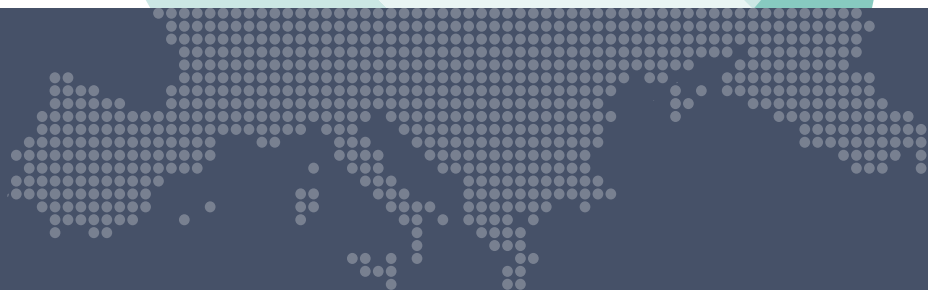


PRACTICAL GUIDE TO CROSS-BORDER DONATIONS



TO FACILITATE PHILANTHROPY WITHOUT BORDERS IN EUROPE

Foreword

Founded almost 20 years ago, the Transnational Giving Europe (TGE) network was created to make cross-border philanthropy more accessible. Now active across Europe, including Switzerland via Swiss Philanthropy Foundation, the network consists of reputable foundations and associations.

This brochure was created in 2018, the year during which Swiss Philanthropy Foundation held the presidency of the Transnational Giving Europe network. To mark the occasion, all the network's European partners were invited to Geneva for an event that also enabled donors and leaders of public-interest institutions to gauge the value of European philanthropy. Indeed, what better place to talk about philanthropy without borders than in a city at the heart of global governance, with its outward-looking spirit and culture, its ethics and know-how?

Our position as a leading Swiss hosting foundation, reinforced by our membership in the European cross-border network, gives us the opportunity to meet the committed donors, namely, Swiss individuals, expats, entrepreneurs and institutions. The cosmopolitan spirit that animates Geneva, the foundation's headquarters, shows us just how much everyone wants to contribute and maintain ties with their country of origin or share with others the opportunities they might have had.

We hope that the concrete explanations provided in this publication will serve you in your philanthropic endeavours and inspire you to donate on a European scale.

Etienne Eichenberger
Chairman



Sabrina Grassi
Director of Operations



CROSS-BORDER PHILANTHROPY

Understanding the European cross-border donation's network

The **Transnational Giving Europe (TGE)** network links the most important European foundations and associations, such as the "Fondation de France", the King Baudouin Foundation in Belgium and the "Fondation de Luxembourg". Since its creation, the network's objectives have been to facilitate the deployment of European cross-border philanthropy and to promote its development in a European institutional and legal environment, committed to the free movement of goods and services.

Created in 1998, the TGE network works in favour of both private and institutional donors and beneficiary organisations recognised as being of public utility. It currently includes **19 Member States**: Belgium, Bulgaria, Croatia, Estonia, France, Germany, Greece, Hungary, Ireland, Italy, Luxembourg, the Netherlands, Poland, Portugal, Slovakia, Slovenia, Spain, Switzerland and the United Kingdom.

The TGE network therefore enables donors residing in one of the participating countries to make donations to non-profit organisations based in other Member States, while benefitting from the tax advantages provided in the legislation of their country of residence, in a secure and professional due diligence framework.

Wishing to place its mission within a dynamic European framework and make philanthropy more accessible, Swiss Philanthropy Foundation has been the sole partner of the TGE network for Switzerland since 2008.



www.transnationalgiving.eu

TRANSNATIONAL GIVING EUROPE

Key figures in 2022



12'700 donors have supported 485 beneficiary organisations for a total amount of €21.8 million



SWITZERLAND

€ 3.6 million donated in Europe to 111 beneficiary organizations

€ 2.5 million received by 63 Swiss beneficiary organizations



€177.8 MILLION

The total amount of donations transferred from 2007 to 2022 within member states

I WANT TO DONATE FROM SWITZERLAND TO EUROPE

Instructions

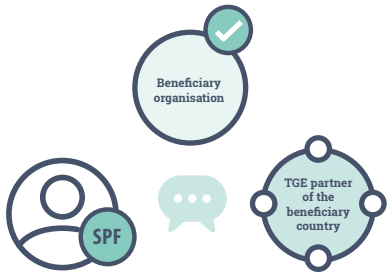
You are a donor residing in Switzerland and you wish to make a donation in Europe.

1



Contact Swiss Philanthropy Foundation, the sole representative of the TGE network in Switzerland, and provide the name of the public utility organisation you wish to support, the amount and currency of your donation, as well as your personal details.

2



Swiss Philanthropy Foundation ensures that you meet the conditions and verifies the eligibility and membership of the beneficiary organisation, in coordination with the TGE network partner in the recipient country.

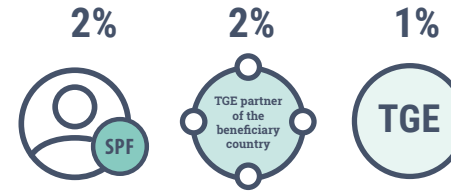
3



Once this analysis has been completed, and if everything is in order, Swiss Philanthropy Foundation will send you instructions on how to make your donation by bank transfer.

Note : for some beneficiary organisations, you can also make your **donations online**, on the dedicated TGE platform. For more information, please contact our team.

4



A 5% contribution is deducted from each donation received, allowing the network to operate and carry out its mission of promoting philanthropy in Europe.

5



At the end of each quarter, Swiss Philanthropy Foundation transfers the donations to the beneficiary organisations.

