

Law on Foundations of Jehovah's Witnesses in Germany (StiftGJZD-E)

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Preamble. Since the founding of the Christian congregation, Christians have felt moved to make their financial resources available in order to advance the witnessing work about the only true God Jehovah (Isaiah 43:10; 45:5, 18; John 17:3) and His son Jesus Christ (Revelation 12:17) and the preaching of the good news of God's Kingdom (Matthew 24:14; 6:10; Revelation 11:15). This law lays the groundwork for doing this through the form of a Foundation recognized by religious law, for the benefit of *Jehovas Zeugen in Deutschland*, K. d. ö. R. (hereinafter called "Religious Association").

§ 1 Foundations. (1) Foundations recognized by religious law can be created under the legal form of public or private-law foundations, with or without their own legal personality.

(2) Foundations under public law should be expressly indicated as such in the foundation's charter and in the [official] recognition.

§ 2 Establishment of the Foundation: "Stiftung Königreichswerk Jehovas Zeugen". (1) The Religious Association has created its own foundation bearing the name "Stiftung Königreichswerk Jehovas Zeugen" as an independent foundation under private law, to give willing persons the opportunity to endow, without having to create their own foundation (endowment).

(2) By resolution of the foundation's Board of Directors and with the approval of the supervisory authorities, the name of the foundation was changed to "Stiftung Chanan Unterstützungswerk".

§ 3 Foundations of individuals. (1) Foundations recognized by religious law can also be established by individuals or groups of individuals.

(2) Recognition by religious law can be granted when:

- a) The founder wishes for such recognition,
- b) The purpose of the foundation is covered within the purpose laid down in § 2 StRG,
- c) The organizational proximity to the Religious Association is secured through rights to participate in the organs of the foundation, and
- d) The foundation is subject to the Foundation Supervisory Body and the current Law on Foundations from the Religious Association.

(3) Foundations recognized by religious law can be created in the form of foundations without legal capacity (dependent and fiduciary), if the endowment fund

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of the foundation is transferred to the fiduciary trustee in the form of a gift on the condition of fulfilling the intention of the founder and the prerequisites of § 3 par. 2 are satisfied.

(4) In line with the biblical requirement found in Matthew 6:3, 4, the naming of the Foundation has to be formulated in such a way that the name of the founder does not appear in the Foundation's name.

§ 4 Endowments. Endowments may be accepted by all foundations according to §§ 2, 3 when they are in agreement with the purpose of the Foundation and are given without conditions.

§ 5 Administration of the Foundation. The administration of foundations established according to § 3 par. 3 is the responsibility of the Foundation "Stiftung Chanan Unterstützungswerk".

§ 6 Endowment Capital. (1) In its portfolio the endowment capital is to remain undiminished. The Supervisory Body may allow exceptions if the intention of the founder cannot otherwise be realized and the existence of the Foundation can be guaranteed for an adequate period of time.

(2) Insofar as funds are withdrawn from the endowment capital in order to fulfill individual foundation purposes, the Foundation is obliged to replenish the used portion in the foreseeable future.

(2) The endowment capital is to be kept separate from other assets.

(3) The income from the endowment capital and contributions may only be used in accord with the purpose of the Foundation. In the case of par.1 sentence 2, the same applies for the endowment capital.

§ 7 Foundation Supervisory Body. (1) The *Revisionsamt Jehovas Zeugen* is the Supervisory Body responsible for the Foundation (§ 6 StRG).

(2) The powers of the Foundation Supervisory Body as well as the obligations the Foundation has toward the Foundation Supervisory Body, apply correspondingly with §§ -5-8 of the Law on Foundations for the State of Hessen of February 16, 2023.

§ 8 Dismissing Members of the Organs of the Foundation, Appointing a Representative. (1) The Foundation Supervisory Body can dismiss members of organs of the Foundation on account of misconduct under religious law, gross breach of duty or inability to manage business properly and appoint others in their place.

(2) In the interim, the Foundation Supervisory Body can prohibit a member of an organ of the Foundation from conducting affairs if the well-being of the Foundation so requires.

(3) The Foundation Supervisory Body can appoint representatives, at the Foundation's expense, to discharge all or individual duties of the Foundation or of an organ of the Foundation, if and for as long as the proper course of administration of the Foundation requires and the other powers of the Foundation Supervisory Body do not suffice.

§ 9 Announcements. The recognition, dissolution and merging of foundations, a change in the name, the seat, the purpose as well as the decision over the legal nature of a foundation are to be made known in the official journal of the religious association.

§ 10 Devolution of Assets. (1) In the case of the Foundation being terminated and no beneficiary [of remaining assets] is designated in the statutes, so the assets fall to the Religious Association.

§ 11 Transitional Clause. This Foundation Act shall enter into force upon publication in the Official Gazette. At the same time, the Foundation Act in the version dated September 4, 2013 shall expire.