

99119004060005

Association statutes, notification of changes to the municipal or city administration

Heruntergeladen am 10.07.2025

<https://fimpportal.de/xzufi-services/6000542-99119004060005/L100009>

Modul	Sachverhalt
Leistungsschlüssel	99119004060005
Leistungsbezeichnung I	Association statutes, notification of changes to the municipal or city administration
Leistungsbezeichnung II	Association statutes, notification of changes to the municipal or city administration
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Sachsen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	

Modul	Sachverhalt
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	
Fachlich freigegeben am	
Fachlich freigegeben durch	
Handlungsgrundlage	<ul style="list-style-type: none"> • § 137 Abgabenordnung (AO) – Steuerliche Erfassung von Körperschaften, Vereinigungen und Vermögensmassen • § 138 Absatz 1 AO – Anzeigen über die Erwerbstätigkeit
Teaser	If your association makes changes to its articles of association and these changes are significant for the tax registration of your association, you must notify your city or municipal administration of these changes within one month.
Volltext	<p>If your association makes changes to its articles of association and these changes are significant for the tax registration of your association, you must notify your city or municipal administration of these changes within one month.</p> <p>You must notify the tax office of any changes to the articles of association at the latest with the next tax return or on request.</p> <p>The following must be reported</p> <ul style="list-style-type: none"> • Acquisition of the legal capacity of an association • Changes to the association's board of directors • Relocation of the association's registered office or management • Change of legal form (e.g. conversion to a limited liability company) • Dissolution of the association • Opening of a commercial business (e.g. a club restaurant)
Erforderliche Unterlagen	If required:

Modul	Sachverhalt
	<ul style="list-style-type: none"> • Resolution on the amendment to the Articles of Association or • Minutes of the general meeting at which the amendment to the Articles of Association was adopted
Voraussetzungen	The articles of association must be amended.
Kosten	none
Verfahrensablauf	Notify the city or municipal administration of the changes to the association's articles of association in an informal letter.
Bearbeitungsdauer	
Frist	Notification: within one month of the amendment to the Articles of Association
weiterführende Informationen	
Hinweise	
Rechtsbehelf	Objection (details in the notification)
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	