

99135002010000, 99135002010000

# Examination as a tax advisor exemption

Heruntergeladen am 04.07.2025

<https://fimportal.de/xzufi-services/10881831/L100040>

| Modul                     | Sachverhalt   |
|---------------------------|---|
| Leistungsschlüssel        | 99135002010000, 99135002010000  |
| Leistungsbezeichnung I    | Examination as a tax advisor exemption  |
| 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       | Befreiung (010)   |
| SDG-Informationsbereich   | Anerkennung von Qualifikationen zum Zwecke der Beschäftigung in einem anderen Mitgliedstaat |
| Lagen Portalverbund       | Weiterbildung (1040100), Berufsausbildung (1030200)   |

| Modul                         | Sachverhalt   |
|-------------------------------|---|
| Einheitlicher Ansprechpartner | Nein  |
| Fachlich freigegeben am       | 18.12.2019  |
| Fachlich freigegeben durch    | Chamber of Tax Consultants Lower Saxony   |
| Handlungsgrundlage            | <a href="http://www.gesetze-im-internet.de/stberg/_38.html">http://www.gesetze-im-internet.de/stberg/_38.html</a><br><a href="http://www.gesetze-im-internet.de/stbdv/_8.html">http://www.gesetze-im-internet.de/stbdv/_8.html</a><br><a href="https://www.gesetze-im-internet.de/stberg/_38.html">https://www.gesetze-im-internet.de/stberg/_38.html</a><br><a href="https://www.gesetze-im-internet.de/stbdv/_8.html">https://www.gesetze-im-internet.de/stbdv/_8.html</a>  |
| Teaser                        | Certain persons may be exempted from the tax advisor examination.   |
| Volltext                      | <p>According to Section 38 of the Tax Consultancy Act (StBerG), certain persons can be exempted from the tax consultant examination.</p> <p><a href="https://service.niedersachsen.de/dlp/ea">https://service.niedersachsen.de/dlp/ea</a><br/> <a href="http://www.gesetze-im-internet.de/stberg/_38.html">http://www.gesetze-im-internet.de/stberg/_38.html</a><br/> <a href="https://service.niedersachsen.de/dlp/ea">https://service.niedersachsen.de/dlp/ea</a></p>   |
| Erforderliche Unterlagen      | <ul style="list-style-type: none"> <li>• Passport photo</li> <li>• Curriculum vitae with detailed personal details and professional career</li> <li>• Certificate from a German university, the last service authority or the parliamentary group executive committee on the type and duration of the activity (or teaching activity as a professor) in the field of taxes administered by the federal or state tax authorities. The certificate must contain information on: the period of employment (start/end of employment), the type of employment relationship (e.g. employee, civil servant), working time (number of hours per week), the nature and extent of the activity in the field of taxes administered by the federal or state tax authorities, periods of career break of non-temporary duration (e.g. parental leave/parental leave, leave of absence, military or civilian service, longer periods of illness)</li> </ul> |
| Voraussetzungen               | <ul style="list-style-type: none"> <li>• Professors who have taught for at least ten years at a German university in the field of taxes administered by the federal or state tax authorities</li> <li>• former tax judges who have worked for at least ten years in the field of taxes administered by the federal or state tax authorities</li> </ul>  |

**Modul**
**Sachverhalt**

- former civil servants of the higher service and comparable employees of the tax administration who have worked for at least 10 years in the field of taxes administered by the federal or state tax authorities, as a clerk or in at least an equivalent position.
  - Former civil servants of the higher civil service and comparable employees of the tax administration who have worked for at least 15 years in the field of taxes administered by the federal or state tax authorities, as a clerk or in at least an equivalent position.
- [http://www.gesetze-im-internet.de/stberg/\\_38.html](http://www.gesetze-im-internet.de/stberg/_38.html)  
[http://www.gesetze-im-internet.de/stberg/\\_38.html](http://www.gesetze-im-internet.de/stberg/_38.html)

**Kosten**

Gebühr: 200€  
 Gebühr: 200€  
 Fees apply.

**Verfahrensablauf**
**Bearbeitungsdauer**
**Frist**

There are no deadlines to be observed.

**weiterführende  
Informationen**
**Hinweise**

On request, the competent body shall provide binding information on the fulfilment of certain conditions for exemption from the examination.

**Rechtsbehelf**
**Kurztext**

Certain persons may be exempted from the tax advisor examination.

**Ansprechpunkt**

Responsibility lies with the Chamber of Tax Consultants in whose district the applicant works full-time or, if the applicant does not work, has his/her main place of residence.

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.

<http://www.dienstleisterportal.niedersachsen.de/?SOURCE=SearchFormEA&PSTID=9300397&hide=SearchForm&AREASEARCHTEXT=&formSearch=+Finden+>

| Modul             | Sachverhalt   |
|-------------------|---|
|                   | <a href="https://service.niedersachsen.de/dlp/ea">https://service.niedersachsen.de/dlp/ea</a>   |
| Zuständige Stelle | <p>Responsibility lies with the Chamber of Tax Consultants in whose district the applicant works full-time or, if the applicant does not work, has his/her main place of residence.</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> |
| Formulare         | officially required form  |
| Ursprungsportal   | Prüfung als Steuerberaterin/Steuerberater Befreiung, Examination as a tax advisor exemption   |