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Applying for recognition of a foundation with legal capacity

Heruntergeladen am 16.06.2025

<https://fimportal.de/xzufi-services/118472648/L100027>

Modul	Sachverhalt
Leistungsschlüssel	99103001016000, 99103001016000
Leistungsbezeichnung I	Applying for recognition of a foundation with legal capacity
Leistungsbezeichnung II	
Typisierung	2/3a - Bund: Regelung, Land: Vollzug
Quellredaktion	Mecklenburg-Vorpommern
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Stiftungen (103)
Verrichtungskennung	Anerkennung (016)
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher	

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Ansprechpartner	Nein
Fachlich freigegeben am	28.09.2021
Fachlich freigegeben durch	Ministry of Justice Mecklenburg-Western Pomerania
Handlungsgrundlage	https://www.gesetze-im-internet.de/bgb/_80.html https://www.gesetze-im-internet.de/bgb/_80.html
Teaser	Natural or legal persons (associations, companies) can apply to the foundation supervisory authority for the establishment or recognition of a foundation with legal capacity.
Volltext	<p>Natural or legal persons (associations, companies) can apply for the establishment or recognition of a foundation with legal capacity. The founder undertakes to establish a foundation in the long term for the realization of a specific purpose and to provide it with the necessary assets (cash and/or securities/real estate). A foundation charter/constitution regulates the internal organization.</p> <p>The foundation acquires its legal capacity through state recognition. For foundations that are to have their registered office in Mecklenburg-Vorpommern, the foundation deed and foundation charter/constitution must be submitted to the foundation supervisory authority. Recognition of the foundation is granted if the requirements under foundation law are met. It makes sense to involve the foundation supervisory authority at an early stage in order to be able to incorporate information on the eligibility for recognition and the permanent safeguarding of the founder's will when drafting the foundation deed and the foundation statutes/constitution.</p> <p>Preliminary coordination should take place with the responsible tax office to check the non-profit status.</p>
Erforderliche Unterlagen	<p>The following are required for the recognition of a foundation</p> <ul style="list-style-type: none"> • an informal application, • a foundation deed that meets the legal requirements,

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- a foundation charter/constitution in duplicate,
- a declaration of consent from the members of the foundation's governing bodies to cooperate.

You can find sample templates for a foundation deed and a foundation charter in the "Forms" section.

Voraussetzungen

The foundation supervisory 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. 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 responsible tax office advises on the tax aspects of a foundation. This applies in particular to the content requirements for the foundation statutes/constitution in order to be able to claim possible tax benefits. Tip: Before applying for recognition of the foundation, it is advisable to submit the draft of the foundation statutes/constitution to the responsible tax office for examination of the tax aspects. This will shorten the recognition procedure.

Kosten

The recognition of charitable foundations with legal

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	<p>capacity is free of charge in Mecklenburg-Vorpommern.</p> <p>Administrative fees are charged for the recognition of non-charitable foundations and family foundations, depending on the amount of work involved.</p>
Verfahrensablauf	<p>As a potential founder, complete the application and submit it to the foundation supervisory authority together with the required documents. The foundation supervisory authority will advise you on the drafting of the foundation business and the foundation statutes/constitution.</p> <p>Upon recognition, the foundation becomes legally capable and can participate independently in legal transactions from then on. You will receive a letter of recognition and a certified copy of the foundation charter/constitution.</p>
Bearbeitungsdauer	
Frist	None
weiterführende Informationen	https://www.regierung-mv.de/Landesregierung/jm/Zustaendigkeiten/Stiftungswesen/ https://www.regierung-mv.de/Landesregierung/jm/Zustaendigkeiten/Stiftungswesen/
Hinweise	
Rechtsbehelf	You can file a complaint against the decision with the competent administrative court.
Kurztext	<ul style="list-style-type: none"> • Applying for recognition of a foundation with legal capacity <ul style="list-style-type: none"> • Application by citizens, companies, associations • Statement of the foundation's purpose, which must not endanger the common good • Presentation of the probable income from the basic assets to fulfill the purpose of the foundation • subject to a fee in the case of a family foundation or a non-charitable foundation • Competent authority: Ministry of Justice M-V, Foundation Supervision, Department 390

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Ansprechpunkt	Ministry of Justice M-V Foundation Supervision - Department 390 Pushkinstrasse 19 - 21 19055 Schwerin Telephone 0385/588 13390 and 0385/588 13391 E-mail: poststelle@jm.mv-regierung.de
Zuständige Stelle	Ministry of Justice M-V - Foundation Supervision, Department 390
Formulare	
Ursprungsportal	Applying for recognition of a foundation with legal capacity, Anerkennung einer rechtsfähigen Stiftung beantragen