

99135009016000, 99135009016000

Lohnsteuerhilfverein, recognition

Heruntergeladen am 19.06.2025

<https://fimportal.de/xzufi-services/9904301/L100001>

Modul	Sachverhalt
Leistungsschlüssel	99135009016000, 99135009016000
Leistungsbezeichnung I	Lohnsteuerhilfverein, recognition
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	Anerkennung (016)
SDG-Informationsbereich	Erlangung von Lizenzen, Genehmigungen oder Zulassungen im Hinblick auf die Gründung und Führung eines Unternehmens
Lagen Portalverbund	Erlaubnisse und Genehmigungen (2010400)
Einheitlicher	

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Ansprechpartner	Nein
Fachlich freigegeben am	29.07.2021
Fachlich freigegeben durch	Hessian Ministry of Finance
Handlungsgrundlage	https://www.gesetze-im-internet.de/stberg/_4.html https://www.gesetze-im-internet.de/stberg/_13.html https://www.gesetze-im-internet.de/stberg/_14.html https://www.gesetze-im-internet.de/stberg/_15.html https://www.gesetze-im-internet.de/stberg/_16.html https://www.gesetze-im-internet.de/stberg/_17.html https://www.gesetze-im-internet.de/stberg/_18.html https://www.gesetze-im-internet.de/stberg/_23.html https://www.gesetze-im-internet.de/stberg/_25.html https://www.gesetze-im-internet.de/stberg/_26.html https://www.gesetze-im-internet.de/lsthvdtv/BJNR019060975.html#BJNR019060975BJNG000100315 https://www.gesetze-im-internet.de/lsthvdtv/_5.html https://www.gesetze-im-internet.de/stberg/_4.html https://www.gesetze-im-internet.de/stberg/_13.html https://www.gesetze-im-internet.de/stberg/_14.html https://www.gesetze-im-internet.de/stberg/_15.html https://www.gesetze-im-internet.de/stberg/_16.html https://www.gesetze-im-internet.de/stberg/_17.html https://www.gesetze-im-internet.de/stberg/_18.html https://www.gesetze-im-internet.de/stberg/_23.html https://www.gesetze-im-internet.de/stberg/_25.html https://www.gesetze-im-internet.de/stberg/_26.html https://www.gesetze-im-internet.de/lsthvdtv/BJNR019060975.html#BJNR019060975BJNG000100315 https://www.gesetze-im-internet.de/lsthvdtv/_5.html
Teaser	If you want to run an income tax assistance association, then you need recognition. You can find information about this here.
Volltext	Lohnsteuerhilfvereine are self-help institutions of employees to provide assistance in tax matters within the scope of the authority according to § 4 No. 11 Tax Consultancy Act (StBerG) for their members. This power is limited and extends, for example, to members with income from employment, with income from maintenance payments and only to assistance with income tax and their surcharge taxes. Members who

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have become unemployed may continue to receive advice.

Erforderliche Unterlagen

- publicly certified copy of the statutes
- Proof of acquisition of legal capacity as an association (excerpt from the register of associations)
- List with the names and addresses of the members of the Board of Directors
- Proof of the existence of liability insurance (duplicate of the insurance policy)
 - Information on whether and, if so, which spatial, personnel and organisational links exist with other economic enterprises,
 - Name, address and occupation of the head of the counselling centre
 - Explanation of whether and, if so, with which income tax assistance association the head of the counselling centre has previously provided assistance in tax matters and whether he or she may continue to head another counselling centre,
 - copies of certificates on the type and scope of the manager's previous professional activity (e.g. certificates, employer's certificates),
 - Declaration by the head of the counselling centre that he or she is in orderly economic circumstances, whether he or she has been convicted by a criminal court within the last 12 months or whether criminal proceedings or preliminary proceedings (including professional court proceedings and fine proceedings under the Tax Code and the Tax Consultancy Act) are pending against him or her, and that he or she has a certificate of good conduct for has requested submission to the competent authority.
 - Police clearance certificate of document type O, to be applied for at the registration office.
- List of planned counselling centres with
- Copy of the regulations on the collection of contributions not contained in the statutes (contribution regulations)

Voraussetzungen

- The task of the association may only be the limited assistance in tax matters according to § 4 No. 11 StBerG for its members.
- The registered office and management of the association must be located in the same district of the

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supervisory authority.

- The name of the association may not contain any component with a special advertising character.
 - A proper exercise of assistance in tax matters within the scope of the authority under § 4 No. 11 StBerG must be ensured.
 - The name must include the designation "Lohnsteuerhilfverein".
 - Apart from the membership fee, no special fee may be charged for assistance in tax matters.
 - The application of the provisions of Paragraph 27(1) and (3) and Paragraphs 32 and 33 of the Civil Code may not be excluded.
 - Contracts of the association with members of the board or their relatives require the consent or approval of the general meeting.
 - Within 3 months of the announcement of the main content of the audit findings to the members, a general meeting (under certain circumstances a meeting of representatives is sufficient) must take place to discuss the result of the audit, at which a decision must also be made on the discharge of the board due to its management.
- For recognition, the existence of insurance against the liability risks resulting from the provision of assistance in tax matters within the scope of the authority under § 4 No. 11 StBerG must be proven.

Kosten

The fee for the decision on the application for recognition as an income tax assistance association is 300.00 euros according to § 16 StBerG

Verfahrensablauf

You must submit the application for recognition as an income tax assistance association in writing to the competent authority.

Bearbeitungsdauer

For the processing of the application for recognition as an income tax assistance association, after submission of all documents, about 4 – 6 weeks are needed.

Frist

There are no deadlines to be observed as part of the recognition procedure.

weiterführende Informationen

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Hinweise	
Rechtsbehelf	According to § 164a StBerG in conjunction with § 347 Abs. 1 Nr. 3 Abgabenordnung the objection is admissible as an appeal. https://www.gesetze-im-internet.de/stberg/_164a.html https://www.gesetze-im-internet.de/ao_1977/_347.html https://www.gesetze-im-internet.de/stberg/_164a.html https://www.gesetze-im-internet.de/ao_1977/_347.html
Kurztext	
Ansprechpunkt	In Hesse, the Oberfinanzdirektion Frankfurt am Main is responsible for deciding on the application for recognition as an income tax assistance association.
Zuständige Stelle	
Formulare	
Ursprungsportal	Lohnsteuerhilfeverein, recognition, Lohnsteuerhilfeverein, Anerkennung