

99135009016000, 99135009016000

Income tax assistance association: Recognition

Heruntergeladen am 13.06.2025

<https://fimportal.de/xzufi-services/9059219/L100012>

Modul	Sachverhalt
Leistungsschlüssel	99135009016000, 99135009016000
Leistungsbezeichnung I	Income tax assistance association: 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	Erlangung von Lizenzen, Genehmigungen oder Zulassungen im Hinblick auf die Gründung und Führung eines Unternehmens
Lagen Portalverbund	Erlaubnisse und Genehmigungen (2010400)

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Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	
Fachlich freigegeben durch	
Handlungsgrundlage	https://www.gesetze-im-internet.de/stberg/BJNR013010961.html#BJNR013010961BJNG000900319 https://www.gesetze-im-internet.de/stberg/_27.html
Teaser	Anyone wishing to provide advice as an income tax assistance association requires recognition.
Volltext	<p>Income tax assistance associations are self-help organizations for employees to provide assistance in tax matters. Advice is provided as part of a membership.</p> <p>Wage tax assistance associations require recognition for their advisory activities, which is defined in the Tax Consultancy Act (StBerG). It is not permitted to take up the activity beforehand.</p> <p>Recognition as an income tax assistance association requires the status of an association with legal capacity whose articles of association meet the legal requirements. In addition, the existence of appropriate liability insurance must be proven in order to insure against the risks that may arise from the activities of the income tax assistance association. Furthermore, the fee to be paid for processing the application must be paid.</p> <p>An association with legal capacity can be recognized as an income tax assistance association if, among other things, according to the articles of association (and within the scope of the powers of the StBerG)</p> <ul style="list-style-type: none"> • its sole purpose is to provide assistance in tax matters for its members • the registered office and management of the association are located in the district of the supervisory authority, • the name of the association has no advertising

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character,

- the proper exercise of assistance in tax matters is ensured,
- no further remuneration is charged for the assistance provided in addition to the membership fee.

The supervisory authority issues a certificate of recognition as an income tax assistance association. The designation "Lohnsteuerhilfeverein" must be included in the name of the association.

Erforderliche Unterlagen

In particular, the application for recognition as an income tax assistance association must be accompanied by

- A publicly certified copy of the articles of association,
- proof of the acquisition of legal capacity (certified copy of the notice of registration),
- a list of the names, professions and addresses of the members of the board of directors,
- proof of the existence of appropriate liability insurance (certified copy of the insurance policy),
- a list of existing and/or planned advisory centers as well as proof that the persons intended to head these advisory centers meet the specified training requirements,
- a list of the persons (names and addresses) whom the association uses and/or intends to use to provide assistance in income tax matters,
- a copy of the regulations on the collection of contributions not contained in the articles of association (contribution regulations).

Voraussetzungen
Kosten

The association must pay a fee of EUR 300.00 to the supervisory authority for processing the application for recognition as an income tax assistance association.

Verfahrensablauf
Bearbeitungsdauer
Frist

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weiterführende Informationen	
Hinweise	<p>The income tax assistance association must notify the competent supervisory authority of any amendment to the articles of association within one month of the resolution being passed. The notification of amendment must be accompanied by a publicly certified copy of the relevant document.</p> <p>Further information on the tasks and contact persons of income tax assistance associations can be obtained from the Bundesverband der Lohnsteuerhilfvereine e. V. (BDL).</p>
Rechtsbehelf	
Kurztext	
Ansprechpunkt	To the Neumünster tax office (central supervisory authority).
Zuständige Stelle	
Formulare	Please complete the application for recognition as an income tax assistance association in accordance with the Tax Consultancy Act (StBerG).
Ursprungsportal	Income tax assistance association: Recognition, Lohnsteuerhilfverein: Anerkennung