

Exemption for commercial activities of tax consultants

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Exemption for commercial activities of tax advisors

Competent Department

- [Hanseatische Steuerberaterkammer Bremen](#)

Basic information

Tax advisors and tax agents must exercise their profession independently, on their own responsibility, conscientiously, discreetly and by refraining from advertising that is contrary to their profession.

. They shall refrain from any activity that is incompatible with their profession or with the reputation of the profession. Activities that are incompatible with the profession of tax advisor and tax agent are deemed to be, in particular, commercial activities; the competent chamber of tax advisors may, however, permit exceptions to this prohibition, insofar as the activity is not expected to violate professional duties.

Requirements

A second or secondary commercial activity must not jeopardize reliable compliance with the tax advisor's general professional duties. This is the case, for example, if the commercial activity is only of subordinate scope. This is a case-by-case examination and decision; more detailed information is available from the Bremen Chamber of Tax Consultants.

Procedure

In order to examine an application for an exemption from the ban on commercial activity, the nature and scope of the intended project must be described in detail and, if necessary, supporting documents (articles of association, etc.) must be submitted.

What deadlines must be paid attention to?

not known

How long does it take to process

individual

What are the costs?

not known, to be inquired at the chamber of tax consultants