

99135010007000

Heruntergeladen am 25.06.2025

<https://fimportal.de/xzufi-services/142604/L100042>

Modul	Sachverhalt
Leistungsschlüssel	99135010007000
Leistungsbezeichnung I	
Leistungsbezeichnung II	Tax consultant; application for an exemption for commercial activities
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/_57.html https://www.gesetze-im-internet.de/stberg/_57.html https://www.bstbk.de/downloads/bstbk/recht-und-berufsrecht/fachinfos/BStBK_Berufsordnung-inkl-Fachberaterordnung.pdf https://www.bstbk.de/downloads/bstbk/recht-und-berufsrecht/fachinfos/BStBK_Berufsordnung-inkl-Fachberaterordnung.pdf
Teaser	Tax advisors are generally prohibited from engaging in commercial activities. An exemption from this prohibition can be applied for.
Volltext	Tax advisors and tax agents must exercise their profession independently, on their own responsibility, conscientiously, discreetly and refrain from advertising contrary to their profession. They must refrain from any activity that is incompatible with their profession or with the reputation of the profession. They are therefore generally prohibited from engaging in commercial activities. Exceptions are possible under certain conditions if the activity is not expected to result in a breach of professional obligations.
Erforderliche Unterlagen	• The following documents are required: Explanation of why the commercial activity is not expected to result in a breach of professional duties - Articles of association/bylaws - Proof of insurance cover for the intended activity - If applicable, other evidence (e.g. trade license, extract from the commercial register, organizational chart)
Voraussetzungen	An exemption may be granted in particular for • Exercising commercial activities within the scope of compatible activities, • carrying out compatible activities in companies that are not professional practice companies; it must be ensured that tax advisors are not impaired in their professional duties, • commercial activities that are only minor in terms of

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	type and scope and taking into account the economic impact, • temporary operation of commercial enterprises that have been transferred to the tax adviser by way of succession or of enterprises of close relatives of the tax adviser, • taking over the emergency management of client companies.
Kosten	Fees are payable for processing the application, the amount of which varies depending on the responsible Chamber of Tax Consultants.
Verfahrensablauf	The exemption must be applied for in writing or online at the relevant Chamber of Tax Consultants.
Bearbeitungsdauer	
Frist	none
weiterführende Informationen	
Hinweise	
Rechtsbehelf	Administrative court action
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	BayernPortal, BayernPortal