

99135009016000, 99135009016000

# Apply for recognition as an income tax assistance association

Heruntergeladen am 08.06.2025

<https://fimportal.de/xzufi-services/382764006/L100008>

Modul	Sachverhalt
Leistungsschlüssel	99135009016000, 99135009016000
Leistungsbezeichnung I	Apply for recognition as an income tax assistance association
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Sachsen-Anhalt
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuerberatung (135)
Verrichtungskennung	Anerkennung (016)
SDG-Informationsbereich	
Lagen Portalverbund	Erlaubnisse und Genehmigungen (2010400)

Modul	Sachverhalt
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	16.03.2020
Fachlich freigegeben durch	Ministry of Finance Saxony-Anhalt
Handlungsgrundlage	<a href="https://www.gesetze-im-internet.de/stberg/BJNR013010961.html#BJNR013010961BJNG000900319">https://www.gesetze-im-internet.de/stberg/BJNR013010961.html#BJNR013010961BJNG000900319</a> <a href="https://www.gesetze-im-internet.de/stberg/_27.html">https://www.gesetze-im-internet.de/stberg/_27.html</a> <a href="https://www.gesetze-im-internet.de/stberg/BJNR013010961.html#BJNR013010961BJNG000900319">https://www.gesetze-im-internet.de/stberg/BJNR013010961.html#BJNR013010961BJNG000900319</a> <a href="https://www.gesetze-im-internet.de/stberg/_27.html">https://www.gesetze-im-internet.de/stberg/_27.html</a>
Teaser	Do you intend to apply for recognition of an income tax assistance association? Read here what you have to consider.
Volltext	<p>Income tax assistance associations are self-help institutions for employees to provide assistance in tax matters. Advice is provided as part of a membership. Income tax assistance associations require recognition for their consulting activities, which is laid down in the Tax Consultancy Act (StBerG). Prior commencement of activity is not permitted.</p>
Erforderliche Unterlagen	<ul style="list-style-type: none"> <li>• <b>**Statute**</b></li> </ul> <p>A publicly certified copy of the articles of association as well as a copy of the provisions on the collection of contributions not contained in the statutes (contribution regulations).</p> <ul style="list-style-type: none"> <li>• <b>**Extract from the register of associations**</b></li> </ul> <p>Proof of the acquisition of legal capacity (extract from the register of associations) and a list with the names and addresses of the board members.</p> <ul style="list-style-type: none"> <li>• <b>**Liability insurance**</b></li> </ul>

## Modul

## Sachverhalt

Proof of the existence of adequate liability insurance (certified duplicate of the insurance policy).

- \*\*Information centres\*\*

A list of advice centres whose opening is envisaged in the district of the supervisory authority.

## Voraussetzungen

In order to be recognized as an income tax assistance association, the statutes of the association must meet the following points:

- The task of the association may only be the limited assistance in tax matters for its members.
- The registered office and management of the association must be located in the same district of the supervisory authority.
- The name of the association may not contain any component with a special advertising character, but the designation "Lohnsteuerhilfverein".
- The proper exercise of assistance in tax matters within the scope of the authority for the members of the association must be ensured.
- You may not charge any further remuneration for assistance in tax matters in addition to the membership fee.
- Contracts of the association with members of the board or their relatives require the approval or approval of the general meeting.
- A general meeting must take place at least once a year, in which in particular a debate on the result of the audit must be held and a decision must be taken on the discharge of the Executive Board for its management during the audited financial year.

For recognition, insurance against the liability risks arising from the provision of assistance in tax matters must be proven.

## Kosten

EUR 300.00

Modul	Sachverhalt
Verfahrensablauf	<p>You apply for recognition as an income tax assistance association in writing to the responsible authority.</p> <ul style="list-style-type: none"> <li>• Submit the complete application documents (with the required documents).</li> <li>• If the application is granted, you will receive a certificate of recognition. If the application is rejected, a rejection notice will be issued.</li> <li>• As a recognized income tax assistance association, you will be entered in the list of income tax assistance associations.</li> </ul> <p><a href="https://mf.sachsen-anhalt.de/steuern/steuervordrucke/lohnsteuerhilfevereine/">https://mf.sachsen-anhalt.de/steuern/steuervordrucke/lohnsteuerhilfevereine/</a>  <a href="https://mf.sachsen-anhalt.de/steuern/steuervordrucke/lohnsteuerhilfevereine/">https://mf.sachsen-anhalt.de/steuern/steuervordrucke/lohnsteuerhilfevereine/</a></p>
Bearbeitungsdauer	Processing time: approx. 6 to 8 weeks (upon presentation of complete documents)
Frist	none
weiterführende Informationen	
Hinweise	<p>Income tax assistance associations, for example, advise members with income from employment, with income from maintenance payments and only on the assistance with income tax and its surcharge taxes. Members who have become unemployed may continue to be advised.</p>
Rechtsbehelf	
Kurztext	<p>Income tax assistance associations are self-help institutions of employees for assistance in tax matters. Advice is provided as part of a membership. Income tax assistance associations require recognition for their activities. This will only take place upon written request and <b>**upon**</b> presentation of the necessary documents. Recognised income tax assistance associations are entered in the list of income tax assistance associations.</p>
Ansprechpunkt	<p>Ministry of Finance of the State of Saxony-Anhalt</p> <p>Editharing 40</p>

Modul	Sachverhalt
	<p>D-39108 Magdeburg</p> <p>Phone: (0391) 567-01</p> <p>fax: (0391) 567-1190</p> <p>E-mail: [poststelle.mf@sachsen-anhalt.de](mailto:poststelle.mf@sachsen-anhalt.de)</p>
Zuständige Stelle	
Formulare	
Ursprungsportal	<p>Anerkennung als Lohnsteuerhilfeverein beantragen, Apply for recognition as an income tax assistance association</p>