



May 2025

Change of Legal and Financial Seat of ASSITEJ International

The Executive Committee of ASSITEJ International is proposing the General Assembly of the Association to approve the change of the legal and financial seat of ASSITEJ from the current location in Italy to Denmark.

This document includes

- A presentation of the reasons for this proposed change
- An annex showing a detailed analysis of different options of hosting countries.

Background

Since 2014 the seat of ASSITEJ International has been based in Italy. Prior to 2014 ASSITEJ had no officially registered address or fiscal identity which caused problems in applying for and receiving funding and for administering membership fees and other income.

Mandated by the General Assembly the Executive Committee (EC), led by the Treasurer of that term, Roberto Frabetti, registered the Association in Italy in 2014 and resolved the administrative problems that had existed before.

In 2022 ASSITEJ International received significant funding from Creative Europe through the Creative Europe Network strand and as a partner of a European Cooperation project called BABEL.

At the same time of the increase of the turnover of the Association, new legislation came into force in Italy which meant that ASSITEJ International entered a process to be registered in Italy as a Third Sector Entity. This process entailed several changes to the Constitution of ASSITEJ and involved the membership in a special meeting of the General Assembly held online in 2023 to approve the necessary constitutional changes.



Why we are considering a change of seat

There are two reasons for a change of seat in 2025.

1. The first reason is the result of a comparative study on what legal registration in four different countries imply in terms of ongoing administrative costs and easy management procedures for an International Association with a remote working team and considering the long term stability of ASSITEJ.
2. The second reason is that Roberto Frabetti, who was Treasurer (2014-2021) and Financial Director of ASSITEJ's European Network project (2022-2024), is retiring and it has proven difficult to recruit personnel with the required skills in Italy to replace him. Knowing his desire to retire, ASSITEJ International has been in a dialogue with theatre company La Baracca in Bologna, Italy where Roberto works and also circulated a public job call for the position of administrator and financial manager

As our efforts have been unsuccessful, we are now in the position of seeking another way to manage the financial and legal responsibilities of ASSITEJ.

What is important when choosing the seat?

The following factors were the most important in understanding which country provides the best option for ASSITEJ International:

- Regular reporting requirements to legal registers and tax authorities including the language of the documents to be provided, and to what extent access to the registers is easy and accessible for non-residents of the country.
- Access to bank and payment methods for EC and staff members not living in the country of the seat.
- Legal requirements and procedures for bookkeeping and international payment



- Easy and digitized access for non-residents of the country across all administrative processes, especially the bank and the legal register.
- National requirements affecting the constitution of ASSITEJ.
- Long-term stability of the management setup including administrative implications of the transition between current and future staff and EC members.
- The level of ongoing administrative costs for the running of the Association in the country.

Which countries were considered?

A large proportion of the funding of ASSITEJ International is coming from the Creative Europe Network strand. To receive this funding the Association has to be registered in a country eligible for Creative Europe funding and ideally an EU country.

On this basis, four countries were considered.

Belgium

Belgium is a country where many international organisations are based and provides a good legal structure for these. Access to bank and payment methods is also good for a remote working team as well as the processes for bookkeeping and legal requirements to payments. The bank can provide payment cards to non-residents. It is, though, necessary to go to the bank in person to open a bank account and when the legal representatives of the Association change s (e.g. when a new Secretary General, Treasurer or President is elected).

The estimated costs for an external service provider to provide bookkeeping, accounting, and an annual statement is around 8.000 EUR per year. The estimation is based on quotes from two accounting companies. These quotes imply that ASSITEJ staff members make payments and provide all relevant documents for the bookkeeping. The quotes do not include external fiscal audit if ASSITEJ decides to request this.

If registered in Belgium ASSITEJ would have to provide the annual statement, minutes of a yearly General Assembly and other related documents to the legal



register by physical post in one of the official languages of Belgium (French, Flemish or German). This is a slightly complicating factor for a remote team that may not live in Belgium or speak any of the official languages.

The EC is grateful for the help ASSITEJ Belgium provided to explore this option.

Denmark

Denmark is a very digitized country with a low level of legal and administrative requirements for small and middle-sized associations. Once registered there are normally no requirements for non-for-profit Associations with limited commercial activity to hand in yearly minutes or financial reports to the legal register.

The mechanisms for control are mainly handled by the bank and consist of a yearly description of approximate number and nature of international transactions, and submitting a list of board members, minutes from the General Assembly and an updated Constitution. After opening the bank account submission of these documents is required when there are changes to the board or the Constitution or by request from the bank. ASSITEJ Denmark has received such a request one time in the last 10 years, however, it may be more for ASSITEJ International.

