

Recommendation 656 (1972)¹

Tax treatment of non-profit organisations

Parliamentary Assembly

The Assembly,

1. Recalling the intention of its [Recommendation 258 \(1960\)](#) on tax relief for the Council of Europe Cultural Fund and the European Cultural Foundation ;
2. Considering that an expansion of the efforts made nationally by various non-profit organisations in the social, cultural and scientific fields could contribute greatly to the advancement of the European idea ;
3. Believing that philanthropic activities stretching beyond national frontiers should be encouraged in order to promote greater European solidarity and an interest in certain public causes common to all Europeans ;
4. Noting that the legislation relating to tax relief on gifts for philanthropic, educational or cultural purposes varies greatly as between the member States,
5. Recommends that the Committee of Ministers :
 - 5.1. invite the member governments to study the possibility of removing the juridical and fiscal obstacles to an increase in international activities by non-profit organisations, with a view to promoting greater European solidarity ;
 - 5.2. invite the member governments to study the possibility of removing the juridical and fiscal obstacles to an increase in international activities by non-profit organisations, with a view to promoting greater European solidarity ;

1. Assembly debate on 19 January 1972 (16th Sitting) (see [Doc. 3052](#), report of the Legal Affairs Committee). Text adopted by the Assembly on 20 January 1972 (17th Sitting).

