



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

Last update: February 2008

### Austria

**Regelungen zur Gemeinnützigkeit in Deutschland und anderen europäischen Staaten im Verhältnis zum rechtlichen und politischen Rahmen der Europäischen Union** / Stephan Schauhoff, Marcus Helios. - Observatorium für die Entwicklung der sozialen Dienste in Europa, 2005. - 53 p.

<http://www.soziale-dienste-in-europa.de/dokumente/Aktuelles/gutachten-regelungen-gemeinnuetzigkeit-schauhoff.pdf>

For information: <http://www.soziale-dienste-in-europa.de>

**The Austrian privatstiftung.** - Vienna : BANKPRIVAT, 2002. - 36 p.

*This publication is intended to provide readers with an overview of the civil and tax legislation governing the Austrian privatstiftung. Particular attention has been paid to the special tax regulations that apply to a privatstiftung. It includes a comparison of the Austrian privatstiftung and the Liechtenstein foundation, as well as an outline of the Anglo-American trust.*

[http://www.bankprivat.com/en/documents/BankPrivat\\_Privatstiftung.pdf](http://www.bankprivat.com/en/documents/BankPrivat_Privatstiftung.pdf)

For information: [http://www.bankprivat.com/en/family\\_privatstiftung.php](http://www.bankprivat.com/en/family_privatstiftung.php)

### Belgium

**Foundations in motion : trends and evolutions in the foundation sector in Belgium between the years 2000 and 2005** / Caroline Gijssels, Patrick Develtere. - Brussels : King Baudouin Foundation, 2006. - 32 p. - (ISSN : 9051305419).

ISBN: 9789051305418

*This publication includes a compilation of quantitative data on foundations in Belgium, and a description of trends and developments in the sector. The study focuses on the impact the new legislation of May 2, 2002 which stipulates the rules and regulations for the different types of foundations, has had on the creation and operation of foundations.*

[http://www.kbs-frb.be/uploadedFiles/KBS-FRB/Files/EN/PUB\\_1613\\_Foundations\\_in\\_motion.pdf](http://www.kbs-frb.be/uploadedFiles/KBS-FRB/Files/EN/PUB_1613_Foundations_in_motion.pdf)

For information: [http://www.kbs-frb.be/code/page.cfm?id\\_page=153&id=408&lang=EN](http://www.kbs-frb.be/code/page.cfm?id_page=153&id=408&lang=EN)

**Code des sociétés et des associations** / Eddy Wymeersch, Michel Tison. - 11th ed. - Mechelen : Kluwers, 2005. - 1014 p.

ISBN: 9046503976

For information: [http://www.kluwer.be/fr/home.asp?subpage=catalog&doelid=25&t\\_id=571](http://www.kluwer.be/fr/home.asp?subpage=catalog&doelid=25&t_id=571)

## Estonia

**Foundations Act.** - Tallinn : Estonian Translation and Legislative Support Centre, 2003. - 52 p.

*A very concise translation of this act has been completed by Estonia translation and legislative support centre. At the beginning a brief introduction is given outlining the definition of a foundation.*

For information: <http://www.legaltext.ee/indexen.htm>

## France

**Guide juridique et fiscal du mécénat et des fondations : à l'usage des entreprises et des entrepreneurs** / Olivier Binder. - 4th ed. - Paris : Association pour le Développement du Mécénat Industriel et Commercial - Admical, 2007. - 720 p.

ISBN: 9782907507257

*Divided into 65 chapters, this guide compiles the legal and fiscal environment of corporate funders in France. It includes an exhaustive analysis of its particularities, from the current legal situation of associations and foundations to the analysis of their activities. There are also chapters with regards to the administration, investment policies, author rights, advertising, media and accounting. Annex includes the most important laws and regulations.*

For information: <http://www.admical.org/default.asp?contentid=71>

**Panorama des fondations françaises** / Béatrice De Durtfort. - Paris : Association d'économie financière (AEF), 2006. - 443-457 p.

*This report provides an overview of the foundation sector in France. It presents data on legal and fiscal issues, and the recent trends and evolution of the sector.*

<http://www.cf-fondations.fr/ressources-1/documents/panorama-des-fondations-francaises-rapport-moral-sur-largent-dans-le-monde-2006/file>

For information: <http://www.aef.asso.fr/article.jsp?prm=36441>

## Germany

**Visions and roles of foundations in Europe : the German report** / Rupert Graf Strachwitz, Rainer Sprengel, Frank Adloff [et al.]. - Berlin : Maecenata Verlag, 2004. - 161 p. - (Arbeitshefte des Maecenata Instituts für Philanthropie und Zivilgesellschaft).

