

99135001061001, 99135001061001

Tax consultant: Reappointment

Heruntergeladen am 29.06.2025

<https://fimportal.de/xzufi-services/9059239/L100012>

Modul	Sachverhalt
Leistungsschlüssel	99135001061001, 99135001061001
Leistungsbezeichnung I	Tax consultant: Reappointment
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Schleswig-Holstein
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuerberatung (135)
Verrichtungskennung	Bestellung (061)
SDG-Informationsbereich	Anerkennung von Qualifikationen zum Zwecke der Beschäftigung in einem anderen Mitgliedstaat
Lagen Portalverbund	Berufsausbildung (1030200), Weiterbildung (1040100)
Einheitlicher Ansprechpartner	Nein

Modul	Sachverhalt
Fachlich freigegeben am	
Fachlich freigegeben durch	
Handlungsgrundlage	https://www.gesetze-im-internet.de/stbdv/_38.html
Teaser	Under certain conditions, former tax advisors and tax agents can be reappointed.
Volltext	Former tax advisors and tax agents may be reappointed if • the appointment has lapsed due to a waiver vis-à-vis the competent Chamber of Tax Consultants. If the appointment was waived after the initiation of professional court proceedings, the reappointment cannot normally take place before the expiry of eight years. • in the event of the expiry of the appointment due to legally binding exclusion from the profession, the legally binding exclusion has been lifted by way of clemency or at least eight years have elapsed since the legally binding exclusion, • the appointment has been revoked and the reasons for the revocation (e.g. appointment by fraudulent misrepresentation, threat or bribery) no longer exist.
Erforderliche Unterlagen	Among other things, the application must be accompanied by • Certificate (original or certified copy) of successful completion of the tax consultant examination, • in the case of reappointment after revocation, evidence that the reasons for the revocation of the appointment no longer exist, • passport photo, • current certificate of good conduct, • Proof of sufficient professional liability insurance. Depending on the intended activity (e.g. self-employed activity, activity as an employee or freelancer for a person or association), different supporting documents must be provided.
Voraussetzungen	

Modul	Sachverhalt
Kosten	As a rule, a fee of 125.00 euros is charged. Further information on this can be obtained from the responsible office.
Verfahrensablauf	
Bearbeitungsdauer	
Frist	As different deadlines must be observed, it is recommended that you contact the responsible office in this regard.
weiterführende Informationen	
Hinweise	Further information can be found on the website of the Chamber of Tax Consultants. https://www.stbk-sh.de/Steuerberater/Steuerberaterbestellung https://www.stbk-sh.de/Steuerberater/Steuerberaterbestellung
Rechtsbehelf	
Kurztext	
Ansprechpunkt	To the Chamber of Tax Consultants of the country in whose area you intend to establish your professional establishment or regular place of work.
Zuständige Stelle	
Formulare	
Ursprungsportal	Tax consultant: Reappointment, Steuerberaterin / Steuerberater: Wiederbestellung