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Recognition of a foundation with legal capacity

Heruntergeladen am 16.06.2025

<https://fimportal.de/xzufi-services/8965581/L100001>

Modul	Sachverhalt
Leistungsschlüssel	99103001016000, 99103001016000
Leistungsbezeichnung I	Recognition of a foundation with legal capacity
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Hessen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Stiftungen (103)
Verrichtungskennung	Anerkennung (016)
SDG-Informationsbereich	Eintragung, Änderung der Rechtsform oder Schließung eines Unternehmens (Registrierungsverfahren und Rechtsformen für geschäftliche Tätigkeiten)
Lagen Portalverbund	Anmeldepflichten (2010100), Engagement und

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	Beteiligung (1100100)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	05.01.2017
Fachlich freigegeben durch	Hessian Ministry of the Interior and Sport.
Handlungsgrundlage	https://www.gesetze-im-internet.de/bgb/BJNR001950896.html#BJNR001950896BJNG000802377 https://www.rv.hessenrecht.hessen.de/bshe/document/jlr-StiftGHE1966rahmen https://www.gesetze-im-internet.de/ao_1977/BJNR006130976.html#BJNR006130976BJNG001001301 https://www.rv.hessenrecht.hessen.de/bshe/document/jlr-InnMinVwKostOHE2013rahmen https://www.gesetze-im-internet.de/bgb/BJNR001950896.html#BJNR001950896BJNG000802377 https://www.rv.hessenrecht.hessen.de/bshe/document/jlr-StiftGHE1966rahmen https://www.gesetze-im-internet.de/ao_1977/BJNR006130976.html#BJNR006130976BJNG001001301 https://www.rv.hessenrecht.hessen.de/bshe/document/jlr-InnMinVwKostOHE2013rahmen
Teaser	
Volltext	Natural or legal persons can decide to set up a foundation. The founders undertake to set up a foundation in perpetuity for the realization of a specific purpose and to endow it with the necessary assets (usually cash, securities or real estate). A corresponding foundation charter regulates the internal organization. The foundation acquires its legal capacity through state recognition. For this purpose, the foundation deed and articles of association must be submitted to the supervisory authority (foundation authority) for foundations that are to have their registered office in Hesse. Recognition of the foundation is granted if the requirements under foundation law are met. It makes sense to involve the foundation authority at an early stage in order to be able to incorporate

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information on the eligibility for recognition and the permanent safeguarding of the founder's will when drafting the foundation deed and articles of association.

Erforderliche Unterlagen

You must enclose the following documents with the application:

- Foundation deed (three copies)
- Foundation statutes (three copies)
- Proof of assets (e.g. bank confirmation)
- Statement from the responsible tax office on the non-profit status of the planned foundation
 - Power of attorney if necessary (if you are not acting in your own name)
 - For associations: additional extract from the register of associations

For further details, please contact the relevant foundation authority.

Voraussetzungen

The foundation authority recognizes the foundation as having legal capacity if

- the foundation business meets the mandatory legal requirements,
- the permanent and sustainable fulfillment of the foundation's purpose appears to be assured,
- the purpose of the foundation does not jeopardize the common good.

The foundation is established as a legal entity when recognition becomes effective. The foundation acquires a claim under the law of obligations against the founder for the transfer of the assets dedicated to it.

The realization of the foundation's purpose presupposes that the foundation has the necessary funds at its disposal. The founder must therefore dedicate specific foundation assets to the foundation.

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This must be sufficient to enable the foundation's purpose to be permanently and sustainably fulfilled from the income generated from the foundation's assets.

The relevant tax office will advise you on the tax aspects of a foundation, in particular on the content requirements for the foundation statutes as a prerequisite for being able to claim the possible tax benefits.

****Tip:**** It is therefore advisable to submit the draft of the foundation statutes to the tax office for examination of the tax aspects before applying for recognition of the foundation and then to submit the draft of the foundation business and the foundation statutes to the foundation authority for examination. This shortens the recognition procedure.

Kosten

The costs for the recognition of a foundation are based on the administrative cost regulations for the Ministry of the Interior and Sport. The costs are based on the administrative costs. The fee range is between 181.00 euros and 3,630.00 euros.

For foundations that serve exclusively charitable, benevolent or ecclesiastical purposes, recognition is free of charge.

Verfahrensablauf

You must submit a written application for recognition of the foundation. A simple letter is sufficient. The foundation authority will advise you on the drafting of the foundation deed and the foundation statutes.

Once the foundation has been recognized, it will have legal capacity and can participate independently in legal transactions from then on. You will receive a short letter from the foundation authority with the articles of association endorsed with the note of recognition.
<https://verwaltungsportal.hessen.de/online-dienste/anwendungen/stiftungsverzeichnis>
<https://innen.hessen.de/Buerger-Staat/Stiftungen>
<https://rp-darmstadt.hessen.de/soziales/stiftungen/stiftungswesen>

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	https://rp-giessen.hessen.de/soziales/stiftungen https://verwaltungsportal.hessen.de/online-dienste/anwendungen/stiftungsverzeichnis https://innen.hessen.de/Buerger-Staat/Stiftungen https://rp-darmstadt.hessen.de/soziales/stiftungen/stiftungswesen https://rp-giessen.hessen.de/soziales/stiftungen
Bearbeitungsdauer	
Frist	
weiterführende Informationen	
Hinweise	The foundation authority can coordinate with the tax office before recognizing the foundation. This requires a power of attorney from the founder. This can be issued in writing and informally to the foundation authority. An overview of the existing foundations under civil law and foundations under public law in Hesse can be found in the directory of foundations.
Rechtsbehelf	
Kurztext	
Ansprechpunkt	To the regional council in whose district the foundation is to be based; For foundations in the city of Frankfurt am Main, the Frankfurt Foundation Supervisory Authority is responsible with limited supervisory powers.
Zuständige Stelle	
Formulare	
Ursprungsportal	Recognition of a foundation with legal capacity, Anerkennung einer rechtsfähigen Stiftung