



Stichting Projecten Zuid-Afrika (SPZA)  
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KvK 30164717 | ANBI | CBF Certificaat KGD  
Transparantprijs 2008 +2011+2012  
3e plaats Trouw Goede Doelen Top 50 2011+2012  
TRIADOS Bank 39-04-37-603  
IBAN: NL51 TRIO 0390 437603  
BIC/SWIFT: TRIONL2U

## TAX EFFECTIVE CROSS-BORDER CASH DONATIONS FOR RESIDENTS

IN BELGIUM, BULGARIA, FRANCE, GERMANY, HUNGARY, IRELAND, ITALY, LUXEMBOURG, POLAND, PORTUGAL, ROMANIA, SLOVAKIA, SLOVENIA, SPAIN, SWITZERLAND, THE UNITED KINGDOM AND THE UNITED STATES



# Taxes



# **TAX EFFECTIVE CROSS-BORDER CASH DONATIONS**

**for residents**

**in Belgium, Bulgaria, Croatia, France, Germany, Hungary, Ireland, Italy, Luxembourg, Poland, Portugal, Romania, Slovakia, Slovenia, Spain, Switzerland, United Kingdom (and United States via Belgium).**

**to Stichting Projecten Zuid-Afrika- South Africa Foundation**

## **The Transnational Giving Europe network (TGE)**

A number of large, well-known national foundations have established a partnership to make cross-border donations possible: TGE. The TGE network enables donors, both corporations and individuals, resident in one of the participating countries, to financially support non-profit organisations in other member countries.

## **Benefits and guarantees**

As a donor you benefit directly from the tax advantages provided for in the legislation of your country of residence. The involvement of the TGE network with your donation is your guarantee of the quality of the project and organisation you wish to support.

## **Procedure**

A donor resident in one of the participating countries and wishing to make a gift to a public interest organisation in one of the other Member States can contact the foundation in the country of his/her residence. The home foundation establishes contact with the foundation in the recipient country for an assessment of the intended beneficiary (which is another non-profit organisation). If the evaluation is positive, the donor makes the gift to his home-country foundation which then provides the donor with a tax receipt and transfers the gift to the beneficiary organisation.

TGE members will:

- Provide a simple administrative procedure.
- Inform you about the various tax implications of the intended donation.
- Review the status and the activities of the recipient non-profit organisation to determine whether it qualifies as potential grantee.
- Fill in all relevant tax forms and deliver fiscal receipts testifying to the contributions made.
- Inform you of the delivery and subsequent use of the funds.

## **Costs**

A 5% contribution is taken on the donated amount for gifts up to 100.000€. For higher gifts: 1% of the amount in excess of the 100.000€ is donated to TGE. The maximum contribution is 15.000€.

This contribution helps the TGE mission "enabling philanthropy across Europe" through activities such as finding new partners in all member states of the EU, providing free practical information concerning cross-border philanthropy in Europe or attending small amount donations.

## **Types of donations**

All cash donations qualify for cross-border giving. For other types of donations your national foundation will tell you - depending on the applicable regulations - which ones are acceptable and what the tax benefits to be derived from them are.

## Stichting Projecten Zuid-Afrika accepted as a TGE recipient

Stichting Projecten Zuid-Afrika – South Africa Foundation has been accepted as a TGE recipient.

If you are a resident in one of the following countries and would like to donate cash to Stichting Projecten Zuid-Afrika - South Africa Foundation

please

- ✓ Contact the national foundation in your country of residence, see below.
- ✓ Supply details of Stichting Projecten Zuid-Afrika, see below.

## TGE members

- **Belgium**

Residents in Belgium are requested to get in touch with the Belgian national foundation:

King Baudouin Foundation  
rue Brederodestraat 21  
1000 Brussels, Belgium  
Tel. : +32-2-549 02 31  
Fax : +32 2 549 02 89  
E-mail: [tge@kbs-frb.be](mailto:tge@kbs-frb.be)  
Website: <http://www.kbs-frb.be>



### Aftrek van giften in België

“Aftrek van giften in geld aan instellingen uit een andere Lidstaat van de Europese Economische Ruimte (EER), EU (Europese Unie) + Noorwegen, IJsland en Liechtenstein.

