

# Appendix B. Legal Environment for Cross-Border Philanthropy

Country	Region	Environment for Cross-Border Philanthropy*	Legality of Philanthropic Organizations	Legality of Individuals	Legality of Corporations
Albania	Europe	3.00	✓	✓✓	✓
Australia	Oceania	4.30	✓	✓	✓
Austria	Europe	4.00	✓✓	✓✓	✓✓
Belgium	Europe	4.50	✓	✓✓	
Bosnia & Herzegovina	Europe	3.50	✓	✓	✓
Brazil	Latin America	3.00	✓	✓✓	✓✓
Canada	Canada and United States	4.00	⊖	✓	✓
Chile	Latin America	3.75	✓	✓	✓
China	Asia	2.40	✓	✓	✓
Croatia	Europe	3.75	✓✓	✓✓	✓✓
Czech Republic	Europe	4.10	✓	✓	✓
Denmark	Europe	4.00	✓	✓	✓
Finland	Europe	5.00	✓✓	✓✓	✓✓
France	Europe	4.00	✓	✓	✓
Germany	Europe	4.00	✓	✓✓	✓✓
Greece	Europe	3.75	✓✓	✓✓	✓✓

<b>Hungary</b>	Europe	3.50	✓✓	✓✓	✓✓
<b>India</b>	Asia	2.50	✓	✓	✓
<b>Ireland</b>	Europe	4.25	✓✓	✓✓	✓✓
<b>Israel</b>	Middle East	3.50	✓✓	✓✓	✓✓
<b>Italy</b>	Europe	4.20	✓	✓	✓
<b>Japan</b>	Asia	4.50	✓✓	✓✓	✓✓
<b>Kenya</b>	Africa	4.00	✓✓	✓	✓✓
<b>Luxembourg</b>	Europe		✓✓	✓✓	✓✓
<b>Mexico</b>	Latin America	2.00	✓	✓	✓
<b>Montenegro</b>	Europe	4.50	✓✓	✓✓	✓✓
<b>Netherlands</b>	Europe	5.00	✓✓	✓✓	✓✓
<b>New Zealand</b>	Oceania	4.00	✓✓	✓✓	✓✓
<b>Nigeria</b>	Africa	3.00	✓✓	✓	✓
<b>North Macedonia</b>	Europe	5.00	✓✓	✓✓	✓✓
<b>Norway</b>	Europe	5.00	✓✓	✓✓	✓✓
<b>Portugal</b>	Europe	3.30	✓✓	✓✓	✓✓
<b>Qatar</b>	Middle East	2.00	✓		
<b>Saudi Arabia</b>	Middle East	4.25	⊖	⊖	⊖
<b>Serbia</b>	Europe	1.00			
<b>Slovakia</b>	Europe	3.50	✓✓	✓✓	✓✓
<b>South Africa</b>	Africa	4.05	✓	✓	
<b>South Korea</b>	Asia	2.75			
<b>Spain</b>	Europe	4.00	✓✓	✓✓	✓✓
<b>Sweden</b>	Europe	5.00	✓✓	✓✓	✓✓

<b>Switzerland</b>	Europe	4.50			
<b>Tanzania</b>	Africa	3.75	✓✓	✓	✓
<b>Türkiye</b>	Middle East	3.00	✓	✓✓	✓✓
<b>Uganda</b>	Africa		✓		
<b>United Arab Emirates</b>	Middle East	3.00	✓	✓	✓
<b>United Kingdom</b>	Europe	4.00	✓✓	✓✓	✓✓
<b>United States</b>	Canada and United States	4.50	✓✓	✓	✓

\* The 2022 *Global Philanthropy Environment Index* evaluated the laws and regulations governing the incentives and constraints of making and receiving cross-border donations with a score on the scale of 1 (indicating the least favorable environment) to 5 (indicating the most favorable environment) for cross-border philanthropic flows.

✓✓ Cross-border philanthropy allowed without any restrictions; ✓ Cross-border philanthropy permitted with some restrictions; ⊘ Cross-border philanthropy not permitted

**Sources:** Indiana University Lilly Family School of Philanthropy, *2022 Global Philanthropy Environment Index*, <https://globalindices.iupui.edu/environment-index/index.html>; Indiana University Lilly Family School of Philanthropy, *2020 Global Philanthropy Tracker*, <https://globalindices.iupui.edu/tracker/index.html>