



Definitions of Charitable Organizations by Country

Click on each country to be taken to that page

Thank you for your interest in sparking the world! Please note that the organization you choose to work with cannot be a current DDI client and must meet certain criteria to be defined as an eligible charitable organization.

Before completing your U-Spark! grant application, please take a few minutes to read over the Definition of a Charitable Organization for your geographic location.

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UNITED STATES

The SPARK! grant will be given to non-profit 501(c)(3) charitable organizations such as the following:

Cultural Organizations

Eligible cultural organizations include performing arts organizations (dance, music, and theater), museums, historical societies, arts funds or councils, cultural centers, libraries, parks, zoos, botanical gardens and conservancies.

Economic Development

Organizations and agencies that develop and support economic growth, within a specified geographic area, by providing necessary resources and assistance.

Educational Institutions

Any school (at any level) recognized by its local government and accredited by appropriate national or regional accrediting association. Non-profit state universities are excluded.

Environment

Organizations dedicated to preserving the earth's natural resources, committed to promoting conservation issues and/or providing education about environmental issues.

Health and Human Service

Charities whose primary concern is around health and health-related causes. This also includes charities committed to alleviating homelessness and poverty. Non-profit health care systems and non-profit hospitals are excluded.

Other Considerations

Also approved for SPARK! are organizations that are recognized as tax-deductible under Section 170(c) of the Internal Revenue Code. All U.S. charities must also be vetted in accordance with the U.S. Patriot Act. Organizations in other countries will need to meet requirements for their respective country's governance. In England and Wales, the organization must be a charity registered by the Charity Commission.

Some Specific Examples Include:

- Old-age homes
- Parent-teacher associations
- Charitable hospitals
- Alumni associations
- Schools
- Youth organizations
- Chapters of the United Way or Red Cross
- Salvation Army, Boys' or Girl's clubs
- Churches (The IRS enforces certain criteria when determining if an organization is classified as a church)
- Additional charity categories may be eligible based on local practices

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- Consist of fundraisers for individuals rather than registered charities
- Benefit charities with the sole purpose of providing support to a named individual or a named family
- Influence legislation or involve electing candidates to public office
- Involve volunteer activities of programs offered by clubs, membership associations or fraternities/sororities
- Are non-profit state universities, hospital or health care systems

What is a 501(c) (3) Charitable Organization?

In order for the IRS to recognize an organization as being qualified for 501(c)(3) status, exempt from federal income tax, it must satisfy the IRS's general definition of being organized for charitable purposes. A 501(c)(3) nonprofit is normally exempt from federal income tax if it has these purposes: charitable, religious, educational, scientific, literary, testing for public safety, fosters amateur sports competition, prevents cruelty to children or animals.

Types of 501(c)(3) Organizations

501(c)(3) organizations fall into one of three primary categories: public charities, private foundations, and private operating foundations.

A public charity is generally defined by the IRS as “not a private foundation”. It receives a substantial portion of its revenue from the general public or from government. In order to remain a public charity (and not a private foundation), a 501(c)(3) must obtain at least 1/3 of its donated revenue from a fairly broad base of public support. Public support can be from individuals, companies and/or other public charities. Donations to public charities can be tax deductible to the individual donor up to 50% of the donor's income. Corporate limits are generally 10%. In addition, public charities must maintain a governing body that is mostly made up of unrelated individuals. Public charities are what most people recognize as those organizations with active programs. Examples include churches, benevolence organizations, animal welfare agencies, educational organizations, etc.

A private foundation is often referred to as a non-operating foundation, as in it typically does not have active programs. Revenue may come from a relatively small number of donors, even single donors. Private foundations are usually thought of as nonprofits which support the work of public charities through grants, though that is not always the case. Donations to private foundations can be tax deductible to the individual donor up to 30% of the donor's income. Governance of a private foundation can be much more closely held than in a public charity. A family foundation is an example of a private foundation.

Private operating foundations are the least common. These organizations often maintain active programs similar to public charities, but may have attributes (such as close governance) similar to a foundation. As such, private operating foundations are often considered hybrids. Most of the earnings must go to the conduct of programs. Donation deductibility is similar to a public charity.

SPARK! Australia

The SPARK! grant will be given to not-for-profit charitable organisations as defined as the following:

Australian Charities and Not-For-Profits Commission (ACNC) Definition

People often use the word 'charity' to describe an organisation that works to help the community. The ACNC decides whether an organisation is a charity based on the existing legal meaning of charity. To be a charity, your organisation must:

- be a not-for-profit
- have a charitable purpose, and
- be for the public benefit

A 'charitable purpose' is the organisations purpose or reason it was set up, activities the work it does aims to achieve, or the organisations mission.

Examples of charities include some religious groups, aged care homes, accommodation services for people who experience homelessness, disability service organisations, animal welfare societies, non-government schools, artistic or cultural groups or environmental protection groups.