6



You will receive a donation certificate from Swiss Philanthropy Foundation at the beginning of the year following the year of the donation.

Contact : tge@swissphilanthropy.ch

I WANT TO RECEIVE A DONATION IN SWITZERLAND FROM EUROPE

Instructions

You are a public utility organisation based in Switzerland and wish to receive donations from Europe.

1



If you have a donor residing in another member country of the TGE network, then they need to contact the local TGE representative who will initiate the procedure and inform Swiss Philanthropy Foundation.

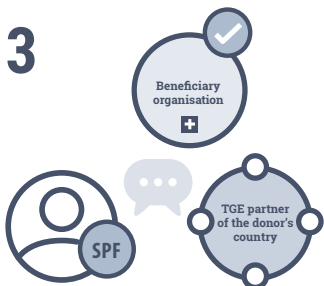
2



Swiss Philanthropy Foundation will then make contact with you to prepare your application for membership, which consists of the following documents:

- ✓ Grant Eligibility Application Form («GEAF») to be completed in English
- ✓ Statutes translated into English
- ✓ Proof of non-profit organisation (e.g. extract from the commercial register)
- ✓ Proof of tax exemption (if available)
- ✓ Last financial statements (if available: audited)
- ✓ Last activity report
- ✓ The list of members of the governing body
- ✓ Proof of banking details

3



These documents are then reviewed by Swiss Philanthropy Foundation and the TGE partner in the donor's country of residence to ensure that the organisation meets the eligibility requirements. If the application is validated, you become a member of the TGE network which is renewed every 3 years.

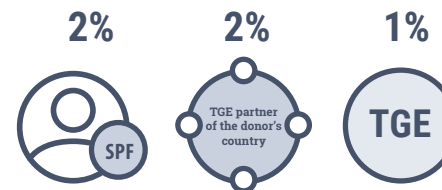
4



The TGE partner in the donor's country of residence then provides the donor with instructions for making the donation. Within a timeframe that varies from country to country, the TGE partner in question then transfers the amount directly to your organisation, after deducting the network management contribution.

Note : for some beneficiary organisations, you can also make your **donations online**, on the dedicated TGE platform. For more information, please contact our team.

5



Membership in the network is free of charge for your organisation but a contribution of 5% is deducted from each donation received, allowing the network to operate and pursue its mission of promoting philanthropy in Europe.

6



The TGE partner of the donor's country of residence sends a donation certificate to the donor in accordance with the rules in force in his country.

Contact : tge@swissphilanthropy.ch

CROSS-BORDER PHILANTHROPY

Questions to be asked in terms of taxation

Taxation of a donation can affect both the donor and the beneficiary. Concerning the donor, the possible levying of donation rights must be considered, as well as the possible deductibility (total or partial) of the donation from taxable income. For the beneficiary, it is also necessary to check whether donation rights are due, and whether there are benefits from a special tax exemption scheme (purpose of public utility).

Can a donation by a Swiss resident be exempt from donation tax?

As a general rule, the cantons levy donations tax on all free transfer of ownership (with the intention of giving), provided that the donor is domiciled in the canton in question. There are exemptions for transfers to certain Swiss entities, in particular those for public utility services, such as Swiss Philanthropy Foundation.

Can a donation by a Swiss resident be tax deductible?

Any natural or legal person, residing in Switzerland, may claim, as deduction from revenue or profit, donations to certain Swiss entities, notably those supporting public utilities. The deduction varies according to the canton of residence; however, in most cases, it is limited to 20% of the taxpayer's income or net profit.

Can a Swiss entity recognised as a public utility be exempt from tax? (in Switzerland)?

Yes, if the entity's profit is allocated exclusively, irrevocably and in a manner that is effective for a public utility, i.e. declared by an activity of general interest, for an open circle of beneficiaries and in a neutral manner. The exemption extends in particular to income tax and donation rights.

The role of Swiss Philanthropy Foundation is not to provide advice or guarantee tax rebates, but to enable philanthropists to implement their commitments in a sustainable way. For any tax-related questions, kindly consult a specialist or the tax authorities.

CONTACT DETAILS OF THE NETWORK'S REPRESENTATIVES

Transnational Giving Europe

Belgium King Baudouin Foundation	+32 2 549 02 31	tge@kbs-frb.be
Bulgaria Bcause	+35 92 981 19 01	tge@bcause.bg
Croatia European Foundation for Philanthropy and Society Development	+38 51 645 89 49	info@europskazaklada-filantropija.hr
Estonia Open Estonia Foundation	+372 6 155 700	mall@oef.org.ee
France Fondation de France	+33 14 421 87 60	tge@fdf.org
Germany Maecenata Stiftung	+49 30 283 87 909	tge@maecenata.eu
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Ireland Community Foundation for Ireland	+353 1 874 7354	info@transnationalgiving.eu
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Slovenia Sklad 05	+38 6 41 684 182	info@sklad05.si
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PRACTICAL GUIDE TO CROSS-BORDER DONATIONS

Notes

Swiss Philanthropy Foundation is an independent, public utility hosting foundation, established in 2006. Our mission is to support and encourage demanding and committed philanthropy among private and institutional donors, with the aim of serving the public interest, through the creation and administration of philanthropic funds. As a philanthropy platform, we facilitate initiatives and donations in Switzerland, as well as cross-border donations in Europe and worldwide. Through our actions, we support beneficiary organizations with financial, human and relational resources, with the aim of enhancing their impact.

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AN INITIATIVE OF



SWISS PHILANTHROPY
Foundation

Creating and Managing Philanthropic Funds

IN COLLABORATION WITH



WITH THE SUPPORT OF



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