



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

Страна	Размер вычета (налогового кредита) пожертвования в благотворительные и иные некоммерческие организации (% от налогооблагаемого дохода)	Специальные положения
Malta	Cash donations only, limit of incentive: 2 400 EUR ¹	
Belgium	5%	Additional anti-crises rate of 3% added to the standard rate
France	Tax credits calculated at 60% of the value of the donation, total tax credits may not exceed 0.5% of annual turnover ²	Additional anti-crises contribution relating to social insurance. The total standard rate becomes 34,43%
Spain	35% deductible up to 10% of the taxable base or 0.1% of the company's turnover in the form of a tax credit. ³	More incentives in the area of cultural heritage.
Germany	20% or (or 0.4 % of the sum of the turnover, wages, and salaries) ⁴	Add. Anti-crises rate 5,5%; standard rate becomes 32%
UK	Money, qualifying shares and securities and interests in UK real estate. A deduction from taxable profits for donations of money to UK charities can be claimed. ⁵	Reduced rate for the first 300,000 pounds of income – 21%
Norway	Same as individuals – see above.	
Italy	2%	Add. Local tax 3,9-4,9%
Luxemburg	20% of the taxable net annual income provided donations exceed 120 EUR ⁶	Add. Local tax 6,75% included into the standard rate
Portugal	No limits on tax deduction when donations benefit state-supported foundations or represent endowment of private origin foundations	

¹ EFC 2007, Comparative Highlights of Foundation Laws in Europe 27, <http://www.efc.be/ftp/public/Legal/FoundationLawsEU.pdf>

² USIG, <http://usig.org/countryinfo/france.asp#>

³ EFC 2007, Comparative Highlights of Foundation Laws in Europe 27, <http://www.efc.be/ftp/public/Legal/FoundationLawsEU.pdf>

⁴ USIG, <http://usig.org/countryinfo/germany.asp#>

⁵ EFC 2007, Comparative Highlights of Foundation Laws in Europe 27, <http://www.efc.be/ftp/public/Legal/FoundationLawsEU.pdf>

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	pursuing social or cultural aims. Donations are regarded as cost for donor, the value ranges from 120%-150%. ⁷	
Sweden	0%	
Finland	Cash donations exceeding 840 euros are deductible, up to a maximum of 25,000 euros ⁸	
Netherlands	10% of annual income	In case of donations of 227 EUR or above
Austria	10% of business profits ⁹	
UKraine	5%	
Danmark	Gifts should exceeding 500 DKK (approximately 70 euros). The amount deducted from the income tax is adjustable and is changed every year. For 2010 the maximum deduction for donations to charitable organizations for a taxpayer resident in Denmark is: 14.500 DKK.	
Belarus	0%	
Greece	10%	
Estonia	deduction from taxable income may not exceed either 3% of the sum of the payments and subject to social insurance tax, nor 10% of the calculated profit of the latest fiscal year ¹⁰	
Turkey	5%	
Azerbaijan	0%	
Slovenia	0.3%	An additional deduction of up to 0.2% of taxable income can be taken if the donation is to an organization established for protection from natural and other disasters ¹¹
Russia	0%	
Kazakhstan	3 % от налогооблагаемого дохода в НКО и в организации в социальной сфере	
Croatia	up to 2% of income	the threshold may be raised if the donation was made on the basis of the decision of the

⁷ EFC 2007, Comparative Highlights of Foundation Laws in Europe 27, <http://www.efc.be/ftp/public/Legal/FoundationLawsEU.pdf>

⁸ EFC 2007, Comparative Highlights of Foundation Laws in Europe 27, <http://www.efc.be/ftp/public/Legal/FoundationLawsEU.pdf>

⁹ EFC 2007, Comparative Highlights of Foundation Laws in Europe 27, <http://www.efc.be/ftp/public/Legal/FoundationLawsEU.pdf>

¹⁰ EFC 2007, Comparative Highlights of Foundation Laws in Europe 27, <http://www.efc.be/ftp/public/Legal/FoundationLawsEU.pdf>

¹¹ USIG|, <http://usig.org/countryinfo/slovenia.asp#>

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		relevant ministry for the pursuit of specific programs and actions ¹²
Poland	10%	
Czech republic	up to 5 % ¹³	In some cases up to 10%, provided at least 2,000 CZK (appr. 70 EUR) is donated ¹⁴
Slovakia	0%	
Hungary	companies may deduct 50% of the amount of donations to prominent PBOs up to 100% of pre-tax income	If a company contracts for a "long-term donation," with a PBO or a prominent PBO, 20% of such donations are eligible for a tax deduction each year. ¹⁵
Romania	up to 3% of its turnover, but no more than 20% of the profit tax ¹⁶	
Lithuania	40%	
Latvia	Tax credit of 85% of donated sums, up to 20% of total payable tax ¹⁷	
Moldova	10% (from 2012)	Individuals can deduct up to 10% of taxable income on donations; (it is in the law still) but in practice they are not taxed at all until 2012, when a 12% profit tax is expected to be introduced. For now, therefore there is practically no corporate deductions because there is no corporate taxes.
Georgia	10%	
Armenia	5%	Deductible contributions up to 0,25% of gross income
Ireland	100%	minimum donation is €250 per year
Cyprus	100% ¹⁸	
Bulgaria	up to 10% for donations to list of NGOs ¹⁹ Also, 50% for donation for operations of children abroad and 15% for donations for culture.	Percentage dependent on the recipient, the total amount of the deduction cannot exceed 65% of the total income ²⁰
Bosnia and Herzegovina	Up to 3 % of corporate earnings ²¹	

¹² USIG|, <http://usig.org/countryinfo/croatia.asp#>

¹³ USIG|, <http://usig.org/countryinfo/czechrepublic.asp#>

¹⁴ EFC 2007, Comparative Highlights of Foundation Laws in Europe 27, <http://www.efc.be/ftp/public/Legal/FoundationLawsEU.pdf>

¹⁵ USIG, <http://usig.org/countryinfo/hungary.asp#>

¹⁶ USIG, <http://usig.org/countryinfo/romania.asp#>

¹⁷ USAID SI report, http://www.usaid.gov/locations/europe_eurasia/dem_gov/ngoindex/2008/latvia.pdf and EFC 2007, Comparative Highlights of Foundation Laws in Europe 27, <http://www.efc.be/ftp/public/Legal/FoundationLawsEU.pdf>

¹⁸ <http://www.oneworldweb.net/documents/Tax2010.pdf>

¹⁹ 2010 information received from BCNL

²⁰ EFC 2007, Comparative Highlights of Foundation Laws in Europe 27, <http://www.efc.be/ftp/public/Legal/FoundationLawsEU.pdf>

²¹ Bosnia SI Report 2008, http://www.usaid.gov/locations/europe_eurasia/dem_gov/ngoindex/2008/bosnia_herzegovina.pdf

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Serbia	may deduct up to 3.5 % of their income for “medical, educational, scientific, humanitarian, religious, environmental protection and sport purposes.” In addition, corporations may deduct up to 1.5 % of income for “cultural purposes.” ²²	
Montenegro	may deduct up to 3.5 % of their gross income for contributions to “medical, educational, scientific, religious, cultural, sport, humanitarian and environmental purposes” ²³	
Switzerland	15%	

²² USIG, <http://usig.org/countryinfo/serbia.asp>

²³ USIG, <http://usig.org/countryinfo/montenegro.asp>