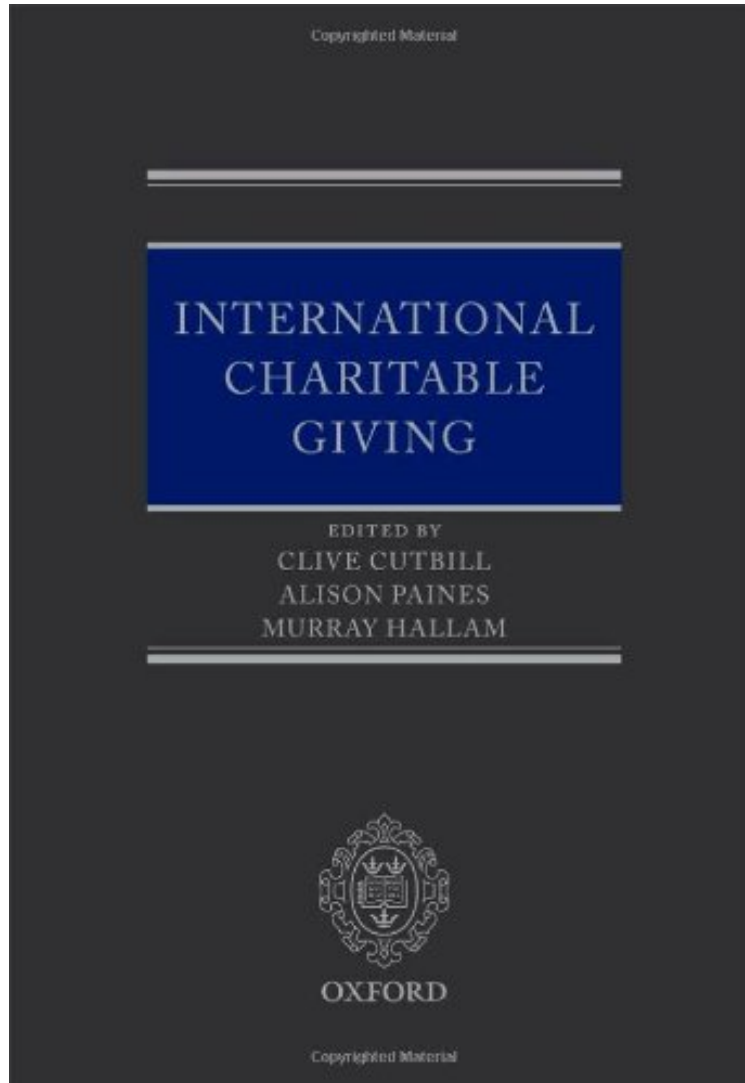


[Free and download] International Charitable Giving

## International Charitable Giving

*Clive Cutbill, Alison Paines, Murray Hallam*  
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#7119053 in Books Oxford University Press, USA 2013-01-20 Original language: English PDF # 1 7.00 x 1.40 x 9.80l, 2.20 #File Name: 0199659257480 pages | File size: 52.Mb

**Clive Cutbill, Alison Paines, Murray Hallam : International Charitable Giving** before purchasing it in order to gage whether or not it would be worth my time, and all praised International Charitable Giving:

0 of 0 people found the following review helpful. Fo charities and their legal advisers....By Phillip Taylor MBE[[VIDEOID:mo1SHEZU3W8V5CE]]A PRACTICAL AND WIDE-RANGING APPROACH TO INTERNATIONAL CHARITABLE GIVINGAn appreciation by Phillip Taylor MBE and Elizabeth Taylor of Richmond Green ChambersCarol Bellamy (former Peace Corps head and executive director of UNICEF) points out in the foreword to this thought provoking book, that charitable giving, like commercial enterprise itself, has gone global.

