

# ANBI.nl | Publication obligation

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Know what you give! As a taxpayer, donor and/or beneficiary, you have an interest in gaining insight into the functioning of an ANBI charity. Questions that may arise in your mind are:

- Do the objectives of an organization match your wishes, beliefs and/or ideals?
- What has the ANBI achieved so far?
- What do they want to achieve and why do they deserve your support?
- What percentage of your donations go to the charity's objectives?
- How is the board organized and are there staff employed?
- How can you contact the ANBI?
- How can you support (financially)?

It therefore concerns information that is important for transparency and accountability in the philanthropic sector. From 1 January 2014, the provision of this information via the internet is a legal condition for retaining or obtaining ANBI status. To get the ANBI status, the ANBI must be in possession of a policy plan and record its financial reporting on a specific basis. From 2014, this information must also be made public (publication obligation). This information must be made available to you free of charge via the Internet. On ANBI.nl you can find information that ANBI charities must publish.

## Publication obligation: What information must an ANBI publish?

What information must at least be published by an ANBI on the basis of the [Implementation Regulations for the National Taxes Act 1994](#) ? These are the following data:

- Display of the official name and public name;
- Chamber of Commerce and/or RSIN number.
- Postal or visiting address, or telephone number, or e-mail address of the institution;
- Objective according to the articles of association and other internal regulations;
- The main features of the current policy plan;
- Board composition, the remuneration policy of the institution and the names of the directors, with the exception of:
  - Names of directors of religious denominations as well as their independent order parts and bodies in which they are united,
  - Names of directors for which the inspector grants an exemption at the request of the institution because it has been shown that the publication of these names poses a real danger to the personal safety of these directors or their family members;
- An up-to-date report of the institution's activity or activities;
- The balance sheet and the statement of income and expenditure, with explanatory notes, of the institution or, if it concerns institutions that do not actively raise money or goods from third parties and that use the capital available to them or the proceeds thereof exclusively or almost exclusively for the benefit of their objective (pure capital funds) or if it concerns religious denominations as well as their independent divisions and bodies in which they are united, the statement of income and expenditure (profit and loss account) and an overview of the intended expenditure, with explanatory notes.

- The information from the previous bullet must be made public within six months after the end of the financial year. From 1-1-2014 you must publish the 2012 data and on 1 July 2014 the 2013 data must be published. The ANBI status is refused or withdrawn if an institution fails to post the required information on the internet.