

99135008061000, 99135008061000

# Appointment of a practice trustee for the practice of a deceased tax advisor or tax agent

Heruntergeladen am 29.06.2025

<https://fimportal.de/xzufi-services/9885212/L100001>

Modul	Sachverhalt
Leistungsschlüssel	99135008061000, 99135008061000
Leistungsbezeichnung I	Appointment of a practice trustee for the practice of a deceased tax advisor or tax agent
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Hessen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuerberatung (135)
Verrichtungskennung	Bestellung (061)
SDG-Informationsbereich	Insolvenzverfahren und Liquidation von Unternehmen

Modul	Sachverhalt
Lagen Portalverbund	Betriebsübernahme (2160200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	
Fachlich freigegeben durch	
Handlungsgrundlage	<a href="https://www.gesetze-im-internet.de/stberg/_71.html">https://www.gesetze-im-internet.de/stberg/_71.html</a> <a href="https://www.gesetze-im-internet.de/stberg/_71.html">https://www.gesetze-im-internet.de/stberg/_71.html</a>
Teaser	
Volltext	<p>If the practice of a deceased tax advisor or tax agent is to be transferred to a specific person who is not yet authorized to provide assistance in tax matters at the time of the deceased's death, a tax advisor or tax agent can be appointed as trustee upon application by the heirs to the Chamber of Tax Advisors of which the deceased was a member. The trustee can be appointed for a period of up to 3 years. In exceptional cases, the period may be extended by a further year. The office of practice trustee begins with the appointment and ends with the expiry of the appointment period or by revocation of the appointment.</p>
Erforderliche Unterlagen	The appointment is made upon informal application by the heirs. We recommend consulting the Chamber of Tax Consultants regarding the required documents.
Voraussetzungen	
Kosten	<p>The costs for the appointment of a practice trustee by the Hessen Chamber of Tax Consultants amount to EUR 120.00 in accordance with Section 7 (1) (9) of the Fee Schedule of the Hessen Chamber of Tax Consultants. After his appointment, the trustee shall perform his duties for the account and at the expense of the heirs of the deceased tax adviser or tax agent. He is entitled to an appropriate remuneration.</p>
Verfahrensablauf	
Bearbeitungsdauer	

Modul	Sachverhalt
Frist	In order to ensure that ongoing mandates are properly looked after, the heirs should contact the Chamber of Tax Consultants in good time.
weiterführende Informationen	
Hinweise	The possibility of appointing a practice trustee also exists in cases in which the appointment of a former tax advisor or tax agent has been revoked due to more than temporary professional incapacity (Section 46 (2) No. 7 StBerG) or the professional has waived their appointment for the reasons stated in Section 57 (4) StBerG (taking up a commercial activity that is not eligible for approval or working as an employee).
Rechtsbehelf	
Kurztext	
Ansprechpunkt	The appointment is made by the Chamber of Tax Consultants of which the deceased was a member.
Zuständige Stelle	
Formulare	
Ursprungsportal	Bestellung eines Praxistreuhanders für die Praxis eines verstorbenen Steuerberaters oder Steuerbevollmächtigten, Appointment of a practice trustee for the practice of a deceased tax advisor or tax agent