

99135006016000, 99135006016000

# Tax consulting firm Recognition

Heruntergeladen am 07.06.2025

<https://fimportal.de/xzufi-services/9330779/L100040>

Modul	Sachverhalt
Leistungsschlüssel	99135006016000, 99135006016000
Leistungsbezeichnung I	Tax consulting firm Recognition
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Niedersachsen
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	Weiterbildung (1040100), Berufsausbildung (1030200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	18.12.2019

Modul	Sachverhalt
Fachlich freigegeben durch	Chamber of Tax Consultants
Handlungsgrundlage	<a href="http://www.gesetze-im-internet.de/stberg/BJNR013010961.html#BJNR013010961BJNG001800319">http://www.gesetze-im-internet.de/stberg/BJNR013010961.html#BJNR013010961BJNG001800319</a> <a href="http://www.gesetze-im-internet.de/stbdv/BJNR019220979.html#BJNR019220979BJNG000300314">http://www.gesetze-im-internet.de/stbdv/BJNR019220979.html#BJNR019220979BJNG000300314</a> <a href="http://www.gesetze-im-internet.de/stberg/BJNR013010961.html#BJNR013010961BJNG001800319">http://www.gesetze-im-internet.de/stberg/BJNR013010961.html#BJNR013010961BJNG001800319</a> <a href="http://www.gesetze-im-internet.de/stbdv/BJNR019220979.html#BJNR019220979BJNG000300314">http://www.gesetze-im-internet.de/stbdv/BJNR019220979.html#BJNR019220979BJNG000300314</a>
Teaser	
Volltext	In order to operate a tax consulting firm, you must file an application for recognition.
Erforderliche Unterlagen	<ul style="list-style-type: none"> <li>• Application for recognition as a tax consulting firm (§ 40 Abs. 1 DVStB)</li> <li>• Copy or publicly certified copy of the articles of association or the articles of association (§ 49 para. 3 sentence 2 StBerG)</li> <li>• Proof of payment of the recognition fee (§ 51 para. 1; § 164 b para. 1 StBerG)</li> <li>• Provisional guarantee of cover for professional liability insurance (§ 50 Abs. 6 StBerG, § 55 Abs. 2 DVStB)</li> </ul>
Voraussetzungen	<ul style="list-style-type: none"> <li>• the members of the Executive Board, the managing directors or the personally liable partners are tax advisors</li> <li>• at least one tax advisor who is a member of the board, managing director or personally liable partner must have his/her professional establishment at the registered office of the company or in its vicinity</li> <li>• Submission of at least a provisional guarantee of cover on the application for professional indemnity insurance</li> </ul>
Kosten	Gebühr: 800€ Fees apply.
Verfahrensablauf	On the basis of the articles of association or the articles of association, the competent authority checks whether proof of responsible management of the company by tax consultants has been provided and whether the conditions for recognition as a tax

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	consulting firm are met.
Bearbeitungsdauer	
Frist	There are no deadlines to be observed.
weiterführende Informationen	
Hinweise	Before registration in the trade or partnership register, the competent authority may already confirm that all the conditions for recognition are met, except for registration in the trade or partnership register. A written decision must be given on the rejection of the application for recognition.
Rechtsbehelf	An action against the refusal of recognition as a tax consulting firm before the tax court is admissible.
Kurztext	In order to operate a tax consulting firm, you must file an application for recognition.
Ansprechpunkt	<p>The responsibility lies with the Chamber of Tax Consultants, in whose chamber district the company has its registered office.</p> <p>This procedure can also be carried out through a "Point of Single Contact". The "Point of Single Contact" is a special service offered by municipalities and the state for service providers.</p> <p><a href="https://service.niedersachsen.de/dlp/ea">https://service.niedersachsen.de/dlp/ea</a>  <a href="https://service.niedersachsen.de/dlp/ea">https://service.niedersachsen.de/dlp/ea</a></p>
Zuständige Stelle	
Formulare	You can request the form for the application for recognition as a tax consultancy firm in writing or orally from the office responsible for you. The completed application for recognition as a tax consulting firm must be submitted in writing to the competent authority. The application must specify the name, profession and professional establishment of the persons responsible for the company, as well as the name, profession and professional establishment of the persons otherwise entitled to represent it.
Ursprungsportal	Steuerberatungsgesellschaft Anerkennung, Tax

**Modul**

**Sachverhalt**

consulting firm Recognition