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# IBC

Instituto Brasileiro de Cultura

## Legal Documentation

IBC — LEGAL DOCUMENTATION

EDITION

Berlin 2026

VERSION

1.0

DATA

April 2026

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# IBC – LEGAL DOCUMENTATION

## Complete Checklist: Brazil and Germany

FOUNDING PARTNER: JOSE EUGENIO SOARES SANTIAGO

### PART 1 – GERMANY: e.V. REGISTRATION

#### 1.1 DOCUMENTS FROM FOUNDING MEMBERS (SEVEN PEOPLE)

For each of the seven founding members:

- Valid identity document (Personalausweis or passport)
- Proof of residence in Germany (Meldebescheinigung)
- Signed declaration of acceptance as founding member
- Declaration of no legal impediments to holding an association role

#### 1.2 ORGANISATIONAL DOCUMENTS

**For the Founding General Assembly (Gründungsversammlung):** -  **Satzung** (Articles of Association) — mandatory minimum clauses: - Name and registered address of the association - Purpose (gemeinnütziger Zweck — public benefit purpose) - Declaration of non-profit distribution - Composition and responsibilities of the Vorstand (Board) - Rules for convening the General Assembly and quorum - Membership admission and exclusion procedures - Form of legal representation - Dissolution clause and destination of assets -  **Founding Assembly Minutes** (Gründungsprotokoll) - Including attendance list of the seven founders - Vote and approval of the Satzung - Election of the Vorstand (Board of Directors) - Signatures of all founding members - Notarial certification (Beglaubigung)

**For Registration at the Amtsgericht:** -  Registration application (Anmeldung zum Vereinsregister) - Signed by all Vorstand members - With notarial certification -  Final version of the Satzung (two copies) -  Founding Assembly Minutes (two copies) -  List of founding members -  Payment of registration fee (~€75)

**Estimated timeline:** Four to eight weeks after filing

#### 1.3 DOCUMENTS FOR GEMEINNÜTZIG RECOGNITION

After e.V. registration, file at the **Finanzamt Berlin** (exemptions department):

- Gemeinnützigkeit application form (Freistellungsbescheid)
- Registered Satzung with Vereinsregister number
- First-year activity plan
- Projected budget
- Declaration that the entity does not distribute profits
- Vorstand declaration on use of resources

**Estimated timeline:** Three to six months (operations can begin during this process) **Retroactivity:** Gemeinnützig status can be granted retroactively to the start of activities.

#### 1.4 EMPLOYMENT DOCUMENTS (TO HIRE STAFF)

- Registration at **Finanzamt** for Lohnsteuer (payroll tax at source)
- Registration at **Deutsche Rentenversicherung** (pension insurance)
- Registration at **Berufsgenossenschaft** (occupational accident insurance — DGUV)
- Registration at **Bundesagentur für Arbeit** (unemployment insurance)
- Institutional bank account
- Employment contract (Arbeitsvertrag) for each employee
  - Position, gross salary, working hours, probation period (six months recommended)
  - Subject to Tarifvertrag if applicable
- Employee health insurance certificate (TK, AOK, DAK, Barmer etc.)

#### 1.5 PHYSICAL PREMISES DOCUMENTS

- Commercial lease agreement (Gewerbemietvertrag)
  - Verify: cultural events use is permitted (Nutzungsart)
  - Verify: audience capacity and operating licence (Betriebsgenehmigung)
- Operating licence as cultural venue (Veranstaltungsstätte)
  - Issued by the **Bezirksamt** (Berlin district office)
- Licence for live music events (GEMA — if applicable)
  - GEMA collects royalties for events with recorded or live music
- Third-party liability insurance for events (Veranstalterhaftpflicht)
- Fire safety inspection certificate (Feuerschutz)

## PART 2 — BRAZIL: PARALLEL REGISTRATION (OPTIONAL BUT RECOMMENDED)

Brazilian registration is not required to operate in Germany, but it facilitates: - Applications to Brazilian grants (FUNARTE, Lei Rouanet, Itamaraty) - Partnerships with Brazilian public institutions - Issuing of invoices (notas fiscais) for services rendered in Brazil

#### 2.1 CONSTITUTION AS A NON-PROFIT CIVIL ASSOCIATION

**Required documents:** -  **Articles of Association** (minimum two founders — natural or legal persons) - Pursuant to arts. 53–69 of the Brazilian Civil Code - Must contain: purpose, registered address, assets, governance, dissolution clause -  **Founding Minutes** with signatures of all founding members - Notarised (reconhecimento de firma em cartório) -  **National ID and CPF** (tax number) of all founding members - Jose Eugenio Soares Santiago: identity document + CPF -  **Proof of address** for all members -  **Election and inauguration of the Board** included in the founding minutes

**Notary Registration:** - [ ] Registration of the Minutes and Articles at the **Registry of Civil Legal Entities** (Cartório de Registro Civil de Pessoas Jurídicas) - Cost: varies by state (~BRL 300–800 depending on page count)