Access to the legal register and the bank is provided in an app that is accessible in English for non-Danish residents from a long list of countries who are eligible to use their passport to verify their identity.

It is generally not requested to go to the bank in person to open a bank account or to transfer access to new legal representatives. Transfer of access to the legal register from current to future staff and EC members is done online through the app, using a self-service solution.

The bank can provide payment cards to non-residents.

No tax or VAT reporting on income is required once the Association is registered as an Association with limited commercial activity. If ASSITEJ has commercial activity in the future VAT and tax reporting may be activated.

The estimated costs for an external service to provide bookkeeping, accounting, and an annual statement is around 4.000 EUR per year. The estimation is based on quotes from two accounting companies. These quotes imply that ASSITEJ



staff members make payments and provide all relevant documents for the bookkeeping. The quote does not include external fiscal audit if ASSITEJ decides to request this.

Italy

Italy is where ASSITEJ is registered currently which has the advantage of avoiding the extra costs and work to change the seat and a low level of risk in terms of unforeseen issues in the administration of ASSITEJ.

Yearly submissions involve upload of extracts of EC and General Assembly minutes, Annual Statement, member book and tax declarations following specific deadlines.

In Italy most interactions with officials and submission of documents to legal registers and tax authorities need to be in Italian.

Submission of reports and documents and access to the bank happen through three different digital mechanisms that are less accessible for non-residents and less easy to transfer from one staff or EC member to another. Access to tax reporting is facilitated by the current legal consultant of the Association.

When paying non-Italian service providers, Italian law requires that the service providers hand in a tax residence certificate and fill out a tax form. This is a complicating factor for both the service provider and the staff of ASSITEJ to request and check the documents and explain the process.

The bank that ASSITEJ has currently, cannot provide payment cards to non-resident staff and EC members. ASSITEJ is currently using another payment card provider which adds a small extra cost and complexity in the bookkeeping.

The estimated yearly costs for the administration in Italy are around 50.000 EUR. The costs are higher than in other countries due to the administrative requirements and relative complexity. The fact that most documents have to be translated, checked and uploaded by a person with expertise in Italian administration and language is also influencing the costs.

The quote received for administration in Italy includes the service provider making bank transactions. In the scenario of the other countries payments are made by ASSITEJ staff members or the Treasurer.

Luxembourg

The possibility of moving the seat to Luxembourg was initially considered but was not analysed in detail because ASSITEJ Luxembourg shared that they had



recently experienced complexities in setting up a bank account for an international association.

The EC is grateful for the help ASSITEJ Luxembourg provided to explore this option.

Conclusion

Registering ASSITEJ International in Italy back in 2014 was a very important step and has allowed the Association to have an official registered status and to apply for and receive funding. The seat in Italy has been key for the financial transition and organisational growth we have seen since 2022. The work of Roberto Frabetti cannot be under-estimated and we are sincerely grateful to him for his leadership and guidance, and his continued work and advice.

After analysing the different options described above, the Executive Committee feels that it is time to move the seat, for the immediate solution to our administrative challenges, as well as for the long term stability of the Association.

Both Belgium and Denmark provide good options in terms of low ongoing administrative costs and smooth digitized administrative process for a remote working team. Belgium has a legal structure created for international associations but also the Danish Association structure allows for international association and an international board.

Belgium has the small disadvantage that ASSITEJ has to submit the annual statement, minutes of a yearly General Assembly and other related documents to the legal register by physical post following yearly deadlines in one of the official languages of Belgium. Also, it is a requirement to go to the bank in person to open a bank account and when the legal representatives of the Association change (e.g. when a new Secretary General, Treasurer or President are elected).

This is a slightly complicating factor for a remote team that may not live in Belgium or speak any of the official languages.

On this basis the Executive Committee proposes the General Assembly approves:



- **to transfer the seat of ASSITEJ International from Italy to Denmark with the tentative dates of leaving Italy on 30/06/2025 entering Denmark on 01/07/2025; and**
- **to make the required changes to the Constitution to allow this transfer.**

Agreement with ASSITEJ Denmark

If this proposal is accepted by the General Assembly, ASSITEJ International and ASSITEJ Denmark will work on signing an agreement that allows ASSITEJ International to have the legally registered address free of charge where ASSITEJ Denmark is based.

The agreement will also include occasional support to ASSITEJ International by ASSITEJ Denmark in limited administrative situations and processes. These could be assisting new EC members to access the legal register or recommending an accounting company. This support will be agreed to and remunerated but the costs are anticipated to be very low and are only relevant in a future with no Secretary General or staff member based in Denmark.

