MAECENATA STIFTUNG

TRANSNATIONAL GIVING NEWSLETTER No.1, 2014

Transnational Giving Europe is a partnership to facilitate cross-border giving in Europe. The network covers 17 countries. At European level, it is the only existing practical solution to support a beneficiary located in a foreign country with all the tax advantages in the country of residence of the donor. Donors make their donations to the national TGE partner who will transfer them to the foreign beneficiary, provide the national fiscal advantages (income tax deductibility) to the donor, and supervise the reporting.

Thanks to TGE, fundraising organisations may ensure income tax deductible gifts from foreign donors and launch tax efficient fundraising campaigns in other TGE countries.

In 2013 the transnational turnover within the network increased by more than 10% to almost 9 million €. More than 300 beneficiaries and 5.000 donors benefited from the network. This confirms the growing trend of cross-border giving within Europe over the last years in terms of number of donors (see figure 1) and the total amount of transnational gifts (see figure 2).

TGE partners accept ear-marked donations to and from almost any country in the world. Where no TGE partner is available in the country of the beneficiary or donor, the partner will establish a special contract to enable the gift to be made.

The Maecenata Foundation (Maecenata Stiftung) has been the German partner in the TGE network since 2000. From 2015 the foundations programme Transnational Giving is replacing the old name Maecenata International. The Foundation is a registered charity under German law (steuerbegünstigte Körperschaft) that may support beneficiaries with a wide range of charitable purposes. (Die Stiftung verfolgt fast alle steuerbegünstigten Zwecke gem. §52 AO.)

The Maecenata Foundation is responsible for the country with the highest donation amount within the network. More than 25% of all donations in 2012 and 2013 came from donors in Germany (see Table 1). In 2014, the Foundation is in the chair of the TGE network.

In February 2014, a brochure on taxation of crossborder philanthropy in Europe was published by TGE in collaboration with the European Foundation Centre. Detailed national profiles may be downloaded from

www.maecenata.eu/laenderprofile

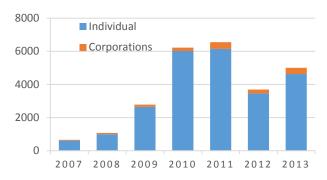


Figure 1: Number of donors cooperated with TGE

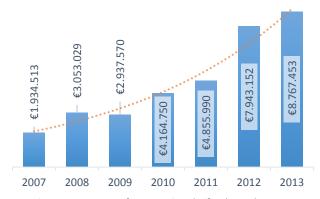


Figure 2: Amount of transnational gifts through TGE

COUNTRY	2012	2013
GERMANY	35,65%	27,20%
POLAND	0,10%	0,04%
ITALY	0,58%	3,87%
HUNGARY	0,15%	0,34%
SPAIN	0,00%	0,31%
BELGIUM	29,29%	21,94%
IRELAND	0,12%	0,32%
FRANCE	6,50%	14,74%
THE NETHERLANDS	1,65%	2,30%
UK	15,51%	8,74%
SWISS	10,44%	20,22%

Table 1: Share on donations within TGE



Figure 3: Donations forwarded to beneficiaries abroad by the Maecenata Foundation (in million €) within TGE and world-wide. (A singular donation in 2012 with 8.7 million Euros is shown separated.)



The TGE Partners

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Maecenata Stiftung (Germany)

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TGE partners may also be contacted for donations from and to other countries in or outside Europe

Visit us at <u>www.transnationalgiving.de</u>