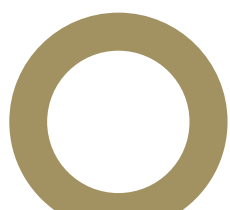


At the service of your philanthropic aspirations



FONDATION  
DE LUXEMBOURG

Sympathy for our fellow human beings and the desire to make an active contribution to their welfare are the cornerstones of any philanthropic action. By placing humankind at the centre of its action in a universal context free from all self-interest, political, religious or dogmatic affiliations, philanthropy reflects a genuinely ethical conduct of the donor in relation to other people.

The Fondation de Luxembourg is at your service to advise and help you to make your contribution in such varied fields as humanitarian action and solidarity, medical and scientific research, the conservation of biodiversity, cultural and artistic heritage and assurance of universal access to these assets. It also gives you the benefit of a sheltered foundation as the vehicle for your own philanthropic commitment.

Through the contact with the Fondation de Luxembourg, donors will find an attentive and dedicated discussion partner, whatever their philanthropic aspirations may be.

“After working for some years in Africa, I had the opportunity to come to Luxembourg. The transition from a country where people are among the poorest in the world to a country where they are among the richest was a real shock. My wife and I decided to help the most deprived people by taking practical steps to improve their living conditions. This project in Africa provides assistance for around ten schools, has several different facets and seeks to achieve long-term self-financing. A partnership with the Fondation de Luxembourg will enhance the effectiveness of our aid”

*Managing Director and  
main shareholder of  
a Luxembourg SME.*

## Introducing the Fondation de Luxembourg, your discussion partner

At the initiative of the Luxembourg State and the Oeuvre Nationale de Secours Grande-Duchesse Charlotte, the Fondation de Luxembourg was established in December 2008.

Provided with an endowment to cover its needs, it enjoys total independence while benefiting from strict supervision, which safeguards its credibility at every level. Perfect objectivity in helping donors to achieve their philanthropic aspirations is guaranteed.

As a means of enabling donors to take disinterested practical action, the Fondation de Luxembourg's mission is to promote private philanthropic commitments by supporting and guiding every individual who wishes to make a long-term commitment to the development of projects in the public interest.

*Philanthropy is a matter for each and everyone, according to their personal resources and aspirations.*

The Fondation de Luxembourg, which operates at national, European and international level, offers to provide personal support for donors on projects for structured philanthropic investments in a simplified framework and with the assurance of permanent and ongoing oversight.

The Fondation de Luxembourg is supervised by its Board of Directors, whose members are prominent figures in Luxembourg society.

## Two ways of serving you

The Fondation de Luxembourg stands by you as an expert and advisor in all the areas to which you are particularly committed. It will be your gateway to associations, NGOs and other specialist organisations acting in specific sectors of public interest.

Moreover, through its sheltered foundations, the Fondation de Luxembourg offers you a solution which will bring you all the benefits of the creation of a public benefit foundation without the need for you to handle the many administrative formalities involved in setting up and maintaining such a structure.

### For private individuals and companies

— You wish to sustainably develop a programme in the public interest, either in a personal capacity or on behalf of your family.

— You are responsible for a company wishing to make a commitment to a patronage project.

— You are an advisory professional and act as an asset manager or financial advisor, attorney or notary ... and your clients wish to develop and optimise a programme of philanthropic action.

**Whatever your particular status and situation, the Fondation de Luxembourg supports you with help and advice in the development and implementation of your projects and offers you structures designed to meet your specific needs.**

**For the implementation of your projects you can draw upon its network of experts made up of specialists in all the fields connected with its activity, such as philanthropy, asset management, social, fiscal and legal issues.**

## The Fondation de Luxembourg offers you

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### Benefits without accompanying constraints

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**To simplify the implementation of your philanthropic commitment, the Fondation de Luxembourg is authorised to host independent entities, which have no separate legal existence. These are the sheltered foundations, which give you all the benefits of a public utility foundation without the administrative constraints inherent in the creation and management of an independent structure.**

In practice, a convention sets out the purpose and rules for management of the sheltered foundation and gives the founder full authority over his own project. The donation is then transferred to the Fondation de Luxembourg, that keeps separate accounts for the particular endowment, which it administers under its own auspices. The Fondation de Luxembourg also ensures compliance with the general interest purpose of the sheltered foundation.

While the founder retains complete freedom to decide on behalf of his own sheltered foundation he may, if he so wishes, rely on the suggestions, advice and guidance provided by the Fondation de Luxembourg.

The sheltered foundation may also receive donations from persons close to its founder and make donations to beneficiaries of his choice.

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### Benefit from tax deductions

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The Fondation de Luxembourg is a recognised public utility foundation in the Grand Duchy of Luxembourg. It is allowed to receive donations, which are deductible in compliance with Luxembourg tax law governing donations in the public interest.

It may therefore issue certificates enabling you to benefit from tax deductions corresponding to the sums or value of the assets transferred to the sheltered foundation.

