

Guidelines for donations to the King Baudouin Foundation



Introduction

This document aims to help the Founders of Funds under the umbrella of the King Baudouin Foundation to provide their donors, both local and international, with practical information needed to make tax deductible donations.

These Funds are either Named Funds, Specific Funds, Corporate Funds, Charity Accounts or Giving Circles.

Belgian organisations having open a 'Fonds des Amis de'/'Fonds Vrienden van', a European Friends Funds, an International Friends Funds a project account, a cultural sponsorship account for the performing arts/museums or a solidarity account for schools at King Baudouin Foundation can also find international fundraising solutions. In this document, these are referred to as "other philanthropic tools."

Enabling Donations in Belgium, Europe and globally

Along with enabling donations from Belgian donors, the King Baudouin Foundation is registered in several European countries, thus allowing direct (cross-border) donations on our account in Belgium with all the tax advantages directly in those countries.

Furthermore, the Transnational Giving Europe Network enables donors from most countries around Europe to make tax effective gifts.

Finally, as a member of the Myriad Alliance, the King Baudouin Foundation can receive tax-deductible donations through our partner organizations in the United States, Canada, Hong Kong, Australia, and New Zealand.

We divided the countries in four categories. Namely:

- 1) [Countries where donations can be made directly to the King Baudouin Foundation](#)
- 2) [Give in Europe: Transnational Giving Europe and Prism the Gift](#)
- 3) [Give globally: Myriad Alliance](#)
- 4) [Other countries](#)

1) Countries where donations can be made directly

A) For Funds under the umbrella of King Baudouin Foundation

Donors from **Belgium, France, Luxembourg, the Netherlands and Denmark** can make their donations directly to the following account:

Account holder:	King Baudouin Foundation
Bank:	BNP Paribas Fortis SA
Address :	Montagne du Parc 3, 1000 Brussels
IBAN:	BE10 0000 0000 0404
BIC:	GEBABEBB

Communication: Structured Communication or – “Code + Name Fund”

Belgium:

The King Baudouin Foundation is a public benefit foundation approved by law. The Foundation was set up in 1976 on the 25th anniversary of King Baudouin's reign. The King Baudouin Foundation's mission is to contribute to a better society.

For donations of 40 euros or more made via the King Baudouin Foundation, the tax reduction amounts to 45% of the amount actually paid and stated on the certificate.

France:

Since 2018, the King Baudouin Foundation has obtained the following agreements:

- Income tax reduction «Reduction d'impôt sur le revenu»
- Corporate income tax reduction «Reduction d'impôt sur les sociétés»
- Exemption from transfer tax on donations or legacies «Exonération de droits de mutation à titre gratuit au titre des dons et legs»
- Real Estate Wealth Tax reduction «Reduction d'impôt sur la fortune immobilière (IFI)»

Depending on the type of donation and the projects supported, the King Baudouin Foundation issues a tax receipt entitling the donor to various tax reductions, provided they comply with French tax legislation, including all French tax laws relating to territoriality.

Please note that the IFI is not applicable for donations to European and International Friends Funds.

Luxembourg:

With the « circulaire du directeur des contributions L.I.R. – n° 112/2 from July 20, 2009», donors living in Luxembourg can make their donations directly to the King Baudouin Foundation and will benefit from income tax deductibility in Luxembourg.

The Netherlands:

The King Baudouin Foundation is recognised as a « Algemeen Nut Beogende Instelling – ANBI » since 2008. Gifts made directly by Dutch donors to the King Baudouin Foundation will be tax-deductible.

Denmark:

The King Baudouin Foundation is approved by the Danish Tax Authorities pursuant to the Danish Tax Assessment Act sections 8 A and 12(3) «ligningslovens § 8A od 12, stk. 3». Donors based in Denmark can donate directly to the King Baudouin Foundation and will benefit from income tax deductibility in Denmark.

B) Other philanthropic tools

Donors from **Belgium** can make their donations directly to the following account:

Account holder:	King Baudouin Foundation
Bank:	BNP Paribas Fortis SA
Address :	Montagne du Parc 3, 1000 Brussels
IBAN:	BE10 0000 0000 0404
BIC:	GEBABEBB

Communication: Structured Communication or – “Code + Name Philanthropic Tool”

Belgium:

For donations of 40 euros or more made via the King Baudouin Foundation, the tax reduction amounts to 45% for individuals of the amount actually paid and stated on the certificate.

France:

Gifts from France to other philanthropic tools should be done through the [Transnational Giving Europe](#) network (point 2 in this manual), not through the King Baudouin Foundation.

