

99135010007000, 99135010007000

Tax consultants: Applying for exemption from the ban on commercial activities

Heruntergeladen am 10.06.2025

<https://fimportal.de/xzufi-services/9532866/L100027>

Modul	Sachverhalt
Leistungsschlüssel	99135010007000, 99135010007000
Leistungsbezeichnung I	Tax consultants: Applying for exemption from the ban on commercial activities
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Mecklenburg-Vorpommern
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuerberatung (135)
Verrichtungskennung	Zulassung (007)
SDG-Informationsbereich	Erlangung von Lizenzen, Genehmigungen oder

Modul	Sachverhalt
	Zulassungen im Hinblick auf die Gründung und Führung eines Unternehmens
Lagen Portalverbund	
Einheitlicher Ansprechpartner	Ja
Fachlich freigegeben am	21.12.2018
Fachlich freigegeben durch	Ministry of Finance Mecklenburg-Western Pomerania
Handlungsgrundlage	https://www.gesetze-im-internet.de/stberg/_57.html https://www.gesetze-im-internet.de/stberg/_11.html https://www.gesetze-im-internet.de/stberg/_57.html https://www.gesetze-im-internet.de/stberg/_11.html
Teaser	
Volltext	Activities that are incompatible with the profession of tax advisor include, in particular, commercial activities. However, the competent Chamber of Tax Consultants has the option of allowing exceptions to the prohibition if no breach of professional duties, in particular the duty to exercise the profession independently, is to be expected. An exception may be granted if the tax consultant carries out an activity that is compatible with the profession in a commercial form, for example, if he or she runs a limited company (Unternehmensberatungs GmbH) or if he or she assumes the management function in a commercial company as executor of a will or insolvency administrator. The exemption can also be granted if it concerns the temporary operation of inherited commercial companies or the assumption of the emergency management of client companies. Commercial activities that are only minor in terms of their nature, scope and economic impact can also be treated as exceptions. However, in the case of brokerage activities, for example as a financial or real estate broker, and when carrying out activities in a commercial form within the meaning of the Tax Consultancy Act (Section 33), the

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	granting of an exemption permit is generally ruled out.
Erforderliche Unterlagen	Identification document; alternatively passport with confirmation of registration
Voraussetzungen	
Kosten	
Verfahrensablauf	
Bearbeitungsdauer	
Frist	
weiterführende Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	
Ansprechpunkt	
Zuständige Stelle	Contact the Chamber of Tax Consultants in whose district you have your professional establishment or regular place of work.
Formulare	
Ursprungsportal	Tax consultants: Applying for exemption from the ban on commercial activities, Steuerberater und Steuerberaterin: Ausnahmegenehmigung vom Verbot der gewerblichen Tätigkeit beantragen