DRAFT as at July 1st 2015

EU Member States' tax rules and practice still hinder cross-border philanthropy in Europe - what can be done about it?

Hanna Surmatz, Legal Counsel, European Foundation Centre, hsurmatz@efc.be

Ludwig Forrest Co-ordinator, Transnational Giving Europe, forrest.l@kbs-frb.be

Table of contents:

1. What's the issue?

Philanthropy has become increasingly international but the fiscal environment is still far from satisfactory. A study released in 2014 by the European Foundation Centre (EFC) and the Transnational Giving Europe network (TGE), "Taxation of cross-border philanthropy in Europe after Persche and Stauffer - From landlock to free movement?" highlighted the varied and in some cases incomplete implementation by Member States of the non-discrimination principle on the tax treatment of philanthropy, as set out in a series of rulings by the European Court of Justice (Persche, Stauffer, Missionswerk). According to this principle Member States must award equal tax concessions to charities based in other Member States where the foreign charities can be shown to be "comparable" to domestic organisations holding charitable tax status. In practice, however, a number of countries have been slow in

adapting national regulations and even where laws have been changed, practical barriers can remain. Furthermore, **demonstrating comparability can be so complex that it hinders or even deters cross border-philanthropy**. Conclusion: In only a very few European countries is cross-border giving today as effective as it should be, according to European law.

With this follow up paper, TGE and EFC aim to explore potential ways to tackle existing barriers in law and in administrative practice and to build on the findings of this study. **This is not an academic study but rather a practitioner's view on the matter, which will need to be further developed and discussed with fiscal experts in the field of philanthropy taxation.**

The paper seeks to analyse **practical and policy solutions** to improve the way that the non-discrimination principle/comparability test is implemented in national tax laws and by fiscal authorities, using data provided by national experts from across the EU.

It suggests as the most feasible and useful approach to seek to limit the checks carried out for the comparability test to some agreed core elements with the aim to simplify the process for authorities, as well as for users. Apart from the tax exempt status of the PBO in its home country, additional core requirements would need to be shown to have been fulfilled. Concrete proposals for these core indicators are suggested in this paper, which would now need to be checked/reviewed by national tax experts as well as key stakeholders (including national and EU authorities). EFC/TGE will continue to further develop this concept and welcomes any comments from the ERNOP conference participants in this regard.

2. Why does this matter?

- Cross-border is philanthropy growing
- Citizens are increasingly mobile
- Issues do not have borders

Philanthropic action across borders even within the EU is still hampered by legal and administrative barriers. Why does this matter? Citizens of Europe are more and more mobile – donors have international assets and international interests and the public-benefit organisations that philanthropists are donating to and founding are increasingly working to address issues that do not stop at national borders. Cross-

border philanthropy is clearly increasing and it needs an enabling environment to unleash its full potential.

Philanthropy is economically significant. Recent figures on TGE's work illustrate this (though the funds channelled by TGE represent only a small fraction of a huge potential for cross-border philanthropic flows): TGE is a network of public-benefit organisations that collaborate to enable donors to give gifts internationally while still receiving the tax benefits they would get for giving locally in their country of residence. TGE serves some 6,000 donors and nearly 350 beneficiaries in 17 countries. In 2014, TGE channelled over € 12million of philanthropic funding across borders in Europe. The amount of funding that TGE deals with has increased year on year since the network was established. The rate of growth is significant and steady: 2011 (just under €5 million of funds channelled) and 2012 (over €7 million) and in 2013 €8.5 with now 2014 €12.

Philanthropy is often conducted through public benefit organisations (PBOs). Public-benefit foundations are one prominent kind of PBO. Up to date accurate empirical data on the philanthropic sector is not available. The 2009 European Commission Feasibility Study on a European Foundation Statute[1] highlights foundations as a growing sector, with significant economic impact: the foundation sector in Europe consists of approximately 110,000 foundations and numbers are increasing. Combined assets of foundations in Europe are estimated at some 1,000 billion euros, while they make annual expenditures for the public good of around 153 billion euros. Foundations employ approximately one million full time equivalent staff and engaging around 2.5 million volunteers.

