

99135009016000, 99135009016000

# Lohnsteuerhilfverein, recognition

Heruntergeladen am 13.06.2025

<https://fimportal.de/xzufi-services/9904301/L100001>

Modul	Sachverhalt
Leistungsschlüssel	99135009016000, 99135009016000
Leistungsbezeichnung I	Lohnsteuerhilfverein, recognition
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	Anerkennung (016)
SDG-Informationsbereich	Erlangung von Lizenzen, Genehmigungen oder Zulassungen im Hinblick auf die Gründung und Führung eines Unternehmens
Lagen Portalverbund	Erlaubnisse und Genehmigungen (2010400)
Einheitlicher	

Modul	Sachverhalt
Ansprechpartner	Nein
Fachlich freigegeben am	29.07.2021
Fachlich freigegeben durch	Hessian Ministry of Finance
Handlungsgrundlage	<a href="https://www.gesetze-im-internet.de/stberg/_4.html">https://www.gesetze-im-internet.de/stberg/_4.html</a> <a href="https://www.gesetze-im-internet.de/stberg/_13.html">https://www.gesetze-im-internet.de/stberg/_13.html</a> <a href="https://www.gesetze-im-internet.de/stberg/_14.html">https://www.gesetze-im-internet.de/stberg/_14.html</a> <a href="https://www.gesetze-im-internet.de/stberg/_15.html">https://www.gesetze-im-internet.de/stberg/_15.html</a> <a href="https://www.gesetze-im-internet.de/stberg/_16.html">https://www.gesetze-im-internet.de/stberg/_16.html</a> <a href="https://www.gesetze-im-internet.de/stberg/_17.html">https://www.gesetze-im-internet.de/stberg/_17.html</a> <a href="https://www.gesetze-im-internet.de/stberg/_18.html">https://www.gesetze-im-internet.de/stberg/_18.html</a> <a href="https://www.gesetze-im-internet.de/stberg/_23.html">https://www.gesetze-im-internet.de/stberg/_23.html</a> <a href="https://www.gesetze-im-internet.de/stberg/_25.html">https://www.gesetze-im-internet.de/stberg/_25.html</a> <a href="https://www.gesetze-im-internet.de/stberg/_26.html">https://www.gesetze-im-internet.de/stberg/_26.html</a> <a href="https://www.gesetze-im-internet.de/lsthvdtv/BJNR019060975.html#BJNR019060975BJNG000100315">https://www.gesetze-im-internet.de/lsthvdtv/BJNR019060975.html#BJNR019060975BJNG000100315</a> <a href="https://www.gesetze-im-internet.de/lsthvdtv/_5.html">https://www.gesetze-im-internet.de/lsthvdtv/_5.html</a> <a href="https://www.gesetze-im-internet.de/stberg/_4.html">https://www.gesetze-im-internet.de/stberg/_4.html</a> <a href="https://www.gesetze-im-internet.de/stberg/_13.html">https://www.gesetze-im-internet.de/stberg/_13.html</a> <a href="https://www.gesetze-im-internet.de/stberg/_14.html">https://www.gesetze-im-internet.de/stberg/_14.html</a> <a href="https://www.gesetze-im-internet.de/stberg/_15.html">https://www.gesetze-im-internet.de/stberg/_15.html</a> <a href="https://www.gesetze-im-internet.de/stberg/_16.html">https://www.gesetze-im-internet.de/stberg/_16.html</a> <a href="https://www.gesetze-im-internet.de/stberg/_17.html">https://www.gesetze-im-internet.de/stberg/_17.html</a> <a href="https://www.gesetze-im-internet.de/stberg/_18.html">https://www.gesetze-im-internet.de/stberg/_18.html</a> <a href="https://www.gesetze-im-internet.de/stberg/_23.html">https://www.gesetze-im-internet.de/stberg/_23.html</a> <a href="https://www.gesetze-im-internet.de/stberg/_25.html">https://www.gesetze-im-internet.de/stberg/_25.html</a> <a href="https://www.gesetze-im-internet.de/stberg/_26.html">https://www.gesetze-im-internet.de/stberg/_26.html</a> <a href="https://www.gesetze-im-internet.de/lsthvdtv/BJNR019060975.html#BJNR019060975BJNG000100315">https://www.gesetze-im-internet.de/lsthvdtv/BJNR019060975.html#BJNR019060975BJNG000100315</a> <a href="https://www.gesetze-im-internet.de/lsthvdtv/_5.html">https://www.gesetze-im-internet.de/lsthvdtv/_5.html</a>
Teaser	If you want to run an income tax assistance association, then you need recognition. You can find information about this here.
Volltext	Lohnsteuerhilfvereine are self-help institutions of employees to provide assistance in tax matters within the scope of the authority according to § 4 No. 11 Tax Consultancy Act (StBerG) for their members. This power is limited and extends, for example, to members with income from employment, with income from maintenance payments and only to assistance with income tax and their surcharge taxes. Members who

## Modul

## Sachverhalt

have become unemployed may continue to receive advice.

