

99135009016000

# Income tax assistance association (Lohnsteuerhilfverein), apply for recognition

Heruntergeladen am 13.06.2025

<https://fimportal.de/xzufi-services/6000429/L100009>

| Modul                     | Sachverhalt  |
|---------------------------|--|
| Leistungsschlüssel        | 99135009016000   |
| Leistungsbezeichnung I    | Income tax assistance association<br>(Lohnsteuerhilfverein), apply for recognition |
| Leistungsbezeichnung II   | Income tax assistance association<br>(Lohnsteuerhilfverein), apply for recognition |
| Typisierung               | 2/3 - Bund: Regelung (2 oder 3), Land/Kommune:<br>Vollzug                          |
| Quellredaktion            | Sachsen  |
| Freigabestatus Katalog    | unbestimmter Freigabestatus  |
| Freigabestatus Bibliothek | unbestimmter Freigabestatus  |
| Begriffe im Kontext       |  |
| Leistungstyp              |  |
| Leistungsgruppierung      |  |
| Verrichtungskennung       |  |

| Modul                         | Sachverhalt   |
|-------------------------------|---|
| SDG-Informationsbereich       |   |
| Lagen Portalverbund           |   |
| Einheitlicher Ansprechpartner |   |
| Fachlich freigegeben am       |   |
| Fachlich freigegeben durch    |   |
| Handlungsgrundlage            | <ul style="list-style-type: none"> <li>• § 4 Nr. 11 [Steuerberatungsgesetz (StBerG)](<a href="https://amt24.sachsen.de/fehler-link-nicht-gefunden">https://amt24.sachsen.de/fehler-link-nicht-gefunden</a>) – Befugnis zu beschränkter Hilfeleistung in Steuersachen               <ul style="list-style-type: none"> <li>• § 13 StBerG – Zweck und Tätigkeitsbereich</li> <li>• § 14 StBerG – Voraussetzungen für die Anerkennung, Aufnahme der Tätigkeit</li> <li>• § 15 StBerG – Anerkennungsbehörde, Satzung</li> <li>• § 16 StBerG – Gebühren für die Anerkennung</li> <li>• § 17 StBerG – Urkunde</li> <li>• § 18 StBerG – Bezeichnung "Lohnsteuerhilfverein"</li> <li>• § 1 bis 4 [Verordnung zur Durchführung der Vorschriften über die Lohnsteuerhilfvereine (DVLStHV)](<a href="https://www.gesetze-im-internet.de/lsthvdl/BJNR019060975.html">https://www.gesetze-im-internet.de/lsthvdl/BJNR019060975.html</a>) – Anerkennung als Lohnsteuerhilfverein, Beratungsstellen, Beratungsstellenleiter</li> <li>• § 5 DVLStHV – Eintragung</li> </ul> </li> </ul> |
| Teaser                        | <p>Wage tax assistance associations are self-help organizations of employees for the provision of assistance in tax matters within the scope of the authorization pursuant to Section 4 No. 11 of the German Tax Consultancy Act (StBerG) for their members. This authority extends, for example, to members with income from non-self-employed work, with income from maintenance payments and only to assistance with income tax and its supplementary taxes. Members who have become unemployed may continue to receive advice.</p>  |
| Volltext                      | <p>Wage tax assistance associations are self-help organizations of employees for the provision of assistance in tax matters within the scope of the authorization pursuant to Section 4 No. 11 of the</p>   |

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German Tax Consultancy Act (StBerG) for their members. This authority extends, for example, to members with income from non-self-employed work, with income from maintenance payments and only to assistance with income tax and its supplementary taxes. Members who have become unemployed may continue to receive advice.

This assistance may only be provided by persons who belong to a counseling center. A manager must be appointed for each advisory office. The Lohnsteuerhilfverein must maintain at least one advice center in the district of the supervisory authority in which it has its registered office.

Wage tax assistance associations require recognition for their activities. This is only granted upon application.

**\*\*Note:\*\*** Wage tax assistance associations are required to include the designation "Lohnsteuerhilfverein" in the name of the association.

**\*\*Single Point of Contact\*\***

For this procedure, you can use the service of the Single Point of Contact (Einheitlicher Ansprechpartner). They will guide you through the administrative procedure, take care of correspondence with all the offices responsible for your request and will be available to you as a competent advisor.

## Erforderliche Unterlagen

- publicly certified copy of the articles of association
- proof of the acquisition of legal capacity as an association
- List with the names and addresses of the members of the board of directors
- Proof of the existence of liability insurance
- List of the planned counseling centers with
  - Information on whether and, if so, which spatial, personnel and organizational links exist with other commercial enterprises,
  - Name, address and profession of the head of the counseling center
  - Declaration as to whether and, if applicable, at

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which income tax assistance association the advice center manager previously provided assistance in tax matters and, if applicable, whether he or she continues to manage another advice center,

- Copies of certificates on the nature and scope of the leader's previous professional activities (for example, certificates, employer's certificates),
- Declaration by the head of the advisory office that he or she is in good financial standing, whether he or she has been convicted of a criminal offense within the last twelve months or whether criminal proceedings or preliminary proceedings (including professional court proceedings and proceedings for the imposition of fines pursuant to the German Fiscal Code and the German Tax Advisory Act) are pending against him or her, and that he or she has applied for a certificate of good conduct for submission to the competent office.
- Copy of the regulations on the levying of contributions (contribution regulations) not contained in the Articles of Association.

## Voraussetzungen

In order to be recognized as an income tax assistance association, the association's articles of association must meet the following requirements:

- 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 element with a special advertising character.
- The proper exercise of assistance in tax matters within the scope of the authority pursuant to § 4 No. 11 StBerG must be ensured.
- No special fee other than the membership fee may be charged for the provision of assistance in tax matters.
- The application of the provisions of Section 27 (1) and (3) and Sections 32 and 33 of the German Civil Code may not be excluded.
- Contracts of the Association with members of the Executive Board or their relatives require the consent or approval of the General Meeting.

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- Within three months of the announcement of the main content of the audit findings to the members, a general meeting (under certain circumstances, a representatives' meeting is sufficient) must be held to discuss the results of the business audit, at which a decision must also be taken on the discharge of the management board for its management activities.

In order to be recognized, proof must be provided of insurance against the liability risks arising from the provision of assistance in tax matters within the scope of the authorization pursuant to § 4 No. 11 StBerG.

**Kosten**

EUR 300,00

**Verfahrensablauf**

You apply for recognition as an income tax assistance association in writing to the responsible office; use the forms provided (Forms & Online Services).

- Fill out the forms completely and gather all other required documentation.
- Submit complete application materials to the appropriate office.

If the competent body approves your application, you will receive a certificate of recognition. If the application is rejected, the competent body will issue a written rejection notice.

Recognized income tax assistance associations are entered in the directory of income tax assistance associations.

**Bearbeitungsdauer**
**Frist**

Processing time: approx. six to eight weeks

**weiterführende  
Informationen**
**Hinweise**

| Modul             | Sachverhalt    |
|-------------------|----------------|
| Rechtsbehelf      | non applicable |
| Kurztext          |                |
| Ansprechpunkt     |                |
| Zuständige Stelle |                |
| Formulare         |                |
| Ursprungsportal   |                |