Vanaf 1.1.2009 kunnen de belastingplichtigen, in uitvoering van art. 104, van het Wetboek van de inkomstenbelastingen 1992 (WIB 92), en onder naleving van de hierna vermelde voorwaarden, aanspraak maken op de aftrek van giften in geld aan instellingen uit een andere Lidstaat van de EER.

a. Het moet gaan om giften in geld die per instelling ten minste 40 EUR per kalenderjaar bedragen en waarvoor door de begunstigde vereniging of instelling een kwijtschrift is uitgereikt.

b. Het moet gaan om verenigingen of instellingen uit een andere Lidstaat van de EER, die gelijkwaardig zijn aan die welke vermeld zijn in art. 104, 3° tot 4°bis, WIB 92 1 en die, in voorkomend geval, op een vergelijkbare wijze erkend zijn als de Belgische verenigingen of instellingen, in één van de volgende categorieën: ... instellingen voor hulpverlening aan ontwikkelingslanden ...

c. De belastingplichtige die een gift aan een vereniging of instelling uit een andere Lidstaat van de EER in mindering wil brengen van zijn belastbare inkomsten, moet het bewijs 2 ter beschikking houden van de belastingadministratie dat die vereniging of instelling gelijkwaardig is aan een in art. 104, 3° tot 4°bis, WIB 92 bedoelde Belgische vereniging of instelling en dat zij, in voorkomend geval, in die andere Lidstaat op een vergelijkbare wijze is erkend (cf. art. 108, WIB 92).

d. De gelijkwaardigheid van de instelling of de vereniging en het vergelijkbaar karakter van de erkenning kunnen worden aangetoond door alle door het gemeen recht toegelaten bewijsmiddelen (bv. een door de bevoegde buitenlandse administratie voor echt verklaard afschrift van een erkenningsbesluit), met uitzondering van de eed. De Belgische belastingadministratie behoudt zich evenwel het recht voor om zich uit te spreken over de geldigheid van het overgelegde bewijs.”

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<sup>1</sup> Giften in geld aan instellingen voor hulpverlening aan ontwikkelingslanden die als dusdanig erkend zijn door de Minister van Financiën en door de Minister tot wiens bevoegdheid de ontwikkelingssamenwerking behoort of aan gelijkwaardige instellingen uit een andere lidstaat van de Europese Economische Ruimte die op een vergelijkbare wijze zijn erkend.

<sup>2</sup> Wij kunnen u desgevraagd een kopie van onze ANBI-verklaring van de Nederlandse Belastingdienst sturen.

- **Bulgaria**

Residents in Bulgaria are requested to get in touch with  
BCAF – Bulgarian Charities Aid Foundation  
65 Vitosha blvd, 2nd floor  
Sofia 1000, Bulgaria  
Tel: +359-2-981 19 01  
E-mail: [tge@bcaf.org](mailto:tge@bcaf.org)  
Website: <http://www.bcaf.org>



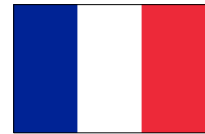
- **Croatia**

Residents in Croatia are requested to get in touch with  
European Foundation for Philanthropy and Society Development  
Europska zaklada za filantropiju i društveni razvoj  
Heinzelova 62A  
10000 Zagreb Hrvatska, Croatia  
Tel. : +385 1 6458 949  
E-mail: [tge@europskazaklada-filantropija.hr](mailto:tge@europskazaklada-filantropija.hr)  
Website: <http://europskazaklada-filantropija.hr/>



- **France**

Residents in France are requested to get in touch with  
Fondation de France  
40 Avenue Hoche  
75008 Paris, France  
Tel. : +33-1-44 21 87 60  
E-mail: [tge@fdf.org](mailto:tge@fdf.org)  
Website: <http://www.fdf.org>



