

ANBI status

What is the ANBI status?

- > ANBI stands for Algemeen Nut Beogende Instelling (Public Benefit Institution). An organization with the ANBI status is officially recognized as a charity, as an organization that is not only there for 'its own people', but to serve the common good. This means: the entire society, everyone is allowed to participate.
- > The ANBI status can only be applied for by non-profit organizations that are registered at the Chamber of Commerce (e.g. foundation or church community).
- > You apply for ANBI status at the tax authorities. The application entails meeting a number of criteria and filling in a form.
- > The ANBI status is not mandatory. If you choose to apply for ANBI status, you will have to meet a number of conditions and obligations. If you do not agree with those conditions or cannot or do not want to meet the obligations, you should not apply for the ANBI status.

What is the benefit of the ANBI status?

- > If an organization has the ANBI status, there are a number of tax advantages. For example, all gifts to this organization can be deducted from the income tax. So, if Carla gives 750 euros per year to the church, she can report this on her tax return for that year and she will get part of this money back.
- > Exactly how much someone will receive back depends on his or her personal income situation (i.e. which tax scale is applicable here for that person).
- > The purpose of this scheme is to encourage people to give money to charity. People can then give more: if they give 1000 euros to a church with ANBI status and they get 500 euros back, it only costs them 500 euros while the church gets 1000 euros. This way charities get more income, which they spend well for the benefit of society.
- > Each organization must first be checked whether it is really a good cause. For this it is important that the statutes show that the activities of the organization are not only for 'their own people' but serve the common good as well.

Church and ANBI status

- > Sometimes Christians doubt whether it is correct to have ANBI status as a church. Doesn't this cause people to give money to the church out of an incorrect motive, namely that you can then get it back through the tax system? Some people solve this by giving the money that they receive from the tax authorities back to the church. That way you know for sure that your gift is going to God and not to your own benefit. And the church then actually only benefits from this because it gets more money. But of course, it is up to churches themselves to decide this.
- > The ANBI status is only useful, if you as a church keep the records so that at the end of the year you know exactly how much money each church member has given. The tax authorities can ask church

member Carla for proof that she indeed gave 750 Euros to the church, and as a church you must be able to provide official proof for this (an official letter with logo and signature on behalf of the church's board).

> Since 2021 the ANBI status does not apply for cash donations, only to digitally transferred donations. ANBI status is also of no use to undocumented church members who give donations to the church, since they do not file tax returns and therefore cannot deduct their donations.

What is the risk of ANBI status?

> There are a number of criteria attached to ANBI status. You have to meet these criteria. If you do not meet them, the worst thing that can happen is that your ANBI status is revoked. So, you will not be fined or anything like that.

> As a church it is important to communicate clearly with your church members about the ANBI status. They need to know whether the church has ANBI status or not, and how they should transfer their donations to make sure they can be counted in the church administration.

Are you unsure if your organization has ANBI status? You can always look it up in the official register (www.anbi.nl).

Want to know more about the ANBI status, or apply for ANBI status? Please contact the SKIN Helpdesk at info@skinkerken.nl.