



Application for a decision Public Benefit Organisation

Algemeen nut beogende Instelling (ANBI)

General information

This form is used to apply for a decision granting an ANBI status. By means of a decision, the Tax and Customs Administration designates an organisation as a Public Benefit Organisation (hereafter ANBI).

Donations to ANBIs are deductible for Dutch income tax or corporate income tax. Under certain conditions, ANBIs are also eligible for an exemption from the Dutch inheritance and gift tax, as well as a reduction in energy tax.

Complete and send

Send the completed and signed application including attachments to:

Belastingdienst/Kantoor Eindhoven
ANBI Expertisecentrum
Postbus 90056
5600 PJ Eindhoven

You will receive our reply within 8 weeks.

Privacy

We treat the data of citizens and companies and your privacy with care. Please visit belastingdienst.nl/privacy and see how we do this.

1 Details of the organisation

1a	Name of the organisation	<input type="text"/>
1b	Email address <i>For example: administration@youranbi.nl</i>	<input type="text"/>
1c	Web address <i>For example: www.youranbi.nl (See explanatory notes to question 4j)</i>	<input type="text"/>
1d	Business address	<input type="text"/>
	Postal code and city/town	<input type="text"/>
	Country	<input type="text"/>
1e	Postal address	<input type="text"/>
	Postal code and city/town	<input type="text"/>
	Country	<input type="text"/>
1f	Name of contact person	<input type="text"/>
1g	Telephone number	<input type="text"/>



2 Authorised representative for correspondence

2a Do you have a Dutch authorised representative who can represent you at the Dutch Tax and Customs Administration? No. Please continue with question 3. Yes. Please fill in questions 2b to 2f.

2b Name

2c Address

2d Postal code and city/town

2e Telephone number

2f Will this address also be the address for all correspondence? Yes No

3 Registration

3a Is or has your organisation been registered with the Dutch Tax and Customs Administration in the Netherlands? See the explanatory notes to question 3a. No. Please continue with question 3b. Yes. Please fill in your tax identification number.

3b Is your organisation registered with the tax administration in your country? No. Please continue with question 4. Yes. Please fill in your registration number.

3c Does your organisation have a status that is similar to a Dutch ANBI? Yes No

4 Organisation details

4a What is the legal form of your organisation? See the explanatory notes to question 4a.

4b What is the date of incorporation of your organisation?

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4c Are all benefit activities effectively and in accordance with the regulations of the organisation, not for profit? See the explanatory notes to question 4c. Yes No

4d Do the activities actually and according to the regulations of your organisation serve the public interest for 90% or more? See the explanatory notes to question 4d. Yes No

4e Is the organisation active in the cultural field for 90% or more? See the explanatory notes to question 4e. Yes No. Please continue with question 4g.

4f Would you like us to designate your organisation as a cultural ANBI? See the explanatory notes to question 4f. Yes No

4g Directors, managers or key figures must not have been convicted of committing a crime. Do all these persons meet the integrity requirements? See the explanatory notes to question 4g. Yes No

4h Is there sufficient guarantee that a natural or legal entity cannot dispose of the organisation's assets as if they were its own funds? See the explanatory notes to question 4h. Yes No



4 Details of organisation (continuation)

- 4i The directors of the institution are not remunerated for their work. Yes No
Does the organisation meet these conditions? See the explanatory notes to question 4i.
- 4j Does the organisation adhere to the publication requirement? Yes No
See the explanatory notes to question 4j.
- 4k If the institution is dissolved, will the capital that remains in fact and according to the regulations of the organisation be spent on an ANBI with a similar purpose? Yes No
- 4l Different starting date. Normally, we designate an organisation as an ANBI from the date of receipt of the application form. You may also fill in another starting date, subject to certain conditions. See the explanatory notes to question 4l. - -

5 Appendices

In order to process your application, we need the following documents. The documents may be drawn up in Dutch, English, French or German. If the documents are in another language, you must send us a certified Dutch translation:

- A copy of the memorandum of association or a similar document showing the legal form of your institution. In addition, a copy of the house rules and regulations and a copy of the most recent annual accounts and an explanation thereof.
- An overview of the names and addresses of the directors.
- An up-to-date policy plan.
- If you answered question 3c with 'yes', please enclose a copy of the tax return of your tax office and an extract from the registration of your organisation in a trade register.
- A copy of the identity document of the person signing this application.
- A copy of the statutory (civil-law) provisions of your country/state under which the organisation was incorporated.

6 Signing

Name of the signatory

Position of the signatory

Date

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Signature

Write in the box.

Note! Please enclose all the appendices required in question 5.



Explanatory notes to the Application for a Decision Public Benefit Organisation (ANBI)

Re: question 3a

If your organisation does not have a tax identification number yet, you do not need to fill in this question. In the event of a positive decision on the application, we automatically assign a tax identification number. We will send this to you, together with the designation decision.

