

99103001016000

Heruntergeladen am 16.06.2025

<https://fimportal.de/xzufi-services/12193/L100042>

Modul	Sachverhalt
Leistungsschlüssel	99103001016000
Leistungsbezeichnung I	
Leistungsbezeichnung II	Foundation; application for recognition
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Bayern
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	
Fachlich freigegeben am	27.05.2025

Modul	Sachverhalt
Fachlich freigegeben durch	Bayerisches Staatsministerium des Innern und für Integration (Bavarian State Ministry of the Interior, for Sport and Integration)
Handlungsgrundlage	https://www.gesetze-bayern.de/Content/Document/BayStG https://www.gesetze-bayern.de/Content/Document/BayStG https://www.gesetze-bayern.de/Content/Document/BayAVBayStG https://www.gesetze-bayern.de/Content/Document/BayAVBayStG https://www.gesetze-im-internet.de/bgb/BJNR001950896.html#BJNR001950896BJNG000803360 https://www.gesetze-im-internet.de/bgb/BJNR001950896.html#BJNR001950896BJNG000803360
Teaser	In addition to the foundation deed, official recognition is required for the establishment of a foundation with legal capacity.
Volltext	Setting up a foundation is an ideal way to transform private assets - during your lifetime or after your death - into public benefit. As a potential founder, you are free to choose the purposes for which you wish to use your assets and you can implement or realize your own ideas. In addition to the foundation deed, official recognition is required for the establishment of a foundation with legal capacity. This recognition is granted by the government in whose area the foundation is to be based. The government will provide you, as a potential founder, with detailed and competent advice in advance. You can also obtain a guide with sample foundation deeds and foundation statutes here, which can be a valuable aid in setting up your individual foundation (see also "Further links").
Erforderliche Unterlagen	• Signed declaration on the establishment of the foundation (foundation transaction) with foundation statutes • Evidence or security for the provision of the assets

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	pledged in the foundation transaction
Voraussetzungen	In principle, there are no special personal, professional or other requirements. However, the intended foundation must not pursue any unlawful purpose or a purpose that jeopardizes the common good. In addition, the permanent and sustainable fulfillment of the foundation's purpose must appear to be ensured by the income from the basic assets. It is therefore necessary to have sufficient profitable assets for the respective purpose. Depending on the variety of possible foundation purposes, the way in which they are realized, the type, composition and earning power of the foundation's assets and the expected administrative expenses, the minimum amount of basic assets required in individual cases varies greatly. A careful foundation concept requires the funds required (to fulfill the purpose, reserves and administration) to be calculated as realistically as possible in advance (taking into account the returns likely to be achieved on the financial market) and the amount of the endowment fund to be determined on this basis. Even in the case of simple foundation purposes and little administrative effort, it is generally necessary to contribute profitable basic assets that can be expected to generate an annual (net) return of at least around EUR 2,000 in the long term. However, in the case of demanding or broader foundation purposes and complex measures for their realization, assets with significantly higher returns are required.
Kosten	In the case of a foundation that primarily pursues public (charitable) purposes, you will not incur any costs for recognition; in the case of other foundations, the fee is based on the administrative costs, taking into account the basic assets and the proportion of public purposes.
Verfahrensablauf	
Bearbeitungsdauer	
Frist	There are generally no deadlines for setting up a foundation. As experience shows that applications for

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	foundation recognition accumulate towards the end of the year, the necessary documents, which have already been agreed with the government and the responsible tax office, should be submitted for recognition by 15 October at the latest if this is to take place in the current calendar year.
weiterführende Informationen	https://www.stmi.bayern.de/media/_bayernportal/leitfaden-errichtung-stiftung.pdf https://www.stmi.bayern.de/media/_bayernportal/leitfaden-errichtung-stiftung.pdf https://www.stmi.bayern.de/media/_bayernportal/muster-errichtung-stiftung-stand_01.07.2023-hinweis.docx https://www.stmi.bayern.de/media/_bayernportal/muster-errichtung-stiftung-stand_01.07.2023-hinweis.docx https://www.stmi.bayern.de/media/_bayernportal/muster-errichtung-stiftung-stand_01.07.2023-hinweis.docx https://www.stmi.bayern.de/media/_bayernportal/muster-errichtung-stiftung-stand_01.07.2023-hinweis.docx https://www.innenministerium.bayern.de/buv/stiftungen/index.php https://www.innenministerium.bayern.de/buv/stiftungen/index.php
Hinweise	
Rechtsbehelf	Administrative court action
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	BayernPortal, BayernPortal