

# CHARITIES AND VAT

How to define  
the concept  
charities?

Should charities  
be completely  
relieved from VAT?

Are charities only  
stimulated effectively  
when they are  
completely spared?

OECD  
**AUTONOMY**  
EUROPEAN COMMISSION  
EUROPEAN COURT OF JUSTICE

Should charities  
be categorised to  
research the  
effectiveness?

Should charities  
qualify as  
a taxable person?

Is exempting activities  
in the public interest  
the most  
effective and efficient way  
to promote charities?

  
ERASMUS UNIVERSITEIT ROTTERDAM

NAJAT IDRISSE LL.M.

najat\_idrissi@hotmail.com

Start of research: 3 february 2012