Australian Taxation Office Legal Meaning

The Statute of Charitable Uses 1601 (the 'Statute of Elizabeth'). Identifies "charitable purposes" (as per the spirit and intendment of the Statute of Elizabeth) includes the relief of aged, impotent and poor people; the maintenance of sick and maimed soldiers and mariners, schools of learning, free schools and scholars in universities; the repair of bridges, ports, havens, causeways, churches, sea banks and highways; the education and preferment of orphans; the relief, stock or maintenance of houses of correction; marriage of poor maids; supportation, aid and help of young tradesmen, handicraftsmen and persons decayed; the relief or redemption of prisoners or captives and the aid or ease of inhabitants concerning payment of fifteens, setting out of soldiers, and other taxes.

These charitable purposes are commonly grouped, as the 'four heads of charity' being: the relief of poverty; the advancement of education; the advancement of religion; and other purposes beneficial to the community. Other purposes beneficial to the community can include providing not-for-profit childcare services, advancing arts and culture, health, promoting animal welfare and protecting the environment.

Some Specific Examples Include:

(see the www.acnc.gov.au website for further definitions)

- Trusts
- Religious charities
- A public benevolent institution ('a charitable institution that provides direct benevolent relief to people in need')
- Self-help groups
- Health promotion charity ('a charitable institution whose principal activity is to promote the prevention or the control of diseases in human beings'. Not all health-related charities are health promotion charities.)
- Housing providers
- Universities
- Social clubs
- Hospitals and healthcare providers
- Private and public ancillary funds
- Sporting groups
- Environmental groups

- Arts associations
- Animal welfare groups
- Schools and education providers
- Childcare organisations

Other Considerations

Also approved for SPARK! are organisations that are recognized as tax-deductible under Section 170(c) of the Internal Revenue Code. All U.S. charities must also be vetted in accordance with the U.S. Patriot Act. Organisations in other countries will need to meet requirements for their respective country's governance. In England and Wales, the organization must be a charity registered by the Charity Commission. In Australia, the organisation must be a charity endorsed by the Australian Taxation Office.

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- Are non-profit state universities or health care systems

References:

Australian Charities and Not-for-profits Commission (ACNC)

<http://www.acnc.gov.au>

The Australian Legal Database, Australian Taxation Office

<http://law.ato.gov.au/atolaw/view.htm?Docid=TXR/TR20114/NAT/ATO/00001>

CANADA

The SPARK! grant will be given to non-profit charitable organizations

What is charitable?

To qualify as a charity, an organization must have purposes that are exclusively charitable and charitable activities that support those purposes.

Charitable purposes

The courts have identified four categories of charity:

1. Relief of poverty

To relieve poverty in the charitable sense means to bring relief to the poor. The poor are those who lack the basic amenities available to the general population.

Examples:

- operating a food bank for the benefit of the poor;
- providing non-profit residential accommodation for persons of low income;
- providing clothing, and other basic amenities to persons of low income; and
- providing the necessities of life to victims of disasters or sudden catastrophes.

2. Advancement of education

To advance education in the charitable sense involves the training of the mind, advancing the knowledge or abilities of the recipient, raising the artistic taste of the community, or improving a useful branch of human knowledge through research.

Examples:

- establishing and operating schools or similar educational institutions;
- providing scholarships, bursaries, and prizes for scholastic achievement;
- providing childbirth education classes that focus on preparation for parenting and nutrition;
- increasing the public's appreciation of Aboriginal culture; and
- doing research in a recognized field of knowledge and making the results available to the public.

3. Advancement of religion

To advance religion in the charitable sense means to preach and advance the spiritual teachings of a religious faith, as well as to maintain the doctrines and spiritual observances on which those teachings are based.

Examples:

- establishing and maintaining buildings for religious worship and other religious use;
- organizing and providing religious instruction; and
- carrying out pastoral and missionary work.

4. Other purposes beneficial to the community

This category includes various purposes that do not fall within the other categories but which the courts have recognized as charitable.

Examples:

- relieving a condition or disability associated with old age, which includes; providing facilities for the care and rehabilitation of the elderly;
- preventing and relieving sickness and disability, both physical and mental (for example, hospitals);
- providing certain public amenities to benefit the community (for example, public recreation grounds);
- providing counseling services for people in distress;
- operating an animal shelter; and
- operating a volunteer fire department.

Charitable activities

Activities are an organization's programs or how it accomplishes its purposes. **Charitable activities** are activities carried out to fulfill a **charitable purpose**. Without a charitable purpose, an organization cannot have charitable activities.

To qualify for registration, an organization must show in its application that it devotes all of its resources (funds, personnel, and property) to **charitable activities** that directly further its **charitable purposes**. Therefore, it should explain, in detail, the specific activities it will undertake to achieve **each** of the formal purposes stated in its governing document(s) (its incorporation documents, constitution, trust document, or other establishing documents). For example, the purpose "to relieve poverty by operating a food bank for the benefit of the poor," has to be accompanied by a statement of activities showing how the organization will accomplish this purpose.

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- Are non-profit state universities or hospital/ health care systems

FRANCE

The SPARK! grant will be given to non-profit charitable organizations as defined according to the following definitions and specificities:

In France, the term charity does not exist in legal terms. What is the closest is: “public interest association”. The recognition of this characteristic is a discretionary power of the Government, based on a list of criteria (*See below*).

Several forms of associations exist in France:

- Associations
- Foundations
- Federations
- International non-governmental organizations (NGOs)

Organizations must be placed under the Associations Act 1901 (published in the Official Journal) and recognized as Public Utility Association or Foundation to participate in the U- Spark program DDI, and must carry on its business in France.

