

99135006016000

Heruntergeladen am 07.06.2025

<https://fimportal.de/xzufi-services/27321/L100042>

Modul	Sachverhalt
Leistungsschlüssel	99135006016000
Leistungsbezeichnung I	
Leistungsbezeichnung II	Professional practice company under the Tax Consultancy Act; application for recognition
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Bayern
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	24.01.2025
Fachlich freigegeben durch	Steuerberaterkammer Nürnberg
Handlungsgrundlage	http://bundesrecht.juris.de/stberg/_32.html http://bundesrecht.juris.de/stberg/_32.html http://bundesrecht.juris.de/stberg/_49.html http://bundesrecht.juris.de/stberg/_49.html http://bundesrecht.juris.de/stbdv/BJNR019220979.html#BJNR019220979BJNG000300314 http://bundesrecht.juris.de/stbdv/BJNR019220979.html#BJNR019220979BJNG000300314
Teaser	In order to operate a professional practice in accordance with the provisions of the Tax Consultancy Act, you must submit an application for recognition to the relevant Chamber of Tax Consultants.
Volltext	<p>Professional practice companies require recognition by the Chamber of Tax Consultants in whose chamber district the professional practice company has its registered office. Partnerships in which there is no limitation of the liability of natural persons and in which the partners and members of the management and supervisory bodies are exclusively tax advisors and tax agents or members of a profession listed in section 50 (1) sentence 1 no. 1 StBerG, as well as auditing companies and accounting firms, do not require recognition. The voluntary application for recognition remains unaffected. For professional practice companies that are not based in Germany, the Chamber of Tax Consultants of the chamber district in which the additional consulting office is maintained or the authorized representative is based is responsible.</p> <p>Recognition is granted if</p> <ol style="list-style-type: none"> 1. the professional practice company, its partners and the members of the management and supervisory bodies fulfill the requirements of Sections 49, 50, Section 51 (5), Sections 55a and 55b StBerG, 2. the professional practice company is not in a state of financial collapse and 3. proof has been provided that professional liability insurance has been taken out or a provisional cover

Modul

Sachverhalt

note has been issued.

A financial collapse in accordance with number 2 is assumed if insolvency proceedings have been opened over the assets of the professional practice company or the professional practice company is entered in the debtor register.

Upon recognition, the professional practice company becomes a member of the recognizing Chamber of Tax Consultants.

The ****application for recognition**** must contain the following information:

- The legal form, name, registered office and object of the professional practice company,
- the business addresses of the branches of the professional practice company and
- the names and professions of the partners, the members of the management and supervisory bodies and all indirectly involved persons.

The competent Chamber of Tax Consultants may request the submission of suitable evidence, including the partnership agreement or articles of association, in order to verify the requirements.

The competent Chamber of Tax Consultants must be notified immediately of any changes in the circumstances.

****Tax consultancy company****

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".

Erforderliche Unterlagen

Modul

Sachverhalt

Voraussetzungen

Tax advisors and tax agents may form professional practice companies. They may also organize themselves to practice their profession in professional practice companies of which they are the sole partners. Professional practice companies for the joint exercise of the profession in the Federal Republic of Germany may have the following legal forms:

- Companies under German law, including commercial companies,
- European companies and
- companies permitted under the law of a member state of the European Union or a state party to the Agreement on the European Economic Area.

Tax advisors and tax agents are also permitted to form a professional partnership

- with members of a Chamber of Tax Consultants, a Chamber of Lawyers or the Chamber of Patent Attorneys as well as with auditors and sworn accountants,
- with members of foreign professions who exercise a profession abroad which is comparable to the profession of tax advisor or tax agent in terms of the training for the profession and the powers of the professional and in which the requirements for the exercise of the profession essentially correspond to the requirements of this Act,
- with lawyers, patent attorneys, auditors and sworn accountants from other countries who, in accordance with the Federal Lawyers' Act, the Patent Attorneys' Act or the Auditors' Act, are permitted to exercise their profession jointly with lawyers, patent attorneys, auditors or sworn accountants within the scope of this Act,
- with persons who exercise a liberal profession in the professional partnership in accordance with Section 1 (2) of the Partnership Act, unless the association is incompatible with the profession of tax advisor or tax agent, in particular their position as an independent body for the administration of tax law, or may

Modul	Sachverhalt
	jeopardize confidence in their independence.
Kosten	Fees are charged in accordance with the Tax Consultant Remuneration Ordinance.
Verfahrensablauf	<p>The application for recognition as a professional practice company must be submitted in writing to the Chamber of Tax Consultants in whose district the professional practice company has its registered office. The application must state</p> <ul style="list-style-type: none"> • Name, profession and professional establishment of the persons responsible for managing the professional practice company and • the name, profession and professional establishment of the partners of the professional practice company. <p>The competent Chamber of Tax Consultants checks whether the requirements of Section 53 (2) StBerG are met on the basis of the partnership agreement or the articles of association. If the requirements for recognition are met, the competent Chamber of Tax Consultants will recognize the professional practice company as a professional practice company by issuing a certificate in accordance with § 54 Paragraph 4 StBerG. Prior to entry in the commercial and partnership register, the competent chamber of tax advisors can already confirm that all requirements for recognition have been met with the exception of entry in the commercial and partnership register.</p>
Bearbeitungsdauer	
Frist	none
weiterführende Informationen	
Hinweise	
Rechtsbehelf	Action before the tax court
Kurztext	

Modul	Sachverhalt
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	BayernPortal, BayernPortal