Luxembourg and Denmark:

Gifts from Luxembourg and Denmark to the King Baudouin Foundation's philanthropic tools are not tax-deductible.

The Netherlands:

Gifts from the Netherlands to other philanthropic tools cannot be facilitated through the King Baudouin Foundation. These gifts can be tax deductible if the beneficiary organisation itself acquires an ANBI-recognition from the Dutch Tax Authorities. The gifts should then be made directly to the organisation's account.

https://www.belastingdienst.nl/wps/wcm/connect/bldcontentnl/belastingdienst/zakelijk/bijzondere_regelingen/goede_doelen/algemeen_nut_beogende_instellingen/hoe_vraag_t_u_aanwijzing_als_anbi_aan

2) Give in Europe:

A) Transnational Giving Europe

Transnational Giving Europe (TGE) is a partnership of leading European foundations and associations facilitating tax-efficient cross-border giving within Europe. The TGE network enables donors, both corporations and individuals, resident in one of the participating countries, to financially support non-profit organizations in other member countries, while benefiting directly from the tax advantages provided for in the legislation of their country of residence.

Both funds under the umbrella of the King Baudouin Foundation and other philanthropic tools, as well as Belgium-based organizations that are not yet collaborating with King Baudouin Foundation but have donors in the following countries: Bulgaria, Croatia, Estonia, Germany, Greece, Hungary, Italy, Poland, Portugal, Slovakia, Slovenia, Spain, Switzerland and UK can use the network to allow tax deductible donations from these countries.

The King Baudouin Foundation establishes itself the relationship between the funds under its umbrella and the TGE partners.

Those responsible for "other philanthropic tools" and Belgium-based organizations not yet collaborating with King Baudouin Foundation interested in using TGE should contact Carine Poskin at poskin.c@kbs-frb.be or +32 2 549 02 31. The King Baudouin Foundation will ensure that their initiative receives approval from its TGE partners in the countries where they have donors.

Once approved, please refer to the relevant bank account information listed below pages 8-15.

B) Specific case: Prism the Gift Fund in the UK

Funds under the umbrella of the King Baudouin Foundation will work with Prism the Gift Fund for UK donations instead of TGE. This is a UK charity, registered at the Charity Commission for England and Wales. It was established in 2005 with the clear vision to increase the flow of funds into the charitable sector by creating efficiencies. It focuses on effective administration of the giving by individuals, collectives and foundations, making significant gifts to organisations all around the world.

For more information, please contact Stéphanie Smets – smets.s@mandate.kbs-frb.be.

3) Give globally: Myriad Alliance

MYRIAD ALLIANCE AND ITS EUROPEAN CHAPTER

The Myriad Alliance, created by KBF and its partners in 2021, is a collaborative network of organizations with services that expand cross-border philanthropy across the globe. Alliance members do offer various services like international grant-making services, compliance support, and strategic philanthropy guidance tailored for individuals, corporations, and foundations eager to contribute to charitable causes globally.

Myriad alliance allows cross-continental legacy as well as art giving and does set up common projects like Disasterlink for example to accelerate efficient and coordinated disaster relief. By aligning services and fees, and pooling collective knowledge, expertise, and resources, Myriad Alliance offers donors an unparalleled access to the charitable programs and cross-continental due diligence they want to support worldwide, expanding the reach and impact of their generosity. The collective aim is to unleash the full potential of cross-continental philanthropy

Introduced in April 2024, Myriad EU is a brand initiated by KBF to represent the Myriad Alliance within Europe to allow contacts and prospects from other Myriad partners to find easily their way into Europe and to respond to European donors wanting to work with Myriad and act in other regions in the world.

The other Myriad Alliance's members are located in the following countries:

The United States of America:

Through **Myriad USA** (Formerly King Baudouin Foundation United States), Funds managed by the King Baudouin Foundation can receive tax deductible gifts from U.S.-based donors. One-off gifts can be received through an 'Advised gift' to Myriad USA. Funds that seek to reach out to a broader number of donors in the U.S. should consider setting up an 'American friends fund' at Myriad USA.

Please do not hesitate to contact Suzana Erickson at Myriad USA - suzana@myriadusa.org and visit [Myriad USA website](#).

Canada :

Myriad Canada was established to allow Canadian donors to support projects around the world: in Europe, Africa, America or Asia. Myriad Canada is incorporated under the Canada Not-for-profit Corporations Act and which meets the registration requirements of the Income Tax Act as a charitable organization. As such, Myriad Canada is authorized to issue to its donors' official receipts for tax purposes in Canada.

