

99135006016000, 99135006016000

# Tax consulting company: Recognition

Heruntergeladen am 12.06.2025

<https://fimportal.de/xzufi-services/9058467/L100012>

Modul	Sachverhalt
Leistungsschlüssel	99135006016000, 99135006016000
Leistungsbezeichnung I	Tax consulting company: Recognition
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Schleswig-Holstein
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	Berufsausbildung (1030200), Weiterbildung (1040100)

Modul	Sachverhalt
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	
Fachlich freigegeben durch	
Handlungsgrundlage	<a href="https://www.gesetze-im-internet.de/stberg/_49.html">https://www.gesetze-im-internet.de/stberg/_49.html</a>
Teaser	Anyone wishing to operate a tax consultancy firm must submit an application for recognition.
Volltext	<p>In order to operate a tax consultancy firm, you must submit an application for recognition. The competent authority will check the partnership agreement or articles of association to determine whether proof of responsible management of the company by tax consultants has been provided and whether the requirements for recognition as a tax consultancy company are met.</p> <p>The prerequisite for recognition is that the members of the management board, the managing directors or the personally liable partners are tax advisors. At least one tax consultant who is a member of the management board, managing director or personally liable partner must have their professional establishment at the registered office of the company or in its immediate vicinity. Recognition as a tax consultancy company may not be granted until the provisional cover note for the application to take out professional indemnity insurance has been issued.</p>
Erforderliche Unterlagen	<p>The completed application for recognition as a tax consultancy company must be sent in writing to the competent office. The application must include</p> <ul style="list-style-type: none"> <li>• Name, profession and professional establishment of the persons responsible for managing the company, as well as</li> <li>• the name, profession and professional establishment of the persons otherwise authorized to represent the company, and</li> <li>• a copy or a publicly certified copy of the partnership agreement or articles of association.</li> </ul>

Modul	Sachverhalt
<b>Voraussetzungen</b>	
<b>Kosten</b>	A processing fee must be paid for processing the application (in accordance with the statutes). Detailed information on this can be obtained from the responsible office.
<b>Verfahrensablauf</b>	
<b>Bearbeitungsdauer</b>	
<b>Frist</b>	None
<b>weiterführende Informationen</b>	
<b>Hinweise</b>	<p>Prior to entry in the commercial or partnership register, the competent authority may confirm that all requirements for recognition have been met with the exception of entry in the commercial or partnership register.</p> <p>A written decision must be issued if the application for recognition is rejected.</p> <p>Further information can also be found on the website of the Schleswig-Holstein Chamber of Tax Consultants (StBK).  <a href="https://www.stbk-sh.de/">https://www.stbk-sh.de/</a>  <a href="https://www.stbk-sh.de/">https://www.stbk-sh.de/</a></p>
<b>Rechtsbehelf</b>	An appeal against the refusal to recognize the company as a tax consultancy is admissible before the tax court.
<b>Kurztext</b>	
<b>Ansprechpunkt</b>	To the responsible Chamber of Tax Consultants.
<b>Zuständige Stelle</b>	
<b>Formulare</b>	The form for the application for recognition as a tax consultancy company can be requested in writing or verbally from the office responsible for you.
<b>Ursprungsportal</b>	Steuerberatungsgesellschaft: Anerkennung, Tax consulting company: Recognition