

# Belgium Memo

## HOW TO DONATE MATERIALS ?

---

Do you want to supply materials to a charity, whether it is supported by the Saint-Gobain Foundation or not?

It is very simple. You just need to comply with a few rules:

- **WHAT CAN BE DONATED & WHAT CANNOT BE DONATED**

You can donate new products and discontinued items, materials, accessories and tools that are no longer in the catalogue or which have minor non-dangerous defects (colour flaws, for example).

However, it is forbidden to donate materials, accessories or tools with defects that can cause damage to persons or to goods.

Some examples: broken tiles that can lead to risks of injuries or plasterboard or suspended ceiling tiles that do not or no longer have the required rigidity or tensile strength.

- **INFORMATION TO BE GIVEN**

You must inform the beneficiary about the characteristics of the donated goods, any known impairments and any possible restrictions of use that must be complied with. The information given must be as relevant and exhaustive as possible with regard to the use that will be made of the donated goods.

You must inform the beneficiary that it is forbidden to resell the donated goods.

- **TAX DEDUCTIONS**

Donations in kind entitle you to **tax reductions**.

Tax deductibility of charity gifts is based on local tax laws. Please inform your tax department of any charity gift for proper recording in the tax declaration.

- **ACCOUNTING TREATMENT**

These donations in kind must be **accounted for** in extraordinary charges to the debit of account 6713 'Donations and gifts'.

[Access the donation contract template.](#)

---