

99135001061002, 99135001061002

Appointment of a general representative for the practice of a tax advisor or tax representative who is unable to attend

Heruntergeladen am 03.07.2025

<https://fimportal.de/xzufi-services/9992756/L100001>

Modul	Sachverhalt
Leistungsschlüssel	99135001061002, 99135001061002
Leistungsbezeichnung I	Appointment of a general representative for the practice of a tax advisor or tax representative who is unable to attend
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)

Modul	Sachverhalt
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
Fachlich freigegeben am	
Fachlich freigegeben durch	
Handlungsgrundlage	• § 69 Tax Consultancy Act (StBerG)
Teaser	
Volltext	<p>If a tax advisor or tax representative is prevented from practising the profession for more than one month, he/she must appoint a general representative. At the request of the tax advisor or tax representative, the competent Chamber of Tax Consultants may also appoint a representative if the person to be represented cannot find a tax advisor or tax representative who is willing to be represented. If the tax advisor or tax representative has omitted to appoint a general representative or to apply to the Chamber of Tax Consultants for the appointment of a representative, the Chamber of Tax Consultants may appoint a representative ex officio if the previous request to appoint a representative or to apply for the appointment of a representative was unsuccessful. The general representative may be appointed for a period of up to 2 years. If the tax advisor or tax representative has entered into a public service or official relationship, the general representative is appointed for the duration of the service or office relationship. The office of the general representative begins with the appointment and ends at the end of the appointment period or by revocation of the appointment.</p>
Erforderliche Unterlagen	The order is made by informal application or notification. With regard to the required documents, it is advisable to consult the Chamber of Tax Consultants.

Modul
Sachverhalt
Voraussetzungen
Kosten

The costs for the appointment of a general representative by the Hesse Chamber of Tax Consultants amount to 120.00 euros in accordance with § 7 (1) No. 9 of the fee schedule of the Hesse Chamber of Tax Consultants. After his/her appointment, the general representative shall carry out his/her office for the account and at the expense of the tax advisor or tax representative who is unable to attend. She/he is entitled to appropriate remuneration.

Verfahrensablauf
Bearbeitungsdauer
Frist
**weiterführende
Informationen**
Hinweise

Further information can be obtained from the Hesse Chamber of Tax Consultants.
<https://www.stbk-hessen.de/>
<https://www.stbk-hessen.de/>

Rechtsbehelf
Kurztext
Ansprechpunkt

If the tax advisor or tax representative appoints a representative himself/herself, a notification to the Chamber of Tax Consultants is required, of which the tax advisor or tax representative is a member. In the other case mentioned above, a request to the Board is required.

Zuständige Stelle
Formulare
Ursprungsportal

Appointment of a general representative for the practice of a tax advisor or tax representative who is unable to attend, Bestellung einer/eines allgemeinen Vertreterin/Vertreters für die Praxis einer/eines verhinderten Steuerberaterin/Steuerberaters oder Steuerbevollmächtigten