

# *Act for the Regulation of Public Association Law*

<https://www.gesetze-im-internet.de/vereinsg/BJNR005930964.html>

## **First section General Provisions**

### **§ 1 Freedom of Association**

(1) The formation of associations shall be free (freedom of association).

(2) Associations which abuse the freedom of association may be intervened against in order to safeguard public safety or order only in accordance with the provisions of this Act.

### **§ 2 Concept of association**

(1) An association within the meaning of this Act shall be any association, irrespective of its legal form, to which a majority of natural persons or legal entities have voluntarily united for a longer period of time for a common purpose and have subjected themselves to organized decision-making.

(2) Associations within the meaning of this Act are not

1. Political parties within the meaning of Article 21 of the Basic Law,
2. Parliamentary groups of the German Bundestag and the parliaments of the

Länder.

## *German Civil Code*

[https://www.gesetze-im-internet.de/englisch\\_bgb/](https://www.gesetze-im-internet.de/englisch_bgb/)

### **Chapter 2 Registered associations ( § 55 – 79a)**

[https://www.gesetze-im-internet.de/englisch\\_bgb/englisch\\_bgb.html#p0153](https://www.gesetze-im-internet.de/englisch_bgb/englisch_bgb.html#p0153)

## *Tax code*

<https://www.gesetze-im->

### **Third section**

#### **Tax-privileged purposes**

##### ***§ 51 General***

(1) If the law grants a tax concession because a corporation exclusively and directly pursues charitable, benevolent or ecclesiastical purposes (tax-privileged purposes), the following provisions shall apply. Corporations shall be understood to mean corporations, associations of persons and estates within the meaning of the Corporation Tax Act. Functional subdivisions (departments) of corporations shall not be deemed to be independent taxable entities.

(2) If the tax-privileged purposes are realized abroad, the tax concession shall require that natural persons who have their domicile or habitual residence within the area of application of this Act are supported or that the activities of the corporation, in addition to realizing the tax-privileged purposes, can also contribute to the reputation of the Federal Republic of Germany abroad.

(3) A tax concession also requires that the corporation, in accordance with its articles of association and in its actual management, does not promote any endeavours within the meaning of Section 4 of the Federal Constitution Protection Act and does not act contrary to the idea of international understanding. In the case of corporations that are listed as extremist organizations in the federal or state constitutional protection report, it shall be rebuttably assumed that the requirements of sentence 1 are not met. The fiscal authority shall notify the constitutional protection authority of facts giving rise to the suspicion of aspirations within the meaning of Section 4 of the Federal Constitution Protection Act or of acts contrary to the idea of international understanding.

##### ***§ Section 52 Non-profit purposes***

(1) A corporation shall pursue charitable purposes if its activities are aimed at selflessly promoting the general public in the material, spiritual or moral spheres. Promotion of the general public shall not be deemed to exist if the group of persons benefiting from the promotion is firmly closed, e.g. belonging to a family or to the staff of a company, or can only be small on a permanent basis as a result of its delimitation, in particular according to spatial or professional characteristics. A promotion of the general public shall not be deemed to exist merely because a corporation provides its funds to a corporation under public law.

(2) Under the conditions set forth in subsection (1), the following shall be recognized as promotion of the general public:

1. The promotion of science and research;
2. The promotion of religion;
3. The promotion of public health and public health care, in particular the prevention and control of communicable diseases, including by hospitals as defined in Section 67, and of animal diseases;
4. The promotion of youth and elderly welfare;
5. The promotion of art and culture;
6. The promotion of the protection and preservation of historical monuments;
7. The promotion of education, popular education and vocational training, including student aid;
8. The promotion of nature conservation and landscape management within the meaning of the Federal Nature Conservation Act and the nature conservation laws of the Countries, environmental protection, including climate protection, coastal protection and flood protection;
9. The promotion of welfare, in particular the purposes of officially recognized voluntary welfare associations (Section 23 of the Value Added Tax Implementation Ordinance), their sub-associations and their affiliated facilities and institutions;
10. The promotion of assistance for those persecuted on political, racial or religious grounds, for refugees, displaced persons, ethnic German repatriates, late repatriates, war victims, war survivors, war-disabled persons and prisoners of war, civilian disabled persons and disabled persons, as well as assistance for victims of criminal acts; the promotion of the memory of persecuted persons, victims of war and catastrophes; the promotion of the tracing service for missing persons, the promotion of assistance for people who are discriminated against on the basis of their gender identity or their gender orientation;
11. The promotion of rescue from danger to life;
12. The promotion of fire protection, labour protection, disaster prevention, civil protection and accident prevention;
13. The promotion of international spirit, tolerance in all areas of culture and the idea of international understanding;
14. The promotion of animal protection;
15. The promotion of development cooperation;
16. The promotion of consumer advice and consumer protection;

17. The promotion of welfare for prisoners and ex-prisoners;
18. The promotion of equal rights for women and men;
19. The promotion of the protection of marriage and the family;
20. The promotion of crime prevention;
21. The promotion of sports (chess is considered a sport);
22. The promotion of local history, local history and local beautification;
23. The promotion of animal husbandry, plant breeding, allotment gardening, traditional customs including carnival, Shrovetide and carnival, support for soldiers and reservists, amateur radio, free radio, model flying and dog sports;
24. The general promotion of the democratic state within the scope of this Act; this does not include efforts that pursue only certain individual interests of a civic nature or that are limited to the area of local politics;
25. The promotion of civic engagement for charitable, benevolent and ecclesiastical purposes;
26. The promotion of the maintenance and upkeep of cemeteries and the promotion of the maintenance of memorials for children and fetuses not subject to burial.