

99135006016000, 99135006016000

Applying for recognition of a professional practice company

Heruntergeladen am 12.06.2025

<https://fimportal.de/xzufi-services/9533650/L100027>

Modul	Sachverhalt
Leistungsschlüssel	99135006016000, 99135006016000
Leistungsbezeichnung I	Applying for recognition of a professional practice company
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Mecklenburg-Vorpommern
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	

Modul	Sachverhalt
Einheitlicher Ansprechpartner	Ja
Fachlich freigegeben am	31.07.2017
Fachlich freigegeben durch	Ministry of Finance Mecklenburg-Western Pomerania
Handlungsgrundlage	https://www.gesetze-im-internet.de/stberg/_49.html https://www.gesetze-im-internet.de/stberg/_49.html
Teaser	
Volltext	In order to operate a tax consultancy company, you must apply for recognition as a professional practice company. The responsible Chamber of Tax Consultants 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 professional practice company are met.
Erforderliche Unterlagen	<p>The application for recognition as a professional practice company must be accompanied by</p> <ul style="list-style-type: none"> • a copy or a publicly certified copy of the partnership agreement or articles of association and • an identification document; alternatively a passport with confirmation of registration <p>must be enclosed.</p>
Voraussetzungen	
Kosten	A processing fee must be paid for processing the application for recognition as a professional practice company. Ask your local Chamber of Tax Consultants about the amount of the processing fee.
Verfahrensablauf	
Bearbeitungsdauer	
Frist	

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weiterführende Informationen	
Hinweise	<p>Prior to entry in the commercial or partnership register, the competent chamber of tax advisors can confirm that all requirements for recognition have been met with the exception of entry in the commercial or partnership register. A written decision must be issued if the application for recognition is rejected.</p> <p>The prerequisite for recognition is that the members of the management board, the managing directors or the personally liable partners are tax consultants (§ 50 StBerG). At least one tax advisor 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 professional practice company may not be granted until the provisional cover note for the application to take out professional indemnity insurance has been issued.</p>
Rechtsbehelf	An appeal against the refusal to recognize the company as a professional practice is admissible before the tax court.
Kurztext	
Ansprechpunkt	
Zuständige Stelle	The Chamber of Tax Consultants in whose district the company has its registered office is responsible for deciding on the application for recognition as a professional practice company.
Formulare	The form for the application for recognition as a professional practice company can be requested in writing or verbally from the Chamber of Tax Consultants responsible for you. The completed application for recognition as a professional practice company must be submitted in writing to the Chamber of Tax Consultants in whose district your company is based. The application must state the name, profession and professional establishment of the

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	persons responsible for managing the company as well as the name, profession and professional establishment of the persons otherwise authorized to represent the company.
Ursprungsportal	Applying for recognition of a professional practice company, Anerkennung einer Berufsausübungsgesellschaft beantragen