

99135017058000

Einrichtung und Betrieb der Vollmachtsdatenbank Durchführung

Heruntergeladen am 04.07.2025

<https://fimportal.de/xzufi-services/102756088/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99135017058000
Leistungsbezeichnung I	Einrichtung und Betrieb der Vollmachtsdatenbank Durchführung
Leistungsbezeichnung II	Operation of a power of attorney database for tax consultants and income tax assistance associations
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	Durchführung (58)
SDG-Informationsbereich	

Modul	Sachverhalt
Lagen Portalverbund	Anmeldepflichten (2010100), Eintragung in Register (2020100)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	17.11.2021
Fachlich freigegeben durch	Federal Ministry of Finance
Handlungsgrundlage	https://www.gesetze-im-internet.de/stberg/_86.html https://www.gesetze-im-internet.de/ao_1977/_80a.html
Teaser	As a tax advisor or income tax assistance association, you can use the power of attorney database to retrieve and manage data and powers of attorney for your clients or members, and to display a power of attorney for representation and/or disclosure.
Volltext	<p>As a tax advisor or income tax assistance association, you can retrieve data from your clients or members via the so-called proxy database (VDB) at the tax authorities. This includes, for example, data for the pre-filled tax return (VaSt). You can also maintain your powers of attorney in the VDB. If necessary, you can also issue sub-proxies to employees.</p> <p>The use of the VDB is voluntary for you.</p> <p>If you want to use the VDB, you will need the following to set up your access</p> <ul style="list-style-type: none"> • the power of attorney form including enclosure sheet, which your client must sign in advance, and as a tax consultant: your membership card of the chamber of tax consultants (chamber membership card) as an income tax assistance association: an ELSTER user account (organisation certificate) and a security stick or signature card
Erforderliche Unterlagen	You do not need to submit any additional documentation.
Voraussetzungen	Tax advisors require for the use of the VDB:

Modul

Sachverhalt

- signed "Power of Attorney for Representation in Tax Matters" of the client.
- membership card of the chamber of tax consultants (chamber membership card)
- installed security package in the latest version (for example security package compact VDB)
- if necessary, a card reader for the chamber member card
- authentication medium registered with the professional chamber
- if possible, an up-to-date browser for calling up the proxy database

Income tax assistance associations/consulting centres require the following in order to use the VDB:

- recognition as an income tax assistance association/consulting centre
- a power of attorney identification number
- an ELSTER user account (organisation certificate), organisation certificate was registered with the tax number of the association on a security stick or on a signature card
- a qualification of the income tax assistance association (association chairman) in "My ELSTER"
- a qualification of the head of the consulting office/the head of the consulting office of the income tax assistance association in "My ELSTER"
- a browser that is as up-to-date as possible for calling up "My ELSTER"

Kosten

For tax advisors: Registration for the proxy database is free of charge. Only when using the proxy database will the recorded proxies per calendar year be charged.

For income tax assistance associations: The use of My ELSTER is free of charge. Fees may be charged for the use of third-party software (via ELSTER-ERiC).

Verfahrensablauf

Proceed as follows to use the VDB as a tax consultant:

- Download the "Power of Attorney for Representation in Tax Matters" on the website of the Federal Chamber of Tax Consultants. Have your clients sign the power of attorney.

Modul

Sachverhalt

- If you do not yet have a chamber member card, apply for it for access to the proxy database at your chamber of tax advisors. You can download the form for applying for the chamber membership card online and return it by post to the relevant chamber of tax advisors. Use the form to identify yourself as the rightful card holder. Your badge will now be activated and you will be added to the directory service.
- Register for the use of the VDB via the website of your Chamber of Tax Advisors. By doing so, you conclude a user agreement with the Federal Chamber of Tax Consultants. Enter the powers of attorney of your clients in the VDB.
- After activation by the tax authorities, you can call up the electronic data of your clients from the VDB and process it in your tax program.
- Maintain the powers of attorney in the VDB on an ongoing basis.
- You must inform your Chamber of Tax Consultants immediately of any changes to your office data (e.g. name, address of the professional branch and authorised representatives) so that these can be entered in the professional register and transferred to the VDB.

Proceed as follows to use the VDB as an income tax assistance association:

- Before you can act as the chairman of an income tax assistance association (LStHV), you must qualify your user account at My ELSTER. The following assignment criteria must be met for the qualification application: the My ELSTER account has been registered with a security stick or a signature card the My ELSTER account has been registered with an organisation tax number (tax number of the association) the user account must belong to the user group "Associations", this setting can be changed in the menu under "ELSTER" under "My User Account" under the tab "Set User Groups the association is recognised as a LStHV by the respective competent authority in the federal state the LStHV is stored in the administrative database for income tax assistance associations with the status "active the power of attorney holder identification number has already been sent by post to

Modul
Sachverhalt

the address of the association by the responsible office and is available to the association chairman (VV).

- You will find the qualification application under "My ELSTER" in the menu under "ELSTER" under the tab "Forms & Services" under "Qualifications for Income Tax Assistance Associations".
- Subsequent to the qualification of the VV, the advisory office management (BStL) must also be qualified and activated by the VV in the same way. Subsequently, the BStL has the option of transmitting electronic powers of attorney via My ELSTER/ERIC.
- Furthermore, it is possible for the BStL - and, if a sub-power of attorney has been granted, also for the employees of the advice centre (after qualification) - to carry out the data retrievals resulting from the power of attorney.
- Important note: You need a separate ELSTER user account and a separate security stick for each position in your association. In addition, registration under the (common) association tax number is required in each case. Stored representation relationships of tax consultants and income tax assistance associations are taken into account by the tax authorities when determining the respective administrative act.

Bearbeitungsdauer

The application for the chamber member card usually takes between 10 and 14 days. The set-up of the law firm for participation in the proxy database is completed within 1 day with the registration.

Frist

You do not have to meet any deadlines.

weiterführende Informationen

<https://www.bstbk.de/de/themen/vollmachtsdatenbank>
https://www.bstbk.de/downloads/bstbk/vollmachtsdatenbank/VDB_Nutzungsvertrag_BStBK_Blanko_V1.pdf

Hinweise
Rechtsbehelf

It is not a contestable administrative act.

Kurztext

- Establishment and operation of the power of attorney database Implementation
- Powers of attorney issued by tax citizens to tax advisors or income tax assistance associations can be transmitted electronically to the tax authorities

Modul	Sachverhalt
	<ul style="list-style-type: none"> • thereafter, the tax consultants and income tax assistance associations can retrieve tax data (e-data/tax account query) electronically; an indicated power of attorney to disclose will be taken into account by the tax administration • Responsible: the respective locally responsible tax office
Ansprechpunkt	
Zuständige Stelle	
Formulare	<ul style="list-style-type: none"> • Forms: yes • Online procedure possible: yes • Written form required: yes • Personal appearance required: no https://www.bstbk.de/de/themen/vollmachtsdatenbank
Ursprungsportal	Einrichtung und Betrieb der Vollmachtsdatenbank Durchführung, Einrichtung und Betrieb der Vollmachtsdatenbank Durchführung