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Non-profit association Recognition

Heruntergeladen am 13.07.2025

<https://fimportal.de/xzufi-services/106181669/L100010>

Modul	Sachverhalt
Leistungsschlüssel	99119005016000, 99119005016000
Leistungsbezeichnung I	Non-profit association Recognition
Leistungsbezeichnung II	
Typisierung	2a - Bundesauftragsverwaltung: Regelung, Land: Vollzug
Quellredaktion	Saarland
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Vereine (119)
Verrichtungskennung	Anerkennung (016)
SDG-Informationsbereich	Eintragung, Änderung der Rechtsform oder Schließung eines Unternehmens (Registrierungsverfahren und Rechtsformen für geschäftliche Tätigkeiten)
Lagen Portalverbund	Engagement und Beteiligung (1100100)
Einheitlicher	

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Ansprechpartner	Nein
Fachlich freigegeben am	11.03.2025
Fachlich freigegeben durch	Ministry of Finance and Science, Division B/2
Handlungsgrundlage	https://www.gesetze-im-internet.de/bgb/BJNR001950896.html#BJNR001950896BJNG000602377 https://www.gesetze-im-internet.de/ao_1977/_52.html https://www.gesetze-im-internet.de/bgb/BJNR001950896.html#BJNR001950896BJNG000602377 https://www.gesetze-im-internet.de/ao_1977/_52.html
Teaser	As a recognized non-profit association, you can benefit from tax concessions/benefits. You can find out more about this below.
Volltext	<p>Associations and other corporate bodies such as foundations, limited liability companies, public limited companies, etc. can obtain the status of a charitable corporation by drafting their articles of association or statutes accordingly. The corporation must exclusively and directly pursue charitable, benevolent or ecclesiastical purposes (so-called tax-privileged purposes). In addition, the actual management must be aimed at the exclusive and direct fulfillment of the tax-privileged purposes and comply with the provisions of the articles of association. Non-profit corporations receive special state funding. The special-purpose enterprises of non-profit corporations are exempt from corporation tax and trade tax, as are the business operations of non-profit corporations whose income, including VAT, does not exceed EUR 45,000 per year. There are also tax exemptions for inheritance and gift tax as well as property tax. The turnover of special-purpose entities is subject to VAT at the reduced rate of currently 7%. Non-profit corporations can also receive tax-deductible donations. Based on the donation receipt issued by the corporation (the association), the donor can claim their donation as a special tax-reducing expense in their income tax return. In many cases, membership fees from non-profit associations are also deductible from the member's income tax. Further information on this can be found in the official service "Donations".</p>

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Erforderliche Unterlagen	<ul style="list-style-type: none"> • Current statutes • Minutes of the founding meeting • Surplus income statements • Cash and activity reports • Minutes of the general meetings
Voraussetzungen	<p>The law (§§ 51 to 68 of the Fiscal Code) requires that non-profit corporations pursue charitable, benevolent or ecclesiastical purposes, both according to their articles of association and their actual management. The activities of the corporation must be aimed exclusively and directly at selflessly promoting the general public in material, spiritual or moral terms. In § Section 52 (2) of the German Fiscal Code (AO) lists the charitable purposes. These are, for example</p> <ul style="list-style-type: none"> • the promotion of science and research, education and upbringing, art and culture, religion, international understanding, development cooperation, environmental protection, landscape conservation and monument protection, the preservation of local history and culture, • the promotion of youth welfare, assistance for the elderly, public health, welfare and sport; chess is considered a sport, • the general promotion of the democratic state within the scope of the Basic Law; this does not include efforts that only pursue certain individual interests of a civic nature or that are limited to the local political sphere, • the promotion of animal breeding, plant breeding, allotment gardening, traditional customs including carnival, carnival and carnival, support for soldiers and reservists, amateur radio, model flying and dog sports. <p>As a general rule, an association can only be recognized as serving charitable purposes if it operates within the framework of the constitutional order, i.e. it may not promote any anti-constitutional endeavours or act contrary to the idea of international understanding.</p>
Kosten	none
Verfahrensablauf	The tax office responsible for the corporation

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(association) recognizes the non-profit status by issuing a tax exemption notice. As a rule, the corporations (associations) are requested to complete the "Gem" declaration form and provide information about their activities every three years. As part of its review, the tax office primarily determines whether the actual management of the corporation (association) in the past was in accordance with the articles of association, i.e. whether the purposes of the articles of association were actually pursued. The audit of the actual management also includes the question of whether tax donation receipts were properly issued. If the audit shows that the requirements under charitable law have been met, the tax office issues a notice of exemption for the audited years. If, on the other hand, the audit shows that the non-profit status is to be denied, the tax office will assess the taxes by means of a tax assessment notice. The examination of whether the articles of association of a corporation (an association) contain the statutory requirements of non-profit law is carried out in a separate procedure to determine the conformity of the articles of association. The determination is binding both for the taxation of the corporation (association) and for the special expense deduction (donation deduction) of the donor or member. Corporations (associations) can now submit an application to the tax office for an examination of the intended regulations under charitable law and for the issuance of a decision on the conformity of the articles of association in the event of new foundations or amendments to the articles of association. In the case of newly established organizations, the authorization to accept tax-privileged donations and issue donation receipts is only given on the basis of this assessment notice. Further information on this can be found in the official service "Association taxation".

Bearbeitungsdauer

Frist

The general tax declaration deadlines apply.

weiterführende Informationen

Hinweise

Modul	Sachverhalt
Rechtsbehelf	
Kurztext	As a recognized non-profit association, you can benefit from tax concessionsbenefit.
Ansprechpunkt	
Zuständige Stelle	Centrally responsible: Saarbrücken tax office I Völklingen branch office
Formulare	<p>In the case of newly founded associations, an informal application is sufficient to determine the formalFor newly founded associations, an informal application is sufficient or the determination is made ex officio as part of the review procedure.</p> <p>As part of the regular review, the corporation tax declaration forms "KSt 1" together with the "Anlage Gem" are usually submitted via the ELSTER online portal. https://www.elster.de/ https://www.elster.de/</p>
Ursprungsportal	Non-profit association Recognition, Gemeinnütziger Verein Anerkennung