

99135009016000

# Income Tax Assistance Association Recognition

Heruntergeladen am 27.07.2025

<https://fimportal.de/xzufi-services/10881794/L100040>

Modul	Sachverhalt
Leistungsschlüssel	99135009016000
Leistungsbezeichnung I	Income Tax Assistance Association Recognition
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Niedersachsen
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	Nein
Fachlich freigegeben am	30.11.2018
Fachlich freigegeben durch	Lower Saxony Ministry of Finance and the Lower Saxony State Tax Office
Handlungsgrundlage	<a href="https://www.gesetze-im-internet.de/stberg/_4.html">https://www.gesetze-im-internet.de/stberg/_4.html</a> <a href="http://www.gesetze-im-internet.de/stberg/_18.html">http://www.gesetze-im-internet.de/stberg/_18.html</a> <a href="https://www.gesetze-im-internet.de/stberg/_26.html">https://www.gesetze-im-internet.de/stberg/_26.html</a> <a href="https://www.gesetze-im-internet.de/stberg/_14.html">https://www.gesetze-im-internet.de/stberg/_14.html</a> <a href="https://www.gesetze-im-internet.de/stberg/_13.html">https://www.gesetze-im-internet.de/stberg/_13.html</a> <a href="https://www.gesetze-im-internet.de/stberg/_15.html">https://www.gesetze-im-internet.de/stberg/_15.html</a> <a href="https://www.gesetze-im-internet.de/stberg/_16.html">https://www.gesetze-im-internet.de/stberg/_16.html</a> <a href="https://www.gesetze-im-internet.de/stberg/_23.html">https://www.gesetze-im-internet.de/stberg/_23.html</a> <a href="https://www.gesetze-im-internet.de/stberg/_25.html">https://www.gesetze-im-internet.de/stberg/_25.html</a> <a href="https://www.gesetze-im-internet.de/stberg/_17.html">https://www.gesetze-im-internet.de/stberg/_17.html</a> <a href="http://www.gesetze-im-internet.de/lsthv dv/BJNR019060975.html">http://www.gesetze-im-internet.de/lsthv dv/BJNR019060975.html</a> <a href="https://www.gesetze-im-internet.de/stberg/_4.html">https://www.gesetze-im-internet.de/stberg/_4.html</a> <a href="http://www.gesetze-im-internet.de/stberg/_18.html">http://www.gesetze-im-internet.de/stberg/_18.html</a> <a href="https://www.gesetze-im-internet.de/stberg/_26.html">https://www.gesetze-im-internet.de/stberg/_26.html</a> <a href="https://www.gesetze-im-internet.de/stberg/_14.html">https://www.gesetze-im-internet.de/stberg/_14.html</a> <a href="https://www.gesetze-im-internet.de/stberg/_13.html">https://www.gesetze-im-internet.de/stberg/_13.html</a> <a href="https://www.gesetze-im-internet.de/stberg/_15.html">https://www.gesetze-im-internet.de/stberg/_15.html</a> <a href="https://www.gesetze-im-internet.de/stberg/_16.html">https://www.gesetze-im-internet.de/stberg/_16.html</a> <a href="https://www.gesetze-im-internet.de/stberg/_23.html">https://www.gesetze-im-internet.de/stberg/_23.html</a> <a href="https://www.gesetze-im-internet.de/stberg/_25.html">https://www.gesetze-im-internet.de/stberg/_25.html</a> <a href="https://www.gesetze-im-internet.de/stberg/_17.html">https://www.gesetze-im-internet.de/stberg/_17.html</a> <a href="http://www.gesetze-im-internet.de/lsthv dv/BJNR019060975.html">http://www.gesetze-im-internet.de/lsthv dv/BJNR019060975.html</a>
Teaser	You would like to apply for recognition of an income tax assistance association.
Volltext	<p>Income tax assistance associations help employees in their tax matters within the scope of their authorization pursuant to Section 4 No. 11 StBerG. This assistance may only be provided to members of the association and is limited to income tax and its surcharges. Members of the association who have become unemployed may continue to be advised.</p> <p>A person providing assistance in tax matters must</p>

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belong to an advice center. Each advice center must have a manager. The income tax assistance association must also maintain at least one advice center in the district of the supervisory authority in which it has its registered office.

In order to be allowed to work as an income tax association, official recognition by the competent supervisory authority is required. To this end, the applicant must submit all the necessary documents.

The competent supervisory authority issues a certificate of recognition as an income tax assistance association.

<http://www.gesetze-im-internet.de/stberg/>  
<http://www.gesetze-im-internet.de/stberg/>

## Erforderliche Unterlagen

- Publicly certified copy of the articles of association
- Proof of registration of the association in the register of associations of the competent district court (excerpt from the register of associations)
- List of the names, occupations and addresses of the members of the Board of Directors
- Proof of the existence of adequate liability insurance (certified duplicate of the insurance policy)
- a list of the envisaged counselling centres with information on whether and, if so, what spatial, personnel and organisational links exist with other economic enterprises,
- Name, address and occupation of the counselling centre manager
- Declaration of whether and, if so, with which income tax assistance association the head of the counselling centre has already provided assistance in tax matters in the past and whether he or she manages another counselling centre, if applicable,
- Copies of certificates stating the nature and scope of the counselling centre manager's previous professional activity (e.g. certificates, employment references, employer certificates),
- Declaration by the head of the counselling centre that he or she is in orderly financial circumstances, whether he or she has been convicted by a criminal court within the last twelve months or whether criminal proceedings or preliminary proceedings (including

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professional court proceedings and fine proceedings under the Tax Code and the Tax Consultancy Act) are pending against him or her and that he or she has a certificate of good conduct for submission to the competent supervisory authority. (Police clearance certificate of document type O, to be applied for at the Residents' Registration Office/Citizens' Registration Office).