ISBN: 3935975392

*This report analyses the vision and role of German foundations from European perspective. Its chapters deal with the legal framework, current developments, statistical data as well as the historical development of German foundations. Bibliographic references and the template of the questionnaire used in the research project are included.*

[http://www.maecenata.eu/index.php?option=com\\_ezstore&Itemid=208&func=detail&id=16](http://www.maecenata.eu/index.php?option=com_ezstore&Itemid=208&func=detail&id=16)

For information:

[http://www.maecenata.eu/index.php?option=com\\_ezstore&Itemid=208&func=viewcategory&catid=1](http://www.maecenata.eu/index.php?option=com_ezstore&Itemid=208&func=viewcategory&catid=1)

**Vom Steuerstaat zum Stifterengagement** / Kaspar Denker, Sandra Lisson. - 1st. - Berlin : Bundesverband Deutscher Stiftungen, 2003. - 510 p.

ISBN: 3927645508

*This document shows the agenda of the 59th annual meeting, mainly the discussion on the reform of the legislation concerning benefits to the public and public utility. The association also calls for the abolishment of the endowment proscription and the amnesty of taxes for external assets over donation of non-profit statutory corporations. Another issue tackled is the demand of an allowance of same tax benefits for all types of foundations, working in religious, charitable or non-profit fields. It*

also includes indexes in alphabetical order of all the participants and of the promoters of the annual meeting.

For information:

[http://www.stiftungen.org/files/original/galerie\\_vom\\_29.05.2006\\_16.37.50/PublikationsverzeichnisMai07.pdf](http://www.stiftungen.org/files/original/galerie_vom_29.05.2006_16.37.50/PublikationsverzeichnisMai07.pdf)

For information: <http://www.stiftungen.org/>

**Der Staat als Stifter : partnerships im Kulturbereich** / Enrico Bellezza, Michael Kilian, Klaus Vogel. - Gütersloh : Verlag Bertelsmann Stiftung, 2003. - 160 p. - (Konzepte@Stiftungen).

ISBN: 3892046670

*In this publication, a professor of public law gives an overview of German foundations that are set up by the government. He analyses their organisational model from the legal point of view and makes suggestions for reform and greater accountability.*

[http://www.bertelsmann-stiftung.de/bst/de/media/xcms\\_bst\\_dms\\_15217\\_15218\\_2.pdf](http://www.bertelsmann-stiftung.de/bst/de/media/xcms_bst_dms_15217_15218_2.pdf)

For information: [http://www.bertelsmann-stiftung.de/cps/rde/xchg/SID-0A000F14-E78E4986/bst/hs.xml/publikationen\\_2639.htm](http://www.bertelsmann-stiftung.de/cps/rde/xchg/SID-0A000F14-E78E4986/bst/hs.xml/publikationen_2639.htm)

**Vermögen von Stiftungen : Bewertung in Deutschland und den USA** / Joachim Doppstadt [et al.]. - Gütersloh : Verlag Bertelsmann Stiftung, 2002. - 125 p. - (Konzepte@Stiftungen).

ISBN: 3892046689

*This volume describes the ongoing legal and financial reform debate regarding German foundations and their endowments. Themes of evaluation, civil law, and transparency are discussed and comparisons are made between German and United States foundations.*

[http://www.bertelsmann-stiftung.de/cps/rde/xbcr/SID-0A000F14-CA86D72F/bst/xcms\\_bst\\_dms\\_17323\\_17324\\_2.pdf](http://www.bertelsmann-stiftung.de/cps/rde/xbcr/SID-0A000F14-CA86D72F/bst/xcms_bst_dms_17323_17324_2.pdf)

For information: [http://www.bertelsmann-stiftung.de/cps/rde/xchg/SID-0A000F14-CA86D72F/bst/hs.xml/publikationen\\_2905.htm](http://www.bertelsmann-stiftung.de/cps/rde/xchg/SID-0A000F14-CA86D72F/bst/hs.xml/publikationen_2905.htm)

**Stiftungen in Körperschaftsform : eine empirische Studie als Beitrag zur Klärung des Stiftungsbegriffs (Opusculum Nr.7)** / Frank Adloff, Andrea Velez. - Berlin : Maecenata Institute für Dritter-Sektor-Forschung, 2001. - 32 p.

