

Propositions to accompany the thesis of Renate Buijze,

Philanthropy for the Arts in the Era of Globalisation

International Tax Barriers for Charitable Giving

1. If public solutions would rely on home country control, they would be more cost-efficient and provide more legal certainty than private solutions. *[this dissertation]*
2. In most cross-border situations, the intermediary charity is more cost-efficient than the public solutions that allow for tax-efficient cross-border giving. *[this dissertation]*
3. The current wording and implementation of tax treaties disables them from being an effective solution to the tax barriers to cross-border charitable giving. *[this dissertation]*
4. Allowing EU Member States to include the requirement that a PBO has to benefit 'national culture' to be eligible to receive donations with a tax benefit is undesirable. *[this dissertation]*
5. Culture as a common good provides a justification for the application of tax incentives on cross-border donations to foreign arts organisations. *[this dissertation]*
6. Not all arts organisations must engage in international fundraising, but all arts organisations should know how to facilitate foreign benefactors with a tax benefit. *[this dissertation]*
7. Arts organisations are in need of diverse sources of income to ensure durable financial situations.
8. Being a good fundraiser consists of two tasks:
 - 1) convincing donors to give to your organisation, and more importantly,
 - 2) convincing your organisation to invest in donors.
9. The chosen research discipline and methods to study a real-life phenomenon determine the contribution the research makes to the phenomenon.
10. For a social scientist, legal doctrinal research is like *Mise en abyme* in art. It is the human endeavour to improve rules from an earlier human endeavour to improve rules from an earlier human endeavour...
11. When writing a dissertation, your mind is your biggest enemy and your dearest friend.