Some Specific Examples Include:

- Bodies of general interest that are of a philanthropic, educational, scientific, social, humanitarian, sports, family, or cultural character.
- Foundations of businesses.
- Foundations or associations of public utility or museums in France that meets the same conditions as the public interest organizations.
- Heritage Foundation and other foundations or associations recognized value.
- Public and licensed to subsidize conservation work.
- Restore or access a private monument, or undeveloped.
- University or partnership or thesis projects proposed sponsorship doctoral graduate schools Foundations.
- Higher education institutions or public or private art education, general interest, non-profit.
- Companies or public or private bodies approved for scientific and technical research.
- Public or private organizations whose management is disinterested and that the public presentation of dramatic, lyrical, musical, dance, film or circus, or the organization of exhibitions of contemporary art main activity.

French Taxation Office Legal (Code General des Impost) Meaning and Conditions for a public interest association:

- Not having a profit oriented activity (under the conditions defined by the tax instruction BOI 4 H-5 -06, the conditions of exercise of different activities from those of the commercial sector under the rule of "4 Ps" (Product / Target audience / Price / Advertising).
- Having a purpose of general interest, strictly separate special interests of its own members.
- The activities of the association shall cover the following areas: philanthropic, social, health, educational, scientific, cultural or must relate to the quality of life, environment, defense sites and monuments, international solidarity.
- Influence and sufficient radiation exceeding, in any event, the local context.
- A minimum number of members (set as a guide to 200).
- Maintaining a clear and accurate accounting.
- Tangible financial strength, which results including a minimum annual amount of resources estimated at € 46,000 mainly from own resources of the association (contributions, financial products, production services, etc...).
- The amount of public subsidies should not normally exceed half of the total to ensure its autonomy. Moreover, the results of the last three years must be positive principle.
- The Statutes of the association provide guarantees of its goals and means consistency, the existence of rules for the democratic functioning and transparency of disinterested financial management.

- A probationary period of operation at least 3 years after the initial declaration of the association to the prefecture. This is a test period to verify that the association meets the criteria listed above. This period, however, is not required if the exceptionally predictable resources within 3 years of the association are likely to ensure its financial stability.

References:

<http://www.associations.gouv.fr/629-l-association-reconnue-d-utilite.html>

<http://www.interieur.gouv.fr/>

http://www.associations.gouv.fr/IMG/pdf/Plaqueette_mecenat_12-08.pdf

<http://www.interieur.gouv.fr/A-votre-service/Mes-demarches/Associations/Obligations-administratives-des-associations/Partenariat-d-une-association-avec-les-pouvoirs-publics/Associations-reconnues-d-utilite-publique>

<http://vosdroits.service-public.fr/associations/F1131.xhtml>

<http://www.legifrance.gouv.fr/affichCode.do;?idSectionTA=LEGISCTA000006191957&cidTexte=LEGITEXT000006069577>

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GERMANY

The SPARK! grant will be given to non-profit charitable organizations such as the following:

German Definition:

- The corporation must pursue non-profitable, charitable or religious purposes.
- The purpose must be pursued exclusively, selflessly and directly.
- All conditions for tax-exemptions must be apparent from the statutes. The statute must also specify how the purpose will be achieved.
- The statutes must also include a provision that the assets of the corporation upon dissolution or loss of the tax -privileged purposes is used in the future for tax-privileged purposes (so-called seizure clause).
- The actual management must comply with the statutes.

German Requirement:

According to § 52 section 2 of the AO the following goals are to be recognized as being charitable (incomplete list). The promotion of the following:

- Science and research
- Education und upbringing
- Art and culture
- International understanding
- Preservation and conservation of historical monuments
- Nature conservation and landscape management
- Local culture/heritage and history
- Traditional customs (including the carnival)
- Animal welfare
- Development cooperation

German Taxation Office Legal Meaning:

When establishing a tax-exempt corporation it is recommended to consult the tax office early to align the statutes/articles of incorporation. After the founding the issuance of a provisional certificate of tax relief may be requested from the tax office. However, the provisional certificate only confirms that the statutory requirements of a tax relief do apply. Whether the actual management is consistent with the charitable objectives of the statute, is the subject of the final exemption decision which must be requested within 18 months after issuance of the preliminary decision at the tax office. Thereafter, the tax office checks every three years whether the charitable principles are adhered to and then issues a Notice of Exemption (application order for § 59 Tax Code). This then for a maximum of five years permits to issue donation receipts (receipts for donations).

Some Specific Examples Include:

- Charitable hospitals
- Religious charities
- Self-help groups
- Sport clubs
- Aid organizations
- Social institution for children and young people

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INDIA

The SPARK! grant will be given to charitable organisations such as the following:

Charitable organization is an organization which has an objective of charitable purpose. Trusts, foundations, unincorporated associations and in some jurisdictions specific types of companies, may be established for a charitable purpose or may acquire such purpose after establishment. Charitable organisations are non-profit organizations; however, not all non-profit organizations are charitable organizations. Some charitable organizations may be established by companies as part of tax planning strategies.

The primary function of a charitable organisation is to give benefit to the public by performing worthy causes that helps the public at large. Also all the operations performed by those organizations are legal and their policy goes in tune with the general public policy.