- **Germany**

Residents in Germany are requested to get in touch with  
Maecenata Stiftung  
Herzogstrasse 60  
D- 80803 München, Germany  
Tel.: +49-89-28 44 52  
Fax: +49-89-28 37 74  
E-mail: [tge@maecenata.eu](mailto:tge@maecenata.eu)  
Website: <http://www.khe.maecenata.eu/actuelles-international>



- **Hungary**

Residents in Hungary are requested to get in touch with  
Carpathian Foundation Hungary  
HU-3300 Eger Mekcsey Str 1  
Hungary  
Tel: +36-36-516 750  
E-mail: [cfhu@cfoundation.org](mailto:cfhu@cfoundation.org)  
Website: <http://www.carpathianfoundation.org>



- **Ireland**

Residents in Ireland are requested to get in touch with  
Community Foundation for Ireland  
32 Lower O'Connell St  
Dublin 1, Ireland  
Tel: +353-1-874 7354  
Email: [tge@foundation.ie](mailto:tge@foundation.ie)  
Website: <http://www.foundation.ie>



- **Italy**

Residents in Italy are requested to get in touch with  
Vita Giving Europe Onlus  
Via Marco d'Agrate 43  
20139 Milano, Italy  
Tel. : +39-2-552 29 83 33  
Fax: +39-2-568 02 461  
E-mail: [tge@vitagiving.org](mailto:tge@vitagiving.org)  
Website: <http://www.vitagiving.org>



- **Luxembourg**

Residents in Luxembourg are requested to get in touch with  
Fondation de Luxembourg  
12 Rue Erasme BP 281  
2012 Luxembourg, Luxembourg  
Tel. : +352-274 748 1  
E-mail: [tge@fdlux.lu](mailto:tge@fdlux.lu)  
Website: <http://www.fdlux.lu>



- **Netherlands**

Residents in the Netherlands can donate directly into the account of any registered Dutch charity. We recommend to ask for its ANBI-number. However, if you would like to donate via the Dutch national foundation to a charity in another country then please get in touch with:  
Oranje Fonds  
Maliebaan 18  
3581 CP Utrecht, The Netherlands  
Tel. : +31-30-656 45 24  
Fax : +31-30-656 22 04  
E-mail: [tge@oranjefonds.nl](mailto:tge@oranjefonds.nl)  
Website: <http://www.oranjefonds.nl>



- **Poland**

Residents in Poland are requested to get in touch with  
Foundation for Poland  
ul. Narbutta 20/33  
02-541 Warsaw  
Poland  
Tel.: +48-22-54 25 880  
E-mail: [tge@fdp.org.pl](mailto:tge@fdp.org.pl)  
Website: <http://www.fdp.org.pl>



- **Portugal**

Residents in Portugal are requested to get in touch with  
Fundacao Oriente  
R. do Salitre, 66-68  
1269-065 Lisboa  
Portugal  
Tel.: +351-213585200  
E-mail: [administracao@foriente.pt](mailto:administracao@foriente.pt)  
Website: <http://www.foriente.pt>



- **Romania**

Residents in Romania are requested to get in touch with  
Odorheiu Secuiesc Community Foundation  
Str Bethlan Gabor 55  
Odorheiu Secuiesc, 535600 Harghita - Romania  
Tel: +40 74 934 7299  
E-mail: [office@szka.org](mailto:office@szka.org)  
Website: <http://www.szka.org>



- **Slovenia**

Residents in Slovenia are requested to get in touch with  
SKUP Skupnost privatnih zavodov ([finance.nvo.si](http://finance.nvo.si))  
Britof 469  
4000 Kranj, Slovenia  
Tel: +386 4 23 448 04  
Email: [info@skup.si](mailto:info@skup.si)  
Website: <http://www.skup.si>



