

99135006016000

Professional practice company, apply for recognition

Heruntergeladen am 07.06.2025

<https://fimportal.de/xzufi-services/6000636/L100009>

Modul	Sachverhalt
Leistungsschlüssel	99135006016000
Leistungsbezeichnung I	Professional practice company, apply for recognition
Leistungsbezeichnung II	Professional practice company, apply for recognition
Typisierung	4 - Land: Regelung
Quellredaktion	Sachsen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	

Modul
Sachverhalt

Fachlich freigegeben am

Fachlich freigegeben durch

Handlungsgrundlage

- §§ 49 - 51 [Steuerberatungsgesetz (StBerG)](<https://amt24.sachsen.de/fehler-link-nicht-gefunden>)
- § 55 StBerG
- § 67 StBerG
- Abschnitt I Nr. 17 Gebührenverzeichnis der Gebührenordnung der Steuerberaterkammer des Freistaates Sachsen.

Teaser

Tax advisors and tax agents may form professional practice companies. Professional practice companies must be recognised by the Chamber of Tax Consultants in whose chamber district the professional practice company has its registered office. Upon recognition, the tax consultancy firm simultaneously becomes a member of this Chamber of Tax Consultants.

Volltext

Tax advisors and tax agents may form professional practice companies. Professional practice companies must be recognised by the Chamber of Tax Consultants in whose chamber district the professional practice company has its registered office. Upon recognition, the tax consultancy firm simultaneously becomes a member of this Chamber of Tax Consultants.

Professional practice companies in which tax advisors and tax agents hold the majority of voting rights and in which the majority of the members of the management body are tax advisors or tax agents may use the designation "tax consulting company".

After successful recognition as a professional practice company, you will receive a certificate from the Chamber of Tax Consultants.

Single point of contact

You can utilise the services of the Single Point of Contact for this procedure. They will guide you through

Modul

Sachverhalt

the process, take care of correspondence with all the authorities responsible for your matter and provide you with expert advice.

- [Single point of contact](<https://amt24.sachsen.de/zufi/cms/einheitlicher-ansprechpartner>)
Amt24 information

Erforderliche Unterlagen

- Application form "Recognition as a professional practice company" (original)
 - provisional cover note for the application to take out professional liability insurance in accordance with § 67 StBerG (original)
 - Articles of association of the professional practice company (certified copy)
 - notarised copy or official printout of the entry in the commercial or partnership register (notarised copy)

Voraussetzungen

Both partnerships and legal entities are possible legal forms for a professional practice company. It can be

- Public limited companies,
- Partnerships limited by shares,
- Limited liability companies,
- General partnerships,
- Limited partnerships and
- Partnerships can be recognised.

Recognition must be granted if

- the professional practice company, its shareholders and the members of the management and supervisory bodies fulfil the requirements of Section 49 of the Tax Consultancy Act (legal form), Section 50 of the Tax Consultancy Act (permissible group of shareholders), Section 51 (5) of the Tax Consultancy Act (exclusion in the articles of association), Section 55a of the Tax Consultancy Act (company and capital structure) and Section 55b of the Tax Consultancy Act (management bodies),
- the professional practice company is not in financial collapse and

Modul	Sachverhalt
	<ul style="list-style-type: none"> • proof of professional indemnity insurance has been provided or a provisional cover note has been issued.
Kosten	Procedural fee: EUR 550.00
Verfahrensablauf	<ul style="list-style-type: none"> • You apply for recognition as a professional practice company in writing using the prescribed form. • The form will be sent to you on request by the Chamber of Tax Consultants of the Free State of Saxony ("competent body"). • Complete the application and submit it to the Chamber of Tax Consultants together with the required documents and evidence.
Bearbeitungsdauer	
Frist	none
weiterführende Informationen	
Hinweise	
Rechtsbehelf	Action [before the tax court] (details in the decision)
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	