

### Federation of European & international Associations based in Belgium

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### FAIB News distribution, DIGEST and FLASH FAIB (Reminder)

The full version of the **FAIB News** is only available to FAIB Members both in printed and electronic version (via their personal password to the FAIB Website – contact <u>faib@faib.org</u> for details).

A "FAIB Digest" summarizing the contents of the full version, is distributed to the non-member international associations in Belgium so as to inform them of the subjects dealt with at FAIB level. It is also posted on the home-page of our website.

Furthermore, in between two editions of the FAIB News, a "FLASH FAIB" system is implemented by which our members are informed of the latest news or consulted on relevant enquiries from third parties. Join our membership! For additional details, call Barbara Panacci +32 2 641 11 95 or <u>faib@faib.org</u>.

### Editorial : "FAIB General Assembly" by D. Vranken - Venue: the Manos Hotel and Conference Centre

At its 2016 **statutory session** the General Assembly took note of the policy report by the President; the situation of FAIB membership and the activity report by the Secretary General. It approved the 2015 accounts and the budget for 2017 and appointed three new members of the Board, Jean-François Branders, former Belgian Ambassador/President MAI, Dale Chadwick, WWF and Fabrice Tabankia, Cefic.

Members regretted the resignation of Ms Ghislaine de Coninck and André De Schutter who were thanked for their tremendous contribution. Furthermore, the General assembly was informed of the creation of a Task Force that will examine our future strategy, objectives, financial resources and orientations. This is likely to result in organizing an extraordinary General assembly by the end of 2016.

### **Calendar of events**

- Lunch Debates: (12.00-13.00: sandwich-lunch; 13.00-14.30: presentation and Q/A)

- 29 September: Digital transformation & the strategic importance of language technologies by Peter Van Den Steene, CEO Innovation & Business Development, Presence Group.
- 20 October: Belgian Social Security system, by Symbio and Group S
- 17 November: Data driven Advocacy, by Fernando Anton, Director Communication, Cambre Associates.

- **Study Tours, Taylor made/accessible** to FAIB members (free of charge fam trips aiming at discovering a congress city, hotels and venues). Others (under preparation) will be announced as soon as they become available.

- 18-21 September: Barcelona and Costa Daurada
- 27-28 September: Tallinn Estonia
- 12-14 October: Nice
- 19-21 October: Vilnius Lithuania

- **FAIB New members**: we are pleased to welcome the following association:

• ECG European Vehicle Logistics, a platform dedicated to logistics, education and lobby <u>www.ecgassociation.eu</u>

### - News from FAIB sponsors

<u>Symbio Business</u>, the partner who will guide your co-workers through Belgian social security. With an experienced and multilingual team in providing a personalized service to expats, the Mutual Insurance Company offers to associations the best benefits suiting your personal situation and tailor-made compulsory / hospitalization insurances. Symbio will be hosting the next Lunch Debate in common with Group S.

<u>Brussels Airlines</u>: Special Fare Agreement: Official Carrier Programme. As the current agreement is expiring in July 2016, FAIB is discussing its renewal and will inform members by separate e-mail.

Lunch Debates: (cont'd. page 2.-)

## <u>- 21 April 2016</u>: Income tax filing requirements for INPAs in 2016-Transnational activities and corporate tax status by Francis Houben, Director of Legal and Tax Management sc and FAIB Associate member.

Francis concentrated on the conditions for being exempt, the status of NPOs which carry out profit-making operations, and those which locate business activities in a for profit subsidiary. He also focused on international associations with cross-border activities : each national legislation has its criteria on exemption from corporate tax. The situation of Belgium was illustrated by the so called "Stauffer case". More on line at <u>www.legal-tax-mgt.com</u>

# - <u>19 May 2016</u> : Winding-up and mergers of associations; corporate and tax law aspects, by Alain Costantini, Partner Dear Krzewinski and Willez, Attorneys at Law, FAIB Associate member

A. Costantini gave a presentation on an unusual subject: the "merger" of associations. He stressed the theoretical / practical principles applicable to this procedure. He reviewed the reasons that are prompting associations to merge and the legal procedures commonly used including some practical questions related to specific aspects such as the premises rented by the transferring association and the transfer of *intuitu personae* contracts. The employees transferred to the beneficiary association (reserve for social contingencies and the payment of pension plans if the personnel of the transferring association is not transferred) or the admission of members to the new entity need also a special response. More: slides available on FAIB's website with access code.

# 9 June 2016: Keynote speech at the GAIB General Assembly: After COP 21, much remains to be done: the role of NGO's, by Prof. Jean-Pascal van Ypersele, UCL and former IPCC vice-chair.

The climate change is simply a question of survival of mankind in many regions and a crucial factor in many political decisions in which NGOs are involved. Fresh news and recent examples allowed the speaker to draw conclusions and to argue that amongst four identified emission pathways, only the lowest (a 1,5° temperature increase) would maintain the global situation at a reasonable level. Yet the adoption of the Paris agreement was the easy part of the job. In the expected action plan, associations have to play a not insignificant part: some illustrations were given related to their possible strategies.

23 June 2016: Belgian Tax Shift impact on social contributions for INPAs, by Nadège Toussaint, Senior Associate at Claeys and Engels

The recent measures aiming at a reduction in the basic rate and the reform of the structural reduction, so called the Tax shift can as a principle entail a decrease in labour costs for INPAs. Each situation must however be analysed, notably according to the category (1 or 2) to which the international association belongs, to estimate more precisely the savings to be drawn. Further reductions can also be obtained in case of first hiring. More: <a href="https://www.claeysengels.be">www.claeysengels.be</a>

### FAIB activities and other short news

<u>- 31 May - 1 June European Association Summit:</u> remained within its initial peer to peer concept and covered: new technologies, risk management, recruitment, communications, financing governance. Programme and slides available: <u>easummit.eu/presentations</u>. A session with the Secretary of State in charge a.o. of External Trade, Cécile Jodogne was again held during which 3 associations could express their expectations of Brussels-Region. More: <u>faib@faib.org</u>

- <u>Crossroad Bank for Enterprises</u>: in accordance with a bill passed on 6 June 2016, amending the Code of Economic Law, the compulsory extracts will be available in English (expected date: 10 June 2017).

<u>- Amendments Law of 27 June, 1921 relating to non-profit associations and foundations</u>: related to the accounting principles applicable to large INPAs. The so-called "alarm procedure" in case of thin capitalisation becomes applicable. Statutory auditors are allowed to convene the general directional body (Antoine Druetz).

- A wide coalition of non-profit organisations (NPOs) applauds the recent update by the **Financial Action Task Force** (FATF) to its counter-terrorism recommendation on NPOs by removing the long-standing characterisation of non-profits as "particularly vulnerable" to terrorist abuse from Recommendation 8 (R8).

- **<u>Recovery of membership fees in the frame of an INPA under Belgian Law</u>.** Olivier Bertin, FAIB associate member has provided important hints on principles and proceedings to address this problematic issue.

- **Brexit**: a memo related to the statutes prepared by Antoine Druetz will be sent to members by separate email.

### -Study Tours:

<u>28-29 April: The FAIB Study mission in Aube and Champagne</u> demonstrated that the region offers infrastructures that can host various types of events in a very pleasant atmosphere. <u>www.congres-champagne.com</u>.

<u>14-16 June: The Meetings Show, Olympia London</u>, a great opportunity to uncover new destinations, get acquainted with over 650 exhibitors and to learn about the new trends of the MICE industry. <u>www.themeetingsshow.com</u>.