Foundations as well as other PBOs have clearly become more and more active across borders. The EFC and TGE have seen among its members and partners that internationalisation has for some years been an important trend within the sector. Foundations and other PBOs working across myriad fields throughout Europe understand that the challenges they work to help society address and the benefits that they can bring to citizens do not stop at national borders. Whether undertaking joint initiatives, implementing multi-country projects, pooling resources, seeking to reach more beneficiaries, or raising funds from a wider pool of donors, large

[1] http://ec.europa.eu/internal_market/company/docs/eufoundation/feasibilitystudy_en.pdf.

numbers of foundations and other PBOs[2] want and need to be active cross-border to effectively pursue their mission.

3. Where do we stand?

Just 10 years ago, the situation on the taxation of cross-border philanthropy in Europe could accurately be described as a landlock: the general rule to be found across the Member States was that tax incentives were restricted to domestic PBOs and donors giving to domestic PBOs. Foreign-based PBOs and donors giving across borders were consequently not able to obtain tax privileges.

The traditional regulatory approach as described above has however been overhauled: The European Court of Justice has, in a series of judgements specifically dealing with taxation of PBOs and their donors (e.g. *Stauffer*[3], *Persche*[4], Missionswerk[5], *Laboratoires Fournier*[6], *European Commission vs. Austria*[7]*)* developed a general non-discrimination principle as regards tax law in the area of public-benefit activities[8] and has set the following rules for Members States' national tax laws.

The landmark judgements of the European Court of Justice force Member States of the European Union (EU) not to discriminate against comparable foreign EU based public benefit organisations and their donors. The "non-discrimination principle" provides that public-benefit organisations and their donors acting across borders within the EU are entitled to the same tax incentives as would apply in a wholly domestic scenario, where a foreign EU-based public-benefit organisation can be shown to be comparable to a domestic one.

---

[2] 2/3 of EFC members are active outside of their own country: http://www.efc.be/programmes_services/resources/Documents/EFC_Brochure2011.pdf.
[3] ECJ 14.9.2006 - C-386/04 (Centro di Musicologia Walter Stauffer/Finanzamt München für Körperschaften).
[4] ECJ, 27. 1. 2009 - C-318/07 (Hein Persche/Finanzamt Lüdenscheid 07).
[5] ECJ, 10. 2. 2011 - C-25/10 (Missionswerk Werner Heukelbach eV/Belgien).
[6] ECJ, 10.3.2005 - C-39/04 (Laboratoires Fournier).
[7] ECJ, 16. 6. 2011 − C-10/10 (Commission/Austria).
[8] *Apart from these cases the ECJ cases has also dealt with dividend withholding tax such as EC v Germany* ECJ, 20.10.2011 − C-284/09 (Commission/Germany), which are also of relevance to charity investors.

4. First phase of the research

The recent joint study of the European Foundation Centre and Transnational Giving Europe "Taxation of cross-border philanthropy in Europe after Persche and Stauffer – from landlock to free movement?", drafted by Thomas von Hippel with support from EFC secretariat, revealed that barriers continue to exist. Even when operating within Europe's single market, PBO's and their donors and beneficiaries are still faced with obstacles to obtaining the tax incentives due to them. Several Member States have not yet removed discrimination and even where they have, problems continue to exist. Public benefit organisations and their donors encounter a lack of legal clarity and significant additional translation and advisory costs to show their comparability status, whether they are giving, fundraising, investing or being otherwise active across borders.

5. Key findings of first phase of research – legal compliance by MSs?

The majority of EU Member States have adapted the text of their regulations and deal explicitly with the non-discrimination principle established by the European Court Justice. There are, however, some Member States in which the necessary implementation has (at least partly) not taken place, so that the wording of the law still excludes foreign EU-based PBOs from holding equal tax status to domestic PBOs in one or more of the scenarios exemplified in the ECJ cases referred to above.

Compliance according to the wording of the law?

Stauffer Scenario:

Non-compliance in 9 countries (ES, CY, DK, EE, HR, LU, LV, PT, RO)

Persche Scenario:

Non-compliance in 6 countries (ES, HU, HR, LT, PT, RO)

Missionswerk Scenario:

Non-compliance in 6 countries (DE, FR, HR, HU, LT, PT)

If we take the three European Court of Justice cases referred to above as the basis for three key cross-border scenarios involving PBOs and consider whether the non-discrimination principle has been implemented in the laws applying to each of these

situations in each of the 28 Member States, we find that in 21 of a possible 84 cases the wording of Member States' laws discriminates[9].

