

99135003001000

Heruntergeladen am 27.07.2025

<https://fimportal.de/xzufi-services/141756/L100042>

Modul	Sachverhalt
Leistungsschlüssel	99135003001000
Leistungsbezeichnung I	
Leistungsbezeichnung II	Tax consultant examination; application for binding information
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	

Modul	Sachverhalt
Fachlich freigegeben am	24.01.2025
Fachlich freigegeben durch	Steuerberaterkammer Nürnberg
Handlungsgrundlage	https://www.gesetze-im-internet.de/stberg/_37b.html https://www.gesetze-im-internet.de/stberg/_37b.html https://www.gesetze-im-internet.de/stberg/_38a.html https://www.gesetze-im-internet.de/stberg/_38a.html https://www.gesetze-im-internet.de/stberg/_39.html https://www.gesetze-im-internet.de/stberg/_39.html https://www.gesetze-im-internet.de/stbdv/_7.html https://www.gesetze-im-internet.de/stbdv/_7.html
Teaser	You can apply to the relevant Chamber of Tax Consultants for legally binding information on the fulfillment of individual requirements for admission to the examination or for exemption from the examination.
Volltext	<p>Upon application, the competent authority may issue legally binding written information on the fulfillment of individual requirements for admission to the examination or for exemption from the examination as a tax consultant.</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. If this location is abroad, the Chamber of Tax Consultants in whose district the location of the intended professional establishment in Germany is located is responsible. If the intended professional establishment is located abroad, the Chamber of Tax Consultants to which the application for admission to the examination was submitted is responsible.</p>
Erforderliche Unterlagen	<ul style="list-style-type: none"> • Required documentsCurriculum vitae with detailed personal and professional detailsCertificates/certificates/attestations concerningthe completion of a university degree in economics or law or a university degree with a specialization in economics and the respective standard period of study orthe completion of a technical college course in economics begun in the

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accession territory before January 1, 1991 or the successful final examination in a commercial apprenticeship or other equivalent previous training and / or the successful examination to become a certified accountant or tax specialist Proof of practical experience in the field of taxes administered by the federal or state tax authorities If specified in the application: Proof of military/civilian service, statutory maternity protection period Note on proof of practical experience: Certificates of the nature and duration of your work in the field of taxes administered by the federal or state tax authorities must be submitted; the certificate must contain information on Period of employment (start and, if applicable, end), the type of employment relationship (e.g. employee, freelancer, civil servant) the working hours (in number of hours per week) Information on the type and scope of work in the area of taxes administered by the federal or state tax authorities (in number of hours per week) all periods of professional interruption of more than a temporary nature (e.g. extended leave of absence, overtime compensation, parental leave, sick leave, etc.). Only for applications for binding information on exemption from the tax consultant examination: the application must be accompanied by a certificate from a German university, the last official authority or the head of a parliamentary group confirming 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 the information listed above.

Voraussetzungen

You can apply for binding information if you are mainly employed in Bavaria or, if you are not employed, if you live in Bavaria.

You can also apply for binding information if you intend to establish yourself professionally in Bavaria or have applied for admission to the examination in Bavaria.

Kosten

Fees are charged in accordance with the Tax Consultant Remuneration Ordinance.

Verfahrensablauf

The information must be requested from the relevant

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	Chamber of Tax Consultants.
Bearbeitungsdauer	
Frist	none
weiterführende Informationen	
Hinweise	
Rechtsbehelf	Action before the tax court
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	BayernPortal, BayernPortal