Charitable organisations usually have an active way to raise funds through a campaign or conducting programmes. Its functions can range from helping others in times of disaster, giving financial aid, medical services, public works and conducting human right activities. They generally function as a welfare organisation and work for the improvement of the society through their charitable function.

Definition of Charitable Purpose

Public charitable trusts, by definition, must be created for the benefit of the public. Societies likewise may be registered for charitable purposes. Section 25 companies are formed for the limited purposes of "promoting commerce, art, science, religion, charity or any other useful object."

In law, the concept of "charitable purpose" has a meaning which is not quite the same as in normal language.

According to Section 2(15) of the Income Tax Act, 1961, charitable purposes include "relief of the poor, education, medical relief, and the advancement of any other object of general public utility." Finance (No.2) Act, 2009 added the "preservation of environment (including watersheds, forests, and wildlife) and preservation of monuments or places or objects of artistic or historic interest" to the list of charitable purposes. Finance Act, 2008 limited the definition of "charitable purpose," by stating that if the "advancement

of any other object of general public utility" involves undertaking any trade, commerce, or business activities, or rendering any related service for a fee or any other condition (irrespective of use, application, or retention of income arising from such activities), it will not be considered a "charitable purpose." The Finance Act 2010, retrospectively effective from April 1, 2009, provided some relief by exempting the aggregate value of receipts from such activities up to one million rupees. Organizations established for and running programs for relief of poverty, education, and medical relief are not affected by the amendments of 2009 or 2010.

Section 2(15) defines the expression "charitable purpose" in an inclusive manner. The aforesaid definition is not exhaustive and, therefore, purposes similar to the purposes mentioned in the aforesaid definition will also constitute charitable purposes. Further, the words "any other object of general public utility" are of wide import. However, the object should not be of utility for only a few persons.

According to Section 9(1) of the Bombay Public Trusts Act, 1950, “charitable purpose includes: 1) relief of poverty or distress 2) education 3) medical relief 3A) provision for facilities for recreation or other leisure time occupation (including assistance for such provision), if the facilities are provided in the interest of social welfare and public benefit 4) the advancement of any other object of general public utility, but does not include a purpose which relates exclusively to religious teaching or worship.”

The definition of charitable purpose is broad enough to cover activities other than direct relief of distress due to poverty or calamities. It includes education, medical relief, and the advancement of any other object of general public utility such as promotion and preservation of the arts.

Characteristics of a Charitable Organisation

1. **Formal:** A charitable organisation should be institutionalized and registered, and should have well defined program objectives as well as rules and regulations of governance.
2. **Private:** It is important that a charitable organisation be institutionally separate from the Government.
3. **Self-governing:** A charitable organisation is usually managed by ‘Board of Trustees’ or ‘Governing Council’ and not controlled from the outside. Key participants in the management of a charitable organisation are supposed to act in fiduciary capacity.
4. **Not for profit:** A charitable organisation cannot distribute profits. It can earn and retain a profit, which is referred to as surplus.
5. **Voluntary:** Some meaningful voluntary participation in the activities and management of the organization is important for an organization to be classified as charitable organisation.
6. **Non-religious:** A charitable organisation should not be involved in promoting religious worship or religious education. However, pure service oriented organizations affiliated to religious organizations can be covered.
7. **Non-political:** A charitable organisation cannot be affiliated to any political party.
8. **Works for public benefit:** A charitable organisation should not serve private cause and public element for its activities is very important.

Important Points to Remember

There are Alternative names used for referring to Charities in India

- NPO - Not for Profit Organisation
- NGO - Non-governmental organization
- VO - Voluntary organization
- CSO - Civil society organization
- CBO - Community based organization
- Charitable organization
- TSO - Third sector organization

However, whatever the term used to describe a charitable organization, a few important points must be remembered with regard to the charity sector:

- There is no single piece of legislation, which comprehensively governs the sector and similarly no single regulator exists in India, in contrast to other countries where a Charity Commissioner regulates the individual organizations on nationwide basis.
- Charities can be formed in multiple ways and may be subject to various acts of legislation. It is the choice of the persons forming the charity to decide which form to take.
- Different legal provisions exist at the national and state level. Some states in India have enacted their own law to govern certain forms of charities.
- Non-profit organizations are not permitted to be involved in any 'political activity'. Bombay Public Trusts Act even puts 'political education' outside the scope of 'charitable purpose'. However Section 20 of the Societies Registration Act, 1860 allows registration of a society whose object may be 'diffusion of political education'.
- India, being a secular state, does not allow distinction of caste, colour and creed in formation of a charity. However, it is possible to create a valid trust for the benefit of a particular section of the community. Although, this kind of trust would not enjoy income tax exemption.
- Religious trusts established for the benefit of a particular religious community are also not exempt from income tax.

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- Involve volunteer activities of programs offered by clubs, membership associations or fraternities/sororities.
- Are non-profit state universities, hospital or health care systems.

PHILIPPINES

The SPARK! grant will be given to non-profit charitable organizations such as the following:

Philippines' National Internal Revenue Code definition

Section 30(E) of the NIRC provides that a charitable institution must be:

- (1) A non-stock corporation or association;
- (2) Organized exclusively for charitable purposes;
- (3) Operated exclusively for charitable purposes;
- (4) No part of its net income or asset shall belong to or inure to the benefit of any member, organizer, officer or any specific person.

