

99135002010000

Heruntergeladen am 04.07.2025

<https://fimportal.de/services/99135002010000>

| Modul | Sachverhalt |
|---------------------------|---|
| Leistungsschlüssel | 99135002010000 |
| Leistungsbezeichnung I | |
| Leistungsbezeichnung II | Apply for exemption from the tax consultant examination |
| Typisierung | 2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug |
| Quellredaktion | Baustein Leistungen |
| Freigabestatus Katalog | unbestimmter Freigabestatus |
| Freigabestatus Bibliothek | fachlich freigegeben (gold) |
| Begriffe im Kontext | |
| Leistungstyp | Leistungsobjekt mit Verrichtung |
| Leistungsgruppierung | Steuerberatung (135) |
| Verrichtungskennung | Befreiung (010) |
| SDG-Informationsbereich | Anerkennung von Qualifikationen zum Zwecke der Beschäftigung in einem anderen Mitgliedstaat |
| Lagen Portalverbund | Berufsausbildung (1030200), Weiterbildung (1040100) |
| Einheitlicher | |

| Modul | Sachverhalt |
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| Ansprechpartner | |
| Fachlich freigegeben am | 16.10.2024 |
| Fachlich freigegeben durch | Federal Ministry of Finance (BMF) |
| Handlungsgrundlage | https://www.gesetze-im-internet.de/stberg/_35.html https://www.gesetze-im-internet.de/stberg/_38.html https://www.gesetze-im-internet.de/stbdv/_8.html |
| Teaser | <p>If you would like to become a tax consultant, you can apply for an exemption from the tax consultant examination. This must be granted if certain requirements are met.</p> |
| Volltext | <p>Tax advisors help people with their tax affairs. They ensure that citizens can manage their finances and fulfill their tax obligations.</p> <p>If you want to work as a tax consultant, you usually have to pass an examination to prove your expertise.</p> <p>Under certain conditions, however, you can be exempted from the examination. This applies to</p> <ul style="list-style-type: none"> • Professors, • former financial judges and • former civil servants in the higher or senior civil service and comparable employees. <p>The application for exemption from the tax consultant examination must be submitted to the locally competent Chamber of Tax Consultants in whose district you are or will be predominantly professionally active. If you do not carry out any work, submit the application in the district of your place of residence.</p> |
| Erforderliche Unterlagen | <ul style="list-style-type: none"> • Application for exemption containing the following information: Name, domicile or primary residence and address Profession and place of predominant professional activity Place of intended professional establishment whether and to which body you have previously submitted an application for admission to the examination Nationality • a curriculum vitae with detailed information about yourself and your professional career |

Modul

Sachverhalt

- Passport photo (not older than one year)
- a certified copy of the examination certificates, diplomas and certificates of qualification relating to the statutory pre-qualification requirements for the examination as a tax consultant,
- certified copies of the certificates of the applicant's previous professional activity, in particular with details of the nature and scope of the activity in the Federal Republic of Germany, and of relevant examinations taken by the applicant to date
- Proof of working hours

For professors:

- Certificate from a German university to which he or she belongs or has belonged regarding the nature and duration of his or her teaching activities in Germany

For former financial judges and former civil servants in the higher and senior civil service:

- Certificate on the nature and duration of the activity in Germany from the last official authority or of the parliamentary group executive if he or she was employed by a parliamentary group of the German Bundestag

The respective certificate must contain information on

- the period of employment, start and end of the activity
- the type of employment relationship, e.g. salaried employee or employee, civil servant or civil servant
- the number of hours per week,
- the type and scope of work in Germany
- the periods of a career break of more than temporary duration, for example parental leave or parental leave, leave of absence, military or civilian service, longer periods of illness

Voraussetzungen

You belong to one of the following professional groups and have at least 10 years of professional experience:

- Professors in the field of taxes administered by the federal or state tax authorities

Modul

Sachverhalt

- former tax judges in the field of taxes administered by the federal or state tax authorities
- former civil servants in the higher civil service or comparable employees, of the tax authorities who have worked in the higher service or as an employee in comparable remuneration groups in the field of taxes administered by the federal or state tax authorities as a head of department or at least in an equivalent position of the legislative bodies, the courts of the fiscal jurisdiction as well as the supreme authorities and the audit authorities of the federal government and the federal states, who have worked in the higher civil service or as an employee in comparable remuneration groups predominantly in the field of taxes administered by the federal or state tax authorities as a head of department or at least in an equivalent position; the employees of the parliamentary groups of the German Bundestag are considered employees of the legislative bodies within the meaning of this provision

Or you belong to one of the following professional groups and have at least 15 years of professional experience:

- former senior civil servants and comparable employees of the tax authorities who have worked as a clerk or at least in an equivalent position in the senior or higher service or as an employee in comparable remuneration groups in the field of taxes administered by the federal or state tax authorities of the legislative bodies, the courts of the fiscal jurisdiction as well as the supreme authorities and the audit authorities of the Federation and the Länder, who have worked in the higher or higher service or as an employee in comparable remuneration groups predominantly in the field of taxes administered by the federal or Land tax authorities as a clerk or at least in an equivalent position; the employees of the parliamentary groups of the German Bundestag are deemed to be employees of the legislative bodies within the meaning of this provision

The following requirements also apply:

| Modul | Sachverhalt |
|------------------------------|---|
| | <ul style="list-style-type: none"> • Professional experience only counts if you have carried out the work for at least 16 hours per week. • Professors at state administrative universities of applied sciences with training courses for the civil service can only be exempted from the examination after leaving the civil service. The same applies to civil servants and employees of a parliamentary group in the German Bundestag. |
| Kosten | The fee is usually determined by a fee schedule of the responsible Chamber of Tax Consultants. A fee of EUR 200 is provided for by law. The scale of fees may deviate from this amount. |
| Verfahrensablauf | |
| Bearbeitungsdauer | |
| Frist | |
| weiterführende Informationen | https://www.bstbk.de/de/berufsbild-steuerberater/der-steuerberater/steuerberaterpruefung https://stbk-antragsportal.de/ |
| Hinweise | There are no indications or special features. |
| Rechtsbehelf | <ul style="list-style-type: none"> • Action before the tax court |
| Kurztext | <ul style="list-style-type: none"> • Tax consultant exam exemption • Exemption from the tax advisor examination possible with professional qualification Exemption possible for the following professional groups: <ul style="list-style-type: none"> • Professors Former financial judges former civil servants in the higher civil service and comparable employees with at least 10 years of professional experience in the field of taxes administered by the federal or state tax authorities Former civil servants in the higher civil service and comparable employees with at least 15 years of professional experience in the field of taxes administered by the federal or state tax authorities • required documents: Application for exemption with curriculum vitae Proof of professional qualifications • Responsible: locally competent Chamber of Tax Consultants |
| Ansprechpunkt | |

| Modul | Sachverhalt |
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| Zuständige Stelle | |
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| Formulare | |
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| Ursprungsportal | |
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