The purpose of the agreement with ASSITEJ Denmark is to secure the long-term stability of the seat beyond the current members of the Executive Committee.

Annex

	Italy	Denmark	Belgium	Luxembourg
Legal identity				
Registration type	Third sector entity	"Almindelig Forening" (Regular Member Association)	2 types: 1/ ASBL/VZW: non-profit association 2/ AISBL/IVZW: International non-profit association	asbl (non profit association)
Digital access to legal register	Yes	Yes	Yes	yes
Digital access to legal register for non-residents	Yes, but with some complications	Yes	No	yes
Regular Reporting requirements	(1) Annual Financial Statement approved by EC before 30 April, (2) Annual Financial Statement with explanatory notes approved by Assembly before 30 May, (3) Notification of changes in the Constitution, EC members, Officers, Auditor with 30 days, (4) notification of changes in Revenue agency, (5) Upload updated member book beginning of each year, (6) Extract of EC and Assembly minutes in Italian and English uploaded to RUNTS	The bank needs an updated constitution when changes are made, minutes from the General Assembly and list of board members.	(1) Annual Financial Statement approved by general assembly before 30 June, (2) Notification of changes in the Constitution, EC members, Officers, Auditors to the state register and to the bank (3) publishing of annual report and financial statement;	(1) Annual Financial Statement approved by general assembly before 30 April, (2) Notification of changes in the Constitution, EC members, Officers, Auditors to the state register and to the bank (3) publishing of annual report and financial statement on the website (5) Upload updated member book beginning of each year, (6) in case of government funding budget for the running year approved by the general assembly in march, budget for the following year approved by the EC in march and december to send to the ministry.
Legal requirements to register ASSITEJ	Membership with equal rights, yearly general assembly, funders on website, deadlines for approval of annual statements and more	(1) At least 2 members, (2) a mission, (3) changing membership, (4) Membership fees, (5) General Assembly as highest authority, (6) an independent elected leadership	(1) At least 2 members, (2) a mission, (3) constitution (4) Membership fees, (5) General Assembly as highest authority, (6) Yearly General Assemblies (7) an independent elected EC	(1) At least 2 members, (2) a mission, (3) constitution (4) Membership fees, (5) General Assembly as highest authority, (6) an independent elected EC
Documents & process to prove the requirements	Already created	Submit Constitution and Minutes from last General Assembly	See International Association >>	Submit Constitution and Minutes from the constituting General Assembly

Annex

	Italy	Denmark	Belgium	Luxembourg
Setup time	Already created	Registration is instant & online. Exemption from Tax and VAT is by application. This can take a couple of month but the Association is active once it is registered online	"Standard NPA" non-profit - Submission to the Register; "International NPA" - Approval of act by the notary and submission to the Register	Association is active once it is registered online, setting up a bank account can be a pain in the ass with an international EC
An international association	Already created	Not a problem. Requierevements: (1) The Association need to have address in Denmark. The legal register does not need details on board members just a legal representative that can access the digital register through "Mltid" - the same that is used for the bank (This was the answer from Danish Business Authority). The tax authorities gave a slightly different answer: that it is not a problem to be international as long as decisions are made in Denmark. This can potentially be a small challenge when Louis is no longer Secretary General. On the other hand it is very unlikely that the issue will ever be raised and the risk will be mitigated through the agreement with ASSITEJ Denmark to host ASSITEJ International.	<ul style="list-style-type: none"> - The name of the AISBL and its head office location. - The aims of the AISBL and its planned activities. - The rules for admitting and removing members. - Members' rights and obligations. - The roles, meeting procedures, and decision-making process of the general management body and how resolutions are communicated to members. - The structure, appointment methods, and powers of the administrative body, and how it represents the AISBL legally. - The process for changing the statutes, dissolving the association, liquidating assets, and ensuring any remaining assets are used for selfless purposes if dissolved. 	for the registration of the association it is not that problematic to have an international board, for the bank account it could be a bit more challenging
Bank & Payments				
Name of bank	Banco BPM	Arbejdernes Landsbank	Various banks available (BNP Paribas Fortis, ING, KBC)	banque et caisse d' épargne de l' Etat

