

99135001061000, 99135001061000

# Tax consultant, appointment

Heruntergeladen am 01.07.2025

<https://fimportal.de/xzufi-services/9385725/L100001>

Modul	Sachverhalt
Leistungsschlüssel	99135001061000, 99135001061000
Leistungsbezeichnung I	Tax consultant, appointment
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Hessen
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	29.07.2021
Fachlich freigegeben durch	Hessian Ministry of Finance
Handlungsgrundlage	<a href="https://www.gesetze-im-internet.de/stberg/BJNR013010961.html#BJNR013010961BJNG001700319">https://www.gesetze-im-internet.de/stberg/BJNR013010961.html#BJNR013010961BJNG001700319</a> <a href="https://www.gesetze-im-internet.de/stbdv/index.html#BJNR019220979BJNE006601140%20oder%20https://www.gesetze-im-internet.de/stbdv/_34.html">https://www.gesetze-im-internet.de/stbdv/index.html#BJNR019220979BJNE006601140%20oder%20https://www.gesetze-im-internet.de/stbdv/_34.html</a> <a href="https://www.gesetze-im-internet.de/stberg/BJNR013010961.html#BJNR013010961BJNG001700319">https://www.gesetze-im-internet.de/stberg/BJNR013010961.html#BJNR013010961BJNG001700319</a> <a href="https://www.gesetze-im-internet.de/stbdv/index.html#BJNR019220979BJNE006601140%20oder%20https://www.gesetze-im-internet.de/stbdv/_34.html">https://www.gesetze-im-internet.de/stbdv/index.html#BJNR019220979BJNE006601140%20oder%20https://www.gesetze-im-internet.de/stbdv/_34.html</a>
Teaser	<p>Would you like to be appointed as a tax consultant? Then you must submit an application to the competent authority. You can find out more here.</p>
Volltext	<p>Anyone who has been appointed as a tax consultant by the Chamber of Tax Consultants after successfully passing the tax consultant examination or a successful aptitude test can work as a tax consultant. Anyone who has been exempted from the tax consultant examination by notice from the Chamber of Tax Consultants can also be appointed as a tax consultant. The local jurisdiction of the appointing Chamber of Tax Consultants depends on the intended professional establishment of the applicant. The application for appointment must be made using the officially prescribed form (Section 34 (2) and (3) DVStB).</p>
Erforderliche Unterlagen	<p>The following documents must be enclosed with the application for appointment:</p> <ul style="list-style-type: none"> <li>• Certificate of successful completion of the tax consultant examination/aptitude test or exemption from this examination or a certified copy thereof.</li> <li>• a current passport photo</li> <li>• in the case of lawyers, established European lawyers, auditors or sworn accountants, also: a certificate from the competent professional organization (chamber) that no facts are known which justify the withdrawal or revocation of the license or appointment or the initiation of professional court proceedings against the</li> </ul>

## Modul

## Sachverhalt

applicant.

- proof of professional liability insurance or proof of co-insurance with an employer

Note: You must apply to the registration office for a certificate of good conduct (document type O) for submission to the Chamber of Tax Consultants. This will be sent to the Chamber automatically.

## Voraussetzungen

In order to be appointed as a tax consultant, you must

- have passed the examination as a tax consultant or the aptitude test or
- be exempt from the examination and
- at least intend to set up a professional practice.
- In addition, the Chamber of Tax Consultants must check whether the applicant is personally suitable before appointment. Furthermore, there must be no grounds for refusal under Section 40 (2) of the Tax Consultancy Act.

## Kosten

A fee of EUR 150.00 is payable for processing an application for appointment as a tax consultant or tax agent in accordance with Section 7 (1) No. 2 of the Fee Schedule of the Chamber of Tax Consultants of Hesse. In addition, members are obliged to pay a chamber fee. The fee is set by the Chamber Assembly. In 2021, the Chamber fee is EUR 336.00. For members who have issued the Chamber with a SEPA direct debit mandate, the annual fee is reduced by EUR 12.00.

## Verfahrensablauf

You must apply for appointment as a tax consultant in writing to the Hessen Chamber of Tax Consultants using the officially prescribed form. If all the requirements for appointment are met, you will be appointed as a tax consultant by issuing a certificate. You will be entered in the professional register of the Hessen Chamber of Tax Consultants.

## Bearbeitungsdauer

## Frist

There are no deadlines to be observed.

## weiterführende Informationen

Modul	Sachverhalt
Hinweise	<p>Tax advisors must establish and maintain a professional establishment immediately after their appointment (Section 34 (1) sentence 1 StBerG).</p> <p>Note: Further information is available from the Hessen Chamber of Tax Consultants or on their homepage.  <a href="https://www.stbk-hessen.de/">https://www.stbk-hessen.de/</a>  <a href="https://www.stbk-hessen.de/">https://www.stbk-hessen.de/</a></p>
Rechtsbehelf	<p>It is possible to appeal against the refusal of appointment as a tax advisor before the Hessian Tax Court.</p>
Kurztext	<p>In order to be appointed as a tax consultant, a written application (using the official form) must be submitted to the relevant Chamber of Tax Consultants. Fees are charged for this.</p>
Ansprechpunkt	<p>You must contact the Hessen Chamber of Tax Consultants if you intend to establish your professional branch in the federal state of Hessen. The professional establishment of a self-employed tax consultant or tax agent is his/her own practice from which he/she predominantly practices his/her profession. The professional establishment of an exclusively employed tax consultant or tax agent is his/her regular place of work or, in the case of several employment relationships, his/her first established place of work. If you intend to establish a professional branch abroad, the Hessen Chamber of Tax Consultants is responsible if you have passed the tax consultant examination in Hessen or have been exempted from the examination by the Hessen Chamber of Tax Consultants.</p> <p>You can also complete the procedure electronically via the Single Point of Contact.  <a href="https://www.eah.hessen.de/">https://www.eah.hessen.de/</a>  <a href="https://www.eah.hessen.de/">https://www.eah.hessen.de/</a></p>
Zuständige Stelle	
Formulare	<p><a href="https://www.stbk-hessen.de/fileadmin/customer/2._Steuerberater/Bestellung/Antrag_Bestellung_Neu_1_.pdf">https://www.stbk-hessen.de/fileadmin/customer/2._Steuerberater/Bestellung/Antrag_Bestellung_Neu_1_.pdf</a>  <a href="https://www.stbk-hessen.de/fileadmin/customer/2._Steuerberater/Bestellung/Antrag_Bestellung_Neu_1_.pdf">https://www.stbk-hessen.de/fileadmin/customer/2._Steuerberater/Bestellung/Antrag_Bestellung_Neu_1_.pdf</a></p>

Modul	Sachverhalt
Ursprungsportal	Tax consultant, appointment, Steuerberater/Steuerberaterin, Bestellung