Religious

This shall refer to the promotion, propagation and accomplishment of any form of religion, creed, or religious belief recognized by the Government of the Republic of the Philippines.

Charitable

This shall refer to extending relief to the poor, distressed and underprivileged and shall include fighting against juvenile delinquency and community deterioration.

Scientific and Research

This shall refer to undertaking or assisting in pure or basic, applied and scientific research in the field of agriculture, forestry, fisheries, industry, engineering, energy development, food and nutrition, medicine, environment, and biological, physical and natural sciences for the public interest.

Character building and youth and sports development (Athletic)

This shall refer to and include conducting basic and applied research on youth development, initiating and establishing youth organizations to promote and develop youth activities, including the establishment of summer camps or centers for leadership training, conducting a program on physical fitness and amateur sport development for the country; developing and maintaining recreational facilities, playgrounds and sports centers; and conducting training programs for the development of youth and athletes for national and international competitions.

Cultural purposes

This shall refer to and include undertaking and/or assisting in research activities on all aspects of history, social system, customs and traditions; developing, enriching and preserving Filipino arts and culture; developing and promoting the visual and performing arts; and participating in vigorous implementation of bilingual policy through translation and wider use of technical, scientific and creative publications, development of an adaptive technical dictionary and use of Filipino as the medium of instruction.

Educational

This shall refer to and include the granting of scholarships to deserving students and professional chairs for the enhancement of professional courses, and instructing or training of individuals either through formal and

informal methods, viz.: (i) Formal method of instruction refers to the institutionalized, chronologically graded and hierarchically structured educational system at all of levels of education; (ii) non-formal method of the instruction refers to any deliberately organized, systematic educational activity carried on outside the framework of the formal system to provide selected types of learning to particular subgroups of the population, particularly out-of-school youths and adults, for the purpose of communicating ideas, developing skills, changing attitudes or modifying behavior to improve their character and to provide them with tools necessary for the achievement of a higher standard of living. For the purpose of this section, a certification for the Technical Education and Skills Development Authority (TESDA) is required for the accreditation of the non-formal educational program which is implemented or carried out by a non-stock, non-profit corporation, organization or an NGO.

Rehabilitation of Veterans

This shall include services extended to Philippine veterans and members of their families because of financial difficulties and attendant problems; and services extended to disabled veterans toward productive life.

Social Welfare

This shall refer to and include: (i) undertaking and or assisting in the amelioration of the living conditions of distressed citizens, particularly those who are handicapped by reasons of poverty, youth, physical and mental disability, illness, old age, and natural disasters, including assistance to cultural minorities; (ii) pursuing a program for the protection and development of children and youth, such as providing services for drop-outs, pre-school children of low-income working mothers, and physically handicapped children; (iii) providing for services to squatter families and to displaced workers.

Health

This shall refer to include the pursuit of any of the following: (i) control, prevention and treatment of communicable, and degenerative diseases, accidents and other health disabilities; (ii) family planning program designed to indicate knowledge and understanding of population, human growth, and development of family life; (iii) environment sanitation, such as, public sewerage system and sanitary toilets, and (iv) nutrition, which aims to reduce the prevalence of malnutrition and increase the energy and protein intake among households.

Some Specific Examples Include:

- Youth organizations
- Churches or Religious charities
- Old-age homes
- Schools
- Sports Development
- Environmental Groups
- Social Welfare

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Reference:

National Internal Revenue Code (Annotated) Volume 2

By: Atty. Eufrocina M. Sacdalan-Casasola

POLAND

The SPARK! grant will be given to non-profit charitable organizations such as the following:

Definition of Charitable Organisation.

According to **Act of law of April 24th 2003 on Public Benefit and Volunteer Work after last amendment on January 22nd 2010** charitable organization shall mean corporate and non-corporate entities not forming part of the public finance sector as described in the Public Finances Act, not operating for profit, and formed against relevant legislative provisions, including foundations and associations.

Furthermore, the following entities may engage in public benefit work:

- corporate entities and organizations operating against provisions on relations between the State and the Catholic Church in the Republic of Poland, on the State position on other churches and religious unions, and on the guaranteed freedom of conscience and religion, should their statutory objectives encompass public benefit work;
- local authority organization unions

The public tasks sector as described here in shall extend to work in the fields of:

- social welfare, including aid offered to families and individuals with social problems, and work to offer equal opportunities to such families and individuals;
- securing regular care to former professional military servicemen who had obtained rights to military retirement or pension, war invalids and veterans;
- charity work;
- preserving national traditions and Polish values; developing national, civic, and cultural awareness;
- working to support national minorities;
- health care and promotion;
- work to support the disabled;
- promoting employment, and professional activation of the unemployed and of individuals threatened with job loss;
- promoting and protecting women's rights, and work to support equality of rights regardless of gender;
- work to support economic development, entrepreneurship development included;
- work to support the development of local communities;
- science, education, coaching, and upbringing;
- knowledge touring and recreation (children and young people);
- culture, art, protection of heritage in culture and tradition;
- promoting physical culture and sports;
- ecology, animal protection, protection of natural heritage;
- public order and safety, social pathologies prevention;
- promoting skills and knowledge in the field of state defence;
- promoting and protection of human and civil rights and freedoms; work to support the development of democracy;
- aid to victims of calamities, natural disasters, armed conflicts and warfare – in Poland and abroad;

- promoting and protecting consumer rights;
- work to support European integration, and the development of contacts and co-operation between societies;
- promoting and organising volunteer work;

Definition of Public Benefit Organizations.

