

Finanzamt für Körperschaften I, Bredtschneiderstr. 5, 14057

ID no.:

Case no.: Clerk: **27 / 666 / 57485 F36**

Global Venezuelan Social and Business Club  
e.V.  
c/o Villa Harteneck  
Douglasstr. 9  
14193 Berlin

Date: 07/08/2023

**Notification of separate determination of observance of statutory requirements in accordance with section 60a para. 1 AO - German Fiscal Code**

**Determination**

In accordance with section 60a para. 1 AO it is separately determined that the articles of association of the corporation  
Global Venezuelan Social and Business Club e.V., c/o Villa Harteneck, Douglasstr. 9,  
14193 Berlin  
contains the statutory requirements in accordance with sections 51, 59, 60 und 61 AO in the version of 24/05/2023.

### Notes regarding determination

This determination does not include acknowledgement that the effective management (section 63 AO) corresponds to the requirements of recognition of tax privileges.

This determination is binding upon the tax office with regard to the taxation of the corporation and the taxable persons who provide contributions to the corporation in the form of donations and membership fees (section 60a para. 1 clause 2 AO). The binding effect of this determination ceases to apply from the time point in which the statutory provisions on which the determination rests are repealed or amended (section 60a para. 3 AO). If a change occurs in the circumstances key to the determination, the determination shall be repealed with effect from the time point of the change in the circumstances (section 60a para. 4 AO).

Please note that utilization of the tax privileges is also dependent on the effective management, which is subject to revision by the tax office, such as in the form of an external audit. The effective management must be oriented towards exclusive and direct fulfilment of the tax privileged purposes and correspond to the terms of the articles of association.

This must be verified through orderly records (in particular, listing of revenue and expenditure, activity report, asset overview with evidence of formation and development of reserves), in accordance with section 63 AO. A decision regarding the tax privileges in accordance with the individual items of tax legislation will be made within the scope of the assessment procedure.

In any case the corporation is liable for income tax to the extent that it maintains a commercial business operation that is not a special-purpose enterprise. To the extent that liability for corporation tax exists, liability for trade tax exists to the same extent. The granting of exemption from corporation and trade tax does not fundamentally affect liability for value-added tax.

In the case of employment of employees, wage tax, solidarity surcharge and any applicable church tax is to be retained and paid to the tax office.

### Notes regarding tax privileged purposes

**In accordance with its articles of association within the terms of sections 51 et seq. AO the corporation promotes, exclusively and directly,**

the following non-profit purposes:

**Promotion of vocational and popular education**

(section 52 para. 2 clause 1 no. (n) 7 AO).

**Promotion of international views, tolerance in all areas of culture and international understanding**

(section 52 para. 2 clause 1 no. (n) 13 AO).

### Notes regarding the issue of donation receipts

#### Donation receipts

The corporation is entitled to issue donation receipts for donations made to it for these purposes, in accordance with the officially prescribed form (section 50 para. 1 EStDV - Income Tax Ordinance). The official sample documents for the issue of tax donation receipts are available on the internet as forms for completion at <https://www.formulare-bfinv.de>.

#### Donation receipts for membership fees

The corporation is entitled to issue donation receipts for membership fees in accordance with the officially prescribed form (section 50 para. 1 EStDV).

Donation receipts for donations and membership fees within the terms of section 50 para. 1 EStDV may only be issued where the date of this notice of assessment is not longer than three calendar years in the past and where thus far no notice of exemption or notice in the form of annex to the corporation tax assessment has been issued. The deadline is to be calculated to the precise day (section 63 para. 5 AO).

### Liability in the event of incorrect donation receipts and misused donations

Any person wilfully or with gross negligence issuing an incorrect donation receipt or arranging for contributions not to be used for the tax privileged purposes stated in the donation confirmation shall be liable for the tax lost.

In this, the lost income tax or corporation tax shall be set at 30 %, the lost trade tax at a fixed rate of 15 % of the contribution (section 10b para. 4 EStG, section 9 para. 3 KStG - Corporation Tax Act -, section 9 no. 5 GewStG - Trade Tax Act).

### Notes regarding deduction of capital gains tax

In the case of capital gains received by 31/12/2025, the presentation of this notice of assessment or the provision of an officially attested copy of this notice of assessment is sufficient for non-participation in capital gains tax deduction in accordance with section 44 a para. 4 and 7 clause 1 no. 1, together with para. 4b clause 1 no. 3 and para. 10 clause 1 no. 2 EStG. The same applies up to the aforementioned point in time for the reimbursement of capital gains tax in accordance with section 44b para. 6 clause 1 no. 3 EStG via the depository bank or financial services institute. To the extent that the capital gains within the terms of section 43 para. 1 clause 1 no. 1a EStG exceed the amount of 20,000 euros, a tax deduction to the amount of three fifths is to be undertaken where the creditor in the case of the influx of the capital gains is not the uninterrupted economic owner of the shares or participation certificates for a period of at least one year.

The presentation of this notice of assessment is impermissible where the gains are incurred in an economic operation for which the exemption from corporation tax is excluded.

### Reasons and incidental provisions

Please note that the documents required for the examination of the actual prerequisites for the tax privileges, namely:

- tax declaration in accordance with electronic form KSt 1 with non-profit annex for 2023
- an activity report for the respective year and
- the annual financial statement with use of funds as well as asset overview

are to be submitted by 02/09/2024.

It should be possible to deduce from the activity report the manner in which the effective management was oriented towards the fulfilment of the purposes as stated in the articles of association.

If the tax declaration is drawn up by persons and companies within the terms of section 3 of the Steuerberatungsgesetz - Tax Consulting Act - or through accountancy offices of corporations and associations within the terms of section 4 no. 3, 7 and 8 Steuerberatungsgesetz, the deadlines in accordance with the general time limit ordinance of the highest fiscal authority shall apply.

Information regarding the electronic transmission of tax declarations can be obtained on the internet at [www.elster.de](http://www.elster.de)

### Information regarding legal remedies

The administrative acts contained within this notification may be contested by means of appeal. The appeal is to be submitted in writing to the Finanzamt für Körperschaften I, transmitted to it electronically or presented there for recording.

The time period for the submission of the appeal is one month. It begins with the ending of the day on which this notification was made known. Notification is deemed to have been made with the sending of a simple letter or recorded delivery with handover on the third day following submission to the post, unless the notification was received at a later time point. In the case of delivery with notice of receipt or via recorded delivery with return receipt or notification of receipt, the day of notification is the day of delivery.

However, an appeal is excluded where this administrative act amends or replaces a preceding administrative act, against which a permissible appeal or (following a permissible appeal) a permissible action, revision or appeal against denial of leave to appeal is pending. In this case the new administrative act shall become the subject of the legal remedy process.

In the case of sending of a simple letter outside of the Federal Republic of Germany, notification is deemed to have been given one month following submission to the post, unless the notification was received at a later time point. In the case of delivery via recorded delivery with return receipt or requests for notification, the day of notification is the day of delivery.

In the case of submission of an appeal, the administrative act against which the appeal is directed should be stated. The extent to which the administrative act is contested should be stated. Moreover, the circumstances justifying this together with evidence should be listed.

The Tax Office

*(This correspondence has been generated electronically and is valid without signature)*