*Empirical study intended to clarify the legal definitions of foundations and how they should register with the government for their legal and tax status.*

[http://www.maecenata.de/dokumente/1500\\_publicationen/Opuscula/2001\\_Opusculum7.pdf](http://www.maecenata.de/dokumente/1500_publicationen/Opuscula/2001_Opusculum7.pdf)

For information: [http://www.maecenata.de/1500\\_publicationen/1520\\_opuscula.html](http://www.maecenata.de/1500_publicationen/1520_opuscula.html)

## Ireland

**“Charity law review in Ireland and the challenges for the State / third sector partnership”** / Kerry J. O'Halloran In : *International Journal of Not for Profit Law*. - Vol. 5, No 1 (September, 2002). - Washington : The International Center for Not-for-Profit Law. – Pages 36.

*This article examines the issue that, in the framework of a legislative reform on charity law, the author addressed to the Department in charge of charity and charities law matters. The article is divided in six parts, dealing with definitional matters, the legal structure of charities, system for registration and regulation, fundraising, fiscal matters as well as the relationship between the State and the sector.*

[http://www.icnl.org/JOURNAL/vol5iss1/ar\\_ohalloran1.htm](http://www.icnl.org/JOURNAL/vol5iss1/ar_ohalloran1.htm)

For information: [http://www.icnl.org/JOURNAL/vol5iss1/table\\_of\\_contents.htm](http://www.icnl.org/JOURNAL/vol5iss1/table_of_contents.htm)

## Italy

**Undicesimo rapporto sulle fondazioni di origine bancaria.** - Rome : ACRI - Associazione di Fondazioni e di Casse di Risparmio, 2007. - 303 p.

*This report describes the situation of banking foundations in Italy, concentrating on the latest trends. The volume is divided into four parts: legal and fiscal issues, governance and management, institutional activities and analyses of activities divided by foundations groups. It includes statistical data as well as a legal appendix.*

[http://www.acri.it/17\\_ann/17\\_ann0032.asp](http://www.acri.it/17_ann/17_ann0032.asp)

For information: <http://www.acri.it/files/default.asp>

**ACRI : Association of the Italian banking foundations and saving banks.** - Roma : Associazione di Fondazioni e di Casse di Risparmio (ACRI), 2007. - 20 p.

*This report describes the history of the Association of the Italian banking foundations and saving banks (ACRI) and provides an overview of the recent developments in the legal and jurisprudential framework of banking foundations in Italy. Statistical data and a membership overview of the association are included.*

For information: [http://www.acri.it/1\\_chis/ing\\_1\\_chis0001\\_acri.asp](http://www.acri.it/1_chis/ing_1_chis0001_acri.asp)

For information: <http://www.acri.it/files/default.asp>

**Evoluzione e vicende delle fondazioni di origine bancaria /** Emmanuele Francesco Maria Emanuele. - Napoli : Edizioni Scientifiche Italiane, 2004. - 494 p.

ISBN: 8849506740

*This book offers a detailed overview of the evolution of the banking foundation sector in Italy, insisting on the legal and jurisprudential elements that marked this evolution. A bibliography and legislative and jurisprudential material are included.*

For information: <http://www.edizioniesi.it/index.php>

**Le fondazioni ex bancarie : orientamento strategico, assetto organizzativo e competenze manageriali /** Gabriele Cioccarelli, Pietro Previtali. - Milan : Dott. A. Guiffre Editore, 2002. - 212 p. - (Collana di diritto ed economia).

ISBN: 8814093296

*This volume presents an analysis of the successive legal provisions made regarding banking foundations since the Amato law (Nr 218/90), which contributed to the creation of this type of foundation, recognising them as legal entities under Italian law. The study also describes the governance, mission and management of these foundations during the ten years of their evolution. Includes statistical data and a bibliography.*

For information: <http://www.giuffre.it>

**“The Italian legal system relating to not-for-profit organizations : a historical and evolutionary overview” /** Alceste Santuari In : *International Journal of Not-for-Profit Law*. - Vol. 3, No 3 (March, 2001). - Washington : The International Center for Not-for-Profit Law. – Pages 18.

*This article describes the historical and legal evolution of the non-profit sector in Italy. The analysis focuses on the nineteenth century through to the current situation, concentrating on recent social law reform and its implications.*

[http://www.icnl.org/JOURNAL/vol3iss3/ar\\_santuari.htm](http://www.icnl.org/JOURNAL/vol3iss3/ar_santuari.htm)

For information: <http://www.icnl.org/JOURNAL/vol3iss3/toc.htm>

## Lithuania

**Republic of Lithuania.** - [s.l.] : Republic of Lithuania, 1990-2002. - 72 p.

*Official translations of Lithuanian laws related to the non-profit organisations and the Third Sector. The following laws are included: Law on public organisations ; Law on the amendment of the law on public organisations ; Registration of the bylaws of non governmental organisations ; Law on associations ; Law on public institutions ; Law on charity & sponsorship funds ; Law on charity & sponsorship ; Provisional law on income tax of natural persons ; Law on taxes on profits of legal persons.*

<http://www.legislationline.org/?tid=2&jid=32>

## Portugal

**Direito das fundações : propostas de reforma** / Rui Chancerelle de Machete, Henrique Sousa Antunes. - Lisbon : Fundação Luso-Americana, 2004. - 167 p.