Public benefit organisations shall include non-governmental organisations and entities described herein provided that they conform to all of the requirements listed below:

- their statutory activities include work to the benefit of the entire society or of a specific group of entities provided that such group can be distinguished from the society for reasons of difficult living conditions or financial situation;
- activities described in item 1 hereto, provisions of item 3 pending, are recognised as exclusive statutory operations of the non-governmental organisation, and consist in the performance of public tasks to aid the general society or a group of entities specified in item 1 hereto;
- in case of associations and physical culture associations, the requirement specified in item 2 hereto shall be considered conformed to, should activities described under items 1 and 2 hereto be engaged in, also to aid the members of such association or physical culture association;
- they do not engage in for-profit business operations, or engage in such operations to an extent sufficient to cover the due performance of statutory tasks;
- their entire income is allocated to activities defined under items 1 and 2 hereto;

A public benefit organisation is eligible for a waiver of the following, on terms and conditions quoted in separate legal provisions:

- the corporate income tax;
- the property tax;
- Civil Code procedural fees;
- the stamp duty;
- court fees

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- May involve DDI in controversial issues
- Pose safety or security risks for employees (e.g. clean-up work at disaster site, construction or remodeling work not under the supervision of a trained professional); or any type of volunteer activity not under the supervision of an eligible charity or school
- Are related to fundraising, such as walking or running in a fundraising race
- Consist of fundraisers for individuals rather than registered charities
- Benefit charities with the sole purpose of providing support to a named individual or a named family
- Influence legislation or involve electing candidates to public office
- Involve volunteer activities of programs offered by clubs, membership associations or fraternities/sororities
- Are non-profit state universities, hospital or health care systems

RUSSIA

The SPARK! grant will be given to non-profit charitable organizations as defined as the following:

Definition under Federal Law No 135-FZ dated August 11, 1995 “On Charitable activity and Organizations”.

The Law provides that a charitable organization shall be a non-governmental non-commercial organization created for implementation of purposes stipulated in the Law, by carrying out charitable activity in the interests of society in general or on behalf of certain categories of persons.

Purposes of charitable activities:

- Social support and protection, including the improvement of the material conditions of the poor, social rehabilitation of the unemployed, the disabled and other persons who because of their physical or mental abilities or other circumstances are not able to independently realize their rights and legitimate interests;
- Prepare the population to overcome the effects of natural disasters, environmental, industrial and other accidents, to prevent accidents;
- Assistance to victims of natural disasters, environmental, industrial and other catastrophes, social, national and religious conflicts, victims of repression, refugees and internally displaced persons;
- The promotion of peace, friendship and harmony among nations, prevention of social, ethnic and religious conflicts;
- Help strengthen the prestige and role of the family in society;
- Promote the protection of motherhood, childhood and parenthood;
- Promoting activities in the field of education, science, culture, art, spiritual development of the individuals;
- Promote activities in the field of prevention and protection of public health, and promote healthy lifestyles, improving the morale of the citizens;
- Promoting activities in the field of physical culture and sports;
- Environmental protection and animal welfare;
- Protection and proper maintenance of buildings, objects and areas of historical, religious, cultural or environmental significance, and burial sites.

Some Specific Examples Include:

- Charity Foundations
- Charity NGOs
- Social projects
- Non-profit organizations and partnerships
- Unions and associations of charity organizations
- Additional charity categories may be eligible based on local practices

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- Pose safety or security risks for employees (e.g. clean-up work at disaster site, construction or remodeling work not under the supervision of a trained professional); or any type of volunteer activity not under the supervision of an eligible charity or school
- Are related to fundraising, such as walking or running in a fundraising race
- Consist of fundraisers for individuals rather than registered charities
- Benefit charities with the sole purpose of providing support to a named individual or a named family
- Influence legislation or involve electing candidates to public office
- Involve religious programs of churches, temples, mosques or other sectarian organizations
- Involve volunteer activities of programs offered by clubs, membership associations or fraternities/sororities
- Are non-profit state universities or health care/ hospital systems

Types of Charity organizations

Charity organizations fall into several categories (135-FZ) including social organizations (associations), foundations, institutions, and in other forms as provided by federal laws for charitable organizations.

Social organizations (associations) (Civil Code, Art. 117, Para 1) are voluntary associations of citizens, in accordance with the law together on the basis of common interests to meet the spiritual and non-material needs. Social and religious organizations are non-profit organizations. They are entitled to carry on business only for the purposes for which they were created, and corresponding to these purposes.

Foundations (funds) are recognized (Civil Code, Art. 118, Para 1) as non-membership non-profit organizations founded by citizens and (or) legal entities on the basis of voluntary property contributions, pursuing social, charitable, cultural, educational and other socially useful purposes.

