

99135009016000

Heruntergeladen am 13.06.2025

<https://fimportal.de/xzufi-services/S1000020010000006822/S100002>

Modul	Sachverhalt
Leistungsschlüssel	99135009016000
Leistungsbezeichnung I	
Leistungsbezeichnung II	Recognition of income tax aid associations
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Hamburg
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	<div lang="en-x-mtfrom-de">Recognize activity as an income tax association</div>, <div lang="en-x-mtfrom-de">Assistance in tax matters</div>, <div lang="en-x-mtfrom-de">tax advice</div>
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	

Modul	Sachverhalt
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	25.01.2024
Fachlich freigegeben durch	
Handlungsgrundlage	<p>[§ 13 ff. Tax Advisory Act (StBerG)](https://www.gesetze-im-internet.de/stberg/)</p> <p>[Section 4 No. 11 Tax Consultants Act](https://www.gesetze-im-internet.de/stberg/_4.html)</p> <p>[Implementation of the regulations on wage tax assistance associations](https://www.gesetze-im-internet.de/lsthdv/)</p>
Teaser	If you would like to apply for the recognition of a wage tax assistance association, read here what you need to consider.
Volltext	<p>Income tax assistance associations are self-help organizations of employees to provide assistance in tax matters within the scope of their authority for their members. This authority is limited and extends, for example, to members with income from employment, with income from maintenance payments and only to assistance with income tax and its surcharge taxes. Members who have become unemployed can still receive advice.</p> <p>Assistance in tax matters may only be provided by persons who belong to an advisory centre. A manager must be appointed for each advisory centre. The wage tax assistance association must maintain at least one advisory centre in the district of the supervisory authority in which it is based.</p> <p>Income tax assistance associations require recognition for their activities. This only occurs upon application and after submission of the necessary documents.</p>
Erforderliche Unterlagen	<ul style="list-style-type: none"> • certified copy of the **statutes,** <ul style="list-style-type: none"> • Proof of acquisition of legal capacity (notification of registration in the **register of associations**), • List of names and addresses of the **members of the Board of Directors,** • Proof of **insurance** against liability risks arising

Modul

Sachverhalt

from assistance in wage tax matters,

- **List of advisory centres** that are planned to be opened in the district of the authority responsible for recognition,
- Notifications of opening, relocation, appointment together with declarations and evidence,
- Copy of **the regulations regarding the collection of contributions not contained in the statutes.**

Voraussetzungen

In order to be recognized as a wage tax assistance association, the association's statutes must meet the following points:

- The task of the association may only be to **provide limited assistance** in tax matters for its members.
- **The association's headquarters and management** must be located in the same district as the supervisory authority.
- The **name of the association** may not contain any element with a special advertising character.
- It must be ensured that assistance in tax matters **is carried out properly** **within the scope of the authority granted**.
- The name must include the **term "wage tax assistance association"**.
- **No special fee** other than the membership fee may be charged for assistance in tax matters.
- The application of the provisions of Section 27 (1) and (3) and Sections 32 and 33 of the German Civil Code must not be excluded.
- Contracts between the association and members of the board of directors or their relatives require the **consent or approval of the general meeting.**
- Within three months of the announcement of the essential content of the audit findings to the members, a **general meeting** (under certain circumstances a representative meeting is sufficient) must be held to discuss the result of the audit, at which a decision must also be made on the discharge of the Board of Directors for its management activities.
- In order to be recognised, proof must be provided of **insurance** against liability risks arising from providing assistance in tax matters within the scope of the authorisation.

Modul	Sachverhalt
Kosten	According to Section 16 of the StBerG, a fee of **300 euros** must be paid when applying for the recognition procedure.
Verfahrensablauf	<p>You must submit your application for recognition as a tax assistance association **in writing __** to the competent authority.</p> <p>If the responsible authority approves your application, you will receive a **certificate of recognition.**</p> <p>If the application is rejected, the responsible authority will issue a written rejection notice.</p> <p>Recognized wage tax assistance associations are entered in the **register of wage tax assistance associations** .</p>
Bearbeitungsdauer	It takes approximately 6 - 8 weeks to process the application for recognition as a wage tax assistance association after all documents have been submitted.
Frist	no
weiterführende Informationen	https://www.hamburg.de/resource/blob/207994/880088d04b37dc439e74c1c3d3b46d0c/lsthv-merkblatt-pdf-data.pdf https://www.hamburg.de/contentblob/25468/data/lsthv-merkblatt.pdf https://www.hamburg.de/resource/blob/207986/fb54bac04b413d022ea2a1dd22252fe5/lsthv-gruendungsformular-2016-data.pdf https://www.hamburg.de/contentblob/5090566/data/lsthv-gruendungsformular-2016.pdf https://www.hamburg.de/resource/blob/207988/7d3c432a899e462621c3527c0c566e50/lsthv-mitteilung-einer-beratungsstelle-data.pdf https://www.hamburg.de/contentblob/5090560/data/lsthv-mitteilung-einer-beratungsstelle.pdf https://www.hamburg.de/resource/blob/207984/003b1f1010f4c5e96e7d289abc5c67e0/lsthv-erklaerung-des-beratungsstellenleiters-data.pdf https://www.hamburg.de/contentblob/5090564/data/lsthv-erklaerung-des-beratungsstellenleiters.pdf
Hinweise	
Rechtsbehelf	If recognition is refused or revoked, an objection is permissible as a legal remedy.

Modul	Sachverhalt
Kurztext	Income tax assistance associations are self-help organizations for employees to provide assistance in tax matters. The advice is provided as part of a membership. Income tax assistance associations require recognition for their activities. This only takes place upon written request and after submission of the necessary documents. Recognized income tax assistance associations are entered in the register of income tax assistance associations.
Ansprechpunkt	
Zuständige Stelle	Hamburg North Tax Office
Formulare	
Ursprungsportal	Hamburg Service, Hamburg Service (Currently this link is only available in german)