RESEARCH PROBLEM

ORDINARY NON-PROFIT ASSOCIATION

MIXED NON-PROFIT ASSOCIATION

For-profit activities
Non-profit activities

CIT (corporate income tax)

In the CIT all income will be taxed as profit. The tax rate in the CIT is 25%.

LET (Legal entities tax)

In the LET only certain in the income tax code mentioned types of income (eg. income from movable and immovable property) are taxed. There are specific tax rates for each of the mentioned types of income.

RESEARCH QUESTION

How should an appropriate tax treatment of mixed non-profit associations be designed?

WORKING PLAN

STEP 1

Defining the concept of mixed non-profit associations from (comparative) tax law perspective

Concept of ‘undertaking’

STEP 2

Demarcation and further development of the assessment framework for appropriate criteria

New organizational law

STEP 3

Determining the advantages and disadvantages of a unitary CIT in Belgium, compared to other jurisdictions (USA, France, Germany)

New appropriate legal framework regarding the income tax treatment of mixed non-profit associations

CONCLUSION