

99135006016000, 99135006016000

Application for recognition as a professional practice company

Heruntergeladen am 12.06.2025

<https://fimportal.de/xzufi-services/106583936/L100010>

Modul	Sachverhalt
Leistungsschlüssel	99135006016000, 99135006016000
Leistungsbezeichnung I	Application for recognition as a professional practice company
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Saarland
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuerberatung (135)
Verrichtungskennung	Anerkennung (016)
SDG-Informationsbereich	Anerkennung von Qualifikationen zum Zwecke der Beschäftigung in einem anderen Mitgliedstaat
Lagen Portalverbund	Erlaubnisse und Genehmigungen (2010400),

Modul	Sachverhalt
	Berufsausbildung (1030200), Weiterbildung (1040100)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	29.03.2025
Fachlich freigegeben durch	Saarland Chamber of Tax Consultants KdöR
Handlungsgrundlage	<ul style="list-style-type: none"> • §§ Sections 49, 50, 51 (5), 53, 54, 55a, 55b, 55f StBerG • § Section 40 DVStB
Teaser	Recognition as a professional practice company must be applied for in writing to the relevant Chamber of Tax Consultants.
Volltext	<p>The competent Chamber of Tax Consultants decides on the application for recognition as a professional practice company. Prior to recognition, it will examine the articles of association and the other declarations to be submitted with the application to determine whether the company complies with the provisions of the StBerG regarding the shareholder and capital structure, the management and supervisory bodies and the professional liability insurance.</p> <p>As only existing companies can be recognized as professional practice companies, the issuing of the certificate of recognition requires proof of the company's entry in the company register and therefore proof of the company's existence. The competent Chamber of Tax Consultants can therefore confirm in writing in advance that all requirements for recognition as a professional practice company have been met, with the exception of entry in the company register. This certificate of non-objection can then be used to apply for the company to be entered in the company register.</p> <p>As soon as the company is entered in the register, the certificate of recognition is issued and handed over.</p> <p>Recognition as a professional practice company takes place by handing over this certificate; it is not possible to send the certificate.</p>

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	If recognition as a professional practice company is refused, a written notification will be issued.
Erforderliche Unterlagen	<ul style="list-style-type: none"> • Partnership agreement or articles of association (section 54 (1) sentence 2 StBerG) • Confirmation by the partners that the shares in the company are not held for the account of a third party (Section 55a (3) StBerG). • Confirmation by the partners that the professional practice company is not in a state of financial collapse (Section 53 (2) sentence 1 no. 2, sentence 2 StBerG). • Proof that professional liability insurance has been taken out or submission of a provisional cover note (section 53 (2) sentence 1 no. 3 in conjunction with section 55f StBerG).
Voraussetzungen	<p>Recognition as a professional practice company is granted if</p> <ul style="list-style-type: none"> • the professional practice company, its partners and the members of the management and supervisory bodies fulfill the statutory requirements of Sections 49, 50, 51 (5), 55a and 55b, • the professional practice company is not in a state of financial collapse and <p>proof of professional liability insurance has been provided or a provisional cover note has been issued.t.</p>
Kosten	Processing fee: 500,- € (2025)
Verfahrensablauf	
Bearbeitungsdauer	
Frist	No deadlines apply to the application. The duration of the procedure is also not subject to any specifications.
weiterführende Informationen	<p>s. URL or on request</p> <p>https://www.stbk-saarland.de/mitglieder/downloads/</p>
Hinweise	
Rechtsbehelf	

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Kurztext	<p>In Germany, the following are authorized to provide professional assistance in tax matters, including assistance in the keeping of books and records and the preparation of financial statements that are of significance for taxation, and including assistance in the collection of tax refund or compensation claims: Tax consultants and tax agents (as well as lawyers, established European lawyers, auditors and sworn auditors) and professional practice firms within the meaning of the Tax Consultancy Act (StBerG) (as well as those within the meaning of the Federal Lawyers' Act (BRAO) and within the meaning of the Auditors' Code (WPO)).</p> <p>Recognition as a professional practice company must be applied for in writing to the relevant Chamber of Tax Consultants.</p>
Ansprechpunkt	
Zuständige Stelle	Saarland Chamber of Tax Consultants KdöR Nell-Breuning-Allee 6 (Entrance 1 A/B) 66115 Saarbrücken
Formulare	s. URL or on request https://www.stbk-saarland.de/mitglieder/downloads/ https://www.stbk-saarland.de/mitglieder/downloads/
Ursprungsportal	Application for recognition as a professional practice company, Antrag auf Anerkennung als Berufsausübungsgesellschaft