The TGE/EFC study thus reveals that the non-discrimination principle established by the European Court of Justice has hence not yet been implemented in the text of the national tax laws of all the 28 Member States and Member States will have to do so in the future (this may be encouraged by EU infringement procedures). However, even where the wording of a Member State's law explicitly discriminates against foreign EU-based PBOs and their donors, the law must, in theory, already be interpreted in such a way as to be in conformance with the Treaty on the Functioning of the European Union, namely as providing for the possibility of a comparability test. On a practical level this presents a problem: people/PBOs may be being prevented from claiming and receiving tax incentives that are due to them because it is not clear that the possibility to seek these incentives exists. The issue of lack of clarity for users is also a cause for concern in cases where the wording of the law, rather than explicitly discriminating against foreign PBOs and their donors, simply does not address the matter at all.

6. Key findings on procedural requirements – comparability test

Across the EU no formal or uniform approach to the comparability test exists. There is no EU competence to regulate the matter since the EU law just requires non-discriminatory tax treatment of comparable PBOs. So far no EU level guidance exists or is planned on the matter. Efforts to work on tax co-ordination among Member States several years ago did not lead to concrete results. It is within the competence of the Member States to further define when a foreign EU-based PBO is comparable and Member States have developed different approaches to address the question of comparability test. In only around 10 countries do formal procedures exist, while in the majority of countries no such rules, or even procedural guidelines for the tax authorities appear to exist. Generally Member States do not grant automatic comparability as soon as the foreign PBO provides evidence that it qualifies for tax exemption in its country of origin. However some countries like Luxembourg suggest

[9] Three scenarios (Persche/tax incentives for donors giving abroad; Stauffer/tax treatment of foreign PBO generating income; Missionswerk/gift and inheritance tax treatment of cross border legacies/inheritances) multiplied by 28 Member States provide 84 situations to consider.

this “tax exempt status in the home country” as the first requirement and then add on some more information to be provided according to a model certificate, which could be an interesting model to consider other countries.

However, usually it is the competent tax authority which reviews translated statutes/annual financial reports and then decides on a case by case basis whether a foreign PBO is considered comparable to a domestic one. The burden of proof within the comparability test generally lies with the donor or entity seeking the tax incentive. The benchmark for the comparability test is generally the national tax law of the Member State from which the tax incentives are sought and the crucial question is always in what level of detail this benchmark has to be fulfilled. This can make undergoing a comparability test costly and burdensome, as has been reported by various EFC members and other PBOs. Legal counselling, translation, notarization make the approach very costly. We have heard of lengthy waiting periods for reactions from the authorities and in some case even no answers at all from the authority side.

- Divergent approaches
    - Generally no automatic recognition of a foreign based PBO
    - Different type of evidence required
    - Different authorities responsible (national level, local/regional level)
    - Wide discretion by authorities
    - Recognition may be awarded on case by case basis
    - Administrative costs and barriers (translation, notarization, legal counseling etc.)
    - Often delayed answers/in some cases no answers at all
- But some positive developments emerging through national court cases on Foreign Withholding Tax reclaims, which show that it may not always be needed to show that all details of the tax law requirements of the country from which the exemptions are sought would need to be fulfilled in order for the foreign PBO to be considered by that country as being comparable to a domestic one.

As noted above it is usually the competent tax authority which decides whether a foreign PBO is considered comparable to a domestic one and in general, this decision is made on a case by case basis. In around 10 Member States, however, at least in certain cases we find formal procedures which set out the binding framework for determining whether a foreign PBO is comparable to a domestic one.

In all Member States the burden of proof within the comparability test lies, in the case of tax incentives sought by a foreign PBO, with that PBO. In the case of tax incentives for donors giving to foreign-based PBOs, the burden of proof generally lies with the donor but it may also require some significant involvement of the PBO, in either providing documentation or in some cases the PBO may in fact need to itself register with a foreign tax authority to be put in a list so that its donors can receive tax incentives. The tax authorities may request that certain documents are made available (in translation) by the PBO or the donor. Such documents frequently include the statutes of the PBO and the annual financial report. The benchmark for the comparability test is the national tax law of the Member State from which the tax incentives are sought. Despite the differences between Member States' tax laws, it is generally required that in order to receive tax privileges a PBO pursues a recognised public-benefit purpose. Typically, it should pursue this purpose exclusively and some Member States have stipulated further requirements (e.g. duty of timely disbursement, support of the public at large).

