

99135002010000

Heruntergeladen am 04.07.2025

<https://fimportal.de/xzufi-services/141757/L100042>

Modul	Sachverhalt
Leistungsschlüssel	99135002010000
Leistungsbezeichnung I	
Leistungsbezeichnung II	Tax consultant examination; application for exemption
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Bayern
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	
Fachlich freigegeben am	24.01.2025

Modul	Sachverhalt
Fachlich freigegeben durch	Steuerberaterkammer Nürnberg
Handlungsgrundlage	https://www.gesetze-im-internet.de/stberg/_35.html https://www.gesetze-im-internet.de/stberg/_35.html https://www.gesetze-im-internet.de/stberg/_38.html https://www.gesetze-im-internet.de/stberg/_38.html https://www.gesetze-im-internet.de/stbdv/_8.html https://www.gesetze-im-internet.de/stbdv/_8.html
Teaser	You can apply for exemption from the tax consultant examination under certain conditions.
Volltext	<p>Special professional qualifications in the field of tax law, such as a professorship, can lead to an exemption from the tax consultant examination.</p> <p>According to Section 38 of the Tax Consultancy Act (StBerG), certain persons can be exempted from the tax consultant examination upon application to the competent authority.</p> <p>The competent authority is 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>
Erforderliche Unterlagen	<ul style="list-style-type: none"> • required documents: Curriculum vitae with detailed personal and professional details Passport photo (not older than one year) Certificate(s) of dismissal from the civil service the transfer to retirement Appointment as a professor if applicable, certificates of the award of academic degrees Proof of practical activities in the field of taxes administered by the federal or state tax authorities e.g. certificate from a German university, the last official authority or the head of the parliamentary group on the nature 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 Period of employment (start and, if applicable, end of employment) type of employment relationship (e.g. civil servant or salaried employee) the working hours (number of hours per week) type and scope of activity in the area of taxes administered by the federal or state tax authorities (number of hours per week) all

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	<p>periods of career interruption of more than a temporary nature (e.g. extended leave of absence, overtime compensation, parental leave, maternity leave, sick leave, etc.). All certificates, documents and attestations must be submitted in notarized or officially certified form (if necessary, sent by post to the relevant Chamber of Tax Consultants/examination office). The documents must be submitted in German (with a certified translation if necessary).</p>
Voraussetzungen	<p>The following persons, among others, may be exempted from the examination:</p> <ul style="list-style-type: none"> • 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 • former tax judges who have worked for at least ten years in the field of taxes administered by the federal or state tax authorities • former civil servants in the higher civil service and comparable employees of the tax authorities who have worked for at least 10 years in the field of taxes administered by the federal or state tax authorities, as a head of department or in at least an equivalent position. • Former senior civil servants and comparable employees of the tax authorities 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.
Kosten	Fees are charged in accordance with the Tax Consultant Remuneration Ordinance.
Verfahrensablauf	The application for exemption from the tax consultant examination must be submitted to the relevant Chamber of Tax Consultants.
Bearbeitungsdauer	
Frist	none
weiterführende Informationen	
Hinweise	

Modul	Sachverhalt
Rechtsbehelf	Action before the tax court
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	BayernPortal, BayernPortal