



Selected bibliography: Publications and Documents on the Legal and Fiscal Environment of Foundations - European-Level Publications

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Foundations' Legal and Fiscal Environments - Mapping the European Union of 27 / European Foundation Centre (EFC). - Brussels : European Foundation Centre (EFC), 2007. – 200 p.

This publication aims to provide an overview of the diverse legal and fiscal environments of foundations across the European Union 27 Member States. The profiles have been widened in scope since the 2002 EFC country profiles publication, and their structure has been redesigned by EFC membership. The profiles now address issues concerning the legal environment of foundations, such as the purposes that foundations are allowed to pursue, the requirements for setting them up, and governance and transparency requirements. The tax treatment of foundations is also discussed, with details on the income tax treatment of foundations, including income from economic activities and asset management. There is also information on tax incentives for individual and corporate donors, including the issue of cross-border donations. The publication was compiled by the EFC Secretariat with the support of Fondazione Monte dei Paschi di Siena. The profiles were prepared by legal experts across the EU including contributions from the members of the former EFC European Union Committee and its Legal and Tax Task Forces.

For information: http://www.efc.be/projects/eu/legal/country_profiles.asp

For information: <http://www.efc.be/>

Comparative highlights of foundation laws : the European Union of 27. - Brussels : European Foundation Centre (EFC), 2007. – 24 p.

This document provides comprehensive charts that allow a comparison of legal and fiscal regulations and practices across the countries of the EU. These charts act as a benchmarking tool of good legal and fiscal provisions and practices at the national level, which can have an impact on those countries revisiting their foundation and tax laws. It also contains a user-friendly comparative chart of the tax treatment of donations to public benefit foundations in EU countries. This useful tool allows concrete comparisons of in-kind and cash donations of different amounts (from 1,000 to 100,000 euros) by corporate and individual donors.

<http://www.efc.be/ftp/public/Legal/FoundationLawsEU.pdf>

For information: http://www.efc.be/projects/eu/legal/default.asp#Comparative_charts

Foundations for Europe : rethinking our legal and fiscal environments. - Brussels : European Foundation Centre, 2003. – 32 p.

Presents tools developed by the EFC European Union Committee to serve as a basis and a blueprint to influence the development and facilitate the review of national laws governing foundations in Europe. Includes a series of "Fundamental Legal and Fiscal Principles for Public Benefit Foundations" and a "Model Law for Public Benefit Foundations in Europe".

<http://www.efc.be/ftp/public/EU/RethinkingLegal.pdf>

For information: <http://www.efc.be/projects/eu/legal/default.asp>