99102041000000, 99102041000000

Donation receipt

Heruntergeladen am 29.06.2025
https://fimportal.de/xzufi-services/8669306/L100040

Modul	Sachverhalt
Leistungsschlüssel	99102041000000, 99102041000000
Leistungsbezeichnung I	Donation receipt
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Niedersachsen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	Steuererklärung (1060100)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	

Modul	Sachverhalt
Fachlich freigegen durch	before 2007 Lower Saxony Ministry of Finance
Handlungsgrundlage	http://www.gesetze-im-internet.de/ao_1977/ http://www.gesetze-im-internet.de/estg http://www.gesetze-im-internet.de/ao_1977/ http://www.gesetze-im-internet.de/estg
Teaser	
Volltext	Expenses for the promotion of tax-privileged purposes within the meaning of §§ 52-54 of the German Tax Code (AO) can be deducted from the donor, taking into account certain maximum rates within the framework of income taxation. For this purpose, a donation receipt (previously donation receipt) must be submitted to the competent authority. Tax-privileged contributions include donations and, under certain conditions, membership fees, including levies and admission fees. Donations are voluntary contributions in cash or in kind, which are provided without legal obligation and which do not constitute remuneration for consideration. Tax-privileged gifts do not include services or the provision of possibilities of use. Unpaid work for an association or the free provision of rooms or vehicles are not donations. Tax-privileged purposes are: • charitable purposes (§ 52 AO) • charitable purposes (§ 53 AO) • ecclesiastical purposes (§ 54 AO). Charitable purposes include: • the promotion of science and research, education, art and culture, religion, international understanding, development aid, environmental, landscape and monument protection, the idea of homeland, • the promotion of youth welfare, care for the elderly, public health, welfare and sport; Chess is considered a sport, • the general promotion of the democratic state in the

Modul	Sachverhalt
	Federal Republic of Germany, • the promotion of animal breeding, plant breeding, allotment gardening, traditional customs including carnival, carnival and carnival, soldier and reservist care, amateur radio, model aircraft and dog sports. http://www.gesetze-im-internet.de/ao_1977/ http://www.gesetze-im-internet.de/ao_1977/
Erforderliche Unterlagen	http://www.ofd.niedersachsen.de/download/70743/Muster_fuer_Zuwendungsbestaetigungen.pdf http://www.ofd.niedersachsen.de/download/70743/Muster_fuer_Zuwendungsbestaetigungen.pdf
Voraussetzungen	
Kosten	
Verfahrensablauf	
Bearbeitungsdauer	
Frist	
weiterführende Informationen	
Hinweise	http://www.ofd.niedersachsen.de/portal/live.php?navigation_id=17514&article_id=67744&_psmand=110 http://www.ofd.niedersachsen.de/portal/live.php?navigation_id=17514&article_id=67744&_psmand=110
Rechtsbehelf	
Kurztext	Expenses for the promotion of tax-privileged purposes within the meaning of the Tax Code (AO) can be deducted from the donor, taking into account certain maximum rates within the framework of income taxation.
Ansprechpunkt	The responsibility lies with the tax office.
Zuständige Stelle	
Formulare	The donation confirmation must be made on an officially prescribed form.
Ursprungsportal	Zuwendungsbestätigung, Donation receipt