



SWISS PHILANTHROPY

Foundation

Creating and Managing Philanthropic Funds

FAQ on the Transnational Giving Europe network (TGE)

1. What is the TGE?

In order to promote philanthropy across Europe and facilitate cross-border donations, recognized European Foundations have created the “Transnational Giving Europe” (TGE) network. Today, the TGE network consists of 19 member countries.

2. What are the benefits of the TGE?

The TGE is a unique network for the secure delivery of donations from donors in a member country to recognized public utility organizations located in another member country of the network. The TGE also has the advantage of allowing a tax exemption for donations, subject to the conditions imposed by the law in force in the donor’s country of residence.

3. Which countries participate in the TGE?

The 19 member countries of the TGE at present are Austria, Belgium, Bulgaria, Croatia, France, Germany, Hungary, Ireland, Italy, Luxembourg, the Netherlands, Poland, Portugal, Romania, Slovenia, Slovakia, Spain, Switzerland, and the United Kingdom.

Swiss Philanthropy Foundation is the sole TGE partner for Switzerland.

4. How does the TGE work?

There are two scenarios:

- (a) a Swiss-based donor wishing to make a donation to an organization in Europe, or
- (b) a European-based donor wishing to make a donation to an organization in Switzerland.

a) How to make a donation from Switzerland to an organization based in another TGE member country?

Step 1: Make sure that you are a Swiss tax resident

In order to make a tax deductible donation from Switzerland, the donor must be a tax resident of that country.



SWISS PHILANTHROPY Foundation

Creating and Managing Philanthropic Funds

Step 2: Contact Swiss Philanthropy Foundation

The donor contacts Swiss Philanthropy Foundation to inform them of the amount of donation he wishes to make, the beneficiary organization and his or her residence address in Switzerland.

Only donations by bank transfer are accepted. The minimal amount accepted per donation is CHF 500 and the maximum amount is CHF 50'000. For donations in excess of CHF 50,000, an appointment will be arranged with Swiss Philanthropy Foundation in order to understand the donor's philanthropic project and best advise him or her ([see question 7 below: Is there a minimal or maximum amount of donation via the TGE?](#)).

Step 3: Verification of the beneficiary organization's membership in the TGE

Swiss Philanthropy Foundation undertakes to check whether the beneficiary organization is based in one of the other TGE member countries, if it is already a member of the network and if its application documents are up-to-date (due diligence file). If this is not the case, the beneficiary organization must follow the application process ([see question 5 below: How can an organization join the TGE?](#))

Step 4: Transfer of the donation to Swiss Philanthropy Foundation by bank transfer:

Swiss Philanthropy Foundation informs the donor once all the checks have been carried out and sends him the banking information necessary for the transfer his or her donation.

Swiss Philanthropy Foundation has bank accounts in various currencies: Swiss franc, Euro, British pound and US dollar.

The donor then makes the transfer to Swiss Philanthropy Foundation. On the transfer order, it is essential that the donor indicates:

- (i) « TGE »,
- (ii) his or her name and residential address in Switzerland, otherwise Swiss Philanthropy Foundation will not be able to send him a certificate of donation, and
- (iii) the name of the organization he wishes to benefit from his or her gift.

Step 5: Swiss Philanthropy Foundation transfers the donation to the final beneficiary

At the end of each quarter, Swiss Philanthropy Foundation analyzes all donors' wishes and, if it considers that the suggested organizations meet the requirements, transfers the amount received after deduction of the network management fee ([see question 6 below: What amounts are collected by the TGE?](#)). Otherwise, the donation is returned to the donor (if identifiable).

When the beneficiary is based in France, the donations are first transferred to the Fondation de France, which then transfers them to the beneficiary.

Step 6: Donation statement



SWISS PHILANTHROPY

Foundation

Creating and Managing Philanthropic Funds

In February of the year following the donation, the donor receives a donation certificate that he or she can attach to his or her tax return in order to seek the possibility of deductibility offered by his canton of residence.

Swiss Philanthropy Foundation does not provide any tax advice or guarantees.

b) How to make a donation from a TGE member country to a Swiss organization?

Step 1: Contact the TGE partner in your country of tax residence

The donor contacts the TGE partner organization in his / her country of tax residence to inform him of the amount of donation he wishes to make and of the beneficiary organization in Switzerland.

Step 2: Verification of the membership of the Swiss beneficiary organization to the TGE

The TGE partner, in collaboration with Swiss Philanthropy Foundation, checks whether the Swiss beneficiary is already a member of the TGE network and whether its membership documents are up-to-date. If this is not the case, the organization must follow the membership process ([see question 5 below: How can an organization join the TGE?](#))

Step 3: Transfer of the donation to the TGE partner by bank transfer

When all the checks have been carried out, the TGE partner of the donor's country of residence transmits the necessary information to the donor so that he can make his donation.

The TGE partners only accept donations in the form of bank transfers, with the exception of the Fondation de France, which also accepts checks and stocks.

Step 4: Transfer of the donation by the TGE partner to the Swiss beneficiary organization

In a timeframe that varies from country to country, the TGE partner in the donor's country of residence transfers the amount received to the beneficiary organization in Switzerland, after deduction of the network management costs ([see question 6 below: What amounts are collected by the TGE?](#))

Step 5: Certificate of donation

The TGE partner of the donor's country of residence issues a certificate of donation to the donor according to the rules in force in that country.



