

99102061005001

Steuerlicher Beauftragter Erlaubnis Informationserteilung

Heruntergeladen am 05.07.2025

<https://fimpportal.de/xzufi-services/101968803/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99102061005001
Leistungsbezeichnung I	Steuerlicher Beauftragter Erlaubnis Informationserteilung
Leistungsbezeichnung II	Authorisation to act as a tax representative
Typisierung	1 - Bund: Regelung und Vollzug
Quellredaktion	Bund
Freigabestatus Katalog	fachlich freigegeben (gold)
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	Tax representative, Representative, Airline, Tax, Aviation, Air carriers, Aviation Tax Act
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	
Verrichtungskennung	Erlaubnis (5)
SDG-Informationsbereich	
Lagen Portalverbund	Steuern und Abgaben für Betriebe (2040200)

Modul	Sachverhalt
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	19.03.2019
Fachlich freigegeben durch	Federal Ministry of Finance
Handlungsgrundlage	https://www.gesetze-im-internet.de/luftvstg/_8.html https://www.gesetze-im-internet.de/luftvstg/_8.html
Teaser	If you wish to work as a tax representative for one or more air carriers, you must apply for authorisation from the relevant main customs office.
Volltext	As a tax representative, you represent an air carrier in fulfilling its fiscal rights and obligations under the Aviation Tax Act. As a tax representative, you must fulfil the obligations of the air carrier as though they were your own. You have the same rights and obligations as the carrier you represent. Together with the air carrier you represent, you are jointly and severally liable for the aviation tax. You may act as tax representative for several air carriers. To safeguard the tax revenue, you must notify the main customs office, in writing and without delay, of any changes in your circumstances, as well as over-indebtedness, imminent or actual insolvency, suspension of payments and submission of the application to initiate insolvency proceedings.
Erforderliche Unterlagen	You must enclose with your application for authorisation: for unregistered companies: • a copy of the latest acknowledgment of business registration for companies entered in the register of companies, cooperatives or associations: • an up-to-date extract from the register

Modul
Sachverhalt

for companies or firms constituted under civil law:

- a copy of the up-to-date articles of association (if available)

At the request of the main customs office, the applicant must provide further information if this is deemed necessary to safeguard tax revenue or for fiscal control.

Voraussetzungen

- You have your place of business in Germany in accordance with § 11 of the German Tax Code.
- There are no concerns about your tax reliability.
- Insofar as you are obliged to do so under the German Commercial Code or the German Tax Code, you must keep proper commercial accounts and draw up timely financial statements.
- You are engaged in a commercial or professional activity (not a private individual).

Kosten

none

Verfahrensablauf

If you wish to apply for authorisation to act as a tax representative:

- Download and fill in the form Application for authorisation to act as an air carrier tax representative on the customs website.
- The application must contain: name of the applicant; place of business or residence; legal form; place where the accounts are kept, if different; and tax number at the tax office and, if issued, the VAT number.
- Submit the form to the competent main customs office.
- You will then receive a written notification.

Bearbeitungsdauer

none

Frist

none

weiterführende Informationen

https://www.zoll.de/DE/Fachthemen/Steuern/Verkehrsteuern/Luftverkehrsteuer/Verfahren/Steuerlicher-Beauftragter/steuerlicher-beauftragter_node.html
https://www.zoll.de/EN/Businesses/Aviation-tax/Procedure/Representative-in-tax-matters/representative-in-tax-matters_node.html

Modul	Sachverhalt
	x-matters_node.html
Hinweise	
Rechtsbehelf	
Kurztext	• Appointment of a tax representative • Tax representatives may be active on behalf of one or more air carriers • Tax representatives represent the air carrier in the performance of its fiscal rights and obligations • They have the same rights and obligations as the carrier being represented • The air carrier and its tax representative are jointly and severally liable for the aviation tax incurred • Written application required • Tax representatives must immediately notify, in writing, changes in circumstances, over-indebtedness, etc. in relation to themselves and the air carrier they represent • Relevant body: the relevant main customs office
Ansprechpunkt	
Zuständige Stelle	
Formulare	• Forms: yes • Form 1162 - Application for authorisation to act as an air carrier tax representative https://www.formulare-bfinv.de/printout/1162.pdf • Can I do it online? No • Do I need to do it in writing? Yes • Do I need to attend in person? No https://www.formulare-bfinv.de/ffw/action/invoke.do?id=1162
Ursprungsportal	Steuerlicher Beauftragter Erlaubnis nach § 8 Luftverkehrsteuergesetz, Steuerlicher Beauftragter Erlaubnis Informationserteilung