

Non-Profit Status: Netherlands (ANBI)

ANBI is the non-profit tax designation in the Netherlands issued by the Tax Office (*Belastingdienst*) in accordance with the general tax laws (*Uitvoeringsregeling Algemene Wet Rijksbelastingen 1994*). ANBI stands for (*Algemeen Nut Beogende Instelling*). This designation is issued to organisations, which meet the required criteria and the Tax Office keeps an online searchable database of this information (<http://www.anbi.nl/#ANBI>).

Since the constitutional change non-profit organizations on the BES islands can now apply for ANBI status from the Dutch Tax Inspectorate. This status can be helpful for fundraising in the Netherlands.

WHY APPLY ?

ANBIs are entitled to certain tax advantages related to inheritance, gifts and donations.

- Inheritance (*erven*): exemption from inheritance taxes
- Gifts (*schenken*): exemption from gift tax (*schenkbelasting*)
- Donations (*giften*): donations of goods or money to a good cause may be tax deductible for the donateur.

ADVANTAGES

- An ANBI does not have to pay inheritance tax or gift tax which the organization uses for non-profit purposes
- Where an ANBI donates a gift for non-profit purposes the recipient is not required to pay gift tax
- Volunteers who work for an ANBI may be considered to be making an in-kind donation to the organization
- Donateurs may deduct the value of their one time or periodic gift to an ANBI from their income tax

ANBI APPLICATION

Application can be made for ANBI status for non-profit organizations based within the European Union, Aruba, Curaçao, St Maarten, Bonaire, St Eustatius and Saba.

Application for ANBI status can be made using the application form on their website (www.anbi.nl).

Supporting documentation, which should be submitted with the application (listed under 'stuur de volgendes stukken met'), includes:

- tax declaration
- Chamber of Commerce registration
- original statutes/Articles of Incorporation including any notarized changes
- human resource policy manual (or similar)
- Financial Statement
- names and addresses of all Board members
- ID for the applicant

The Annual Report, Financial Statement and management plan must be available as a pdf.

The completed form should be sent to:

Belastingdienst/Oost-Brabant
ANBI-team
Postbus 90056
5600 PJ Eindhoven. The Netherlands.

REPORTING REQUIREMENTS

From January 2014 onwards the following information about an ANBI organization must be publicly available on the organisation's website.

- Name of the organisation (and trading name)
- Chamber of commerce number
- Mailing address, visitors address, telephone, email contact
- Goals of the organisation according to your statutes, bylaws etc
- Main activities/themes from your current management plan
- Board composition, human resource policy including policy on bonuses, name of managers
- Annual report (or similar)
- Financial statement (or similar which includes profit and loss, balance sheet and explanations), which must be posted within 6 months of the closing of the financial year i.e the Financial Statement for 21013 must be made publicly available by the 1st July 2014

NEED MORE INFORMATION ?

Detailed information on ANBI status can be found on the Dutch Tax Office website under "*Bijzondere regelingen – Goede doelen – Algemeen nut beogende instellingen*":

http://www.belastingdienst.nl/wps/wcm/connect/bldcontentnl/belastingdienst/zakelijk/bijzondere_regelingen/goede_doelen/algemeen_nut_beogende_instellingen/

There is an ANBI Team based at the Tax Office in Oost-Brabant which handles applications and monitors ANBIs.

The ANBI application form can be downloaded as a pdf from the Tax Office website at:

http://www.belastingdienst.nl/wps/wcm/connect/bldcontentnl/themaoverstijgend/programmas_en_formulieren/aanvraag_beschikking_algemeen_nut_beogende_instellingen

If you have Adobe Acrobat version 6.0 or higher you can complete the application form on your computer. Otherwise you will need to print it out and fill it in by hand. There are detailed notes, which go with the application form and which will help you to complete it.