`It is a cross-border phenomenon,' she adds, `with indigenous charities working with charities in other jurisdictions in the pursuit of common causes.' The book is particularly timely in view of the increasing concern that charitable funds - large donations in particular -- transferred across borders, could be diverted into criminal and/or terrorist hands. As the editors note, `the need for an understanding of the interaction of various legal systems in this field has grown considerably,' a need amply well addressed in this book. Written for practitioners by practitioners, this volume is a compilation of learned articles and essays from over two dozen distinguished practitioners and experts from at least nineteen jurisdictions from around the world. Almost five-hundred pages in length, the book is divided into two parts. The first is an overview of this wide-ranging subject, covering such topics as the practice of international philanthropy and tax treaties as well as issues relating to money laundering and terrorist financing and finally, the role of the offshore charity is examined. Part II -- approximately two-thirds of the book -- concerns the law and practice of each of the nineteen jurisdictions mentioned above, from Belgium, Bermuda and Canada to Scotland, Switzerland and the US. Additionally, there is a chapter on Islamic law and the modern Islamic world. Logically structured and copiously footnoted with extensive reading lists, the book is an authoritative and useful tool for researchers and certainly for practitioners involved in cross-border and global issues pertaining to charitable giving on the part of high net-worth individuals or organizations. As you would expect from a book of this scope and stature, there are extensive tables of cases and legislation, as well as a table of international treaties conventions and agreements. The detailed index at the back makes it much easier for the hard-pressed practitioner to look things up. The editors and the individual contributors have collaborated to produce an accessible, reliable and up-to-date work of reference which will prove indispensable to professionals requiring an international perspective in this often misunderstood area of law. The publication date is cited as at August 2012.

Recent years have seen increased interest in international philanthropy and cross-border charitable giving. A new generation of high-net-worth individuals, keen to dedicate part of their wealth to philanthropic purposes, and an increasingly global charitable landscape raise a range of complex issues. What is a 'charity'? Does that definition vary from one jurisdiction to another? Are domestic charities taxed differently to foreign organizations? Written by a team of experts from around the world, *International Charitable Giving* provides a detailed and much-needed treatment of the interaction between the various legal systems at play in this complicated area of the law. By untangling the many issues facing practitioners, it facilitates clear and comprehensive advice to donors and recipients alike. The book provides a comprehensive picture of the most important issues relevant to charitable giving and philanthropy worldwide, including taxation, issues surrounding money laundering and terrorist financing, and the role of EU Law. Alongside a thorough discussion of the broader issues impacting on charitable donation, the book includes a range of chapters on specific national legal systems, including Switzerland, Israel, and Hong Kong, as well as a chapter on Islamic Law. Each of the jurisdictions has been selected because of its tradition of charitable giving and relevance to the transfer of charitable monies internationally, as well as its importance in relation to the jurisprudence in the field. Expertly written, these chapters provide a detailed survey of the laws, regulations, and policies governing charities and their activities in the relevant jurisdiction, together with an examination of the procedures to be followed for tax-efficient transborder charitable giving.

The editors and the individual contributors have collaborated to produce an accessible, reliable and up-to-date work of reference which will prove indispensable to professionals requiring an international perspective in this often misunderstood area of the law. \* Phillip Taylor MBE and Elizabeth Taylor, Richmond Green Chambers \*About the Author Clive Cutbill is a Consultant to Withers LLP, where he advises charities and donors in relation to tax-efficient giving and funding. His practice extends beyond the domestic to the cross-border context and encompasses advice on venture philanthropy, social investment, and the structuring of transactions involving charities and others so as to deliver maximum social benefit. He chairs the STEP Philanthropy Advisors Group. He is an editor of *Practical Trust Precedents* and *Practical Will Precedents*, a contributor to *Tolley's Charities Manual*, and collaborated with German lawyers on the English chapter of *Handbuch des Internationalen Stiftungsrechts*. Alison Paines is Head of the Charities and Philanthropy Group at Withers LLP, where she has over 25 years' experience in advising charities and non-profit bodies, as well as those who contract with and donate to them. She is immediate past Chairman of the Charity Law Association. She is the co-author of the Charities chapter of *Tolley's Revenue Law: Principles and Practice*, and has contributed to a book by the Bertelsmann Foundation on comparative legal structures for charities and other non-profits across the European Union. Murray Hallam is a Consultant to Withers LLP, where he advises on all aspects of charity law, as well as on trust law and tax for the private client, estate planning, heritage property and probate. He is an editor of *Practical Trust Precedents* and *Practical Will Precedents*, having been one of the first authors of both volumes, and is also an editor on *McCutcheon on Inheritance Tax*.