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Tax consultant - Apply for exemption authorisation for commercial activities

Tax advisors or tax agents are generally prohibited from engaging in commercial activities.

The Chamber of Tax Consultants may authorise exceptions to this prohibition if a breach of professional duties is not to be expected.

Procedure

1. Submit an 'Application for exemption from the authorisation of commercial activities of tax advisors'. You can do this online or by post.
2. Submit the complete application documents to the Berlin Chamber of Tax Consultants.
3. the Chamber of Tax Consultants will then check whether you fulfil the requirements and decide on your application.
4. You will receive a fee notice or you can pay the fee directly online.
5. You will be notified of the result by post.

If you have any questions or need help with your application, the contact persons at the Berlin Chamber of Tax Consultants will be happy to provide you with further information.

Prerequisites

- **Gewerbliche Tätigkeit als Steuerberater oder Steuerbevollmächtigte aufnehmen**
You are an established tax consultant or tax agent in Berlin and want to take up additional commercial activities.
- **For online applications: Registration/login via BundID or a verified tax consultant identity on the tax consultant platform.**
Select the 'ELSTER certificate', 'Online ID card (eID)' or 'User name/password' option for registration/login.
- **For online applications: consent to the electronic payment procedure**
Credit card, Giropay, direct debit and payment by bank transfer are available as payment options.

Documents required

- **Application for exemption authorisation for the licensing of commercial activities of tax advisors**
Submit the application online or in writing by post. An informal application to the Chamber of Tax Consultants is sufficient for a written application. In the application, you must explain why the commercial activity is not expected to result in a breach of professional duties.
- **Articles of association/bylaws, if applicable**
- **Proof of insurance cover for intended activity, if applicable**
- **Other evidence, if applicable**
e.g. trade licence, extract from the commercial register, organisation chart or similar

Fees

EUR 250.00

Legal basis

- **Tax Consultancy Act (StBerG) - Section 57 (4) No. 1 (General professional duties)**
(https://www.gesetze-im-internet.de/stberg/_57.html)
- **Professional Code of Conduct of the Federal Chamber of Tax Consultants (BOSTB) - § 16 (Commercial activity)**
(<https://usth.bundesfinanzministerium.de/stberh/2021-2022/F-Anhaenge/1-Gesetze-und-Verordnungen/3-BOSTB-Fachberaterordnung/1-BOSTB/2-Zweiter-Teil/Paragraf-16/inhalt.html>)
- **Fee schedule of the Berlin Chamber of Tax Consultants**
(<https://stbk-berlin.de/downloads-und-links/>)

More information

- **Information from the Berlin Chamber of Tax Consultants**
(<https://stbk-berlin.de/>)

Average time to process request

<https://stbk-antragsportal.de/ausnahmegenehmigung-vom-verbot-der-gewerblichen-taetigkeit/antrag/>

Notes on responsibility

You can receive an exemption authorisation from the Berlin Chamber of Tax Consultants if you are professionally active in the Berlin Chamber district.