To sum up, even when non-discrimination is removed, tax effective cross-border philanthropy is complex due to the various different, complex and costly approaches for the comparability test.

7. Second phase of the research – what's next? Comparability test based on core elements

What could be done to enhance the fiscal framework for tax effective cross-border philanthropy in Europe? The process of checking comparability of foreign EU based PBOs is complex, costly and burdensome for users as well as the authorities. Efforts should hence be undertaken to ease and if possible streamline the comparability test of PBOs across the EU so that tax effective cross-border philanthropic actions would be more quickly administered and less costly and burdensome. Several authorities

have reported having no clear guidance on how to perform the comparability test and are taking their decision on a case by case basis. Hence a focus should be placed on providing for an easier and streamlined process for the comparability test. Further research should be undertaken to analyse existing good practices regarding determining comparability, to see if interesting approaches, such as the Dutch or Luxembourgish approaches, could be used as models. How could a streamlined process be realised?

This could be done through binding legal avenues, for example through the use of binding multilateral or bilateral treaties which would enable a foreign-based PBO's tax-privileged status to be either automatically recognised or according to legally defined common requirements. This may however not be a feasible approach - see comments below. An automatic recognition of foreign tax-exempt EU-based PBOs could of course be implemented by national tax laws, however the appetite for this is low- see comments below. Model statutes, reflecting the requirements that would need to be fulfilled by a PBO in order for it to be eligible for tax-privileged public-benefit status throughout the EU, could also be established, de facto however this is also complex, since it would imply a strictest common denominator approach, see below.

The most practical approach one could consider would be to seek to limit the checks carried out for the comparability test to some agreed core elements with the aim to simplify the process for authorities, as well users.

- **Binding multilateral or bilateral treaties to grant automatic comparability of foreign based PBOs among signatories?**

The Member States could develop uniform requirements for the status of a tax-privileged PBO through a multilateral treaty of all Member States or agree by a treaty to grant each other's PBOs automatic comparability. However, such an approach shows no real prospect of the unanimous approval of Member States that would be necessary for such an undertaking. The prospects for a move by national governments to harmonise their foundation tax law, to conclude a special multilateral

tax treaty, or to make more use of double taxation treaties, is not much better. Only few double-tax treaties address the matter.

- **Automatic comparability in national tax laws?**

Member States could of course be encouraged to grant automatic exemption of any foreign EU-based organisation recognised as having tax-exempt public-benefit status for tax purposes in its country of origin. Since Member States were not able to agree on such an automatic recognition for the European Foundation Statute regulation with defined common characteristics, it is unlikely that they would at this stage be willing to grant automatic exemption to all other foreign EU-based tax-exempt PBOs since they do not appear to trust/know each other's tax law requirements and efficiency of fiscal controls.

The comparability test could in theory be straightforward, simply requiring that the foreign PBO is already recognised as eligible for and holds public-benefit status for tax purposes in its Member State of origin. Such an approach assumes sufficient comparability of the national laws of the Member States concerned and this is an approach that Member States do not yet seem to be ready to take. They, it seems, prefer to apply their own tests to ascertain whether the foreign PBO is indeed comparable to a local one.

- **Strictest common denominator approach in Model Statutes?**

According to the non-discrimination principle of the European Court of Justice, it is unlawful to deny tax-privileged status to a foreign EU-based PBO if that PBO meets all the state's requirements for a national tax-privileged PBO notwithstanding the location of its seat.

Thus theoretically a foreign EU-based PBO would be automatically tax-privileged in all Member States, if their statutes/bylaws were to combine all requirements of the tax laws of the Member States, i.e., permitting only such public-benefit purposes as are allowed and would confer tax-privileged status in all Member States, prohibiting remuneration for the board of directors (like the Spanish tax law), requiring a duty of timely disbursement and several formal statements in the foundation's statute (like the German tax law), etc.

It could be considered to draft “model statutes” in this context, which would include the strictest common denominator of tax laws. PBOs could use the “model statutes” to be able to get the additional advantage of almost certainly being accepted as holding tax-privileged public-benefit status in all Member States.

