**THE MEMORANDUM OF THE UKRAINIAN BENEFACTORS**

**in support of the charity law reform**

We are the benefactors of Ukraine who joined forces to support changes in the charity legislation of Ukraine, prepared with a wide participation of representatives of charity foundations, public organizations, business and media.

**WE ARE CONFIDENT THAT CHANGES MUST BE MADE RIGHT NOW,**

because during the financial crisis, when more and more Ukrainians are in trouble, the present legislation makes a lot of complications to those who want to receive charity support.

What we have today is:

• a disabled person who receives a wheelchair from any legal entity as a present must pay a tax of 15% of the gift cost;

• the parents who collect donations for emergency surgery on which depends their child’s life by virtue of sms, have to pay at least one third of the each hryvna they received for the government taxes and fees;

• a young talented musician who received charitable support to participate in the International Music Competition and represent Ukraine in the international community must pay a tax.

**WE ARE CONFIDENT THAT THE PROPOSED CHANGES WILL:**

• improve the conditions for professional, responsible, open charity;

• protect the rights of the person who find themselves in difficult life circumstances to obtain charity support without encumbrances;

• facilitate the access of effectively working public organizations to charity support;

• ensure the transparency of beneficence by monitoring the proper use of the charitable resources by the public and the state.

**WE BELIEVE THAT THE NEW LAW**

will ensure an approximation of Ukrainian charity towards European and international standards in its realization, including:

• simplification of the registration and management of charitable organizations process;

• introduction of new forms of beneficence, such as charitable heritage, charity target capital, charity easements, etc.

• reducing the tax burden on the citizen who receives charity support;

• increasing the control by the benefactors and civil society over the use of funds and assets transferred to the charity.

**WE ENCOURAGE**

The Verkhovna Rada of Ukraine, the President of Ukraine as soon as possible to consider and approve the draft law *On Charity and Charitable Organizations* (№ 6343 of 26.04.2010) and the draft law *On Amendments to Some Laws of Ukraine* (to reduce the tax burden for charity beneficiary) (№ 6344 of 26.04.2010).