

99135001061000, 99135001061000

Tax Advisor Appointment

Heruntergeladen am 01.07.2025

<https://fimportal.de/xzufi-services/9331199/L100040>

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

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Fachlich freigegeben am	18.12.2019
Fachlich freigegeben durch	Chamber of Tax Consultants Lower Saxony
Handlungsgrundlage	http://www.gesetze-im-internet.de/stberg/ http://www.gesetze-im-internet.de/stbdv/ http://www.gesetze-im-internet.de/stberg/ http://www.gesetze-im-internet.de/stbdv/
Teaser	Tax advisors and tax representatives must be appointed by the body responsible for the intended professional establishment in order to be able to exercise their profession.
Volltext	Tax advisors and tax agents must be appointed by the competent authority for the intended professional establishment in order to be able to exercise their profession. Membership is established at the same time as the appointment. This is mandatory in the competent office. If all requirements for appointment are met, a professional certificate is issued. The applicant is entered in the professional register.
Erforderliche Unterlagen	<ul style="list-style-type: none"> • certified copy of the certificate of the competent authority on the successfully passed tax consultant examination or the exemption from this examination • current photo • additionally for lawyers, established European lawyers, auditors or sworn accountants Certificate from the professional organisation responsible for them • Proof of professional liability insurance or proof of co-insurance with an employer or client • Current certificate of good conduct (document type O) for submission to authorities
Voraussetzungen	<ul style="list-style-type: none"> • Passing the examination as a tax consultant or • exemption from the examination, • Establish a professional establishment in the catchment area of the relevant competent office and • Application for a certificate of good conduct (document type O), which is automatically sent to the competent office for submission.
Kosten	For the processing of the application, fees of EUR 50.00 are incurred in accordance with § 40 paragraph 6 of

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	the Tax Consultancy Act.
Verfahrensablauf	After passing the examination or after exemption from the examination, the applicant must be appointed as a tax advisor upon request by the responsible body.
Bearbeitungsdauer	
Frist	Deadlines may have to be observed. Please contact the competent authority. The activity may not be started until the order has been placed.
weiterführende Informationen	
Hinweise	<p>Tax advisors must establish a professional establishment immediately after appointment and maintain such a branch in accordance with § 34 paragraph 1 sentence 1 of the Tax Consultancy Act (StBerG).</p> <p>http://www.gesetze-im-internet.de/stberg/_34.html http://www.gesetze-im-internet.de/stberg/_34.html</p>
Rechtsbehelf	An action against the refusal of appointment as a tax advisor is admissible before the Lower Saxony Finance Court.
Kurztext	Tax advisors and tax representatives must be appointed by the body responsible for the intended professional establishment in order to be able to exercise their profession.
Ansprechpunkt	<p>The responsibility lies with the Chamber of Tax Consultants and depends on the intended professional establishment of the applicant.</p> <p>This procedure can also be handled by a "single point of contact". The "Single Point of Contact" is a special service offered by the municipalities and the state for service providers.</p> <p>https://service.niedersachsen.de/dlp/ea https://service.niedersachsen.de/dlp/ea</p>
Zuständige Stelle	The responsibility lies with the Chamber of Tax Consultants and depends on the intended professional establishment of the applicant.

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Formulare	<p>The appointment as a tax advisor must be applied for in writing to the office responsible for the intended professional establishment.</p> <p>https://www.stbk-niedersachsen.de/static/content/e3/e234215/e234454/e234464/downloads1/download/ger/Antrag%2520auf%2520Bestellung_zum_Steuerberaterln.pdf?checksum=79d3b87a509fec4f6cf6b58ad3aac8389f45fdf5</p> <p>https://www.stbk-niedersachsen.de/static/content/e3/e234215/e234454/e234464/downloads1/download/ger/Antrag%2520auf%2520Bestellung_zum_Steuerberaterln.pdf?checksum=79d3b87a509fec4f6cf6b58ad3aac8389f45fdf5</p>
Ursprungsportal	<p>Tax Advisor Appointment, Steuerberaterin/Steuerberater Bestellung</p>