However, such model statutes seem unrealistic, because the “strictest common denominator” approach would result in a very “bureaucratic” tool that would leave a PBO in some ways “over-regulated” .However, according to the current information, the fundamental tax law requirements do seem to be quite similar in most Member States. Thus it is not unimaginable that such model statutes could for some organisations, depending on their circumstances, be a viable proposition and it may be worth a PBO voluntarily adhering to a strictest set of criteria, considering the advantages of holding tax-privileged status in all Member States.

- **Common principles for equivalency determination**

Another approach could be to try to put the focus of Member States fiscal authorities’ checks on a set of common principles rather than insisting that all detailed national rules must also be fulfilled. This need not prevent a state from imposing a detailed rule in a domestic context but it would require the state to make a broader based assessment for comparability purposes. For example, it seems that a rule regulating the remuneration of board members does not constitute a key principle in its own right but is an aspect of a broader principle that PBOs should have a non-distribution constraint and avoid providing excessive private benefit (see recent case of a Swedish foundation getting comparability status in Spain despite the fact that it did remunerate its board members, which is not allowed according to Spanish tax law). It should be sufficient for comparability purposes that each state restricts the ability of a PBO to provide private-benefit except where it is incidental to the provision of public benefit.

It is not clear if Member States/fiscal authorities would be interested to pursue such an approach. As it is now, in most of the countries no clear guidance is given as to how fiscal authorities should do the comparability test. A huge amount of uncertainly appears to exist also within the authorities. Therefore, there may now be more appetite among Member States to agree on some guidance including core principles

of tax law that tax authorities would check in cross-border cases. Key issue is to ensure more trust into each other's systems of check and balance and a belief into a common understanding of public benefit that could be accepted across the EU. One important step forward would be to show that indeed the tax law requirements that lead to a tax exempt status do not differ significantly but rather follow some core elements, or fundamental principles.

8. Common core principles for the equivalency determination - do core elements in tax law exist?

During 2014/2015 EFC's network of national foundation law and tax law experts provided us with detailed information on the tax law requirements that lead to tax exemption of a PBO and tax incentives for donors respectively. The findings can be summarised as follows:

8.1. Overview of core elements of the legal requirements for public-benefit tax status

Some trends can be identified but differences do remain in how the national legal systems conceive of and frame the concept of "public benefit". These differences reflect the varying legal and cultural traditions of the countries concerned, as well as their different historical and political circumstances. Nonetheless, certain trends can be identified, such as:

- the fact that in almost all countries surveyed a public-benefit foundation must pursue its public-benefit purpose exclusively, and
- in cases where a public-benefit foundation dissolves, remaining assets must continue to be used for the public benefit.
- Points on which greater variation exists are the questions of board remuneration and the requirement that a public-benefit foundation support the "public at large". But even there a certain trend can be identified.

Do core elements in tax law exist?

Legal requirement for PB tax status	Countries "Yes"	Countries "No"
Exclusive use of funds for public-benefit purpose	24	4
Assets for public-benefit in case of dissolution	26	2
Remuneration of board members allowed	17	11
Limit on administration costs	7	21
Requirement to support public at large	16	12
Activities must happen in home country	4	24
Timely disbursement of income rule	11	17

Recent national level case law has shown that the fulfilment of every detail of domestic requirements for public-benefit tax-exempt status is not always necessary to show comparability of a foreign public-benefit organisation. For example, in a decision on foreign withholding tax reimbursement in Spain concerning a Swedish foundation, the court held that the fact that remuneration of the foundation's board members was permitted by Swedish law did not preclude the comparability of the Swedish foundation to a Spanish foundation. For further discussion of the core elements of tax law within the EU, please review to the 2014 EFC and Transnational Giving Europe study "Taxation of Cross-border Philanthropy in Europe after Persche and Stauffer: From Landlock to Free Movement?".

8.2. Overview over public benefit purposes required by tax law

The recently published new edition of the EFC Comparative Highlights of Foundation Laws (see link in Resources section) includes an overview of which purposes are accepted as public-benefit purposes in the relevant tax laws of 40 countries, including the EU 28. . The purposes in the table were taken from the European Commission's 2012 legislative proposal for a Council Regulation on the Statute on a European Foundation (European Commission 2012 legislative proposal for a Council Regulation on the Statute for a European Foundation: http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:52012PC0035&from=EN) and the data has been cross-checked with national experts in foundation tax law.

