Pro Bono Connect

*Pro Bono Connect is a clearinghouse which connects non-governmental organisations to lawyers who provide legal assistance to them on a pro bono basis. Pro Bono Connect is a project of the Dutch Section of the International Commission of Jurists (Nederlands Juristen Comité voor de Mensenrechten, NJCM).*

Intake form

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| Name of the organisation (client) | International Federation of Medical Students’ Associations |
| Address and Chamber of Commerce registration | c/o IFMSA International Secretariat, AMC, J0-208,Meibergdreef 15 1105 AZ Amsterdam NetherlandsChamber of Commerce #: 34139641 |
| Legal question | The IFMSA would like to get advice on how to deal with large amounts of cash. More specifically:1. **Re cash membership contributions**
	1. Is the IFMSA allowed to accept membership contributions in cash, collected either in the Netherlands or in other membership countries? Additionally, does this also apply to contributions from members in countries where bank transfers are restricted?
	2. Are there restrictions for IFMSA to receive large amounts of money (via bank transfer)?
2. **Re proceeds from sales**
	1. May the IFMSA, under Dutch law, sell merchandise in the Netherlands and other countries?
	2. What are the tax requirements with regards to the proceeds from these sales?
	3. What procedures must the IFMSA follow in the Netherlands if proceeds or membership contributions in cash have gone missing? (e.g. if money gets stolen from the hotel)
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| Background of your request | The IFMSA is an association (vereniging) under Dutch law with member organisations in 119 countries. It was created in 1951 with the intent to unite medical students worldwide and to lead initiatives that impact positively the communities they serve. IFMSA builds capacity through training, project and exchanges opportunities, while embracing cultural diversity so as to shape a sustainable and healthy future. It currently represents 127 National Member Organizations (NMOs) from 119 countries.Member organisations need to pay membership fees to IFMSA. In addition, IFMSA would like to raise funds by selling merchandise. The IFMSA has a tax exemption in place in the Netherlands and is considered an ANBI under Dutch law. |
| Relevant facts | Not all member organisations are allowed to pay through bank transactions due to national restrictions (e.g. those in Sudan). During annual meetings (often outside of the Netherlands) these members are allowed to pay their membership fee in cash, so as to be able to vote during the meeting. The Dutch association is the organisation that collects and keeps these (large) cash amounts on location, after which the local member organisation will take it to the bank and transfer it to the IFMSA. Secondly, the IFMSA is planning on selling merchandise to the delegates of its meetings in order to support its central budget. These items (t-shirts, hoodies etc) are also paid in cash, taken to the local bank and transferred to IFMSA’s Dutch bank account. |
| Outcome | The IFMSA would like to receive written legal advice in English regarding the matters described above. |
| Deadline | Preferably before 30 May 2016, if not feasible, then ASAP thereafter. There will be an IFMSA officials’ meeting mid May, so any (partial) answers before mid May would be highly appreciated. |
| Contact details | Iris Tomlow, IFMSA International Secretaryopoffice@ifmsa.org020-5661197 / 06-15571599 (NL)ORKarim M. Abuzied, directorpresident@ifmsa.org+201028781055 (Egypt) |
| Enclosures | - Extract from chamber of Commerce- Statement from Tax Office (Belastingdienst) regarding VAT- Statement from Tax Office (Belastingdienst) regarding ANBI-status |