Parliamentary Assembly
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COUNCIL OF EUROPE
CONSEIL DE L'EUROPE

Recommendation 258 (1960)[1]

Tax relief for the Council of Europe Cultural Fund and the European Cultural Foundation

Parliamentary Assembly

The Assembly,

Having regard to Resolution (58) 13 of the Committee of Ministers approving the Statute of the Cultural Fund;

Considering that Article IV of this Statute provides that the Fund may receive contributions from private sources;

Having regard to Resolution (60) 18 of the Committee of Ministers approving the arrangement between the European Cultural Foundation and the Cultural Fund of the Council of Europe, which authorises the setting up of joint national committees of the two organs to collect private funds;

Considering that the Fund would benefit considerably if gifts could be made to the Fund free of tax and that potential donors would be greatly encouraged by tax concessions made in their favour, as has been proved in the Federal Republic of Germany and the United States of America;

Considering, however, that the legislation relating to tax relief on gifts for educational and cultural purposes varies greatly in the member States,

Recommends to the Committee of Ministers :

1. that it should invite member States whose laws so permit to extend the tax relief which they grant to charitable and cultural institutions to cover gifts and bequests to the joint national committees of the Cultural Fund of the Council of Europe and the European Cultural Foundation;
2. that it should invite member States whose laws do not contain such provisions to introduce measures of tax relief in favour of their own charitable and cultural institutions and of the joint national committees of the Cultural Fund of the Council of Europe and the European Cultural Foundation.

1. Assembly debate on 27th September 1960 (17th Sitting) (see Docs. 1154Docs. 1154, First Report of the Administrative Board of the Cultural Fund, and Doc. 1182, Report of the Cultural Committee). Text adopted by the Assembly on 27th September 1960 (17th Sitting)