

TAX DEDUCTABLE GIFTS



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Foto: Harry Heuts

Dear Readers,

My two [previous columns](#) might have taxed you a bit, since both concerned Dutch tax laws and turned into a lecture. This was because I was not sure how much pre-existing knowledge you had on the subjects.

In this column I will use the upcoming Holiday season to point out that you can get a tax-break by donating money.

I will also use it to promote two projects in which I have a personal interest.

But I will also give you a memorable musical experience, since that is what you do at X-mas: give something precious to others.



GIVING MONEY AWAY CAN LEAD TO TAX REDUCTION

If you pay income tax in The Netherlands you may not be aware of the possibility to reduce the amount of taxes you pay to the Belastingdienst, by donating money. If

you make use of the tax regulations in a certain way, you can get a refund of up to 52% of the money you donate.

For this to happen without limitations you need to choose a certified institution which will receive your donations. If the institution of your choice was given the certification by the Belastingdienst, it can be found in a list kept by the government and the institution will have the so called ANBI-designation.

(ANBI is the abbreviation of: Algemeen Nut Beogende Instelling, roughly translatable as: General or Good Cause Enhancing Institution).

If you simply donate money to this ANBI institution part of your donation will never be refunded by the Belastingdienst. To make optimal use of the refund scheme you need to sign a deed with your notary in which you undertake to donate every year the same amount for at least five years in a row.

Since in general the ANBI will pay for the deed, every ANBI has chosen its own notary office to draw up the deeds. This does not mean that if you would like to support the [Butterfly Association](#) in Wageningen you will have to go there to sign the donation deed. This can be done by proxy and all you need to do is fill in a power of attorney, sign it and sent it to the Butterfly Association. Their notary will draw up your donation deed and have an employee sign it on your behalf.

If you decide to do this, you can claim a tax-refund for your gift for the next five years. This means that depending on how much income tax you have to pay in The Netherlands, you **get up to 52% back** of the money you donate to the ANBI.

OUR NOTARY OFFICE AND TWO SPECIAL FUNDS (THE ADVERTORIAL)

Our office has assisted and will keep on assisting two specific ANBI's by drawing up the donation deeds for (almost) free.

These two ANBI's are the University of Limburg in Maastricht (more specific the [SWOL fund](#)) and the [DESNA foundation](#).

Because of this I have been interviewed for the [Maastricht University Magazine](#). So for general information I suggest you read their article.

Let me tell you a bit more about a specific Lecture Chair the SWOL fund is trying to raise enough money for. I hope after reading you will decide to donate money towards the endowment of this chair.

Otherwise there is the possibility of contributing towards music and culture by donating to the Desna foundation.

SWOL AND THE UNIVERSITY CHAIR FOR THE STUDY OF AND THE ADVANCEMENT OF CHILDREN'S HUMAN RIGHTS

When I was studying law at Maastricht University, I followed the lectures of [Jan Willems](#), a professor at the university. He is championing the legal rights of children under international treaties.

More specifically the human right of children to enjoy a normal childhood in which each child must be protected from serious harm by third parties or even their immediate family. Think of the prevention of child abuse but also the right to enjoy a healthy upbringing and good schooling.

In his opinion it is better for children if parents are helped in this regard even before their son or daughter is born.

On this he recently said: "*Informing and assisting parents, and where unavoidable the initiation of child protection measures, should begin before birth rather than after a newborn baby has suffered brain and other developmental damage. This is better for both children and parents, but also saves a lot of money since life-long monitoring of multi-problem families and at risk youth by several welfare and governmental agencies can be avoided. Moreover, in my opinion this will greatly reduce the cost of physical and mental health care, special education, crime and welfare dependency.*"

(On a personal note:

I have written an [article](#) on a sad case here in Southern Limburg, where a two year old daughter was murdered by her mother who was afterwards judged to have been under psychological duress since giving birth and therefore was not sentenced to jail. If anyone wants to attempt to translate this article, please let me know.

