

99119005016000

Non-Profit Association Recognition

Heruntergeladen am 04.07.2025

<https://fimportal.de/xzufi-services/S1000020010000000072/S100002>

Modul	Sachverhalt
Leistungsschlüssel	99119005016000
Leistungsbezeichnung I	Non-Profit Association Recognition
Leistungsbezeichnung II	Have non-profit status recognized for associations
Typisierung	2 - Bundesauftragsverwaltung: Regelung
Quellredaktion	Hamburg
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	05.03.2025

Modul

Sachverhalt

Fachlich freigegeben durch

Handlungsgrundlage

§§ 51 – 68 of the German Fiscal Code (AO)
https://www.gesetze-im-internet.de/ao_1977/BJNR006130976.html#BJNR006130976BJNG001002123
 Application Decree to the Tax Code
https://www.bundesfinanzministerium.de/Content/DE/Downloads/BMF_Schreiben/Weitere_steuertemen/Abbarenregulation/AO-Applicationserlass/2024-12-10-aenderung-aeao-jstg2024.pdf?__blob=publicationFile&v=3

Teaser

In order to benefit from tax incentives, you can have your association recognized as a non-profit organization.

Volltext

If you run an association that pursues non-profit, charitable or church purposes, you can benefit from significant tax breaks. These generally include extensive tax exemptions for corporation tax and trade tax as well as reductions in sales tax. Non-profit associations can accept donations and issue donation receipts, which donors can claim as a special expense deduction for tax purposes.

Erforderliche Unterlagen

Articles of Association (The valid, legally required model articles of association can be found in the links.)
 Minutes of the Founding Meeting
 income surplus statements
 cash and activity reports
 minutes of the general meetings

Voraussetzungen

Your association pursues exclusively non-profit, charitable or church purposes. The association's statutes comply with the legal requirements for non-profit status. The actual management demonstrably acts only in the spirit of the charitable purpose. With its statutes and actual management, the association meets the requirements of non-profit tax status.

Kosten

Gebühr: Es fallen keine Kosten an

Verfahrensablauf

Be sure to coordinate the draft statutes with the responsible authority in advance. This way you can make changes if necessary. A legal or tax advisor can provide valuable support in this regard. The responsible body examines in a two-part procedure

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	<p>whether the conditions for granting non-profit status are met. You submit the application and the required documents. The responsible authority will examine your application and documents. If necessary, it will request further documents or information from you. The responsible body checks whether the statutes comply with the legal requirements and adequately describe the purposes of the association and how these are to be implemented. You will receive a notification.</p>
Bearbeitungsdauer	The processing time depends on the individual case.
Frist	As a rule, you will be asked every three years to provide evidence that your association has pursued its statutory objectives.
weiterführende Informationen	<p>https://www.hamburg.de/politik-und-verwaltung/behoerden/finanzbehoerde/vereine-207880</p> <p>https://www.hamburg.de/politik-und-verwaltung/behoerden/finanzbehoerde/vereine-207880</p> <p>https://www.hamburg.de/resource/blob/995938/600d1e6244bef8949cf0d7e47425e8d4/vereinsbroschuere-stand-10-2024-data.pdf</p> <p>https://www.hamburg.de/resource/blob/995938/600d1e6244bef8949cf0d7e47425e8d4/vereinsbroschuere-stand-10-2024-data.pdf</p>
Hinweise	<p>Use the association's funds exclusively for charitable purposes. This is checked regularly. If the requirements of charitable status are violated, the status can be revoked. This can result in tax disadvantages. You must immediately inform the responsible authority of any changes to the articles of association or management. Associations can be recognized as non-profit organizations even if they are not registered in the register of associations. The certificate of non-profit status also confirms your association's entitlement to receive tax-deductible donations and to issue donation receipts.</p>
Rechtsbehelf	appeal
Kurztext	<p>Tax relief, for example on corporate tax, trade tax and sales tax for non-profit associations Donations can be collected and deducted from the donor's taxes.</p>

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	Part-time income as a trainer or supervisor up to 3,000 euros (trainer allowance) per year is tax-free. tax-free remuneration of up to 840 euros (voluntary allowance) per year for other voluntary activities.
Ansprechpunkt	If you want to find out exactly who is responsible for your request, please follow the link to Hamburg Service
Zuständige Stelle	Hamburg North Tax Office
Formulare	
Ursprungsportal	Hamburg Service, Hamburg Service (Currently this link is only available in german)