- **Slovakia**

Residents in Slovakia are requested to get in touch with  
Carpathian Foundation Slovakia  
Letna 27 040 01 Kosice  
Slovakia  
Tel: +421 55 6221152  
E-mail: [cfsk@cfoundation.org](mailto:cfsk@cfoundation.org)  
Website: <http://www.karpatskanadacia.sk>



- **Spain**

Residents in Spain are requested to get in touch with  
Fundacion Carlos de Amberes (for Heritage, Culture & Arts)  
Claudio Coello, 99  
28006 Madrid  
Spain  
Tel.: +34-91 43 52 201  
E-mail: [tge1@fcamberes.org](mailto:tge1@fcamberes.org)  
Website: <http://www.fcamberes.org>



- **Spain**

OR with  
Fundacion Empresa y Sociedad (Other topics of General interest)  
Orense, 29-6° D  
28020 Madrid  
Spain  
Tel.: +34-91 435 89 97  
E-mail: [fabad@empresaysociedad.org](mailto:fabad@empresaysociedad.org)  
Website: <http://www.empresaysociedad.org>

- **Switzerland**

Residents in Switzerland are requested to get in touch with  
Swiss Philanthropy Foundation  
c/o BMG Avocats 8C av de Champel  
CP 385 - 1211 Genève 12  
Switzerland  
Tel.: +41-22-321 77 37  
Email: [contact@swissphilanthropy.ch](mailto:contact@swissphilanthropy.ch)  
Website: <http://www.swissphilanthropy.ch>



- **United Kingdom**

Residents in the United Kingdom are requested to get in touch with  
CAF – Charities Aid Foundation  
Kings Hill, West Malling  
Kent ME19 4TA, United Kingdom  
Tel.: +44-3000-123 380  
E-mail: [tge@cafonline.org](mailto:tge@cafonline.org)  
Website: <http://www.cafonline.org>



- **United States**

Residents in the United States are requested to get in touch  
with the American foundation:  
King Baudouin Foundation United States, 315 West 33<sup>rd</sup> Street,  
Apt. 31I, New York, NY 1001, USA,  
tel. ++1-212-6438645, email: [jeanpaul@kbfus.org](mailto:jeanpaul@kbfus.org)



### **Other countries**

Several other countries, although not members of the TGE Network, also offer tax advantages: Czech Republic, Denmark, Estonia, Finland, Malta, Sweden. Please visit the TGE website for more information.

### **Details of Stichting Projecten Zuid-Afrika**

Please indicate your intention to make a donation to Stichting Projecten Zuid-Afrika in The Netherlands and supply the following information:

- ✓ name: Stichting Projecten Zuid-Afrika - South Africa Foundation
- ✓ address: Librijesteeg 105, 3011 HN Rotterdam, The Netherlands
- ✓ email: [info@spza.org](mailto:info@spza.org)
- ✓ website: [www.spza.org](http://www.spza.org)
- ✓ RSIN 8092.14.295
- ✓ registration number: KvK (Chamber of Commerce) 30164717
- ✓ accredited charity: CBF Registration for Small Charities
- ✓ bank account: TRIODOS
- ✓ account number:  
IBAN: NL51 TRIO 0390 4376 03  
BIC/SWIFT:TRIONL2U
- ✓ amount of your donation
- ✓ currency of your donation.

### **For more information on TGE**

More information on Trans Giving Europe: [www.transnationalgiving.eu](http://www.transnationalgiving.eu)

### **Further information on legal and fiscal rules**

Further practical information on legal and fiscal rules can be found in the form of detailed country profiles on the EFC ([www.efc.be](http://www.efc.be)) and TGE websites ([www.transnationalgiving.eu](http://www.transnationalgiving.eu)).

Users will find a map tool that provides access to detailed information on the foundation sector in European countries, plus additional information on the sector in other world regions. Click on a country to access:

- Information about EFC membership in that country.
- The country profile, which includes facts & figures on the sector, such as total assets, expenditure, employment figures, and more.
- The EFC's detailed legal and fiscal profile on the operating environment for foundations in that country.
- News and events related to the sector.