The Assembly

1. Recalling the sense of its Recommendation 258 (1960) on tax relief for the Council of Europe Cultural Fund and the European Cultural Foundation;

2. Considering that an extension of the efforts undertaken nationally by various non-profit organizations in the social, cultural and scientific fields is likely to contribute materially towards promoting the European concept;

3. Deeming it desirable to encourage the expansion of philanthropy across national borders with a view to greater European solidarity and awareness of certain causes of public interest which are common to all Europeans;

4. Noting in this connection that the laws exempting gifts for philanthropic, educational and cultural causes from taxation vary considerably in member States;

5. Recommends to the Committee of Ministers:

(i) that, within the context of promoting European solidarity, it should invite member States to study the possibility of reducing in their national laws the legal obstacles in taxation hindering the extension of the international activities of non-profit organizations, and

(ii) that it should study the possibility of arriving at a European agreement on this subject.