

99135002010000, 99135002010000

Examination as a tax advisor exemption

Heruntergeladen am 25.06.2025

<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	
Lagen Portalverbund	Weiterbildung (1040100), Berufsausbildung (1030200)
Einheitlicher	

Modul	Sachverhalt
Ansprechpartner	Nein
Fachlich freigegeben am	18.12.2019
Fachlich freigegeben durch	Chamber of Tax Consultants Lower Saxony
Handlungsgrundlage	http://www.gesetze-im-internet.de/stberg/_38.html http://www.gesetze-im-internet.de/stbdv/_8.html http://www.gesetze-im-internet.de/stberg/_38.html http://www.gesetze-im-internet.de/stbdv/_8.html
Teaser	
Volltext	According to § 38 of the Tax Consultancy Act (StBerG), certain persons can be exempted from the tax consultant examination. http://www.gesetze-im-internet.de/stberg/_38.html https://service.niedersachsen.de/dlp/ea http://www.gesetze-im-internet.de/stberg/_38.html https://service.niedersachsen.de/dlp/ea
Erforderliche Unterlagen	• Passport photo • Curriculum vitae with detailed personal details and professional career • 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)
Voraussetzungen	• 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 of the higher service and

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	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
Kosten	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	The responsibility lies with the Chamber of Tax Consultants in whose district the applicant works full-time or, if the applicant does not carry out any activity, has his/her predominant residence. This procedure can also be carried out through a "Point of Single Contact". The "Point of Single Contact" is a special service offered by municipalities and the state for service providers. http://www.dienstleisterportal.niedersachsen.de/?SOURCE=SearchFormEA&PSTID=9300397&hide=SearchForm&AREASEARCHTEXT=&formSearch=+Finden+ http://www.dienstleisterportal.niedersachsen.de/?SOURCE=SearchFormEA&PSTID=9300397&hide=SearchForm

Modul	Sachverhalt
	m&AREASEARCHTEXT=&formSearch=+Finden+
Zuständige Stelle	
Formulare	officially required form
Ursprungsportal	Prüfung als Steuerberaterin/Steuerberater Befreiung, Examination as a tax advisor exemption