My father was a gynecologist and, together with [Eileen Engels](#), was one of the first doctors in The Netherlands to acknowledge that young mothers could experience a psychological trauma which is called Post Partum Depression. So you might say that I have a special interest in this legal subject).

Anyway:

Jan Willems hopes to be holding a new chair on the subject of Children's Rights and the Prevention of Child abuse, and the [SWOL-fund](#) of the University welcomes endowments to turn this chair into a success.

Therefore I have the following "**sales-pitch**".

If you want to contribute towards the endowment of this special chair in children's rights and wish to make use of the tax benefits open to you under Dutch tax law: why not sign up to donate money towards this chair via SWOL for at least five years.

If you want to do so you can [contact me](#) or [Sandra van den Tillaard](#).

She is the fund-raiser at the University responsible (amongst more things) for the funding of the chair on Children's Rights.

DESNA FOUNDATION AND BAYAN MUSIC

But I have not finished yet with my "**sales pitch**".

There is another ANBI that I want to draw your attention to.

It is the [DESNA foundation](#) and its aim is to let more people enjoy music by the [Bayan-instrument](#) and to preserve the musical heritage of the Ukraine.

The foundation has received donations up to € 25.000,-. And this money was wisely spent to pay for a [completely new Bayan](#), built in Moscow.

Now the foundation has as its new short term goal the purchasing (or lending) of a van to transport recording- and performing-equipment within the Ukraine. If this can be achieved, it will help to record all the folk-songs that are still being performed in this country. Unfortunately the musicians who do so are all getting on in age and if nothing happens there will be no performers left in a few years time.

And if there are no recordings made, no one will know of this musical treasury anymore.

Of course you can donate money to this foundation in the same (tax deductible) way as towards the University Chair of Jan Willems. If you want to do so, [let me know](#) and I can assist in drawing up the donation-deed.

But you can also help in three distinctly other ways.

The first is by coming to one of the [performances](#) that Volodymyr Kurylenko is giving the next couple of weeks in The Netherlands. Your entrance fee will be used to help the Desna foundation reach its goal of supporting the Ukrainian musicians.

But you can also ask Volodymyr to [perform for you](#) and your friends at your home or office. You pay a fee for this, but I can assure you that it will be an experience you will not forget. And your family and friends or business associates and co-workers won't either.

And to finish: if you happen to know someone or a company in the Ukraine that can

help by selling or lending a van that is in good working order, please contact the administration of the Desna foundation. This would be great news for them and all music lovers around the globe.

MY GIFT TO YOU:

I understand that during the Holiday season in December it is a good tradition to sing carols in the streets of the United Kingdom and elsewhere. If I were to do so, you would not enjoy the experience.

Therefore, and as promised, I have listed two sites where you can enjoy music performed by Ukrainian musicians on Bayan. I hope you will like my gift to you.

[the site of Volodymyr Kurylenko](#)

[Lullaby for Eliana, Part I, II, III and IV](#)

Please note that the Four Lullabies For Eliana were composed by the Ukrainian musician [Artem Nyzhnyk](#) who is also playing the Bayan in the four recordings you can watch on YouTube.

These four pieces were commissioned to celebrate the life of a very young girl called Eliana, who was born with a heart defect. Their parents were told by doctors on the East Coast of the USA that their daughter would be dead within one to two years. Luckily her parents were referred to Doc Hanley who is a heart surgeon on the West Coast and who operated on Eliana. This he did successfully and Eliana now enjoys life as any healthy young child. But she will have to undergo several more open heart operations before her 18th birthday.

Since both her parents, [Will Stapp and Astrid Wallschot](#) are musicians (violin and harp respectively) two of their friends commissioned the composition of the lullabies. Since they want to remain anonymous I was asked to be the go-between.

I wish you good health in the new year.

Sincerely,

Ernst Loendersloot

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www.ntfs.nl

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@ernstloenderslo
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