Notions of what constitutes public benefit are certainly tied closely to national cultural and legal traditions; historical and political circumstances; and approaches to government and this is reflected in the legal definitions and expressions of the concept in national laws. The tax-privileged status of a foundation does in all Member States depend on the pursuance of a public-benefit purpose, but which purposes are recognised varies. Most countries provide for either a general/open clause but a number do have a closed list of public-benefit purposes, which has the advantage of more legal certainty but the disadvantage of less flexibility.

The following purposes were considered as being of public-benefit for the purposes of obtaining tax-exempt status in the majority of EU countries according to the respective national tax laws:

- Arts& Culture
- Environment
- Civil or Human Rights
- Elimination of Discrimination
- Social welfare/poverty relief
- Humanitarian/disaster relief/development
- Assistance refugees/migrants
- Children/elderly/people with disabilities/vulnerable persons
- Science/research
- Education and training
- Health/wellbeing

9. Suggested approach – home tax exempt status and core requirements for comparability test

Taking the above results from the comparative mapping into account, the following core requirements are suggested to be considered to potentially ease the comparability test but EFC/TGE are committed to further elaborate the initial concept:

The first indicator could indeed be the fact that the foreign PBO in question is already recognised as eligible for and holds public-benefit status for tax purposes in its Member State of origin. This already provides some reassurance of the public benefit character of the PBO – even though defined and checked according to the

foreign jurisdiction. Additional "common" indicators could be added based on the above comparative review of existing tax laws:

- **Tax exempt status in home country (this will provide some reassurance that the PBO has been accepted as a public benefit organisation according to national tax law in its country of seat**
- **Pursuance of a public benefit purpose accepted in own tax law or one listed in previous chart**
- **Assets must be used for public-benefit in case of dissolution**
- **No unreasonable remuneration of board members**
- **No unreasonable administration costs**
- **Requirement to not support a closed circle of beneficiaries**
- **Income should be used for public benefit purpose within reasonable time**

10. A final thought – conclusions – way forward – next steps

As outlined above, the common core of public benefit requirements in tax laws exist but the devil lies in the detail. A "common core" approach need not imply the application of the "strictest common denominator". Rather, there are positive signals that "comparable" in the context of cross-border philanthropy taxation need not mean "identical" and fulfilment of all accurate details of respective national tax laws, but instead there is scope for organisations to be identified as being in essence comparable on the basis of commonly accepted fundamental principles. What we do need as the basis for progress in this field is more trust into each other's systems – otherwise any attempt to simplify the comparability test will not work. Only if that is to happen, does a simplification of the comparability test become feasible.

The above proposal to ease the comparability test through the dual test:

1. **Tax exempt status in home country**
2. **Additional core indicators**

It will need to be put forward to discussion of experts and various stakeholders (donors, PBOs, fiscal authorities as well as national and EU level relevant authorities including DG Tax etc).

EFC/TGE will continue to further develop this concept and welcome any input from ERNOP participants.

Resources: (further resources to be added)

- A study released in 2014 by the European Foundation Centre (EFC) and the Transnational Giving Europe network (TGE): "Taxation of cross-border philanthropy in Europe after Persche and Stauffer - From landlock to free movement?: http://efc.issuelab.org/resource/taxation_of_cross_border_philanthropy

- EFC Comparative Highlights of Foundation Laws: http://efc.issuelab.org/resource/comparative_highlights_of_foundation_laws_the_operating_environment_for_foundations_in_europe

- ThirdSector UK article: http://www.thirdsector.co.uk/donors-across-eu-borders-face-barriers-getting-tax-reliefs-report-says/finance/article/1302998

- Euractiv blog: http://www.euractiv.com/sections/innovation-enterprise/no-european-philanthropic-union-just-yet-303485

- Alliance Magazine - June 2014 edition: http://www.alliancemagazine.org/magazine/issue/june-2014/

- Philanthropy Impact: http://www.philanthropy-impact.org/resource/taxation-cross-border-philanthropy-europe-after-persche-and-stauffer

- The Philanthropist – publication quoted in article: http://thephilanthropist.ca/2015/05/the-fisc-and-the-frontier-approaches-to-cross-border-charity-in-australia-and-the-uk/

- Experedon Charity News: http://www.giving-news.com/news/2916/euro-philanthropy-framework-appeal.html

- Filanthropie.be: http://filantropie.be/NewsItem.aspx?nid=e32338bf-82c5-43fa-ae1d-5572727d6ec4