Assistance in tax matters may only be provided by persons who belong to a counselling centre. A director must be appointed for each counselling centre. The Lohnsteuerhilfverein must maintain at least one counselling centre in the district of the supervisory authority in which it has its registered office.

Income tax assistance associations require recognition for their activities. This will only take place upon request and **\*\*upon\*\*** presentation of the required documents.

## Erforderliche Unterlagen

- publicly certified copy of the statutes
  - Proof of acquisition of legal capacity as an association (excerpt from the register of associations)
    - List with the names and addresses of the members of the Board of Directors
  - Proof of the existence of liability insurance (duplicate of the insurance policy)
  - List of planned counselling centres with
    - Information on whether and, if so, which spatial, personnel and organisational links exist with other economic enterprises,
    - Name, address and occupation of the head of the counselling centre
    - Explanation of whether and, if so, with which income tax assistance association the head of the counselling centre has previously provided assistance in tax matters and whether he or she may continue to head another counselling centre,
    - copies of certificates on the type and scope of the manager's previous professional activity (e.g. certificates, employer's certificates),
    - Declaration by the head of the counselling centre that he or she is in orderly economic circumstances, whether he or she has been convicted by a criminal court within the last 12 months or whether criminal proceedings or preliminary proceedings (including professional court proceedings and fine proceedings under the Tax Code and the Tax Consultancy Act) are pending against him or her, and that he or she has a certificate of good conduct for has requested

## Modul

## Sachverhalt

submission to the competent authority.

- Police clearance certificate of document type O, to be applied for at the registration office.
- Copy of the regulations on the collection of contributions not contained in the statutes (contribution regulations)

## Voraussetzungen

**\*\* Requirements for recognition as an income tax assistance association\*\***

In order to be recognized as an income tax assistance association, the statutes of the association must meet the following points:

- The task of the association may only be the limited assistance in tax matters according to § 4 No. 11 StBerG for its members.
- The registered office and management of the association must be located in the same district of the supervisory authority.
- The name of the association may not contain any component with a special advertising character.
- A proper exercise of assistance in tax matters within the scope of the authority under § 4 No. 11 StBerG must be ensured.
- The name must include the designation "Lohnsteuerhilfverein".
- Apart from the membership fee, no special fee may be charged for assistance in tax matters.
- The application of the provisions of Paragraph 27(1) and (3) and Paragraphs 32 and 33 of the Civil Code may not be excluded.
- Contracts of the association with members of the board or their relatives require the consent or approval of the general meeting.
- Within 3 months of the announcement of the main content of the audit findings to the members, a general meeting (under certain circumstances a meeting of representatives is sufficient) must take place to discuss the result of the audit, at which a decision must also be made on the discharge of the board due to its management.

Modul	Sachverhalt
	<p>For recognition, the existence of insurance against the liability risks resulting from the provision of assistance in tax matters within the scope of the authority under § 4 No. 11 StBerG must be proven.**.</p> <p>**</p>
Kosten	<p>The fee for the decision on the application for recognition as an income tax assistance association is 300.00 euros according to § 16 StBerG</p>
Verfahrensablauf	<p>You must submit the application for recognition as an income tax assistance association in writing to the competent authority.</p> <p>If the competent authority accepts your application, you will receive a certificate of recognition. If the application is rejected, the competent body shall issue a written rejection notice.</p> <p>Recognised income tax assistance associations are entered in the register of the Hessian wage tax assistance associations.</p>
Bearbeitungsdauer	<p>For the processing of the application for recognition as an income tax assistance association, after submission of all documents, about 4 – 6 weeks are needed.</p>
Frist	<p>There are no deadlines to be observed as part of the recognition procedure.</p>
weiterführende Informationen	
Hinweise	
Rechtsbehelf	<p>**In case of refusal of recognition or revocation:**</p> <p>According to § 164a StBerG in conjunction with § 347 Abs. 1 Nr. 3 Abgabenordnung the objection is admissible as an appeal.</p> <p><a href="https://www.gesetze-im-internet.de/stberg/_164a.html">https://www.gesetze-im-internet.de/stberg/_164a.html</a></p> <p><a href="https://www.gesetze-im-internet.de/ao_1977/_347.html">https://www.gesetze-im-internet.de/ao_1977/_347.html</a></p> <p><a href="https://www.gesetze-im-internet.de/stberg/_164a.html">https://www.gesetze-im-internet.de/stberg/_164a.html</a></p> <p><a href="https://www.gesetze-im-internet.de/ao_1977/_347.html">https://www.gesetze-im-internet.de/ao_1977/_347.html</a></p>

Modul	Sachverhalt
Kurztext	
Ansprechpunkt	<p>In Hesse, the Oberfinanzdirektion Frankfurt am Main is responsible for deciding on the application for recognition as an income tax assistance association.</p> <p>As a supervisory authority, it supervises the income tax assistance associations based in Hesse. All existing counselling centres in Hesse are also subject to supervision.</p>
Zuständige Stelle	
Formulare	
Ursprungsportal	Lohnsteuerhilfeverein, recognition, Lohnsteuerhilfeverein, Anerkennung