



SUMMARY

Number: 567887.1

SD - Services Directive Notification - Art. 15(7) and 39(5)

General information

Member State, which has introduced / plans to introduce the requirement

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|------------------------|------------|
| Broadcast Date | 17/10/2023 |
| Notifying Member State | Germany |

Service activities impacted by the requirement

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|--|---------------------------------------|
| The notified requirements are | specific to certain service sector(s) |
| Service sectors concerned | Business services |
| Activities concerned in the sector 'Business services' | Legal services |

Details of the requirement

Text of the legal act

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|--|---|
| National reference number of the legal act | (de) Datenblatt-Nr.: 20/08102 |
| Title of the legal act | (de) Entwurf eines Gesetzes zur Neuregelung beschränkter und unentgeltlicher geschäftsmäßiger Hilfeleistung in Steuersachen sowie zur Änderung weiterer Vorschriften im Bereich der steuerberatenden Berufe |
| Status of the act | Draft |
| Article(s) that contain the requirements | (de) Artikel 1 Nummer 4 Artikel 1 Nummer 10 |
| Is the legal act accessible online? | Yes |

If the legislation is available in multiple languages separate links to be provided to the different language versions - 1

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|----------|---|
| URL | https://www.bundesfinanzministerium.de/Content/DE/Gesetzestexte/Gesetze_Gesetzesvorhaben/Abteilungen/Abteilung_IV/20_Legislaturperiode/2023-05-12-GzNeuregelungHilfeleistungSteuersachensteuerberatendeBerufe/0-Gesetz.html |
| Language | Deutsch (de) |

Notified requirements - 1

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|---|---|
| Applicability | Only establishment |
| Requirement | A requirement, other than those concerning matters covered by Directive 2005/36/EC or provided for in other Community instruments, which reserves access to the service activity in question to particular providers by virtue of the specific nature of the activity |
| Justification (Public interest objective) | Protection of consumers, recipients of services and workers Other |