ISBN: 972865409X

*This book presents a proposal for the revision of the legal status of Portuguese foundations. It also describes the proposal for an European legal status for foundations.*

For information: <http://www.flad.pt/content/view/82/79/lang.en/>

For information: <http://www.flad.pt/index.php?=&lang=en>

**Memoria : regime jurídico** / Cristina Paula Baptista (Coord.). - Lisboa : Centro Português de Fundações, 2003. - 65 p. - (ISSN : 16456874).

*First of a number of volumes of the Portuguese Foundation Centre's magazine "Memoria", this volume includes the most significant interventions dealing with the legal issues affecting foundation sector, the relationship between foundations and the state, and the role foundations play in the Portuguese civil society. Statistical data is provided.*

For information: <http://www.cpf.org.pt/PT/index.htm>

## Spain

**Publicidad, patrocinio, mecenazgo y colaboración : marco legal e incentivos fiscales** / Andrés Jiménez Díaz. - Madrid : Asociación Española de Fundaciones, 2005. - 89 p.

ISBN: 8460982688

*This monography analyses a series of concepts such as sponsorship, convention of collaboration and other forms of publicity which due to their proximity can lead to misinterpretations. New trends such as corporate responsibility are explained. It further discusses the current legislation on patronage and the minimum requirements it should comprise and points out differences in treatment of public-oriented patronage and collaboration with non-profit organisations.*

For information: [http://www.fundaciones.org/publicaciones/biblioteca\\_basica.asp?opc=6](http://www.fundaciones.org/publicaciones/biblioteca_basica.asp?opc=6)

**Manual de gestión de fundaciones del sector público andaluz** / Manuel Mesa Vila. - Seville : Centro de Estudios Andaluces, 2005. - 185 p.

ISBN: 8468937428

*This book analyses the recent legal, fiscal and political developments which relate to foundations introduced by the Spanish Law 10/2005. It constitutes a reference handbook for the establishment and the management of public foundation in Spain and, mainly, in Andalusia, which chapter 10 of the Spanish Law deals with. The chapters examine foundations' legal framework, taxation system, financial accounting, tax incentives policies for patronage, management of human resources as well as of foundations properties. A list of public foundations active in Andalusia is also included.*

For information:

<http://www.centrodeestudiosandaluces.es/?mod=publicaciones&ida=0&idm=&id=1696&cat=17>

**El régimen tributario de las actividades y operaciones gratuitas en el IVA : un estudio del autoconsumo de las fundaciones.** - Madrid : Asociación Española de Fundaciones, 2005. - 80 p. - (Biblioteca Básica).

ISBN: 8460962040

*This book, published by the Spanish Association of Foundations, studies one of the most complex but also least well-known issues in the scope of the fiscal regime of foundations related to the Spanish value added tax (IVA): the activities and operations that are conducted gratuitously. Several practical examples are included seeking to complement the theoretical considerations presented in the book.*

For information: [http://www.fundaciones.org/publicaciones/biblioteca\\_basica.asp?opc=6](http://www.fundaciones.org/publicaciones/biblioteca_basica.asp?opc=6)

For information: <http://www.fundaciones.org>

**Organización y funcionamiento de las fundaciones** / Fernando Morillo, Juan Antonio Cajigal, María José Canel [et al.]. - Madrid : Asociación Española de Fundaciones, 2005. - 84 p. - (Biblioteca Básica).

ISBN: 8460948854

*This book is a concise reference guide detailing best practices in the establishment and management of foundations in Spain. The volume is divided into three chapters: legal aspects, business plan and financing, as well as communication and public relations. It also contains bibliographical references.*

For information: [http://www.fundaciones.org/publicaciones/biblioteca\\_basica.asp?opc=6](http://www.fundaciones.org/publicaciones/biblioteca_basica.asp?opc=6)

For information: <http://www.fundaciones.org>

**Ley 50/2002, de 26 de diciembre, de fundaciones.** - Madrid : Fundación Luis Vives, [2002]. - 47 p.

*This document contains the Law 50/2002, which regulates the Spanish foundations. It includes one analytical as well as a systematic index in order to provide a useful tool for the day-to-day activity of Spanish organisations working in the social action field.*

<http://www.fundacionluisvives.org/BBDD/documentacion/LeydeFundaciones.pdf>

For information: <http://www.fundacionluisvives.org/publicaciones/>