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By PwC Deutschland | 24. Mai 2011

Japan relief

The finance ministry has added to its previous decree removing some of the formality from the required documentation of donations for the benefit of natural disaster victims in Japan.

https://blogs.pwc.de/de/german-tax-and-legal-news/article/229119/

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The finance ministry has already issued a decree temporarily easing the documentation requirements for tax relief on donations for the benefit of the victims of the recent earthquake, tsunami and nuclear disaster in Japan. It has now supplemented this decree on the following points:

- Non-charitable bodies collecting donations may not validly certify receipt to the donors. Rather, they must send a list of donations to the charitable organisation (or public authority) to which they forward the funds, enabling that organisation to issue the necessary receipts for tax deduction.
- The decree allows charitable organisations not concerned with the relief of the needy to accept and certify donations for Japan relief. The ministry has now made this conditional on the collection being forwarded to a public authority, or to a registered charity in Germany or another EU/EEA member state serving the needy.
- The ministry insists that donations direct to Japanese organisations do not qualify for tax relief in Germany. However, it is prepared to allow relief on direct donations of at least €10,000 made through the German foreign office against a foreign office receipt.

Schlagwörter

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