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# legal foundation recognition

Heruntergeladen am 16.06.2025

<https://fimportal.de/xzufi-services/S1000020010000012091/S100002>

Modul	Sachverhalt
Leistungsschlüssel	99103001016000
Leistungsbezeichnung I	legal foundation recognition
Leistungsbezeichnung II	Apply for recognition of a legal foundation
Typisierung	3a - Bundesaufsichtsverwaltung: Regelung, Land: Vollzug
Quellredaktion	Hamburg
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	<div lang="en-x-mtfrom-de">establishment of a foundation</div> , <div lang="en-x-mtfrom-de">recognition of a foundation</div> , <div lang="en-x-mtfrom-de">Legal foundations</div> , <div lang="en-x-mtfrom-de">Charitable Foundation</div> , <div lang="en-x-mtfrom-de">statute of a foundation</div> , <div lang="en-x-mtfrom-de">session business</div> , <div lang="en-x-mtfrom-de">foundation establishment</div> , <div lang="en-x-mtfrom-de">Foundation Statute</div>
Leistungstyp	

Modul	Sachverhalt
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	31.08.2022
Fachlich freigegeben durch	
Handlungsgrundlage	<p>[§§ 80-89 of the Civil Code (BGB)](<a href="https://www.gesetze-im-internet.de/bgb/_80.html">https://www.gesetze-im-internet.de/bgb/_80.html</a>)</p> <p>[Hamburg Foundation Act](<a href="https://www.hamburg.de/contentblob/16970498/9bda2f8774e08081327410002976ad3f/data/entwurf-des-hamburgischen-stiftungsgesetzes.pdf">https://www.hamburg.de/contentblob/16970498/9bda2f8774e08081327410002976ad3f/data/entwurf-des-hamburgischen-stiftungsgesetzes.pdf</a>)</p> <p>[§§ 51-68 of the Tax Code (AO)](<a href="http://www.gesetze-im-internet.de/ao_1977/BJNR006130976.html#BJNR006130976BJNG001001301">http://www.gesetze-im-internet.de/ao_1977/BJNR006130976.html#BJNR006130976BJNG001001301</a>)</p>
Teaser	<p>You, as a natural or legal person (associations, companies), can apply to the authority responsible for foundation supervision for the establishment or recognition of a foundation with legal capacity.</p>
Volltext	<p>If you, as a natural or legal person, want to achieve recognition as a legal foundation, you can submit an application to the foundation supervisory authority. The founder undertakes to establish a foundation in the long term to achieve a specific purpose and to equip it with the necessary assets (cash, securities, real estate, investments). A foundation statute regulates the internal organization.</p> <p>The foundation acquires its legal capacity through state recognition. For foundations that are to have their headquarters in Hamburg, submit the foundation business and foundation statutes to the foundation supervisory authority. Recognition for the foundation is granted if the foundation law requirements are met.</p>

## Modul

## Sachverhalt

In order to check the requirements for non-profit status, you need a preliminary agreement with the responsible tax office.

### Erforderliche Unterlagen

You must attach the following documents to the application:

- Foundation business (simple)
- Foundation statutes (simple)
- Statement from the responsible tax office on the non-profit status of the planned foundation
  - If necessary, power of attorney (if you are not working in your own name)
  - if necessary, further documents

### Voraussetzungen

Your foundation will be recognized 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 endanger the common good

### Kosten

For private foundations, administrative fees are charged according to the schedule of fees for official acts in the areas of association and foundation law, which depend on the effort involved.

### Verfahrensablauf

As a potential donor, submit an application for recognition of a foundation and submit it to the foundation supervisory authority together with the necessary documents.

The foundation supervisory authority checks the submitted drafts of the foundation's business and statutes to see if they are eligible for recognition.

The responsible tax office is involved.

With the recognition, the foundation becomes legally capable and can henceforth participate independently in legal transactions. You will receive a notice of

Modul	Sachverhalt
	recognition and a copy of the foundation statutes back.
Bearbeitungsdauer	Individually, depending on the effort.
Frist	No
weiterführende Informationen	<a href="https://www.hamburg.de/bjv/stiftungen/">https://www.hamburg.de/bjv/stiftungen/</a> <a href="https://www.hamburg.de/bjv/stiftungen/">https://www.hamburg.de/bjv/stiftungen/</a>
Hinweise	<p>Involve the foundation supervisory authority at an early stage so that when designing the drafts of the foundation's business and the foundation's statutes, you can include information on the ability to be recognized, in particular on the long-term safeguarding of the foundation's purpose.</p> <p>Information on the documents required to set up a foundation and sample templates can be found in the [download area](<a href="https://www.hamburg.de/bjv/stiftungen/4125446/downloads/">https://www.hamburg.de/bjv/stiftungen/4125446/downloads/</a>) on the website of the Hamburg Authority for Justice and Consumer Protection.</p> <p>The responsible tax office will advise you on the tax aspects of a foundation. This applies in particular to the content requirements of the foundation statutes in order to be able to meet the requirements of non-profit status.</p> <p>Once the recognition becomes effective, the foundation emerges as a legal entity. The foundation acquires a contractual claim against the founder for the transfer of the assets dedicated to it. The realization of the foundation's purpose requires that the foundation has the necessary funds at its disposal. The founder must therefore dedicate certain assets to the foundation. This must be sufficient to be able to fulfill the foundation's purpose permanently and sustainably from the income generated from the foundation's assets.</p>
Rechtsbehelf	You can appeal the decision to the responsible authority.
Kurztext	<ul style="list-style-type: none"> <li>• Apply for recognition of a legal foundation</li> <li>• Applications by citizens and legal entities</li> </ul>

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	<ul style="list-style-type: none"> <li>• Statement of a foundation purpose that must not endanger the common good</li> <li>• Presentation of the likely income from the basic assets to fulfill the purpose of the foundation</li> <li>• Fees apply to a family foundation or a non-profit foundation</li> <li>• The responsible authority is the Authority for Justice and Consumer Protection</li> </ul>
Ansprechpunkt	
Zuständige Stelle	Justice and Consumer Protection Authority
Formulare	
Ursprungsportal	Hamburg Service, Hamburg Service (Currently this link is only available in german)