

99102106061000

# Steuerhilfsperson Bestellung

Heruntergeladen am 06.06.2025

<https://fimportal.de/xzufi-services/102587247/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99102106061000
Leistungsbezeichnung I	Steuerhilfsperson Bestellung
Leistungsbezeichnung II	Application for the appointment of a tax assistant
Typisierung	1 - Bund: Regelung und Vollzug
Quellredaktion	Bund
Freigabestatus Katalog	fachlich freigegeben (gold)
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	
Verrichtungskennung	Bestellung (61)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Sonstige Steuern (1060800), Steuern und Abgaben für Betriebe (2040200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	28.05.2024

Modul	Sachverhalt
Fachlich freigegeben durch	Federal Ministry of Finance (BMF)
Handlungsgrundlage	<a href="https://www.gesetze-im-internet.de/ao_1977/_217.html">https://www.gesetze-im-internet.de/ao_1977/_217.html</a>
Teaser	Your main customs office can appoint a tax assistant at your request under certain conditions. This person can establish facts under customs or excise law that relate to your company's goods.
Volltext	<p>The main customs office has the option of appointing a tax assistant for your company. Tax assistants can establish customs or excise tax facts for you, which serve as a basis for the taxation procedure.</p> <p>A tax assistant determines, checks or supervises, for example</p> <ul style="list-style-type: none"> <li>• The type and nature of goods, including <ul style="list-style-type: none"> <li>• quantity,</li> <li>• weight or</li> <li>• volume,</li> </ul> </li> <li>• the integrity of a customs seal or</li> <li>• the destruction of goods.</li> </ul> <p>The tax assistant can be any natural person who is knowledgeable and reliable within the meaning of the law. They may not themselves be affected by the result of the determination.</p> <p>The tax assistant may be an employee of your company or an independent third party.</p>
Erforderliche Unterlagen	The documents required depend on the individual case.
Voraussetzungen	<p>The tax assistant must meet the following requirements:</p> <ul style="list-style-type: none"> <li>• They are a natural person.</li> <li>• They are knowledgeable and reliable within the meaning of the law.</li> <li>• They are not themselves affected by the result of the</li> </ul>

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	assessment.
Kosten	There are no costs.
Verfahrensablauf	<p>You can apply for the appointment of a tax assistant</p> <ul style="list-style-type: none"> <li>• online</li> <li>• using a form from the Forms Management System (FMS) of the Federal Ministry of Finance (BMF) by post or fax</li> <li>• informally by post, telephone or fax</li> </ul> <p>If you want to apply for the appointment online:</p> <ul style="list-style-type: none"> <li>• Call up the customs portal. <ul style="list-style-type: none"> <li>• To be able to use the customs portal, you must register once at <a href="http://www.zoll-portal.de">www.zoll-portal.de</a>.</li> <li>• Log in with your access data for ELSTER (electronic tax return). As a private individual, you can also use the online ID function of your ID card or your BundID to register. <ul style="list-style-type: none"> <li>• If you do not yet have an ELSTER account or BundID account, you will need to register separately once.</li> <li>• Complete the "Tax assistant" form in the "Services" menu item and send it off.</li> <li>• The main customs office will check your request and, if all the requirements are met, will arrange an appointment to make the appointment. The appointment will be made in person and recorded.</li> <li>• You will only receive a digital notification if your application is rejected.</li> </ul> </li> </ul> </li> </ul> <p>If you wish to apply for the order by post or fax:</p> <ul style="list-style-type: none"> <li>• Open the Forms Management System (FMS) of the Federal Ministry of Finance.</li> <li>• Use the search field and search for the relevant form. <ul style="list-style-type: none"> <li>• Download form 3721 "Information sheet (appointment of a tax assistant)" and complete it.</li> <li>• Download form 3722 "Personnel form (appointment</li> </ul> </li> </ul>

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	<p>of a tax assistant)" and have it completed by the desired tax assistant.</p> <ul style="list-style-type: none"> <li>• Submit the completed forms to your main customs office.</li> <li>• The main customs office will check your request and, if all requirements are met, will arrange an appointment to make the appointment. The appointment takes place in a personal appointment for recording.</li> </ul> <p>In both cases, the person to be appointed may have to identify themselves to the main customs office responsible and allow their certificate of good conduct to be inspected.</p>
Bearbeitungsdauer	The actual processing time depends on the circumstances of the individual case and the situation at the respective main customs office.
Frist	There is no deadline.
weiterführende Informationen	<a href="https://www.zoll.de/DE/Home/home_node.html">https://www.zoll.de/DE/Home/home_node.html</a>
Hinweise	There are no indications or special features.
Rechtsbehelf	Objection
Kurztext	<ul style="list-style-type: none"> <li>• Appointment of a tax assistant               <ul style="list-style-type: none"> <li>• The main customs office can, upon request, appoint tax assistants to a company in order to establish facts under customs or excise law</li> <li>• Facts must be relevant to the taxation procedure, e.g. determination of                   <ul style="list-style-type: none"> <li>• Type and quality</li> <li>• quantity</li> <li>• weight or</li> <li>• Volume of goods</li> </ul> </li> </ul> </li> <li>• Tax assistant also checks:               <ul style="list-style-type: none"> <li>• Integrity of a customs seal</li> <li>• Destruction of goods</li> </ul> </li> <li>• Tax assistant               <ul style="list-style-type: none"> <li>• must be a natural person</li> <li>• must be knowledgeable and reliable within the</li> </ul> </li> </ul>

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	<p>meaning of the law</p> <ul style="list-style-type: none"> <li>• must not himself be affected by the result of the determination</li> <li>• Responsible: locally competent main customs office</li> </ul>
Ansprechpunkt	
Zuständige Stelle	
Formulare	<p>Forms available: Yes</p> <p>Written form required: No</p> <p>Informal application possible: Yes</p> <p>Personal appearance necessary: Yes</p> <p>Online services available: Yes</p>
Ursprungsportal	Steuerhilfsperson Bestellung, Steuerhilfsperson Bestellung