

99102061061000

# Steuerlicher Beauftragter Bestellung

Heruntergeladen am 07.07.2025

<https://fimportal.de/xzufi-services/102743716/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99102061061000
Leistungsbezeichnung I	Steuerlicher Beauftragter Bestellung
Leistungsbezeichnung II	Appointment of tax representatives
Typisierung	1 - Bund: Regelung und Vollzug
Quellredaktion	Bund
Freigabestatus Katalog	fachlich freigegeben (gold)
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	
Verrichtungskennung	Bestellung (61)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Sonstige Steuern (1060800), Steuern und Abgaben für Betriebe (2040200)
Einheitlicher	

Modul	Sachverhalt
Ansprechpartner	Nein
Fachlich freigegeben am	28.05.2024
Fachlich freigegeben durch	Federal Ministry of Finance (BMF)
Handlungsgrundlage	<a href="https://www.gesetze-im-internet.de/ao_1977/_214.html">https://www.gesetze-im-internet.de/ao_1977/_214.html</a>
Teaser	Your company's tax obligations can be fulfilled by tax representatives. You submit an application for the appointment of tax representatives to the main customs office responsible for you.
Volltext	<p>Do you want your company to be represented by a tax representative? Then you can appoint people who belong to your company as tax representatives. To be appointed, you submit an application to the main customs office responsible for you, which must approve the appointment.</p> <p>Tax representatives represent your company in the fulfillment of tax obligations for goods subject to excise duty in a tax warehouse, for example.</p> <p>In addition, tax representatives can for example</p> <ul style="list-style-type: none"> <li>• submit the tax return or</li> <li>• be contact persons for the main customs office.</li> </ul> <p>The appointment of tax representatives is only possible if they meet certain requirements. For example, they must</p> <ul style="list-style-type: none"> <li>• belong to your company and</li> <li>• agree to the appointment.</li> </ul> <p>You can apply for tax representatives in accordance with the Aviation Tax Act in a different application procedure.</p>
Erforderliche Unterlagen	<ul style="list-style-type: none"> <li>• The documents required depend on the scope of your application.</li> </ul>
Voraussetzungen	The person to be appointed must fulfill the following requirements:

## Modul

## Sachverhalt

- They belong to your company.
- They are capable and suitable to fulfill tax obligations due to their operational position and knowledge.
- They must agree to the appointment.

## Kosten

There are no costs.

## Verfahrensablauf

You can apply for the appointment of tax representatives online, by post or by fax.

If you want to apply for the appointment online:

- Go to the customs portal. To be able to use the customs portal, you must register once at [www.zoll-portal.de](http://www.zoll-portal.de).
- Log in with your access data for ELSTER (electronic tax return). As a private individual, you can also use the online ID function of your ID card or your BundID to register. If you do not yet have an ELSTER account or BundID account, you will need to register separately once.
- Complete the "Tax representative" form in the "Services" menu item and send it off.
- The main customs office will check your order and send you the decision electronically.

If you want to apply for the order by post or fax:

- Open the Forms Management System (FMS) of the Federal Ministry of Finance (BMF).
- Download form 3700a. You will find the current version under Form ID 3700 (Appointment of tax representative / business manager). Select the option "Tax representative (Section 214 AO)". You will then be redirected to form 3700a.
- Complete the form, sign it and the person to be appointed and send it to your main customs office. You can send the form by post or fax.
- The main customs office will check your order and send you the decision by post.
- In both cases, the person to be appointed may have to identify themselves to the main customs office

Modul	Sachverhalt
	responsible.
Bearbeitungsdauer	It is not possible to give an average processing time. It depends on the circumstances of the individual case.
Frist	There is no deadline.
weiterführende Informationen	<a href="https://www.zoll.de/DE/Home/home_node.html">https://www.zoll.de/DE/Home/home_node.html</a>
Hinweise	There are no indications or special features.
Rechtsbehelf	Objection
Kurztext	<ul style="list-style-type: none"> <li>• Appointment of a tax representative</li> <li>• Representatives according to the tax code</li> <li>• Tax representatives fulfill tax obligations for companies</li> <li>• Tax representatives must belong to the company for which they are to be appointed be suitable and agree to the appointment.</li> <li>• Appointment of tax representatives only with the consent of the competent main customs office</li> <li>• Tax representatives under the Aviation Tax Act are not included</li> <li>• Application for the appointment of tax representatives online or by post using the form</li> <li>• Responsible: locally competent main customs office</li> </ul>
Ansprechpunkt	
Zuständige Stelle	
Formulare	<p>Forms available: Yes</p> <p>Written form required: No</p> <p>Informal application possible: Yes</p> <p>Personal appearance necessary: No</p> <p>Online services available: Yes</p>
Ursprungsportal	Steuerlicher Beauftragter Bestellung, Steuerlicher Beauftragter Bestellung