Institutions (Civil Code, Art.120, Para 1) are non-profit organization created by the owner for the implementation of governance, socio-cultural or other non-profit functions.

Associations (Unions) are the unions of legal entities and (or) of the citizens, based on the voluntary or in cases specified by law on mandatory membership and created to represent and protect the common, including professional interests, to achieve socially beneficial, and not inconsistent with other laws and non-commercial purposes.

Singapore

The SPARK! grant will be given to charitable organizations or IPCs. Following define what each means: -

1) Charities are organizations set up exclusively for any of the following charitable objects:

- (a) The relief of poverty;
- (b) The advancement of education;
- (c) The advancement of religion; and
- (d) Other purposes beneficial to the community. The following purposes are potentially charitable if they benefit the community:
 - (i) The promotion of health;
 - (ii) The advancement of citizenship or community development;
 - (iii) The advancement of arts, heritage or science;
 - (iv) The advancement of environmental protection or improvement;
 - (v) The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantages;
 - (vi) The advancement of animal welfare; and
 - (vii) The advancement of sport, where the sport promotes health through physical skill and exertion.

2) Institutions of a Public Character (IPCs) are non-profit or not-for-profit organizations.

Only those organizations which are conferred the approved IPC status are authorized to issue tax deduction receipts for tax-deductible donations received (i.e. donors are given tax-deduction for donations made to these organizations).

Some Specific Examples Include:

- Old-age homes
- Parent-teacher associations
- Charitable hospitals
- Alumni associations
- Schools
- Youth organizations
- Salvation Army
- Singapore Cancer Society
- Singapore Children's Society
- Singapore Dental Health Foundation
- Singapore Disability Sports Council
- Singapore Red Cross Society

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- Are not aligned with DDI corporate values
- May involve DDI in controversial issues
- Pose safety or security risks for employees (e.g. clean-up work at disaster site, construction or remodeling work not under the supervision of a trained professional); or any type of volunteer activity not under the supervision of an eligible charity or school
- Are related to fundraising, such as walking or running in a fundraising race
- Consist of fundraisers for individuals rather than registered charities
- Benefit charities with the sole purpose of providing support to a named individual or a named family
- Influence legislation or involve electing candidates to public office
- Involve volunteer activities of programs offered by clubs, membership associations or fraternities/sororities
- Are non-profit state universities or health care systems

Reference

<https://www.charities.gov.sg/charity/index.do>

(Singapore – Charity Portal)

DDI Taiwan

請注意！本活動將提供予非營利性的慈善組織，「非營利性的慈善組織」定義如以下：

非營利組織主要是根據民法及人民團體法經內政部直轄市政府，縣、市政府等主管機關許可所設立登記，而且必須是在中華民國境內經營其業務。

非營利性的慈善組織的條件：

- 具有公共服務的使命。
- 不營利或慈善的非政府組織。
- 排除自私的管理結構，即不分配營利。
- 享有免稅優待及捐助者享有減稅優惠的組織。

活動提供之經費或資源以下列用途為限：

- 社會福利事業。
- 教育文化事業。
- 社會慈善事業。
- 援外或國際人道救援。

我們將無法同意含有下列各項因素之個人或組織之申請：

- 與 DDI 具潛在的利益衝突。
- 與 DDI 公司的價值觀不一致。
- 可能使 DDI 涉及有爭議的問題。
- 造成對員工安全或安全有風險（例如在災害現場，建設或改造工作不是一個受過訓練的專業人士的監督下清理工作）；或任何類型的志願活動在不符合條件的慈善機構或學校的監督下。
- 涉及籌款，如籌款活動、資金籌集競賽。
- 涉及個人資金籌集，而不是為了慈善機構。
- 福利與慈善機構向指定的個人或家庭提供支持。
- 影響立法或涉及公職選舉的候選人。
- 涉及由俱樂部，或兄弟/姐妹會提供的課程志願者活動。
- 為非營利性公立大學或保健/醫院系統。

Thailand

The Thai nonprofit sector comprises associations and foundations engaged in philanthropy, economic and social development, Health and social services, advocacy, and cultural and recreational activities.

The SPARK! grant will be given to non-profit charitable organizations as the following:

Association

Associations are organizations of members who act together to achieve specified objectives. An association created for conducting any activity which, according to its nature, is to be done continuously and collectively by persons other than that of sharing profits or incomes earned. Associations are appropriate for sports organizations or other groups of people who share similar interests.

Foundation

Foundation is the structure that is normally used for doing work in the charitable or not-for-profit sector. Foundations under Thailand law are established for the benefit of the public, and consist of assets appropriated for charitable, religious, artistic, scientific, literary, educational or other purposes for the benefit of the public and not for profit sharing.

Children

- **Foundation for the Better Life of Children:** They house children and accept donations such as food, stationary and toys, as well as more essential everyday items like clothes, shoes and toothbrushes.
- **Phayathai Babies' Home:** They house and take care of unwanted newborn babies until a permanent home can be arranged for them
- **The CCF Foundation Under the royal patronage of hrh princess maha chakri sirindhorn:** They help provide needy children across the country with educational opportunities and basic health services.
- **World Vision:** Helping improve the lives of children through education, health care and good nutrition.
- **Rajvithi Home for Girls, Pakkred Home for Boys:** They house these children and make sure they receive a proper education.
- **Ban Khru Noi:** Offer shelter, food and education to poor children.
- **Kru Ban Nok (Mirror Foundation Project):** They provide volunteers to help teach kids in rural areas.
- **Duang Prateep Foundation:** Provides foster homes for orphaned or unwanted children and provides them with a formal education as well as introducing them to life-long learning activities.