- List of employees (names and addresses) in the counselling centres, or of the employees who intend to work here
- Copy of the regulations on the collection of contributions not contained in the statutes (fee regulations)

## Voraussetzungen

Requirements for recognition as an income tax assistance association

- Proof of the registration of the association in the register of associations of the competent district court
- Proof of appropriate financial loss liability insurance in accordance with § 10 DVLStHV
- Payment of the fee to be paid for the processing of the application
- Compliance of the association's statutes with the provisions of the Tax Consultancy Act. In detail, this means
  - The task of the association may consist exclusively in the limited provision of assistance in tax matters according to § 4 No. 11 StBerG 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 element with a special advertising character.
  - The name of the association must include the protected designation "Lohnsteuerhilfverein" (Income Tax Assistance Association).
  - A proper exercise of assistance in tax matters within the scope of the authority pursuant to § 4 No. 11 StBerG must be ensured.
  - In addition to the membership fee, no other fee may be charged for assistance in tax matters.
  - The application of the provisions of Paragraph 27(1) and (3) and Paragraphs 32 and 33 of the Civil Code may

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not be excluded.

- Contracts of the association with members of the board or their relatives require the approval or approval of the general assembly.
- Within 3 months after the announcement of the essential content of the audit report to the members of the association, a general meeting must take place, in which a decision is also made on the discharge of the association's board of directors due to its management.

<http://www.gesetze-im-internet.de/stberg/>

<http://www.gesetze-im-internet.de/stberg/>

## Kosten

Verwaltungsgebühr: 300€

[http://www.gesetze-im-internet.de/stberg/\\_16.html](http://www.gesetze-im-internet.de/stberg/_16.html)

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The fee for the application for recognition as an income tax assistance association is 300 euros.

## Verfahrensablauf

The application for recognition as an income tax assistance association can be submitted online via the Citizen and Business Service (BUS) or in writing to the responsible supervisory authority.

If your application is approved by the competent supervisory authority, you will receive a certificate of recognition. If the application is rejected, you will receive a written rejection notice.

Recognised income tax assistance associations are entered in the register of income tax assistance associations maintained by the competent supervisory authority.

## Bearbeitungsdauer

It takes about 4 to 6 weeks to process the application for recognition as an income tax assistance association after submission of all documents.

## Frist

The activity may not be commenced until permission has been granted. There are no deadlines to be observed when submitting an application.

## weiterführende Informationen

Modul	Sachverhalt
Hinweise	<p>General information on the Income Tax Assistance Associations is available from the Federal Association of Income Tax Assistance Associations.</p> <p>Further information on the subject of income tax assistance associations is available for Lower Saxony on the website of the Lower Saxony State Tax Office under Tax &gt;&gt; Tax Consultancy Law &gt;&gt; Wage Tax Assistance Associations.  <a href="http://www.bdl-online.de/">http://www.bdl-online.de/</a>  <a href="http://www.lstn.niedersachsen.de">http://www.lstn.niedersachsen.de</a>  <a href="http://www.bdl-online.de/">http://www.bdl-online.de/</a>  <a href="http://www.lstn.niedersachsen.de">http://www.lstn.niedersachsen.de</a></p>
Rechtsbehelf	You can appeal against the rejection notice. For details, please refer to the information on legal remedies at the end of the rejection notice.
Kurztext	<ul style="list-style-type: none"> <li>• In order to be able to work as an income tax assistance association, official recognition by the responsible supervisory authority is required</li> <li>• The applicant must submit all the necessary documents to do so</li> </ul>
Ansprechpunkt	<p>In Lower Saxony, the Lower Saxony State Tax Office – Central Tasks Department – in Hanover is responsible for processing the application for recognition as an income tax assistance association.  <a href="https://service.niedersachsen.de/dlp/ea">https://service.niedersachsen.de/dlp/ea</a>  <a href="https://service.niedersachsen.de/dlp/ea">https://service.niedersachsen.de/dlp/ea</a></p>
Zuständige Stelle	The supervisory authority in whose supervisory district the association has its registered office is responsible for deciding on the application for recognition as an income tax assistance association.
Formulare	<p><a href="http://www.ofd.niedersachsen.de/download/37410/Ant_rag_auf_Anerkennung_als_Lohnsteuerhilfverein_nach_dem_StBerG.pdf">http://www.ofd.niedersachsen.de/download/37410/Ant_rag_auf_Anerkennung_als_Lohnsteuerhilfverein_nach_dem_StBerG.pdf</a>  <a href="http://www.ofd.niedersachsen.de/download/37410/Ant_rag_auf_Anerkennung_als_Lohnsteuerhilfverein_nach_dem_StBerG.pdf">http://www.ofd.niedersachsen.de/download/37410/Ant_rag_auf_Anerkennung_als_Lohnsteuerhilfverein_nach_dem_StBerG.pdf</a></p>
Ursprungsportal	Income Tax Assistance Association Recognition, Lohnsteuerhilfverein Anerkennung