

99135010007000, 99135010007000

Tax advisors apply for exemption for commercial activities

Heruntergeladen am 10.06.2025

<https://fimportal.de/xzufi-services/231637447/L100039>

Modul	Sachverhalt
Leistungsschlüssel	99135010007000, 99135010007000
Leistungsbezeichnung I	Tax advisors apply for exemption for commercial activities
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Rheinland-Pfalz
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 Zulassungen im Hinblick auf die Gründung und Führung eines Unternehmens

Modul	Sachverhalt
Lagen Portalverbund	Erlaubnisse und Genehmigungen (2010400)
Einheitlicher Ansprechpartner	Ja
Fachlich freigegeben am	23.10.2020
Fachlich freigegeben durch	FM
Handlungsgrundlage	https://www.gesetze-im-internet.de/stberg/_57.html https://www.sbk-rlp.de/berufsordnung/ https://www.gesetze-im-internet.de/stberg/_57.html https://www.sbk-rlp.de/berufsordnung/
Teaser	<p>In principle, you as a tax consultant and tax agent are prohibited from engaging in commercial activity. However, the competent Chamber of Tax Advisors may allow exceptions to this prohibition, provided that no breach of professional duties is to be expected.</p>
Volltext	<p>Tax advisors must exercise their profession independently, on their own responsibility, conscientiously and without advertising contrary to their profession. They must refrain from any activity that is incompatible with their profession or the reputation of the profession.</p> <p>Tax advisors are therefore generally prohibited from engaging in commercial activity. Exceptions are possible under certain conditions if a breach of professional duties is not to be expected as a result of the activity.</p>
Erforderliche Unterlagen	<p>Informal application.</p> <p>Which additional documents are required depends on the individual case.</p>
Voraussetzungen	<p>Case groups that are suitable for exemptions are regulated in the professional code of conduct of the Federal Chamber of Tax Consultants. According to this provision, an exemption is possible if the commercial activities are carried out within the framework of compatible activities or activities compatible with the profession of tax advisor are carried out in companies that are not professional practice companies. However,</p>

Modul
Sachverhalt

it must be ensured that tax advisors are not impaired in their professional duties. Further exceptions apply to commercial activities that are only minor in terms of type and scope, taking into account the economic effects, the temporary operation of commercial companies that have been transferred to the tax advisor by way of succession or of companies close to the tax advisor, as well as to the assumption of emergency management in the case of client companies.

It should be noted that these regulations are designed as optional regulations and that the Chamber of Tax Advisors is therefore obliged to examine each case on a case-by-case basis.

In general, the exercise of activities pursuant to § 33 StBerG in commercial form as well as activities that are incompatible with the legal profession according to the established case law on the Federal Lawyers' Act (in particular intermediary and brokerage activities) is not eligible for approval.

The exemption may also be granted subject to conditions in order to avoid a refusal and thus a ban on activity. It is also possible to limit the time limit of the exemption.

Kosten

Gebühr: 300€
 The fee is payable at the time of application.
 The application is subject to a fee. The fee is to be paid at the time of application and amounts to 300 € (valid from 01.01.2021).

Verfahrensablauf

Submission of an informal application for an exemption from the prohibition of commercial activity. The nature and scope of the intended project must be described in detail and, if necessary, with the submission of evidence.

Bearbeitungsdauer
Frist

None.

weiterführende Informationen

Modul	Sachverhalt
Hinweise	It is advisable to contact the Rhineland-Palatinate Chamber of Tax Advisors by telephone before submitting an application.
Rechtsbehelf	An objection and legal action before the Administrative Court are possible against a rejected application.
Kurztext	Tax advisors and tax agents are generally prohibited from carrying out a commercial activity. However, the Chamber of Tax Advisors may allow exceptions to this prohibition insofar as a breach of professional duties is not to be expected as a result of the activity.
Ansprechpunkt	Please contact the Rhineland-Palatinate Chamber of Tax Consultants. https://www.sbk-rlp.de/ https://www.sbk-rlp.de/
Zuständige Stelle	
Formulare	
Ursprungsportal	Steuerberater Ausnahmegenehmigung für gewerbliche Tätigkeiten beantragen, Tax advisors apply for exemption for commercial activities