

Editors' note

Most of the papers in this study were presented by their authors at the Percentage Philanthropy Conference held on 19-20 January, 2004 in Budapest. Some papers have been adjusted to take account of the discussion and the feedback received. Additional inputs made by panellists and participants at the conference are reflected in the study's conclusions.

The nature of this study, expanded to cover five countries, has presented a number of challenges. Most authors prepared the original versions of their papers in their local language and arranged translation locally. In places, and in consultation with the authors, the papers have been substantially revised and edited, which is why the translators are not acknowledged.

The legal references and full names of the legislation under examination are included in an appendix to Chapter II. Regarding terminology, the editors feel many expressions are suitable to describe the processes percentage laws involve. In general, based on the Hungarian example, the popular term *1% or 2% Law* is used to describe the percentage laws in the various countries even if, from a legal point of view, this general expression is not always accurate. Along with other terms, *percentage law, system, scheme, instrument, facility and option* are used interchangeably. To save ink, the short forms *1%* and *2%* are preferred.

The terms *designate, allocate* and *assign* are also used interchangeably to describe the taxpayer's instruction to the tax authority regarding the transfer of a portion of their income tax to a selected beneficiary. The term *tax authority* is employed as a general expression for the government structures responsible for administering or overseeing the various percentage schemes in the five countries.

The terms *not-for-profit or nonprofit organisations, civil society organisations* as well as *non-governmental organisations (NGOs)* are used interchangeably. Without entering into a debate on terminology, it was decided to use the term *NGOs* whenever appropriate. British spelling is preferred throughout with the exception of ECNL's contribution. References to local currency mostly appear with an approximate equivalent in euros to provide readers with an indicator of the sums in question.

Marianna Török and Deborah Moss
Budapest, March 2004