable Giving**

Once approved as an eligible recipient of transnational gifts by TGE, your organisation will benefit from fiscal incentives to charitable giving provided for by national regulations in the same way as domestic charities. Supporting your organisation will yield the same tax benefits for foreign donors as supporting non-profit organisations in their home country.



## How does TGE work?

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### **For the organisation/beneficiary**

A fundraiser having donors abroad and wanting to provide them with a tax efficient solution for their donations, should: 1) Contact the TGE partner in its country. 2) Fill in the TGE Grant Eligibility Application Form (**GEAF**) and send it back to the TGE national partner for approval. 3) Once the beneficiary is declared eligible, it will receive the practical details from the other TGE partners on how donors can make their donations.

4) Donors will then be able to transfer the money (national transaction) to the partner's bank account who will provide with a fiscal receipt for a national tax deduction. 5) The TGE network will then take care of the international transaction of the gift to the final beneficiary, avoiding gift taxes.

### **For the donor**


A donor resident in one of the participating countries and wishing to make a gift to a public interest organisation in one of the other partner countries should: 1) Contact the partner foundation in the country of its residence. 2) This foundation establishes contact with the foundation in the recipient country for an assessment of the intended beneficiary (which is another non-profit organisation). 3) If the evaluation is positive, the donor makes the gift to his home-country foundation which then provides the donor with a tax receipt and transfers the gift to the beneficiary organisation.

### **Contribution to TGE**

A 5% contribution is taken on the donated amount for gifts up to 100,000€. For higher gifts: 1% of the amount in excess of the 100,000€ is donated to TGE. The maximum contribution is 15,000€. This contribution helps the TGE mission "enabling philanthropy across Europe" through activities such as finding new partners in all EU member states or providing free practical information regarding cross-border philanthropy in Europe.



To make or receive (a) transnational gift (s), please contact your national foundation. TGE partners can also be contacted for donations from and to other countries outside Europe. The TGE network would like to welcome new partners in the European countries not covered yet. The donated amount shall be paid on the national foundation's account only after the gift approval by both partner foundations involved.

			
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