

99135009016000

# Income tax assistance association, opening of an advisory office, registration of an advisory office manager

Heruntergeladen am 08.06.2025

<https://fimportal.de/xzufi-services/6000540/L100009>

Modul	Sachverhalt
Leistungsschlüssel	99135009016000
Leistungsbezeichnung I	Income tax assistance association, opening of an advisory office, registration of an advisory office manager
Leistungsbezeichnung II	Income tax assistance association, opening of an advisory office, registration of an advisory office manager
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Sachsen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	

Modul	Sachverhalt
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	
Fachlich freigegeben am	
Fachlich freigegeben durch	
Handlungsgrundlage	<ul style="list-style-type: none"> <li>• § 23 Abs. 3 [Steuerberatungsgesetz (StBerG)](<a href="https://amt24.sachsen.de/fehler-link-nicht-gefunden">https://amt24.sachsen.de/fehler-link-nicht-gefunden</a>) – Ausübung der Hilfeleistung in Steuersachen im Rahmen der Befugnis nach § 4 Nr. 11, Beratungsstellen               <ul style="list-style-type: none"> <li>• §§ 4a und 4b der [Verordnung zur Durchführung der Vorschriften über die Lohnsteuerhilfevereine (DVLStHV)](<a href="https://www.gesetze-im-internet.de/lsthvdl/BjNR019060975.html">https://www.gesetze-im-internet.de/lsthvdl/BjNR019060975.html</a>) – Bestellung eines Beratungsstellenleiters                   <ul style="list-style-type: none"> <li>• § 5 DVLStHV – Eintragung</li> <li>• § 5a DVLStHV – Ablehnung der Eintragung</li> </ul> </li> </ul> </li> </ul>
Teaser	Limited assistance in tax matters pursuant to Section 4 No. 11 of the German Tax Consultancy Act (StBerG) may only be provided by persons who belong to an advisory office.
Volltext	<p>Limited assistance in tax matters pursuant to Section 4 No. 11 of the German Tax Consultancy Act (StBerG) may only be provided by persons who belong to an advisory office.</p> <p>A head must be appointed for each advisory office. He or she may simultaneously manage no more than one other consulting office. The head of the advisory office and the advisory office must be registered with the competent supervisory authority in the register of income tax assistance associations.</p> <p>#### Single Point of Contact</p>

## Modul

## Sachverhalt

For this procedure, you can use the service of the Single Point of Contact (Einheitlicher Ansprechpartner). They will guide you through the administrative procedure, take care of correspondence with all the offices responsible for your request and will be available to you as a competent advisor.

## Erforderliche Unterlagen

- Copies of certificates on the type and scope of the leader's previous professional activities (e.g. certificates, references, employer's certificates).
- Declaration of the leader, that he or she is in orderly financial circumstances,
  - whether he or she has been convicted of a criminal offence within the last twelve months or whether criminal proceedings or preliminary investigations are pending against him or her (including proceedings before a professional tribunal and proceedings for the imposition of fines under the German Fiscal Code and the German Tax Consultancy Act), and
  - that he or she has applied for a certificate of good conduct for submission to the competent authority

## Voraussetzungen

Only persons who are either

- is a tax advisor, tax agent, lawyer, established European lawyer, certified public accountant or certified auditor or
- has passed a final examination in a commercial training profession or
- has an equivalent previous education and, after completion of the training, has been practically active in the field of taxes administered by federal or state tax authorities for at least three years in a scope of at least 16 hours per week, or
- has been practically active for at least three years in the areas of income tax law relevant to the authority to give advice pursuant to Section 4 No. 11 StBerG to an extent of at least 16 hours per week.

Anyone who has behaved in such a way that it must be assumed that he or she will not fulfill the duties of the Lohnsteuerhilfverein may not be appointed as

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	manager.
Kosten	none
Verfahrensablauf	<p>You must notify the competent authority in writing of the opening of a counseling center and the appointment of a counseling center director; use the forms provided (Forms &amp; Online Services).</p> <p>The notification must include the following information:</p> <ul style="list-style-type: none"> <li>• Address of the counseling center</li> <li>• Whether and, if so, what spatial, personnel and organizational links exist with other commercial enterprises</li> <li>• Name, address and profession of the head of the advisory office</li> <li>• whether and, if so, with which income tax assistance association he or she previously provided assistance in tax matters within the scope of the authorization pursuant to § 4 No. 11 StBerG (German Tax Advisory Act)</li> <li>• whether he or she continues to manage another consulting office of an income tax assistance association, if applicable. Fill out the forms completely and compile all other required documents.</li> <li>• Submit the notification including the documents to the competent office.</li> </ul> <p>If the requirements are met, the competent office will enter the address of the advice center and the name and address of the advice center manager in the directory of income tax assistance associations.</p> <p>If the application is rejected, the competent office will issue a written notice of rejection.</p>
Bearbeitungsdauer	
Frist	Processing time: approx. four weeks
weiterführende Informationen	

Modul	Sachverhalt
Hinweise	
Rechtsbehelf	non applicable
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	