

99135001061002, 99135001061002

Appointment of a general representative for a tax consultant

Heruntergeladen am 03.07.2025

<https://fimportal.de/xzufi-services/106639454/L100010>

Modul	Sachverhalt
Leistungsschlüssel	99135001061002, 99135001061002
Leistungsbezeichnung I	Appointment of a general representative for a tax consultant
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)

Modul	Sachverhalt
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"> • § 59 StBerG • § 69 StBerG
Teaser	Tax consultants who are unable to exercise their profession for longer than one month must appoint a general representative and notify the competent Chamber of Tax Consultants immediately.
Volltext	<p>Any tax consultant or tax agent who is unable to exercise their profession for longer than one month must appoint a general representative and notify the relevant Chamber of Tax Consultants immediately. Alternatively, the Chamber of Tax Consultants may appoint a representative upon request if, in exceptional cases, it is not possible to appoint a representative.</p> <p>If a tax consultant has entered into an employment relationship under public law as a temporary elective civil servant or an official relationship under public law, he/she may not exercise his/her profession as a tax consultant unless he/she performs the task assigned to him/her on an honorary basis. The competent Chamber of Tax Consultants may, at the tax consultant's request, appoint a representative or allow him to exercise his profession himself if this does not jeopardize compliance with general professional duties.</p>
Erforderliche Unterlagen	
Voraussetzungen	
Kosten	If the Chamber of Tax Consultants appoints a general representative, a fee of €100 (2025) will be charged for this.
Verfahrensablauf	

Modul	Sachverhalt
Bearbeitungsdauer	
Frist	The appointment of a representative must be made and notified immediately.
weiterführende Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	<p>Tax advisors who are unable to practice their profession for longer than one month must appoint a general representative and notify the relevant Chamber of Tax Advisors immediately, Section 69 StBerG. Alternatively, the Chamber of Tax Consultants can appoint a representative upon request if, in exceptional cases, it is not possible to appoint a representative.</p> <p>If a tax consultant has entered into an employment relationship under public law as a temporary elected official or an official relationship under public law, he/she may not exercise his/her profession as a tax consultant unless he/she performs the task assigned to him/her on an honorary basis. The competent Chamber of Tax Consultants may, at the tax consultant's request, appoint a representative or allow him to exercise his profession himself if this does not jeopardize compliance with the general professional duties, § 59 StBerG.</p>
Ansprechpunkt	
Zuständige Stelle	Saarland Chamber of Tax Consultants KdöR Nell-Breuning-Allee 6 (Entrance 1 A/B) 66115 Saarbrücken
Formulare	The application for the appointment of a representative is form-free.
Ursprungsportal	Bestellung eines allgemeinen Vertreters für eine/n Steuerberater/in, Appointment of a general representative for a tax consultant