Annex

	Italy	Denmark	Belgium	Luxembourg
Signatory of UN Principles for Responsible Banking	No, but has joined "UNITED NATIONS GLOBAL COMPACT" "TASK FORCE ON CLIMATE-RELATED FINANCIAL DISCLOSURES (TCFD)"	Yes	Most of them	yes
Digital access	Yes	Yes	Yes	yes
Digital access for authorisations	No	Yes	Yes	yes
Digital access for non-residents	Partially, an Italian sim card and email address is needed	Yes, though the app "Mitid" which for most countries is easy validated using the passport of the staff/EC member	Partly; conditions apply per bank;	yes, with the luxembourgish connection app
English language option in online bank access	English not provided, only by google translation	Yes for the interface for payments, legal documents are in Danish	Yes (for all)	yes
Requirements for setup of account and cards	Already created	Identity information on board members, constitution & GA minutes	Banks will need: The enterprise number	Identity information on board members, constitution & GA minutes
Issues with an international board?	No	No	No	no
Procedures for international transactions		Describe approximate number and nature of international transactions against money laundering (yearly)	No major issue for transactions; How	
Payment cards to non-residents	Probably not	Yes	Yes	don't know
Requirements for international transactions	Tax residence certificate and Form D	VAT numbers correctly stated	To check	none
Tax residence certificate required for paying international services	yes	no	To check	no
Bank costs		The costs ASSITEJ is currently paying to Soldo can be saved	Vary per bank	90 € yearly account, 2,5 monthly per bank card, 15 payment per month free 0,5 € for every additional payment
Account in Euros	Yes	Yes	Vary per bank	yes

Annex

	Italy	Denmark	Belgium	Luxembourg
Return possibilities for reserve fund (50.000 EUR)	To check	No, the amount is too small. Although investementes in bonds may be an option if the constitution allows for it	To check	?
VAT & Taxes				
VAT and tax reporting requirements	Yes, yearly reporting	No VAT and Tax reporting requierements	Yes. Yearly reporting	yearly report
Excmpted from tax on income	Yes	Yes (by a one time application that establish ASSITEJ as a non for profit)	Associations must submit each year	yes since non profit
Excmpted from VAT		Yes (by a one time application that establish ASSITEJ as a non for profit)	In most cases	yes (simplified VAT or partial VAT is an option)
Taxes on costs for employees	3.5% (after a certain threshold)	0%	tbc	12,5%
Taxes on membership fees	0	0	0	0
Taxes on public grants	0	0	0	0
VAT on services sold by ASSITEJ (e.g. sales of delegate passes)	No	Is excmpted from VAT and tax if the passes are sold mainly to members and the income is used to work for the non for profit aims of the association	<p>Possible VAT registration. Once registered and possessing a VAT number, when buying goods and services in Belgium, the association is able to get refund of all the VAT paid.</p> <p>However, after registering to the VAT, the AISBL will also be compelled to:</p> <p>File quarterly reports, stating the total amount of operations (in and out) subject to VAT</p> <p>File yearly list of VAT clients the AISBL has sold goods or services to</p> <p>Retain a VAT of 21% over all sold goods or services, and pay that amount quarterly to the finance administration</p>	possible if full VAT affiliation, not necessary if simplified or no VAT

Annex

	Italy	Denmark	Belgium	Luxembourg
Bookkeeping, accounting and payments by bank				
Bookkeeping & accounting done by staff or external service?	External Service Provider (SACOA)	External Service Provider (Katrine Kihm)	DEG & Partners Art consult & PME-Co	
Bookkeeping done by Service provider?	Yes	Yes	Yes	
Accounting done by Service provider?	Yes	Yes	Yes	
Bank transactions done by Service provider?	Yes	no	no	no
Annual statement done by Service provider?	Yes	Yes	Yes	Yes
Annual statement in English	Yes	Yes	Yes	yes
Accounting software	Currently no software used	E-economics	Available	
Provide bookkeeping documents digitally	Upload to google drive	Yes, though E-economics app	Available	
Can Service provider give fiscal advice	Yes	Yes, to some extent	Yes	
Reporting to official registers done by Service provider or staff?	Service provider	Not needed	Service provider	
Legal obligation to have external auditor?	Yes, when these limits are exceeded in two consecutive financial years: a) total assets in the balance sheet: (150,000 euros); b) revenues, income, receipts however denominated: 300,000 euros; c) employees employed on average during the fiscal year: (7 units).	No	Yes. Beyond () Euro	
Yearly costs for External Auditor Report	2000	3500	To check	1000-2000 €
Estimated costs for Service provider	50000	3500	8,200€	a 40h minimum wage for qualified workers is 3150 € brutto + 12,5% social charges per month, which means at least costs of 42525 € for a full time job

Annex

	Italy	Denmark	Belgium	Luxembourg
Other costs				
Number of employees in the country	0	1	0	0
Yearly costs related to the payment of the salary of current Secretary General who is based in Denmark (Costs for other employees is equal for all four scenarios)	2600 (using employer of record)	500	2600 (using employer of record)	2600
Yearly costs for legal and fiscal consultancy	Included in quote from SACOA	500		depending on the needs