Community

- **Habitat for Humanity Thailand:** They organize trips for volunteers to help build new houses or renovate existing structures for homeless people.
- **Operation Blessing Thailand:** Providing health care and first-aid training, distributing food and water to poverty-stricken communities.

Environment

- **Seub Nakhasathien Foundation:** They run many different programmes aimed at sustaining and protecting our forest regions. The foundation got its name from Seub Nakhasathien, who has dedicated his life to protecting Thailand's forests and the wildlife that lives in it.

- **Greenpeace:** By exposing environmental threats and promoting solutions, Greenpeace aims to protect the planet from further ecological ruin, and to serve as a beacon of awareness and action in the interest of environmental protection and sustainable development.
- **Rabbit in the Moon Foundation:** They offer regular tree-planting trips to the country, but it's their alternative approach to raising awareness of environmental issues and the range of programs under the Rabbit in the Moon umbrella that has got people interested. Their Nature Study through Aesthetic Consciousness course encourages people to experience nature first-hand through all five senses. The Music for Nature Project teaches children about the environment through the means of traditional music. The Career-Centered Advising project teaches arts and crafts to rural communities so they can make environmentally friendly products that are then sold at the Rabbit Shop.
- **Paper Ranger:** They convert used paper into cute notepads and notebooks which are then sold at cheap prices. The money raised is used to spend on materials and their running costs.

Cultural Preservation

- **Makhampom Theater:** They teach theater arts, produce plays, and promote Thai culture.
- **Restoration works international:** Volunteers pay a fee to work alongside local craftsmen at the cultural site in question. Since 2005, the current project has been the restoration of a 300-year-old Buddhist temple situated along the Annapurna trail in Nepal.

The Disable

- **Thailand Association of the Blind:** They help train blind people in useful vocational skills and then support their careers.
- **The Bangkok School for the Blind:** Provide education and career training to blind people.
- **Thai Red Cross Eye Bank:** They collect donated corneas and offer them as transplants to blind people.
- **The Prostheses Foundation of H.R.H. The Princess Mother:** They produce artificial legs for those who can't afford to buy their own.
- **Foundation for Children with Disabilities:** They house and take care of disabled children.
- **Thai Disabled Development Foundation:** They create employment opportunities for the disabled through a special web board where job seekers can post their resumes and search for relevant jobs.

Animals

- **Foundation for Stray Dogs and Soi Cats and Dogs (SCAD):** They help reduce the number and improve the lives of Bangkok's strays through programmes of adoption, education and sterilization
- **Wild Animal Rescue Foundation of Thailand (WARF):** They provide animal sanctuaries and fight against the illegal wildlife trade in endangered species.
- **Friends of the Asian Elephant:** Their hospital has medical tools and kind-hearted vets to take care of sick or maltreated elephants.
- **Elephant Nature Park:** By providing a natural habitat for elephants that allows them to live peacefully in natural surroundings.

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United Kingdom

The SPARK! grant will be given to non-profit charitable organisations (based on Charities Act 2011 c.25) such as the following:

Section 1 Charities Act 2011 (c.25) provides the meaning of “charity” in England and Wales (as well as in Scotland and Northern Ireland):

- (1) For the purposes of the law of England and Wales, “charity” means an institution which—
 - (a) is established for charitable purposes only, and
 - (b) falls to be subject to the control of the High Court in the exercise of its jurisdiction with respect to charities.

Section 2 describes the meaning of a “charitable purpose”:

- (1) For the purposes of the law of England and Wales, a charitable purpose is a purpose which—
 - (a) falls within section 3(1), and
 - (b) is for the public benefit (see section 4).

The Charities Act 2011 provides the following list of charitable purposes.

1. The prevention or relief of poverty
2. The advancement of education
3. The advancement of religion
4. The advancement of health or the saving of lives
5. The advancement of citizenship or community development
6. The advancement of the arts, culture, heritage or science
7. The advancement of amateur sport
8. The advancement of human rights, conflict resolution or reconciliation or the promotion of religious or racial harmony or equality and diversity
9. The advancement of environmental protection or improvement
10. The relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage
11. The advancement of animal welfare
12. The promotion of the efficiency of the armed forces of the Crown, or of the efficiency of the police, fire and rescue services or ambulance services
13. Any other purposes currently recognised as charitable and any new charitable purposes which are similar to another charitable purpose

A charity is required to provide a public benefit.

Other Considerations

Also approved for SPARK! are organisations that are recognised as tax-deductible by HM Revenue and Customs. However, all charitable organisations in England and Wales must be a registered by the Charity Commission and be able to provide a Registered Charity number.

Some Specific Examples Include:

- Old-age homes
- Parent-teacher associations
- Charitable hospitals
- Alumni associations
- Schools
- Youth organisations
- Salvation Army, Boys' or Girl's clubs
- Additional charity categories may be eligible based on local practices

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