**CNPJ (Brazilian Tax ID):** - [ ] Issuance of **DBE** (Basic Entry Document) on the Federal Revenue portal - [ ] Opening of **CNPJ** (National Registry of Legal Entities) — free of charge - Legal nature: 3999 – Private Association

## 2.2 OPTIONAL QUALIFICATIONS AND TITLES (BRAZIL)

**To access public funding:** - [ ] **OSCIP** — Civil Society Organisation of Public Interest - Applied for at the Ministry of Justice - Enables Partnership Agreements (Termos de Parceria) with the government - [ ] **Lei Rouanet** — Registration in **SALIC** (Cultural Incentive Laws Support System) - Enables project submission for fundraising via tax incentives - Access: [salic.turismo.gov.br](http://salic.turismo.gov.br) - [ ] **FUNARTE** — Registration for grants from the National Arts Foundation - [ ] **Tax Immunity Certificate** — IPTU, IRPJ, CSLL, PIS, COFINS

## 2.3 DOCUMENTS FOR FOREIGN OPERATIONS (ITAMARATY)

- [ ] Letter of presentation to the **Cultural Department of Itamaraty** (DC/MRE)
- [ ] Application to the **Programme for Support of Cultural Dissemination Abroad** (PRECE)
- [ ] Registration with the **Division for the Promotion of the Portuguese Language** (DPLP) — if offering Portuguese courses
- [ ] Contact with the **Brazilian Embassy in Berlin** for formal partnership (MoU)

# PART 3 — INTELLECTUAL PROPERTY AND BRAND PROTECTION

## 3.1 GERMANY / EUROPEAN UNION

- [ ] Trademark registration of "IBC — Instituto Brasileiro de Cultura" at **DPMA** (Deutsches Patent- und Markenamt)
  - Cost: €290 per product/service class
  - Timeline: three to six months
  - Recommended classes: 41 (Education and Entertainment), 35 (Organisation Services), 43 (Catering)
- [ ] Domain registrations:
  - [institutobrasileirocultura.de](http://institutobrasileirocultura.de)
  - [institutobrasileirocultura.org](http://institutobrasileirocultura.org)
  - [institutobrasileirocultura.eu](http://institutobrasileirocultura.eu)
  - [ibc-berlin.de](http://ibc-berlin.de)
- [ ] Trademark protection at **EUIPO** (European Union) for pan-European coverage
  - Cost: ~€850 for one class | ~€1,050 for three classes

## 3.2 BRAZIL

- [ ] Trademark registration at **INPI** (National Industrial Property Institute)
  - Cost: ~BRL 355–710 per class
  - Timeline: 18–36 months (filing immediately establishes priority date)

## PART 4 – VISAS AND WORK AUTHORISATION FOR ARTISTS

### FOR BRAZILIAN ARTISTS PERFORMING IN GERMANY:

- [ ] **Artist / Entertainment Visa** (§ 19c AufenthG)
  - Required for paid performances
  - Applied for at the German Embassy in Brazil three to six months in advance
  - Documents: artist contract, IBC engagement confirmation, passport, health insurance
- [ ] **Temporary Work Permit** (Arbeiterlaubnis)
  - For contracts exceeding ninety days
  - Approval by Bundesagentur für Arbeit

### FOR ARTIST RESIDENCIES:

- [ ] **Artist Residency Visa** (Künstler austauschprogramm)
  - Duration: three to twelve months
  - IBC as registered host institution
- [ ] **Health insurance** throughout the residency period (mandatory)
- [ ] **Residency contract** with IBC specifying: duration, obligations, benefits, fee

### GEMA (COPYRIGHT IN GERMANY):

- [ ] IBC registration as a cultural event organiser
- [ ] Declaration of events with live or recorded music
- [ ] Royalty payments per GEMA fee schedule
  - Free events: reduced rate
  - Ticketed events: percentage of box office revenue

## LEGAL COST SUMMARY

ITEM	ESTIMATED COST
Lawyer (Vereinsrecht Berlin)	€1,500
Notary (minutes + signatures)	€400
Amtsgericht registration	€75
DPMA trademark (three classes)	€870
EUIPO trademark	€1,050

ITEM	ESTIMATED COST
Domains (four domains × two years)	€120
Steuerberater (Year 1)	€3,600
Cultural venue licence (Betriebsgenehmigung)	€200–500
Third-party liability insurance	€1,200/year
Brazil notary + CNPJ	~BRL 600 (~€100)
Brazil INPI trademark	~BRL 700 (~€130)
<b>TOTAL ESTIMATED LEGAL COSTS</b>	<b>~€9,545</b>

*Document prepared in March 2026. Founding Partner and Executive Director: Jose Eugenio Soares Santiago Review by a lawyer specialised in German association law is strongly recommended prior to execution.*