

WBTR

It is important to note that a denomination has a different legal position than a foundation.

A denomination is a specifically regulated legal person, which has legal personality. There is no further explanation of the concept in the law. However, it is stated that the organization of a denomination (this can include all types of religions) is governed by its own internal 'statutes/regulations', as long as this is not in conflict with the law.

The denomination is therefore a special legal entity with a religious objective. The religious community must consist of more than one person. As a legal person, the Church can enter into agreements and own (immovable) property.

A denomination must have statutes drawn up and these may not conflict with the law. A denomination must be registered with the KVK. The KVK only performs a marginal check on registration.

A denomination is the only legal entity that can be established without a notary. Furthermore, the law contains no rules for the legal organization of a denomination.

A church denomination must however be registered in the trade register. For recognition by the tax authorities a church denomination must meet the ANBI status. A church denomination is then eligible for tax benefits. A church building is exempt from OZB (but more than 70% of it must be used for public worship).

A denomination is not directly subject to the operation of the WBTR, but can be subject to it for several reasons. Namely:

- The society has organized itself as an association/foundation (then the WBTR applies).
- The 'church statutes' refer to the Civil Code (BW 2 for association/foundation), then the WBTR also applies. Sometimes the judge declares the law applicable by 'analogy' and then some parts of the law still apply.

Even more practical: If you are organized as an association/foundation/ or if your denomination follows the Civil Code voluntarily (reference to the articles of association), then the WBTR applies. Please discuss this internally within your denomination and possibly seek further advice if in doubt about the application.