

99135001061000, 99135001061000

# Tax consultant: Appointment

Heruntergeladen am 01.07.2025

<https://fimportal.de/xzufi-services/9058492/L100012>

Modul	Sachverhalt
Leistungsschlüssel	99135001061000, 99135001061000
Leistungsbezeichnung I	Tax consultant: Appointment
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	Bestellung (061)
SDG-Informationsbereich	Anerkennung von Qualifikationen zum Zwecke der Beschäftigung in einem anderen Mitgliedstaat
Lagen Portalverbund	Berufsausbildung (1030200), Weiterbildung (1040100)
Einheitlicher Ansprechpartner	Nein

Modul	Sachverhalt
Fachlich freigegeben am	
Fachlich freigegeben durch	
Handlungsgrundlage	<a href="https://www.gesetze-im-internet.de/stbdv/_35.html">https://www.gesetze-im-internet.de/stbdv/_35.html</a> <a href="https://www.gesetze-im-internet.de/stbdv/_41.html">https://www.gesetze-im-internet.de/stbdv/_41.html</a>
Teaser	Tax advisors and tax agents may only exercise their profession if they have been appointed by the body responsible for them.
Volltext	<p>Tax advisors and tax agents must be appointed by the competent authority in order to exercise their profession. Membership is established at the same time as the appointment. This is mandatory in a chamber of tax consultants.</p> <p>The chambers of tax advisors are corporations under public law. The main tasks of the chamber include, in particular, monitoring the fulfillment of professional duties, representing the professional interests of its members and promoting their further education and training.</p> <p>In order to be appointed as a tax consultant, you must</p> <ul style="list-style-type: none"> <li>• have passed the examination as a tax consultant or</li> <li>• be exempt from the examination and</li> <li>• establish your office in the catchment area of the respective chamber.</li> </ul> <p>You must apply for appointment as a tax consultant in writing to the office responsible for you. You will receive a corresponding form there. Complete and sign the form and submit it to the relevant office together with the required documents.</p> <p>If all the requirements for appointment are met, a certificate of appointment will be issued. You will be entered in the professional register.</p>
Erforderliche Unterlagen	<ul style="list-style-type: none"> <li>• Notarized copy of the certificate of successful completion of the tax consultant examination or exemption from this examination,</li> <li>• current photograph,</li> </ul>

## Modul

## Sachverhalt

- for lawyers, established European lawyers, auditors or sworn accountants also: certificate from the professional organization responsible for you,
- Proof of professional indemnity insurance or proof of co-insurance with an employer.
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Note: You must apply to the registration office for a certificate of good conduct for submission to the Chamber of Tax Consultants. This will be sent to the Chamber automatically (for document type 0).

## Voraussetzungen

### Kosten

A processing fee must be paid for the appointment. The Chamber of Tax Consultants will provide information on the amount of this fee. In addition, members are obliged to pay a chamber fee. The fee is set by the respective chamber meeting. Information on this can also be obtained from the Chamber of Tax Consultants.

## Verfahrensablauf

### Bearbeitungsdauer

### Frist

Chamber members must be appointed by a Chamber of Tax Consultants before taking up their profession.

## weiterführende Informationen

### Hinweise

Pursuant to Section 34 (1) sentence 1 StBerG, tax advisors must establish and maintain a professional establishment immediately after their appointment. Further information on the appointment can be found on the website of the Chamber of Tax Consultants.  
<https://www.stbk-sh.de/Steuerberater/Steuerberaterbe-stellung>  
<https://www.stbk-sh.de/Steuerberater/Steuerberaterbe-stellung>

### Rechtsbehelf

An appeal against the refusal of appointment as a tax consultant may be brought before the tax court.

## Kurztext

Modul	Sachverhalt
Ansprechpunkt	To the Chamber of Tax Consultants.
Zuständige Stelle	
Formulare	You can obtain the application form from the Chamber of Tax Consultants. You can also download it from the website of the Chamber of Tax Consultants.
Ursprungsportal	Tax consultant: Appointment, Steuerberaterin / Steuerberater: Bestellung