
ASSOCIATIONS & FEDERATIONS

We advise our clients on all association law issues and even provide tax and organisational advice on complex structures under federations law.

We are always conscious of the impact of related areas of law, such as tax and corporate law, and are committed to developing and implementing integrated concepts and providing long-term support.

Structural design of associations and federations

- Establishing associations and federations
- Drafting and amending constitutions, taking into account the tax rules on non-profit status (§ 51 et seq. German Fiscal Code)
- Structuring the organs of associations and federations and their powers
- Providing ongoing legal and tax advice (e.g. special purpose operations and economic activities)
- Restructuring
- Divestitures and carve-outs of tax-privileged and commercial businesses

For boards

We support boards and their full-time or honorary board members in the following areas:

- The avoidance of liability issues
- Use of funds
- Asset management and investments
- Accumulation of reserves
- Compliance with tax and non-profit law
- Financing, fundraising and sponsoring
- Preparing general meetings of members and proposed resolutions
- Advising on cooperation within the framework of projects

Administrative and legal proceedings

- Coordination with tax authorities
- Company audits
- Registration procedures, notary services
- Representation in litigation
- Arbitration and mediation

Universities and other higher education establishments

Our team has extensive expertise with universities and other higher education establishments, and provides comprehensive advice and assistance in the following areas:

- Transformation into new structures, such as foundation universities
- Funding structures, associations and foundations, including dependent foundations
- Donations, sponsoring and endowed professorships
- Contract research
- Value added tax
- Economic activities
- Higher education law

Hospitals

- Development and optimisation of (holding) structures
- Formation of new companies
- Transformation into privately-funded institutions
- Establishment of private operators
- Advice on tax and non-profit law issues