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EStDV Appendix 1 (regarding § 48 Section 2) List of goals, which are generally recognized as especially worth promoting in the sense of § 10b Section 1 of the income tax law.

Location of the original text: BGBl. I 2000, 732; regarding the individual changes, cf. Footnote)

Section A

1. Pursuit of public health, especially combating epidemics and epidemic-like illnesses, including through hospitals in the sense of § 67 of the tax regulation and of animal epidemics;
2. Furthering of aid for youth and the elderly;
3. Furthering of cultural goals; this is the exclusive and direct furthering of art, the furthering of the care and maintenance of cultural treasures as well as the furthering of the care of monuments;
 - a) the furthering of art includes the areas of music, literature, performing and plastic art, and includes the furthering of cultural institutions like theaters and museums and of cultural activities like concerts and art exhibitions;
 - b) cultural treasures are objects of artistic and other cultural significance, art collections and artistic estates, libraries, archives, and similar institutions;
 - c) the furthering of the care of monuments relates to the maintenance and re-creation of building and ground area monuments which have been recognized by the applicable state legal regulations; this recognition is to be proved by a certificate from the responsible office;
4. the furthering of education, continuing education, and professional education, including student aid;
5. the furthering of the protection of natural areas and care of the landscape in the sense of the national law on the protection of natural areas and state laws on the protection of natural areas, on environmental protection, on coastal protection, and on high tide protection;
6. Goals of officially recognized organizations for voluntary welfare care (Diakonisches Werk der Evangelischen Kirche in Deutschland e.V., Deutscher Caritasverband e.V., Deutscher Paritätischer Wohlfahrtsverband e.V., Deutsches Rotes Kreuz e.V., Arbeiterwohlfahrt - Bundesverband e.V., Zentralwohlfahrtsstelle der Juden in Deutschland e.V., Deutscher Blindenverband e.V., Bund der Kriegsblinden Deutschlands e.V., Verband Deutscher Wohltätigkeitsstiftungen e.V., Bundesarbeitsgemeinschaft Hilfe für Behinderte e.V., Verband der Kriegs- und Wehrdienststopfer, Behinderten und Sozialrentner e.V.), their daughter organizations and their associated organizations and institutions;
7. the furthering of aid for those persecuted for political, racist, or religious reasons, for refugees, deportees, German heritage settlers returning to Germany, later German heritage settlers returning to Germany, war victims, those suffering from war, those disabled by war, war prisoners, civilian disabled and handicapped, aid for victims of crimes; furthering of commemorations for the persecuted, victims of war and catastrophes, including the erection of monuments and memorial sites; the furthering of search services for the missing;
8. the furthering of rescue from life-threatening situations;
9. the furthering of protection against fire, workplace dangers, natural catastrophes, civil protection, and accidents;
10. the furthering of international consciousness, of tolerance in all areas of culture and understanding among peoples so long as the purpose and actual activity of an organization is not incompatible with the constitution and is not predominantly related to tourism;

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11. Furthering of the protection of animals;
12. Furthering of development aid;
13. Furthering of consumer advice and consumer protection;
14. Furthering of care for prisoners and ex-convicts;
15. Furthering of equal legal treatment for men and women;
16. Furthering of the protection of marriage and the family;
17. Furthering of the prevention of crime.

Section B

1. Furthering of sport;
2. Furthering of cultural needs that primarily serve as leisure time activities;
3. Furthering of care of the homeland and local history;
4. Furthering of community goals according to § 52 Section 2 no. 4 of the tax regulation.

Footnote
