

99103001016000

# Foundation - to be recognised as having legal capacity

Heruntergeladen am 09.06.2025

<https://fimportal.de/xzufi-services/205/L100022>

| Modul                     | Sachverhalt  |
|---------------------------|--|
| Leistungsschlüssel        | 99103001016000   |
| Leistungsbezeichnung I    | Foundation - to be recognised as having legal capacity |
| Leistungsbezeichnung II   | Foundation - to be recognised as having legal capacity |
| Typisierung               | 2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug |
| Quellredaktion            | Baden-Württemberg                                      |
| Freigabestatus Katalog    | unbestimmter Freigabestatus                            |
| Freigabestatus Bibliothek | unbestimmter Freigabestatus                            |
| Begriffe im Kontext       |  |
| Leistungstyp              |  |
| Leistungsgruppierung      |  |
| Verrichtungskennung       |  |
| SDG-Informationsbereich   |  |
| Lagen Portalverbund       |  |
| Einheitlicher             |  |

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|----------------------------|---|
| Ansprechpartner            |   |
| Fachlich freigegeben am    |   |
| Fachlich freigegeben durch |   |
| Handlungsgrundlage         | <p>Bürgerliches Gesetzbuch (BGB)</p> <ul style="list-style-type: none"> <li>• §§ 80-88 - Stiftungen</li> </ul> <p>Stiftungsgesetz für Baden-Württemberg (StiftG)</p> <p>Abgabenordnung (AO)</p> <ul style="list-style-type: none"> <li>• §§ 51-68 - Steuerbegünstigte Zwecke</li> </ul> <p>Weitere steuerrechtliche Vorschriften, die Sie gegebenenfalls bei der Finanzverwaltung erfragen müssen</p>   |
| Teaser                     | Any natural or legal person may establish a foundation. Several persons can also establish a foundation together.   |
| Volltext                   | <p>Any natural or legal person may establish a foundation. Several persons can also establish a foundation together.</p> <p>Contact the foundation authority responsible for you if you have questions about:</p> <ul style="list-style-type: none"> <li>• Establishing a foundation with legal capacity</li> <li>• Recognition procedure</li> <li>• Type and scope of application documents</li> </ul> <p>The same applies if you need support in drawing up the foundation statutes, e.g. with regard to the purpose or organisation of the foundation.</p> |
| Erforderliche Unterlagen   | <ul style="list-style-type: none"> <li>• Foundation deed (in triplicate)</li> </ul>   |

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- Foundation statutes (in triplicate)
- Proof of assets (e.g. bank confirmation)
- Statement of the competent tax office on the non-profit status of the planned foundation
  - if applicable, power of attorney (if you are not acting in your own name)
  - in the case of associations: additional extract from the register of associations

For further details, please contact the relevant foundation authority.

## Voraussetzungen

- The foundation business complies with the legal requirements,
  - the permanent and sustainable fulfilment of the foundation's purpose appears assured,
  - the purpose of the foundation is actually and legally possible,
  - the purpose of the foundation does not endanger the common good,
  - the establishment of the foundation does not serve to circumvent legal provisions such as commercial law, and
  - the foundation complies with the above-mentioned characteristics, i.e. above all it pursues an enduring purpose.

With the effectiveness of the recognition, the foundation comes into being as a legal entity. The foundation acquires a claim under the law of obligations against the donor for the transfer of the assets dedicated to it.

The realisation of the foundation's purpose presupposes that the foundation has the necessary funds at its disposal. The donor must therefore endow the foundation with a certain amount of foundation assets. These must be sufficient to fulfil the foundation's purpose permanently and sustainably from the income generated from the foundation's assets.

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The competent tax office will advise you on the tax aspects of a foundation, especially on the content requirements for the foundation statutes as a prerequisite for being able to claim the possible tax benefits.

**\*\*Tip:\*\*** Before you apply for recognition of the foundation, it is advisable to submit the draft of the foundation statutes to the tax office for examination of the tax aspects. It is also advisable to submit the draft of the foundation business and the foundation statutes to the foundation authority for examination. This will shorten the recognition procedure.

## Kosten

Between 50.00 and 10,000 euros, depending on the individual case. No fee is charged for foundations that exclusively serve municipal, ecclesiastical, charitable or non-profit purposes.

Note: The publication of the recognition of the foundation in the State Gazette is arranged by the foundation authority. This incurs costs which are charged by the State Gazette directly to the foundation. These costs also arise for foundations that are exempt from paying a fee.

## Verfahrensablauf

You must apply for recognition in writing. A simple letter is sufficient.

The foundation authority will advise you on the drafting of the foundation deed and the foundation statutes.

The foundation authority will send you back the articles of association with the note of recognition in a short letter.

With the recognition, the foundation has legal capacity and can then participate independently in legal transactions.

## Bearbeitungsdauer

## Frist

None

| Modul                        | Sachverhalt |
|------------------------------|-------------|
| weiterführende Informationen |             |
| Hinweise                     | None        |
| Rechtsbehelf                 | Opposition  |
| Kurztext                     |             |
| Ansprechpunkt                |             |
| Zuständige Stelle            |             |
| Formulare                    |             |
| Ursprungsportal              |             |