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### Cross-border donations

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**Even if you are not domiciled in the Grand Duchy of Luxembourg, the Fondation de Luxembourg gives you an opportunity to benefit from its services, while also enjoying the tax advantages applicable in your own country of tax residence within the framework of cross-border donations.**

The Fondation de Luxembourg belongs to a network of foundations established in 14 European countries, which are authorised to issue reciprocal tax certificates for donations made in a country other than that in which the donor has his tax residence.

The global reputation of the Luxembourg market place for its financial, fiscal and legal expertise also means that a philanthropic commitment in Luxembourg can be structured in cooperation with internationally experienced professionals and entities to fully satisfy the donors' cross-border needs.



## Solutions geared to your particular features and needs

If you wish to initiate a philanthropic action, the Fondation de Luxembourg gives you the benefit of two variants of a sheltered foundation; these are suitable for both private individuals and for companies.

**Endowment Sheltered Foundations** are a simple solution, which combines flexibility and effectiveness.

After defining the goals and duration of the programme, which you wish to put in place, you transfer your donation to your sheltered foundation in the form of an endowment; this is managed and invested by the bank of your choice. The proceeds of this endowment will be used to finance the projects which benefit from your action.

**Turnover Sheltered Foundations** enable ambitious philanthropic initiatives to be taken during a fixed commitment term. They are particularly appropriate to the needs of companies wishing to manage their philanthropic commitments over a period of time.

With this type of foundation, the donor (an individual or company) undertakes to pay annually over a specified period a capital sum which will be used to provide regular support for projects defined in advance.

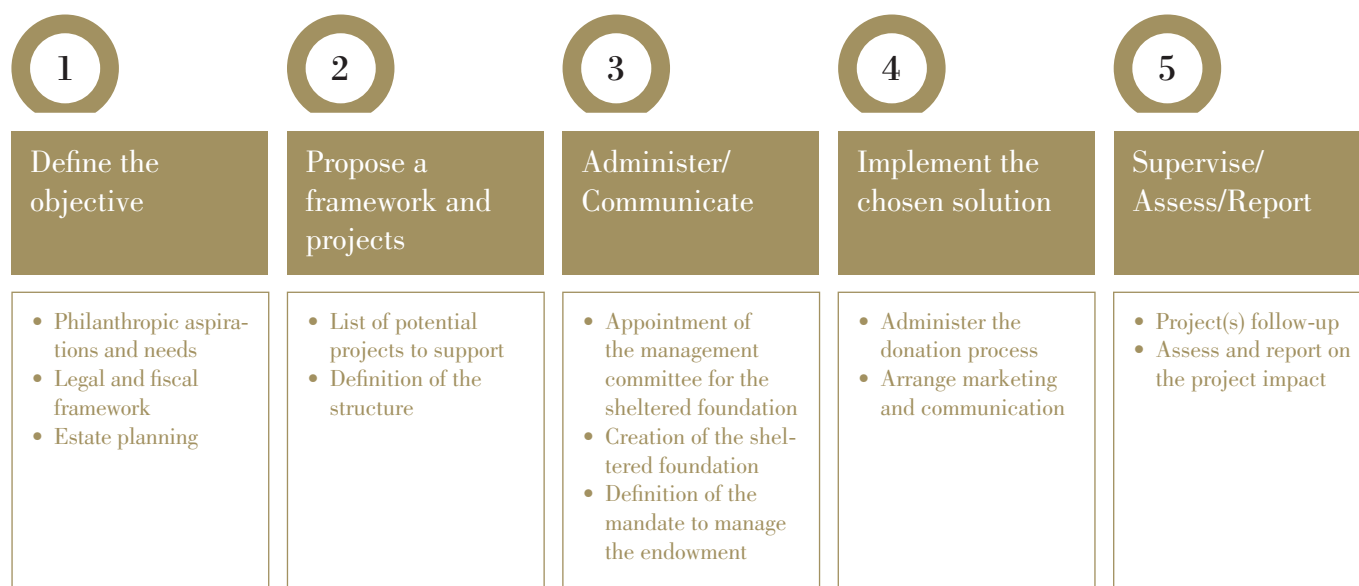
Last but not least, the Fondation de Luxembourg may manage project tenders enabling the donor to ensure the best possible use of the available resources.

“We make a living by what we get, but we make a life by what we give.”

*Winston Churchill*

# We are by your side at every stage in the creation and management of your foundation

Either as an individual, or as an entity, you will receive assistance and advice at every step of the process illustrated below.



At each stage of the process, the decisions to be taken as to the choice and aims of the project, the resources and structures to be put in place or any detail regarding the specific features of your sheltered foundation will be subject to approval by yourself, as the founder.

The Fondation de Luxembourg not only provides assistance and advice, but also undertakes to monitor on your behalf, on a regular and ongoing basis, the activities put in place by your choices and decisions. We will report back to you with all the details and information you may wish to receive.