

# CANCER MY ARSE™

In France, companies making donations to eligible charitable organizations can benefit from a tax reduction of up to 60% of the donation amount, provided certain conditions are met.

## ✅ Key Conditions for the 60% Tax Reduction

1. **Eligible Beneficiaries:** The donation must be made to an organization recognized as serving the public interest, such as those with a humanitarian, cultural, educational, or scientific purpose.
2. **No Direct Counterpart:** The donation should not result in a direct benefit to the company, ensuring the donation is genuinely philanthropic.
3. **Issuance of a "Reçu Fiscal":** The recipient organization must provide a "reçu fiscal" (tax receipt) to the donor company. This document serves as proof of the donation and is necessary for claiming the tax reduction.
4. **Taxable Limitations:** The total amount of donations eligible for the tax reduction is capped at either €20,000 or 0.5% of the company's annual turnover (whichever is higher). Donations exceeding this limit can be carried forward and deducted in the following five fiscal years. [Ministère de la Culture+3Ma générosité+3impots.gouv.fr+3](#)
5. **Documentation Requirements:** Since January 1, 2022, companies must retain and present to the tax authorities, upon request, documents justifying the reality of the donations, including the "reçu fiscal". [Compta Online](#)

## Example: €5,000 Donation by a French Company

- **Company turnover (hypothetical):** €1 million per year
- **Maximum eligible donation for tax reduction:**  
 $0.5\% \text{ of } €1,000,000 = €5,000$

## ✅ Tax Credit Calculation:

- **Donation made:** €5,000
- **Tax reduction (60%):**  
 $60\% \text{ of } €5,000 = €3,000$
- **Actual cost therefore of only €2000**

## What the Company Needs:

- A valid "**reçu fiscal**" from the recipient organization
- Proof that the donation was **without direct counterpart**
- Record of the donation in accounting

## Importance of the "Reçu Fiscal"

The "reçu fiscal" is crucial for substantiating the donation during tax assessments. It must include specific information, such as: [Economy Ministry+2cogedis.com+2Compta Online+2](#)

- The donor's and recipient's details.
- The donation amount.
- The date of the donation.
- A statement confirming the absence of any direct benefit to the donor.

This receipt ensures the company can claim the tax reduction and serves as evidence in case of an audit.