BRIEFING | BUSINESS

JANSSENS LAW FIRM

The ASBL *in Belgium*

Is an ASBL the right vehicle for your project?

Sports club, cultural project, social action, homework club… A Belgian non-profit association (ASBL) can sell, organise events or run premises, **even as its main activity**. One golden rule: profits serve the project and are **never distributed**.

2
MEMBERS
are enough to set up an ASBL

Why an ASBL?

1. **You are protected**: members are not liable for the association's debts.
2. **You are free**: any activity is allowed if it serves the purpose.
3. **It is simple**: a private deed is enough, no notary is required.
4. **Tax rules are adapted**: see page 3.

€0
No capital to contribute.

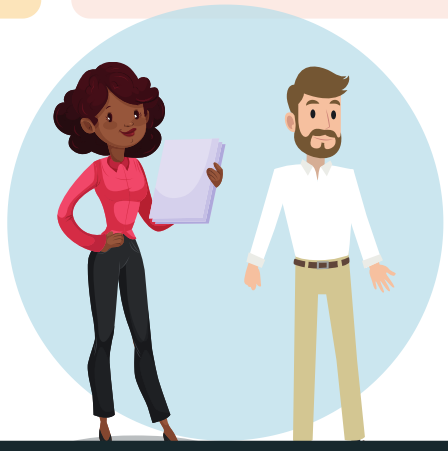
3
Directors at least, or 2 while the ASBL has fewer than 3 members.

30 days
To file the articles with the court registry. The ASBL exists from filing.

"We want to start a homework club in our neighbourhood. Is an ASBL complicated?"

Nadia and Thomas, volunteer parents.

No: with two founders, well-drafted articles and a filing at the court registry, their ASBL can exist quickly.



! **WATCH OUT**

No benefit may go to members or directors, even indirectly (a friendly price, a service without consideration). **Such a transaction is void.**

Setting up your ASBL in 4 steps

Then who decides what: the members' meeting and the board of directors.

1 Draft the articles

They state, among other things:

- the name, the Region of the registered office, the purpose and the activities;
- the minimum number of members;
- the rules for joining and leaving;
- the maximum membership fee;
- what happens to the assets on dissolution.

2 File with the registry

The articles are filed with the **registry of the enterprise court** within 30 days. The ASBL exists as a legal person **from that filing**: it can sign a lease, open an account, hire.

3 Publish in the Official Gazette

An extract of the articles appears in the annexes to the **Belgian Official Gazette**: this is what lets you rely on them against everyone (banks, suppliers, authorities).

4 Register the ASBL and its managers

Registration with the **Crossroads Bank for Enterprises**, then of its managers in the **UBO register** (who really controls the ASBL) within one month, confirmed every year.

Good to know

The ASBL keeps a **register of its members** at its registered office. Each admission, resignation or exclusion is entered within 8 days.

Who decides?

	General meeting	Board of directors
Who?	All members	At least 3 directors (2 if the ASBL has fewer than 3 members). The law calls it the "management body".
Role	Articles, appointment of directors, accounts and budget, exclusion of a member, dissolution	Runs and represents the ASBL; day-to-day management can be entrusted to one person
Majorities	2/3 of the votes to amend the articles; 4/5 to change the purpose or object	As set by the articles

FREQUENTLY ASKED

Can directors be paid?

Yes, provided the pay does not exceed the market rate: otherwise it becomes a prohibited benefit.



Tax and donations

What the ASBL pays, and what its donors can save.

1 Tax on certain income only

As a rule, the ASBL pays the **legal entities tax**: it is not taxed on its profits, but only on certain income (property, investments).

If its main activity becomes commercial, it moves to **corporate income tax**. Isolated or ancillary commercial operations remain, in principle, allowed.

2 A small annual tax on assets

Every year, on the assets held on 1 January:

- **0%** up to €50,000;
- 0.15% from €50,000 to €250,000;
- 0.30% from €250,000 to €500,000;
- 0.45% above that.

3 VAT

If the ASBL sells goods or services, it is subject to **VAT**, unless exempt (sport, culture, education, social work…) or below the small-business threshold: **€25,000** a year in 2026, a threshold raised gradually from 2027.

4 Gifts from individuals

If the ASBL is **approved by the FPS Finance**, its donors get a **30% tax reduction** on gifts of at least €40 a year.

Gifts and bequests to an ASBL: reduced duties, depending on the Region

	Gifts (deed)	Bequests (will)
Brussels	7%	7% if the ASBL is approved, 25% otherwise
Wallonia	7%	7%
Flanders	0%	0%

FREQUENTLY ASKED

How do donations become tax-deductible?

The ASBL applies to the FPS Finance for approval. Among other conditions, it must work in a field listed by law (social aid, culture, environment, research…) and devote its resources to it.



! WATCH OUT

A gift over €100,000 (other than a hand-to-hand gift) needs the **Minister of Justice's authorisation**. With no answer within three months, it is deemed authorised.

Accounts, liability and winding up

Obligations grow with the ASBL.

Which accounting rules?

You move up a category when you exceed **more than one** of the thresholds.

	Thresholds	What you must do
Small	5 employees · €391,000 of income · €1,562,000 of assets or debts	Simplified accounts, filed with the court registry
Medium	50 employees · €11.25m turnover · €6m balance sheet	Full accounts, filed with the National Bank
Large	Above that	Audit by a registered auditor

! Directors' liability

It is **capped**, from €125,000 to €12 million depending on the size of the ASBL. The cap does not apply in case of serious misconduct, fraud or repeated minor faults.

+ What if the ASBL comes to an end?

The general meeting can dissolve it. Once the debts are paid, the balance **never goes to the members**: it goes to a non-profit purpose, as the articles provide.

The ASBL can also become an **AISBL** (international non-profit association) or a **cooperative company approved as a social enterprise**. Conversely, a company can become an ASBL.

FREQUENTLY ASKED

Can an ASBL hire staff?

Yes. It then becomes an employer, with the same social obligations as a business: contracts, social security, work rules.





Setting up or restructuring an ASBL? Let's talk.

Articles, governance, tax, donations: we help you build a solid framework from the start.

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References: Belgian Code of Companies and Associations, art. 1:2, 1:4, 2:5, 2:6, 2:57, 3:47, 9:3, 9:5, 9:21, 9:22, 14:37 and 14:46; annual tax on assets (Act of 28 December 2023); VAT Code (small-business scheme); Income Tax Code, art. 145/33; regional codes on registration and inheritance duties.

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