

99135001061001, 99135001061001

Application for reappointment as a tax consultant or tax agent

Heruntergeladen am 04.07.2025

<https://fimportal.de/xzufi-services/106639447/L100010>

Modul	Sachverhalt
Leistungsschlüssel	99135001061001, 99135001061001
Leistungsbezeichnung I	Application for reappointment as a tax consultant or tax agent
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	Bestellung (061)
SDG-Informationsbereich	Anerkennung von Qualifikationen zum Zwecke der Beschäftigung in einem anderen Mitgliedstaat
Lagen Portalverbund	Berufsausbildung (1030200), Weiterbildung (1040100)

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Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	02.04.2025
Fachlich freigegeben durch	Saarland Chamber of Tax Consultants KdöR
Handlungsgrundlage	<ul style="list-style-type: none"> • §§ 40-48, 73-74, 76 ff. and 79 StBerG • §§ Sections 34, 35 DVStB
Teaser	Reappointment as a tax consultant must be applied for at the relevant Chamber of Tax Consultants.
Volltext	<p>Tax advisors must be appointed as tax advisors by the competent authority for the location of the intended professional establishment in order to be able to practice the profession after passing the examination or being exempted from the examination. The professional activity may only commence once the (re-)appointment has taken place.</p> <p>The official form of the competent office must be used for the application for (re-)appointment.</p> <p>If all requirements are met, the competent Chamber of Tax Consultants will issue a professional certificate. The (re-)appointment as a tax advisor takes place by handing over this certificate in person; it is not possible to send the certificate or hand it over to an authorized representative. The handing over of the (re-)appointment certificate also establishes - legally binding - chamber membership. The tax advisor is (re-)entered in the professional register and in the nationwide electronic directory of the Federal Chamber of Tax Advisors.</p> <p>If the (re-)appointment is refused, a written notification will be issued. The applicant must be heard before (re-)appointment as a tax advisor is refused.</p> <p>Fees are charged for processing the application.</p>
Erforderliche Unterlagen	<ul style="list-style-type: none"> • Certificate of successful completion of the tax consultant examination (or exemption from this examination) or a certified copy of this certificate • Passport photo (not older than 1 year)

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- Certificate of good conduct according to § 30 para. 5 BZRG (document type O, certificate of good conduct for submission to an authority, not older than 6 months)
- Proof of sufficient professional liability insurance (BHV):

In the case of intended self-employment:

- Proof of existing BHV: confirmation from the insurer or provisional confirmation of cover on the application to take out BHV

In the case of intended (exclusive) activity as an employee or freelancer:

- Written confirmation from the employer/client of the applicant's employment as an employee or freelancer as well as a copy of the employer's/client's insurance certificate

If the applicant intends to work as an employee in accordance with § 58 sentence 2 no. 5a StBerG (Syndikus-Steuerberater):

- Employer's certificate (the reserved tasks assumed by the non-professional employer within the meaning of Section 33 StBerG must be named in detail)
- If applicable, description of activities (a brief written description in bullet points is sufficient)
- Copy of the employment contract
- Proof of existing own BHV: confirmation from the insurer or provisional confirmation of cover on the application to take out BHV

In the case of reappointment after revocation of appointment:

- Suitable evidence that the reasons which were decisive for the revocation of the appointment no longer exist.

(Former) tax officials:

- Dismissal certificate or corresponding proof of resignation from the tax authorities

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Lawyers, established European lawyers, auditors or sworn accountants:

- Certificate from the competent professional organization or other competent body stating that no facts are known which justify the withdrawal or revocation of the license or appointment or the initiation of professional or honorable court proceedings.

Academic degrees or state-awarded qualifications are only included in the (re-)appointment certificate if they can be proven.

Voraussetzungen

Professional and personal suitability of the applicant

Kosten

Processing fee: 125,- € (2025)

Verfahrensablauf
Bearbeitungsdauer
Frist

No deadlines apply to the application. The duration of the proceedings is also not subject to any specifications. If the appointment was waived after the initiation of professional court proceedings (Section 114 StBerG), the reappointment cannot take place before the expiry of eight years, unless exclusion from the profession was not to be expected. If the appointment was terminated by a legally binding exclusion from the profession, the reappointment can only take place if the legally binding exclusion has been lifted by way of clemency or at least eight years have elapsed since the legally binding exclusion.

weiterführende Informationen

<https://www.stbk-saarland.de/wie-werde-ich/steuerberater/>
<https://www.stbk-saarland.de/wie-werde-ich/steuerberater/>

Hinweise
Rechtsbehelf
Kurztext

In Germany, the following are authorized to provide professional assistance in tax matters, including

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assistance with the keeping of books and records and the preparation of financial statements that are of significance for taxation, and including assistance with 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)).

Professional (re-)appointment as a tax consultant requires personal suitability in addition to the special professional qualifications demonstrated in the state tax consultant examination. As part of the reappointment procedure, the responsible Chamber of Tax Consultants checks whether this personal aptitude exists.

Reappointment as a tax consultant must be applied for at the relevant Chamber of Tax Consultants.

Ansprechpunkt

Zuständige Stelle

Saarland Chamber of Tax Consultants KdöR
Nell-Breuning-Allee 6 (Entrance 1 A/B) 66115
Saarbrücken

Formulare

<https://www.stbk-saarland.de/wie-werde-ich/steuerberater/>

Ursprungsportal

Antrag auf Wiederbestellung als Steuerberater/in oder Steuerbevollmächtigter/r, Application for reappointment as a tax consultant or tax agent