



tax accounts law and labour

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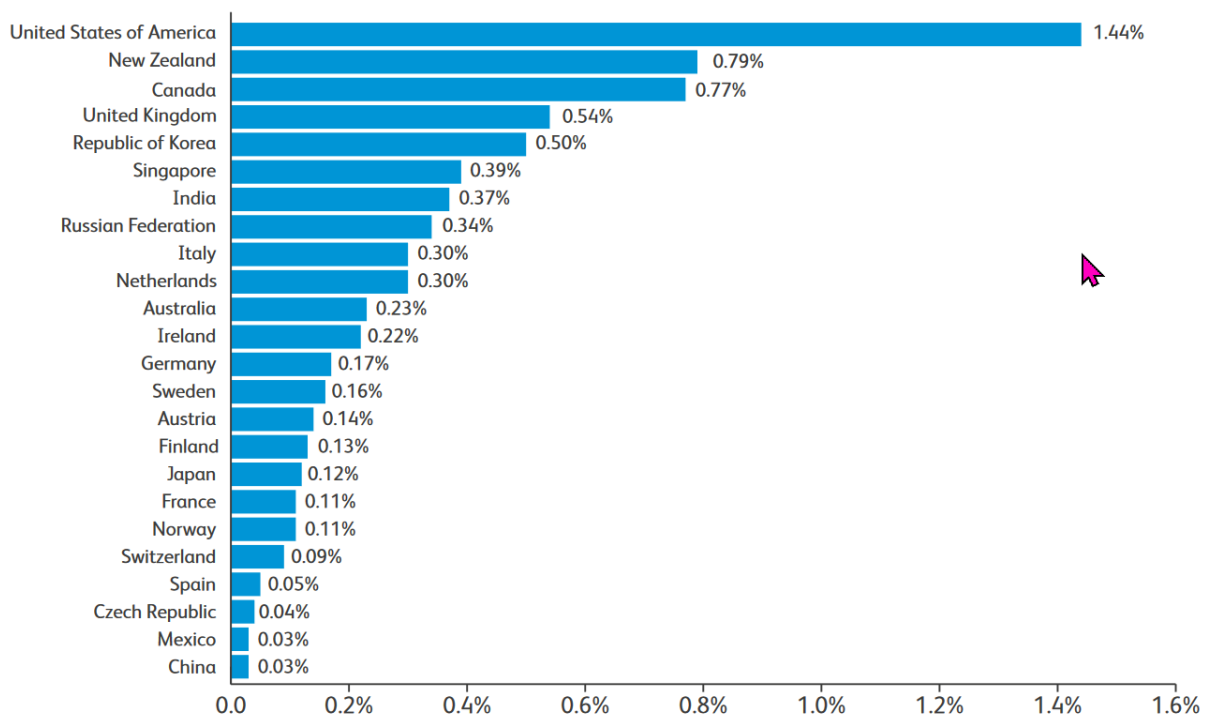
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DONATIONS - GIFTS TO CHARITIES AND TAX DEDUCTIONS

The expat community seems to have a particular interest in contributing to life in Spain by making donations to charitable organisations and indeed supporting them with voluntary work.

The comparative statistics are striking. [See this Wiki](#) which provides a link to a survey that analyses the phenomenon and shows the following comparative chart.

Figure 1 – charitable giving by individuals as a % of GDP^{12,13}



This is an old survey, and the feeling is that much has changed in recent years in Spain with the younger generations understanding the need for charitable organisations and being more proactive. Nevertheless, those of us who live in Spain need to publicise the existence of charitable organisations and help them where we can.

The tax system provides worthwhile incentives for charitable donations but the bureaucratic formalities for establishing a fully registered charitable organisation can be off-putting for foreigners and Spanish nationals alike.

In a separate guide (link to be inserted here) we explain the formalities for such organisations, from the simplest local associations, to the most substantial formal foundations.

For tax deductions to apply to donations, it is first important to understand clearly that unless a charitable entity is fully registered as a such, no tax deductions will be available.

That is absolutely not to say that an unregistered charitable entity is in any way defective. The difference between registration and non-registration is simply a matter of formality that inevitably costs money, arguably better spent on the mission of the charity. And, of course, it is hard to understand the complications involved in trying to organise charity registration and finding an adviser who can help with the process. So, why go through the registration complexities when gifts are made without the need to issue formal certificates for tax deductions?

We hope that our guides on charity organisations and charitable giving will contribute in some small way to the charity sector in Spain

TAX DEDUCTIONS FOR INDIVIDUALS

Awaiting information

TAX DEDUCTIONS FOR COMPANIES

Awaiting information

Spence Clarke specialises in Spanish tax, accounts, law and labour services, mainly to foreigners in Spain and Spanish nationals with international interests. Our cross-border knowledge helps clients adapt to the different system with the minimum of doubt and disruption. If you have any questions about this guide or any other matter [contact us](#), with no obligation, to see how we can help you. The contents of this guide are for general information only and provided without any responsibility and must not be relied upon without taking formal and specific advice from a suitably qualified professional adviser.
