

Certified translation from the German language

Tax Office (Internal Revenue Service)

45143 Essen

08.01.2024

Assessment district 002

Altendorfer Str. 129

Tax number: 112/5743/1279

(Please specify for enquires and payments)

Phone: 0201/1894-525-525743

Fax: 0800 10092675112

FA, PF 101145, 45011 Essen

Notice of exemption

for 2022 concerning

Corporate income tax

and trade tax

Heisterborg GmbH & Co. KG

Steuerberatungsgesellschaft (Tax consultancy firm)

Eschstr. 111

48703 Stadtlohn

Checked okay

This notice is sent to you for

Zweitzeugen e.V.

45130 Essen, Julienstr. 63

Determination

Type of determination:

The assessment is issued in accordance with article 164 para. 1 of the German Fiscal Code (AO) subject to review.

Determination

Scope of the tax exemption

The corporation is exempt from corporation tax in accordance with Article 5, paragraph 1 No. of the German Corporation Tax Act (KStG).

It is exempt from trade tax in accordance with Article 3 No. 6 of the German Trade Tax Act (GewStG).

Information on tax-privileged purposes

The corporation promotes exclusively and directly charitable purposes within the meaning of Article 51 et seq. of the German Fiscal Code (AO):

- Promotion of an international mindset, tolerance in all areas of culture and international understanding (Article 52 paragraph 2, sentence 1 no. 13 of the AO)

Note on the issue of donation confirmations

The corporation is authorized to issue donation receipts in accordance with the officially prescribed form (Article 50 paragraph 1 of the Income Tax Ordinance (EStDV)) for donations made to it for use for these purposes. The official templates for issuing tax donation receipts are available on the internet at <https://www.formulare-bfinv.de> as fillable forms.

The corporation is authorized to issue donation receipts for membership fees in accordance with the officially prescribed form (Article 50, paragraph 1 of the EStDV).

Donation receipts for donations and, if applicable, membership fees may only be issued if the date of this exemption notice is no more than five years old. The deadline must be calculated to the day (Article 63 paragraph 5 of the AO).

Liability for incorrect donation confirmations and misused donations

Anyone who willfully or through gross negligence issues an incorrect confirmation of grant or causes grants not to be used for the tax-privileged purposes stated in the confirmation of grant is liable for the lost tax. The lost income tax or corporation tax is recognized at 30 % and the lost trade tax at a flat rate of 15 % of the grant. (Article 10b, 4 of the Income Tax Act (EStG), Article 9 paragraph 3 of the (KStG, Article 9 No. 5 of the GewStG).

Note on capital gains tax deduction

In the case of investment income received by 31 December 2027, the presentation of this notice or the provision of a copy of this notice is sufficient for the exemption from capital gains tax deduction in accordance with article 44a, paragraphs 4 and 7, sentence 1, no. 1 and paragraph 4b, sentence 1, no. 3 and paragraph 10, sentence 1, no. 2 of the EStG. The same applies until the aforementioned date for the refund of capital gains tax in accordance with article 44b paragraph 6 sentence 1 no. 3 of the EStG). by the depositary credit, financial services or securities institution.

The submission of this notice is not permitted if the income is generated in a business operation for which exemption from corporation tax is excluded.

Annotations

Please note that the utilization of tax exemptions will continue to depend on the actual management of the business, which is subject to review by the tax office - possibly as part of an external audit. The actual management must be aimed at the exclusive and direct fulfilment of the tax-privileged purposes and observe the provisions of the articles of association.

This must also be demonstrated in future by proper records (statement of income and expenditure, activity report, statement of assets and liabilities with evidence of the formation and development of reserves) (Article 63 of the German Tax Code).

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Explanations

*****IMPORTANT*****

Please submit the following documents within a period of four weeks after receipt of this notification:

- Ascertainment of profits of the association, broken down into the various areas.
- Activity report, respectively, a copy of the minutes of the general meeting.

Data protection notice:

For information on the processing of personal data in the tax administration and on your rights under the General Data Protection Regulation as well as on your contact persons for data protection issues, please refer to the general information letter from the tax administration. This information letter can be found at www.finanzamt.de (under the heading 'data protection') or can be obtained from your tax office.

Notice of legal remedies

You may appeal against this notice of exemption.

However, an objection is excluded if this notice amends or replaces an administrative act against which an admissible objection or (following an admissible objection) an admissible action, appeal or complaint against denial of leave to appeal is pending. In this case, the new administrative act becomes the subject of the appeal proceedings. This also applies if a contested advance payment notice is settled by the annual tax assessment. The objection must be submitted in writing to the aforementioned tax office, sent to it electronically or declared there for recording.

The deadline for lodging an objection is one month.

It begins at the end of the day on which you were notified of this decision. An administrative act made available for retrieval is deemed to have been notified on the third day after the electronic notification of the provision of the data has been sent to the person authorized to retrieve it. If the person authorized to retrieve the data does not receive this electronic notification or does not receive it within three days of its dispatch, the administrative act shall be deemed to have been notified on the day on which the person authorized to retrieve the data actually retrieved the data. When lodging an objection, the administrative act against which the objection is directed should be specified. The extent to which the administrative act is contested should be indicated. Furthermore, the facts that serve as justification and the evidence should be stated.

For your information:

If you intend to lodge an objection electronically, it is recommended that you submit the objection via 'My ELSTER' (www.ester.de) or any other tax software that offers the option of electronic objection.

Further information	
Opening hours:	
Telephone service hours On-site service hours	
Mon-Thu. 8:00 a.m. to 6:00 p.m.:	Mon.-Mi. from 8:00 a.m. to 1:00 p.m.
Fri. from 8:00 a.m. to 4:00 p.m.	Thu. from 8:00 a.m. to 5:00 p.m.
	Fri. from 8:00 a.m. to 12:00 p.m.
Local transport connections:	
Lines 101, 103, 105, 106, 109, ThyssenKrupp stop	

Official stamp:

Fiscal authority

of the land North Rhine Westphalia – Coat of Arms

Certified to be a true translation from the German language.

Heiden, Westphalia, 30th October 2024

Authorized and accredited translator for English, French and Spanish by the Superior Court of Appeal at Hamm, Westphalia, Germany.