SWISS PHILANTHROPY

Foundation

Creating and Managing Philanthropic Funds

5. How can a recognized public interest organization receive donations through the TGE?

a) Application

On the impulse of a donor wishing to make a donation through the TGE, any recognized organization of public interest based in a member country of the TGE must then present a file of candidature to the TGE partner of the country of its head office.

In particular, it must fill out a questionnaire called "Grant Eligibility Application Form" ("GEAF") in English and provide the following documents:

- Statutes translated into English
- Proof of non-profit organization (notably by the certificate of registration)
- Proof of tax exemption
- Latest financial report (if available: audited)
- Latest annual report
- The list of members of its Council

b) Acceptance

The documents provided by the applicant organization are examined by the TGE partner of its country. If the application of the organization is accepted, the TGE partner circulates the file to the TGE partners of the countries indicated by the organization in the GEA, in order to be accredited by them. The procedure usually lasts between two and four weeks.

Attention is drawn to the fact that it is the donor who initiates the donation process via the TGE. Beneficiary organizations in Switzerland are therefore requested to invite their donors based in the other TGE member countries to contact the TGE partner of their country of residence.

6. What amounts are collected by the TGE?

The TGE network deducts certain amounts to cover the operational and administrative costs of its service, as well as to fulfill its mission to promote philanthropy in Europe.

The rate is 5% for a donation up to EUR 100'000, then 1% on the remaining gift amount.

However, these amounts from the TGE network are capped at a maximum of EUR 15'000 per donation.



SWISS PHILANTHROPY

Foundation

Creating and Managing Philanthropic Funds

7. Is there a minimum and a maximum amounts of donations through the TGE?

A donation from Switzerland via Swiss Philanthropy Foundation under the TGE must be within a range of CHF 500 to CHF 50,000.

For donations above CHF 50,000, an appointment must be made with Swiss Philanthropy Foundation in order to understand the donor's philanthropic project and best advise him or her.

Some TGE partners in countries other than Switzerland may also require a minimum or maximum donation amount. The donor based in another EMG member country is kindly asked to contact the partner of the country concerned directly.

8. What is the currency used to transfer donations to Swiss Philanthropy Foundation?

Swiss Philanthropy Foundation has bank accounts dedicated to the TGE in four different currencies: Swiss franc (CHF), Euro (EUR), British pound (GBP), US dollar (USD). The donor can choose which account to donate, and the gift will then be transferred in the same currency as the account used, regardless of where the beneficiary organization is headquartered.

The bank accounts details in different currencies are obtained from Swiss Philanthropy Foundation.

Donor attention is drawn to the fact that changes in exchange rates and any ancillary costs (including bank charges) are borne by the donor or beneficiary organization, but in no case by the members of the TGE network.

9. What are the deadlines for transfer to the beneficiary organization?

Swiss Philanthropy Foundation examines and transfers the various donations received within the TGE to the beneficiary organizations at the end of each quarter.

Donors are thus made aware that the delay between the receipt of the donation by Swiss Philanthropy Foundation and the transfer to the beneficiary organization can be as much as three months or even longer in some cases.

10. How do I get a donation certificate for the tax return?

Donors who have made a donation via the TGE network receive a donation certificate.



SWISS PHILANTHROPY

Foundation

Creating and Managing Philanthropic Funds

Swiss Philanthropy Foundation sends donation certificates to donors domiciled in Switzerland in general during the month of February of the year following that of the donation. Swiss donors are therefore requested to provide their full address and to include it on their bank transfer.

Warning

Swiss Philanthropy Foundation does not send a donation certificate to donors who did not include their full name and address on their bank transfer.

If you made a TGE donation via Swiss Philanthropy Foundation but did not receive a certificate by March of the following year, you are welcome to contact us directly.

11. What happens if there is missing information about the donation?

- 1) If the donor's address is missing, but his or her name and the name of the beneficiary are indicated, the donation will be forwarded. The only consequence will be that no donation certificate can be sent to the donor. However, the latter may contact the Foundation to obtain it if he so wishes.
- 2) When no beneficiary is indicated, Swiss Philanthropy Foundation will contact the donor to clarify this point, first by email or by telephone. Without reply within 7 days, a letter will be sent to him. This letter notifies the donor that, without a response from him within 15 days, the donation will be returned to him.

In the event that Swiss Philanthropy Foundation has no means of contacting the donor, the donation will be kept for 6 months. After this deadline, the donation will be returned.

12. What types of donations are eligible for the TGE?

At present, the TGE and Swiss Philanthropy Foundation only allow monetary donations, thus excluding donations of movable or immovable property or objects.

Moreover, the network receives only genuine donations. Membership contributions and other similar payments to a public utility organization are not accepted by the TGE. Swiss Philanthropy Foundation reserves the right to return to the donor any payment that it receives and which would not clearly constitute a gift in this regard.

In addition, only bank transfers are accepted by the TGE, with the exception of the Fondation de France which also accepts checks and stocks.



SWISS PHILANTHROPY

Foundation

.....
Creating and Managing Philanthropic Funds
.....

13. Need for additional information on TGE?

More information on the TGE can be found at www.transnationalgiving.eu.