**TIMEFRAME:** Sept 2017–Sept 2023

**CHARTY AND ECONOMY?**
**THE INCOME TAX TREATMENT OF MIXED NON-PROFIT ASSOCIATIONS**

**RESEARCH PROBLEM**

**ORDINARY NON-PROFIT ASSOCIATION**

**MIXED NON-PROFIT ASSOCIATION**

- **LET (Legal entities tax)**
  - In the LET only certain income types (e.g., income from movable and immovable property) are taxed. There are specific tax rates for each of the mentioned types of income.

- **CIT (corporate income tax)**
  - In the CIT all income will be taxed as profit. The tax rate in the CIT is 25%.

**RESEARCH QUESTION**

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

**WORKINGPLAN**

**STEP 1**

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

**STEP 2**

Demarcation and further development of the assessment framework for appropriate criteria

**STEP 3**

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

**CONCLUSION**

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

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