

Handbook for setting up a “sportvereniging”

What is a “vereniging”?

A *vereniging* or association (also known as a club) is a legal entity in the Netherlands where people gather for a common objective, such as participating in a specific sport or making music but is never to make a profit. If any profits are made, they must be reinvested into the vereniging and can not be distributed to members.

All money of a vereniging is collected through contributions by members.

A vereniging always consists of members and an appointed committee (board) with at least 3 people: a chair, secretary and treasurer. An annual meeting of members will be held where all members are entitled to vote and appoint the committee. It is advised to always have an uneven number of board members so a majority will more easily be reached when voting for certain matters.

There are two types of verenigingen in the Netherlands:

- **Full legal capacity:** no private liability but needs to be drafted by a notary and registered in the KvK (the Netherlands Chamber of Commerce) in order to become this type of vereniging.
- **Limited legal capacity:** private liability but does not need any registration with the KvK or notary.

Why set up a “vereniging”?

Sports organisations can take many different forms ranging from some friends playing in the park to larger sports organisations with professional players such as the KNVB (football/soccer). There may be reasons why you would like to not be registered but there can also be some good reasons to be a registered vereniging:

- You might be wanting to apply for a subsidy or grant
- The board will have limited liability v. personal private liability right now. You will remain personally liable for the activities of your regional netball club until you have registered with the notary and with the KvK.
- You can open a bank account in the name of the sports club.
- You can purchase insurance for the vereniging and its members
- In Amsterdam, clubs registered in the city of Amsterdam receive a considerable discount on court hire (40%) *please don't expect this in every city in NL.

Steps to become a vereniging

Registering a vereniging has to be done via a “Notaris”. There is normally a cost to the notaris but you can ask for the labour for free in exchange for club referrals to that Notaris or advertising on your website. (hey – it's worth a try). The notaris can advise you on the statutes and often also submit documents to the KVK on your behalf.

1. Draft statutes

In the statutes you will lay down the basic essentials of your vereniging and will have to consist of at least the following:

- Name and address
- Purpose
- Member requirements
- Procedures for calling general meeting of members
- Rules for appointing and removing committee members
- Allocation of surplus after dissolution

NOTE 1: The national sports organisation governing all registered sports in the Netherlands, NOC NSF, has example statutes on their website. These will be sent as a separate document to all clubs.

NOTE 2: you are bound by your statutes so ensure to not limit your organisation in any way by describing or defining the statutes in a way that is too narrow. Any more practical specific can be decided on in your house rules, which can be changed more easily than your statutes. For example: if you set up the goal of the statutes to only organise netball with your club in Maastricht, you won't be able to play in Valkenburg. Therefore, it might be wise to write down "the city of Maastricht and its surrounding regions".

2. **Organise the first meeting of members:**

In the first meeting of members, you will focus on two specific elements that are essential before your organisation can be registered:

- a. Approval of the statutes
- b. Official appointment of the board

3. **Register the organisation and its statutes with a notary**

- a. The notary costs might vary depending on what notary you choose. You can request a financial proposal at the following website, which will ask you to fill in your details and then send you 4 proposals from different notaries:
<https://www.degoedkoopstenotaris.nl/>
- b. You can just choose one of the most affordable notaries that is geographically close and make an appointment.

4. **Register the organisation with the Kamer van Koophandel - KvK (Chamber of Commerce)**

- a. The registration at the KvK can be relatively straightforward but is also essential for limited liability.
- b. It is often possible for your notary to register you at the KvK, which saves you from filling in a set of different forms in Dutch by yourself. Check with your notary if he or she can help you with the registration at the KvK.
- c. If your notary cannot help you register at the KvK, the process might be a little bit more challenging as some forms will need to be filled in in Dutch. Please feel free to get in touch with the bond for some further legal (and Dutch!) support. The following forms would need to be filled in:
 - i. Registering the vereniging: https://www.kvk.nl/download/Formulier-5-inschrijving-stichting-vereniging-of-vve_tcm109-365589.pdf
 - ii. Registering the board members of the vereniging: https://www.kvk.nl/download/Formulier-22-inschrijving-functionaris-vereniging-of-stichting_tcm109-365602.pdf
 - iii. Registering a non-commercial legal entity: https://www.kvk.nl/download/Formulier-9a-inschrijving-vestiging-rechtspersoon_tcm109-365606.pdf

5. Tax number and tax requirements

- a. Once you are registered with the KVK you will receive a Belasting Dienst Tax number.
- b. The vereniging is not able to claim BTW (VAT) back from the tax department but also does not need to charge BTW.
- c. There is no need to submit or pay taxes for the vereniging. You do need to keep good accounting records in case of a tax department audit and to share with the members.
- d. You can be exempt from paying local VAT if for example ordering equipment from another EU country using your Dutch tax nr.

NOTE 3: when board members change position over time, it is relatively straightforward to change this in the KvK registry without the need to visit a notary.