

99135009016000, 99135009016000

Recognize income tax assistance association

Heruntergeladen am 13.06.2025

<https://fimportal.de/xzufi-services/13334944/L100039>

Modul	Sachverhalt
Leistungsschlüssel	99135009016000, 99135009016000
Leistungsbezeichnung I	Recognize income tax assistance association
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Rheinland-Pfalz
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)

Modul	Sachverhalt
Einheitlicher Ansprechpartner	Ja
Fachlich freigegeben am	02.04.2025
Fachlich freigegen durch	Ministry of Finance Rhineland-Palatinate
Handlungsgrundlage	https://www.gesetze-im-internet.de/stberg/_4.html https://www.gesetze-im-internet.de/stberg/_13.html https://www.gesetze-im-internet.de/stberg/_14.html https://www.gesetze-im-internet.de/stberg/_15.html https://www.gesetze-im-internet.de/stberg/_16.html https://www.gesetze-im-internet.de/stberg/_17.html https://www.gesetze-im-internet.de/stberg/_18.html https://www.gesetze-im-internet.de/stberg/_23.html https://www.gesetze-im-internet.de/stberg/_25.html https://www.gesetze-im-internet.de/stberg/_26.html https://www.gesetze-im-internet.de/lsthvdv/BJNR019060975.html#BJNR019060975BJNG000100315 https://www.gesetze-im-internet.de/lsthvdv/_5.html https://www.gesetze-im-internet.de/stberg/_4.html https://www.gesetze-im-internet.de/stberg/_13.html https://www.gesetze-im-internet.de/stberg/_14.html https://www.gesetze-im-internet.de/stberg/_15.html https://www.gesetze-im-internet.de/stberg/_16.html https://www.gesetze-im-internet.de/stberg/_17.html https://www.gesetze-im-internet.de/stberg/_18.html https://www.gesetze-im-internet.de/stberg/_23.html https://www.gesetze-im-internet.de/stberg/_25.html https://www.gesetze-im-internet.de/stberg/_26.html https://www.gesetze-im-internet.de/lsthvdv/BJNR019060975.html#BJNR019060975BJNG000100315 https://www.gesetze-im-internet.de/lsthvdv/_5.html
Teaser	In order to be recognized as an income tax assistance association, an application must first be submitted to the Rhineland-Palatinate State Tax Office.
Volltext	Income tax assistance associations require recognition for their activities. This is only granted upon written application and after submission of the required documents.
Erforderliche Unterlagen	<ul style="list-style-type: none"> Publicly certified copy of the articles of association Proof of the acquisition of legal capacity as an association (extract from the register of associations)

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- List with the names and addresses of the members of the Board of Directors
- Proof of the existence of liability insurance (confirmation from the insurer of the conclusion of the contract and payment of the insurance premium)
- List of planned counseling centers with
 - Information on whether and, if so, which spatial, personnel and organizational links exist with other commercial enterprises,
 - Name, address and profession of the head of the advice center,
 - Declaration as to whether and, if applicable, at which income tax assistance association the head of the advice center has previously provided assistance in tax matters and whether he or she continues to manage another advice center, proof that the persons designated as heads of the advice center meet the specified training requirements (e.g. certificates, employer certificates) in copy,
 - Declaration by the head of the advisory center that he or she is in good financial circumstances, whether he or she has been convicted by a criminal court within the last twelve months or is the subject of legal proceedings or investigations (including professional court proceedings and fine proceedings under the Tax Code and the Tax Consultancy Act), and that he or she has applied for a certificate of good conduct for submission to the competent authority.
 - Police certificate of good conduct of document type O, to be applied for at the residents' registration office.
 - Copy of the regulations on the levying of contributions not contained in the articles of association (contribution regulations)

Voraussetzungen

In order to be recognized as an income tax assistance association, the articles of association of the association with legal capacity must meet the following requirements:

- The task of the association may only be to provide limited assistance in tax matters for its members.
- The registered office and management of the association must be located in the same district of the supervisory authority.
- The name of the association may not contain any

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element with a special advertising character.

- The proper exercise of assistance in tax matters within the scope of the authorization must be ensured.

- The name must include the designation "Lohnsteuerhilfverein".

- No special fee other than the membership fee may be charged for the above-mentioned assistance in tax matters.

- The application of the provisions of § 27 (1) and (3) and §§ 32 and 33 of the German Civil Code may not be excluded.

- Contracts of the association with members of the Executive Board or their relatives require the consent or approval of the General Meeting.

- Within three months of notification of the essential content of the audit findings to the members, a members' meeting (a representatives' meeting may be sufficient) must be held to discuss the results of the audit, at which a decision must also be taken on the discharge of the Management Board for its management.

For recognition, the existence of insurance against the liability risks arising from the provision of assistance in tax matters within the scope of the authorization under the Tax Consultancy Act must be proven^{**,**}

Assistance in tax matters may only be provided by persons who belong to an advice center. A manager must be appointed for each advice center. The income tax assistance association must maintain at least one advice center in the district of the supervisory authority in which it has its registered office.

Kosten

The fee for the decision on the application for recognition as an income tax assistance association is EUR 300.

Verfahrensablauf

You must submit the application for recognition as an income tax assistance association in writing to the competent authority.

If the competent authority approves your application,

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you will receive a certificate of recognition. If the application is rejected, the competent authority will issue a written notice of rejection.

Recognized income tax assistance associations are entered in the directory of Rhineland-Palatinate income tax assistance associations.

Bearbeitungsdauer

Frist

There are no deadlines to be observed as part of the recognition procedure. It takes approx. 4 - 6 weeks to process the application for recognition as an income tax assistance association once all documents have been submitted.

weiterführende Informationen

Hinweise

Rechtsbehelf

In accordance with the German Fiscal Code, an objection may be lodged as a legal remedy.
https://www.gesetze-im-internet.de/stberg/_164a.html
https://www.gesetze-im-internet.de/ao_1977/_347.html
https://www.gesetze-im-internet.de/stberg/_164a.html
https://www.gesetze-im-internet.de/ao_1977/_347.html

Kurztext

Ansprechpunkt

In Rhineland-Palatinate, the State Tax Office is responsible for deciding on the application for recognition as an income tax assistance association.

As the supervisory authority, it supervises the income tax assistance associations based in Rhineland-Palatinate. All existing advice centers in Rhineland-Palatinate are also subject to supervision.
<https://www.lfst-rlp.de>
<https://www.lfst-rlp.de>

Zuständige Stelle

Formulare

Modul	Sachverhalt
Ursprungsportal	Lohnsteuerhilfeverein anerkennen, Recognize income tax assistance association