



**Налоговые льготы для физических лиц, которые поддерживают благотворительные и иные некоммерческие организации  
( информация действительна на май, 2010 г.)**

<b>Страна</b>	<b>Стандартная ставка налога на доходы %</b>	<b>Максимальный размер пожертвования, который может вычитаться из налогооблагаемого дохода, %</b>	<b>Специальные условия</b>
<b>Austria</b>	21-50%	До 10% Deduction	
<b>Belgium</b>	25-50%	Up to 10% deduction <sup>1</sup>	
<b>Bulgaria</b>	10%	5% deduction to list of NGOs. Also, 50% for donation for operations of children abroad and 15% for donations for culture. <sup>2</sup>	Up to 65% (for all donations) annual income of taxpayer
<b>UK</b>	0-40%	Up to 100% deduction	
<b>Greece</b>	0-40%	Up to 10% deduction	Only money
<b>Denmark</b>	38-59%	The amount is adjustable and being changed every year.  For 2010 the maximum deduction for donations	

<sup>1</sup> <http://www.taxrates.cc/html/austria-tax-rates.html>, 2009

<sup>2</sup> 2010 Latest info submitted by BCNL

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		to charitable organizations for a taxpayer resident in Denmark is: 14.500 DKK.	
<b>Estonia</b>	20%	UP to 5% deduction	
<b>Ireland</b>	20-41%	UP to 50%	Only money and stock
<b>Spain</b>	24-43%	Up to 10% Tax credit	Only money
<b>Italy</b>	23-43%	UP to 2% Tax credit	Only money
<b>Cyprus</b>	20-30%	UP to 100% Deduction <sup>3</sup>	
<b>Latvia</b>	23%	UP to 20% Deduction	
<b>Lithuania</b>	15-20%	-	Law on % philanthropy
<b>Luksemburg</b>	0-38%	UP to 20% Deduction <sup>4</sup>	
<b>Malta</b>	15-35%		No tax incentives for individual donors <sup>5</sup>
<b>Moldova</b>		10% deduction	Individuals can deduct up to 10% of taxable income on donations; Individuals do pay income tax at the local level (rayons), so they can use the deduction, though in practice, we are told, it is a very burdensome process so they do not use it much.
<b>Netherlands</b>	0-52%	From 1% up to 10% gross taxable income Deduction	

<sup>3</sup> <http://www.oneworldweb.net/documents/Tax2010.pdf>

<sup>4</sup> <http://www.efc.be/Legal/Documents/FoundationLawsEU.pdf>

<sup>5</sup> <http://www.efc.be/Legal/Documents/malta.pdf>

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Germany	14-45%	Up to 20% deduction	
Poland	18-32%	Up to 6% deduction	Law on % philanthropy
Portugal	10,5-42%	Up to 15% Tax credit <sup>6</sup>	If amount of contribution is less than 15% of annual income, 50% of amount of contribution is exempt from income tax
Romania	16%	Up to 2% deduction	
Slovakia	19%	-	Law on % philanthropy
Slovenia	16-41%	Up to 0,3% deduction	
Hungary	18-36%	No tax incentives for individual donors.	Only money; Law on % philanthropy
Finland	7,0-30,5%	-	
France	5,5-40%	Up to 20% Tax credit	
Czech Republic	15%	From 2% to 10% of gross taxable income deduction	
Swedan	0-57%	-	
Norway <sup>7</sup>	28-49%	The maximum deductible amount is NOK 6000 per donor. As the tax rate applicable in this case	

<sup>6</sup> <http://www.efc.be/Legal/Documents/portugal.pdf> The Tax Benefits Statute, which was approved by Decree-Law 215/89, 1 July, with later amendments (of special relevance, concerning tax treatment of donors, is Law 53-A/2006, 29 December), grants tax incentives to individual donors in accordance with the regime applicable to corporate donors. Individual donors can subtract 25% of the amount donated from their total

income tax in the respective year in cases where there is no limit on deduction for corporate donors. Also, individual donors can subtract 25% of the amount donated, as long as the amount does not exceed 15% of their total income tax in the respective year, in cases where there is a limit on deduction for corporate donors (Art. 56 E.1).

<sup>7</sup> <http://www.lovdata.no/all/tl-19990326-014-028.html#6-50>

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		is 28 per cent, the maximum reduction in tax is NOK 1680 for each taxpayer (donor). <sup>8</sup>	
<b>Serbia</b>	10-15%	- no tax benefits	
<b>Turkey</b>	15-35%	5% of annual income can be donated with a tax deduction. <sup>9</sup>	
<b>Croatia</b>	15-45%	2% of the donor's income generated in prior calendar year <sup>10</sup> Deduction	
<b>Monte negro</b>	12-15%	deduct up to 3.5 percent of their gross (pretax) income for contributions to "medical, educational, scientific, religious, cultural, sport, humanitarian and environmental purposes."	
<b>Switzer land</b>	13,2%		

<sup>8</sup> <http://www.regjeringen.no/nb/dep/fin/dok/andre/brev/utvalgte-brev/2004/Section-6-50-of-the-Norwegian-Tax-Act--tax-deduction-rights-limited-to-donations-to-non-profit-organisations-seated-in-Norway--infringement-of-Articles-4-28-and-40-EEA.html?id=419576>

<sup>9</sup> <http://www.tusev.org.tr/userfiles/image/civil%20society%20in%20turkey%20an%20era%20of%20transition%20civicus%20civil%20s.pdf>

<sup>10</sup> <http://propisi.porezna-uprava.hr/?id=b04d1> and [http://www.kpmg.hr/dbfetch/52616e646f6d4956db38e2980ada46cb86c6c42a7e1c1119/taxcardeng\\_1002\\_web.pdf](http://www.kpmg.hr/dbfetch/52616e646f6d4956db38e2980ada46cb86c6c42a7e1c1119/taxcardeng_1002_web.pdf)