Re: question 4a

It is not possible to apply for the ANBI status if your organisation has a legal form in which the capital is divided into shares or in which profit-sharing certificates can be issued.

Re: question 4c

An ANBI has to make a profit from commercial fundraising activities. The condition is that the profit is allocated to the main activities of the ANBI.

Re: question 4d

An organisation can only be an ANBI if almost all of its activities, which pursue the objective of the organisation, are focussed on the general good.

Associations such as staff associations, sports clubs, singing groups, theatre societies or recreational organisations do not qualify for an ANBI status because they generally do not meet the 90% requirement. Such associations, however, could qualify as a Social Interest Organisation (SBBi). Please visit the website of the Tax and Customs Administration at belastingdienst.nl for more information on SBBi's (in Dutch only).

Re: question 4e and 4f

If an ANBI is designated as a cultural ANBI, a donor may deduct an extra percentage of the donation when filing an income tax or corporate income tax return in the Netherlands. In order to be designated as a cultural ANBI the organisation must:

- be designated as an ANBI, and
- be active in the cultural field for at least 90%

Re: question 4g

There can be no doubt about the integrity of an ANBI and the people involved in it. The organisation will not be designated as an ANBI if the organisation, a director, a manager, or a person in charge has been irrevocably convicted of a crime as referred to in Article 67, paragraph 1 of the Code of Criminal Procedure; and:

- the crime was committed in the capacity of a director, de facto manager or person in charge of the organisation; and
- less than 4 years have elapsed since the conviction; and
- the crime constitutes a serious breach of the rules of law because of its nature or its connection with other crimes committed by the ANBI or persons mentioned.

The said section of the law covers all crimes for which a pre-trial detention order can be issued.

If there is any doubt about the integrity of a person or the organisation, we are entitled to request a Certificate of Good Conduct (VOG). Please visit justis.nl for information on the VOG.

Re: question 4h

A natural or legal person may not dispose of the institution's assets as if they were its own. Directors and policymakers may not have a majority control over the assets of the organisation. It is also not permitted for one of the board members to have a casting vote or right of veto. If, for example, a board or policy-making body consists of three persons with the same number of voting rights, this meets the conditions. We recommend recording these topics in the statutes of your institution.

Re: question 4i

The executives of an ANBI (e.g. members of the supervisory board) are entitled to compensation of costs incurred in the performance of their position, as well as a non-excessive attendance fee, such as an allowance for preparing and attending meetings.

Re: question 4j

An ANBI has an obligation to publish. It must publish the following information on a corporate website, or on a communal website of, for example, a trade association:

- the name of the organisation
- the RSIN number or tax identification number
- the contact details
- the objective of the organisation
- the policy plan
- the positions and names of the directors
- the payment policy
- a report on the activities carried out
- financial accounts

Note! The information published by the organisation on the internet may be in Dutch, English, French or German.

Re: question 4k

The articles of association of the organisation must stipulate that, in the event of liquidation, the assets remaining are to be spent on an ANBI with a similar purpose or that it is spent on a foreign institution that is (entirely or almost) exclusively committed to the general good and has a similar objective. For example, the assets of a theatre must be spent on a theatre after the ANBI has been dissolved.

If the articles of association state that the money that remains after liquidation is spent 'as much as possible' on an ANBI with a similar purpose, we reject the application. It is important that the full amount that remains will be spent on an ANBI with a similar purpose.

Do you doubt whether the articles of association meet all the criteria? A civil law notary may be able to help you.

Re: question 4l

A different starting date is only accepted in special circumstances, such as in the event of the formation of an organisation established by will.

Explanatory notes to the Application for a Decision Public Benefit Organisation (ANBI) (continuation)**What are the requirements for an ANBI status?**

In addition to the requirements set out in this application form and the explanatory notes, an ANBI must meet a number of conditions:

- Management costs must be reasonable in relation to the expenditure incurred by the organisation for the purpose of the organisation. A reasonable ratio is, given the diversity of the organisations, different for every organisation.
- The organisation shall not hold more assets than is reasonably required for the continuity of the organisation's planned activities. The assets that may, in any case, be held are:
 - assets derived from inheritances or donations which stipulate that these assets must be maintained as initial assets. The returns on these assets must be used for the intended purpose.
 - assets of which the maintenance arises from the objective of the institution. Example: the objective of an organisation is to maintain a church building or estate. To this end, the organisation may own a church or estate.
 - assets that are necessary to support the activities of your organisation, such as a warehouse or office building.
- The organisation must keep accounting records from which the following is clear:
 - the nature and scope of the expense allowances and/or attendance fees granted to the separate members of the board
 - the nature and scope of the management activities, and the other costs incurred by the organisation
 - the nature and scope of the income and the assets held by the organisation
- The organisation meets the disclosure requirement.

We check whether the organisation meets all the conditions.

More information

Please visit belastingdienst.nl/anbi for more information.