Please do not hesitate to contact Benoit Fontaine at Myriad Canada: benoit@myriadcanada.org and visit [Myriad Canada website](#).

Australia :

Myriad Australia offers services for Australian individuals, corporates, and not-for-profits, providing donors with a simple and efficient platform to support non-profit initiatives around the world. Myriad Australia is a Public Benevolent Institution ABN 20 640 318 636, endorsed by the Australian Taxation Office as a Deductible Gift Recipient Item 1. Therefore, gifts to Myriad Australia in each relevant State or Territory are tax deductible for the donor.

Please do not hesitate to contact Anita Toy at Myriad Australia: anita@myriadaustralia.org and visit [Myriad Australia website](#).

Hong-Kong :

Give2Asia Foundation in Hong Kong SAR is the hub for Asia's regional philanthropy with close connections to China's mainland. It enables trusted charitable giving from Hong Kong SAR to the rest of the world. It is a tax-exempt organization under Section 88 of the Inland Revenue Ordinance.

Please do not hesitate to contact Minnie Yeung at Give2Asia Foundation: minnieyeung@give2asia.org and visit [Give2Asia Foundation website](#).

New-Zealand:

The Gift Trust is a registered charity at Charities Services Ngā Rātonga Kaupapa Atawhai in New-Zealand. Aside from facilitating gifts from New-Zealand donors to international causes, The Gift Trust also facilitates tax-efficient giving from international donors to New Zealand causes.

Please do not hesitate to contact Cheryl Spain at The Gift Trust: cheryl@thegifttrust.org.nz and visit [The Gift Trust website](#).

General important remark for Myriad Alliance: All partners are contacted directly by King Baudouin Foundation in the case of Named Funds, Specific Funds, Corporate Funds, Charity Accounts.

4) Other countries

We are continuously trying to find solutions in other countries in the world. If you have donors in a country is not listed in this document, please contact us to get an update.

Bank accounts from the TGE partners:



Bulgarian donors can make their donations on following account:

Account holder: Bcause
Bank: Unicredit Bulbank
Address: 7, St. Nedelya sq. - Sofia 1000
IBAN: BG 54 UNCR 7630 100 711 02 07
BIC: UNCRBGSF

Communication: TGE – “Name of beneficiary” – “Country of destination”

Contact: Lyudmila Atanassova – lucy@bcause.bg – +359 2 981 19 01



Croatian donors can make their donations on following account:

Account holder: Europska zaklada za filantropiju i drustveni
Bank: Privredna banka Zagreb
Address: Radnicka cesta 50, 10000 Zagreb, Croatia
IBAN: HR1123400091110660216
BIC: PBZGHR2X

Communication: TGE – “Name of beneficiary” – “Country of destination”

Contact: Branko Logaric – tge@europskazaklada-filantropija.hr – +38 5 1 6458 949

ESTONIA |



Avatud Eesti Fond
Open Estonia Foundation

Estonian donors can make their donations on following account:

Account holder: SA Avatud Eesti Fond
Bank: Swedbank
Address: Liivalaia 8, 15040 Tallinn, Estonia
IBAN: EE282200221019874750
BIC: HABAE2X

Communication: TGE – “Name of beneficiary” – “Country of destination”

Contact: Jete Alsmäe – jete@oef.org.ee – +372 6 155 700

Germany |

MAECENATA STIFTUNG

German donors can make their donations on following account:

Account holder: Maecenata Stiftung
Bank: Bankhaus LÖbbecke
Address: Bankhaus LÖbbecke, Behrenstraße 36, 10 117 Berlin
Account number 1061 0007 01
IBAN: DE89 1003 0500 1061 0007 01
BIC: LOEB DEBB XXX
Bank code / BLZ: 10030500

Communication: TGE – “Name of beneficiary” – “Country of destination”

Contact: Stéphanie Böckermann - sb@maecenata.eu - +49 30 28 38 79 09



Greek donors can make their donations on following account:

Account holder: HIGGS
Bank: Piraeus Bank
Address: Olympionikon 208, Neo Psychiko 15451
Account number 50 5510 6764 244
IBAN: GR16 0172 0550 0050 5510 6764 244
BIC: PIRBGRAA
Paypal Account: Higher Incubator Giving Growth & Sustainability (HIGGS)
(<https://www.paypal.com/paypalme/higgs3org>)

Communication: TGE – “Name of beneficiary” – “Country of destination”

Contact: Sotirios Petropoulos - tge@higgs3.org - +30 211 4116300



Hungarian donors can make their donations on one of the following accounts:

