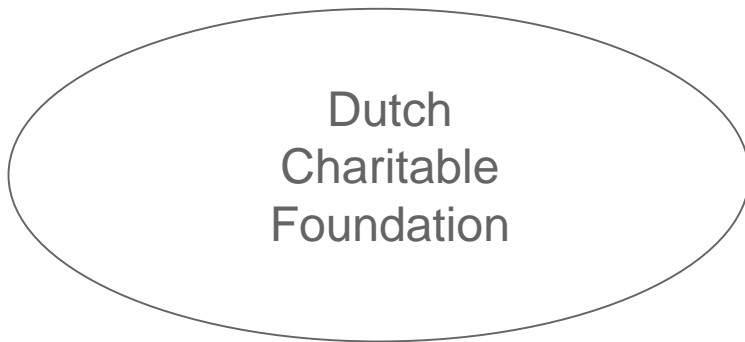




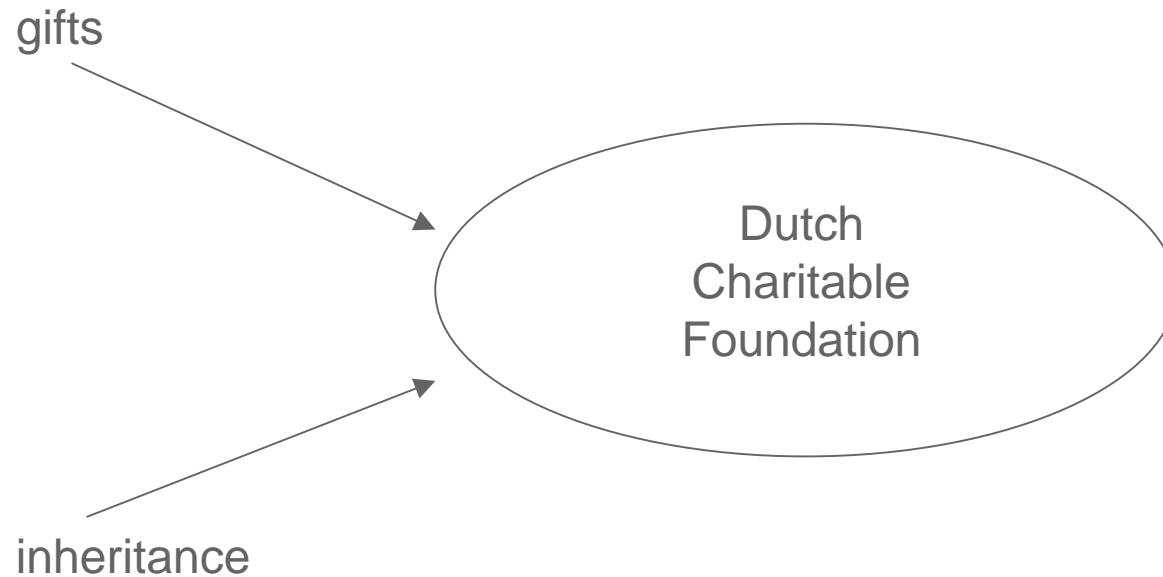
Centraal Bureau Fondsenwerving



Current legislation: 'ANBI' (50% criterion)

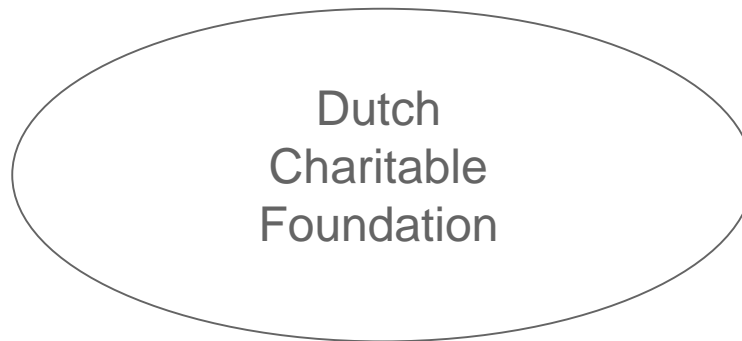
Proposed legislation: 'ANBI' (90% criterion!) or 'SBBI'

Tax issues funding



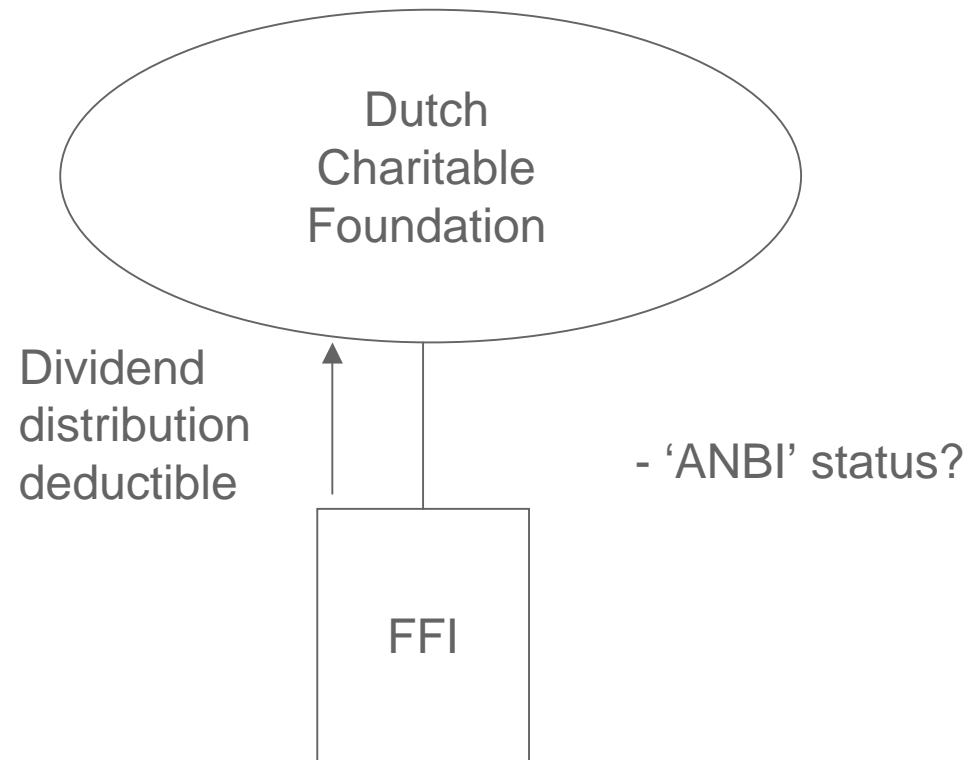
- Issues:
- gift tax (NL no gift tax, country of origin?)
 - inheritance tax (NL no inheritance tax, country of origin?);
 - (corporate) income tax (deductibility?)

Tax issues activities foundation (1)



- Issues:
- Corporate income tax?
 - Value Added Tax?
 - 'ANBI' status??

Tax issues activities foundation (2)



Tax issues outbound gifts



- Issues:
- gift tax (NL no gift tax, country of recipient?)
 - 'SBBI' (NL gift tax (30%/40%), country of recipient?)



Marnix van Rij