➔ **Bank account in HUF:**

Account holder: Kárpátok Alapítvány-Magyarország
Bank: ERSTE Bank Hungary Zrt.
Bank account: 1160 0006 0000 0000 7891 0845
IBAN: HU83 1160 0006 0000 0000 7891 0845
BIC: GIBAHUHB

➔ **Bank account in Euro:**

Account holder: Kárpátok Alapítvány-Magyarország
Bank: ERSTE Bank Hungary Zrt.
IBAN: HU70 1160 0006 0000 0000 6173 7617
BIC: GIBAHUHB

Communication: TGE – “Name of beneficiary” – “Country of destination”

Contact: Bata Boglárka – boglarka.bata@cfoundation.org – +36 36 516 750



Italian donors can make their donations on following account:

Account holder: Fondo Filantropico Italiano
Bank: Intesa Sanpaolo
Address: Branch 55000 - Milan - Italy
Bank account: 1000/155347
IBAN: IT04 B030 6909 6061 0000 0155 347
BIC: BCITITMM

Communication: TGE – “Name of beneficiary” – “Country of destination”

Contact: Elena Redini - tge@fondofilantropicoitaliano.it - +39 366 3586152



Polish donors can make their donations on one of the following accounts:

→ **Bank account in PLN:**

Account holder: Akademia Rozwoju Filantropii w Polsce
(*Academy for the Development of Philanthropy in Poland*)
Bank: VeloBank SA
IBAN: PL89 1560 0013 2000 1706 4021 0901
BIC: GBGCPLPK

→ **Bank account in EURO:**

Account holder: Akademia Rozwoju Filantropii w Polsce
(*Academy for the Development of Philanthropy in Poland*)
Bank: Velo Bank SA
IBAN Bank account: PL13 1560 0013 2366 2499 7000 0013
BIC: GBGCPLPK

Communication: TGE – “Name of beneficiary” – Country of destination

Contact: Małgorzata Łukasiak– m.lukasiak@filantropia.org.pl



Unfortunately, due to recent jurisdiction, the Fundação Oriente needs to negotiate with the Portuguese fiscal authorities, before transmitting donations from Portuguese donors to foreign beneficiaries will be possible.

Contact: *Luisa Silva Santos* – administracao@oriente.pt – +351.21.358.52.00



Due to the absence of fiscal advantages for donors in Slovakia, donors living in Slovakia can make their donations directly to the foreign beneficiary without passing through TGE.

Contact: *Laura Dittel* - laura.dittel@karpatskanadacia.sk – +42 19 02 30 81 31



Spanish donors can make their donations by following these steps:

1. Send an email to fabad@empresaysociedad.org indicating:

- The amount of the donation.
- The beneficiary entity, which must have been approved after evaluating the documentation requested through the GEAF.
- Donor identification data:
 - Name and surnames (individual donor) or business name (corporate donor)
 - Postal address
 - Telephone number
 - Email
 - Tax identification (NIF, NIE or CIF)

2. Attach a copy of your ID or card with the CIF of the donor (if it is Spanish) or with the NIE (otherwise). It is a key document to process the information to the AEAT about the tax treatment of the donation in Spain.

3. Make the payment by transfer on the following account:

Bank: Banco Caminos
Account holder: Fundación Empresa y Sociedad
Address: Almagro 8 / 28010 Madrid (SPAIN)
IBAN: ES43 0234 0001 0510 0384 7629
BIC: CCOCESMM

Communication: TGE – “Name of beneficiary” – “Country of destination”

Contact: *Francisco Abad* – fabad@empresaysociedad.org – +34 676270816

**SWITZERLAND | SWISS PHILANTHROPY**
Foundation

Donors living in Switzerland and wanting to make a donation of at least 500 CHF should first contact the Swiss Philanthropy Foundation before making their donations.

Contact: *Aïssata Traoré* – TGE@swissphilanthropy.ch – +41 22 732 55 54

**UNITED KINGDOM | CAF Charities Aid Foundation**

Donors living in the UK and wanting to benefit from Gift Aid should first contact the Charities Aid Foundation before making their donations.

After a short KYC (Know Your Customer) procedure, CAF will provide the donor with all the instructions to make his/her donation.

Contact: *Andrew Fakley* – ttge@cafonline.org – +44 30 00 12 36 38

Important remark: Only gifts from UK to a ‘Fonds des Amis de’/‘Fonds Vrienden van’, a project account, a cultural patronage account for the performing arts/museums or a solidarity account for schools should be done through CAF (see above).

The other Funds under the umbrella of King Baudouin Foundation will work with Prism the Gift (see page 5).

For more information, please consult www.transnationalgiving.eu