

99135002007000

Heruntergeladen am 26.07.2025

<https://fimportal.de/services/99135002007000>

Modul	Sachverhalt
Leistungsschlüssel	99135002007000
Leistungsbezeichnung I	
Leistungsbezeichnung II	Apply for the tax consultant examination
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Baustein Leistungen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (gold)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuerberatung (135)
Verrichtungskennung	Zulassung (007)
SDG-Informationsbereich	Anerkennung von Qualifikationen zum Zwecke der Beschäftigung in einem anderen Mitgliedstaat
Lagen Portalverbund	Berufsausbildung (1030200), Weiterbildung (1040100)
Einheitlicher Ansprechpartner	

Modul	Sachverhalt
Fachlich freigegeben am	19.07.2024
Fachlich freigegeben durch	Federal Ministry of Finance (BMF)
Handlungsgrundlage	<a href="https://www.gesetze-im-internet.de/stberg/_35.html">https://www.gesetze-im-internet.de/stberg/_35.html</a> <a href="https://www.gesetze-im-internet.de/stberg/_36.html">https://www.gesetze-im-internet.de/stberg/_36.html</a> <a href="https://www.gesetze-im-internet.de/stberg/_37b.html">https://www.gesetze-im-internet.de/stberg/_37b.html</a> <a href="https://www.gesetze-im-internet.de/stbdv/_1.html">https://www.gesetze-im-internet.de/stbdv/_1.html</a>
Teaser	If you would like to become a tax consultant, you must apply for admission to the tax consultant examination.
Volltext	<p>Tax advisors help people with their tax affairs. They ensure that citizens can manage their finances and fulfill their tax obligations.</p> <p>If you would like to work as a tax consultant, you generally have to pass an examination to prove your expertise.</p> <p>You are eligible for this examination if you have one of the following qualifications:</p> <ul style="list-style-type: none"> <li>• Completion of a university degree, either in economics, law, or with an economics specialization, i.e. more than 20 percent of the total course content consists of economics subjects</li> <li>• Passed final examination in a commercial apprenticeship or other equivalent previous education</li> <li>• Passed examination to become a certified accountant</li> <li>• Employment in the financial administration as a civil servant in the higher civil service</li> </ul> <p>In addition to one of these qualifications, you must have several years of relevant professional experience following your studies or training in order to be admitted to the examination.</p> <p>You apply for admission to the tax consultant examination at the local Chamber of Tax Consultants in whose district you are or will be working for the most part. If you do not work, you should apply in the district where you live.</p>
Erforderliche Unterlagen	<ul style="list-style-type: none"> <li>• Application for admission to the tax consultant</li> </ul>

## Modul

## Sachverhalt

examination containing the following information:

Name, domicile or primary residence and address

Profession and place of predominant professional

activity the location of the intended professional

establishment whether and to which office you have

previously submitted an application for admission to

the examination indication of nationality

- Curriculum vitae with precise details of your personal and professional background

- Passport photo (not older than one year)

- Notarized copy of examination certificates, diplomas and certificates of qualification relating to the statutory pre-qualification requirements for the examination as a tax advisor

- Notarized copy of certificates and activity certificates relating to previous professional activity

- Proof of working hours

## Voraussetzungen

In order to be admitted to the tax consultant examination, you must meet the following requirements:

- Completion of a university degree, either in economics, law or with an economics specialization, i.e. more than 20 percent economics subjects from the total course content;

- practical work experience, depending on the standard period of study for your degree program: for a standard period of study of at least 4 years: 2 years of professional experience for a standard period of study of less than 4 years: 3 years of professional experience

If you have successfully completed 2 different relevant courses of study, the standard periods of study for both courses are added together. This applies, for example, in the case of a Bachelor's degree followed by a Master's degree. Periods of practical work are taken into account if they are after the first professionally qualifying degree was obtained.

You can also be admitted to the examination without a university degree. You must meet the following requirements:

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	<ul style="list-style-type: none"> <li>• Passed final examination in a commercial training occupation or other equivalent previous education as well as 8 years of practical work experience or</li> <li>• passed the examination to become an accountant and have 6 years of practical work experience or</li> <li>• passed the examination to become a tax specialist and 6 years of practical work experience or</li> <li>• Employment in the financial administration as a civil servant in the higher civil service or as a comparable employee as well as 6 years of practical work experience as a clerk or in at least an equivalent position</li> </ul> <p>The relevant Chamber of Tax Consultants will accept your practical work experience if it meets the following conditions:</p> <ul style="list-style-type: none"> <li>• At least 16 hours per week</li> <li>• Practical experience in the field of taxes administered by the federal or state tax authorities</li> </ul>
Kosten	The fee is usually determined by a fee schedule of the responsible Chamber of Tax Consultants. A fee of EUR 200 is provided for by law. The scale of fees may deviate from this amount.
Verfahrensablauf	
Bearbeitungsdauer	
Frist	You can submit the application at the earliest on January 1 and at the latest by April 30 of the examination year.
weiterführende Informationen	<a href="https://www.bstbk.de/de/berufsbild-steuerberater/der-steuerberater/steuerberaterpruefung">https://www.bstbk.de/de/berufsbild-steuerberater/der-steuerberater/steuerberaterpruefung</a> <a href="https://stbk-antragsportal.de/">https://stbk-antragsportal.de/</a>
Hinweise	<p>The following information is available:</p> <p>Applicants with a certificate of aptitude or evidence of formal qualifications issued in another</p> <ul style="list-style-type: none"> <li>• another Member State of the European Union or</li> <li>• State party to the Agreement on the European Economic Area or</li> </ul>

**Modul**
**Sachverhalt**

• in Switzerland for independent assistance in tax matters,

may take an aptitude test upon application.  
 Successfully passing the aptitude test confers the same rights as successfully passing the tax consultant examination.

**Rechtsbehelf**

Action before the tax court

**Kurztext**

- Examination for admission as a tax consultant
- Examination as proof of expertise required for appointment as a tax consultant
- Application required for admission to the tax consultant examination
- Prerequisites: Completion of a university degree, either in economics law, or with an economics specialization (more than 20% economics subjects of the total course content); practical work experience of 2 or 3 years after graduation, depending on the standard period of study for the degree program: for a standard period of study of at least 4 years: 2 years of professional experience for a standard period of study of less than 4 years: 3 years of professional activity
- Admission to the examination is also possible without a university degree under the following conditions:  
 Passed final examination in a commercial apprenticeship and 8 years of practical work experience or Passed examination to become an accountant and 6 years of practical work experience or Passed the examination to become a tax specialist or Employment in the financial administration as a civil servant in the higher civil service or in a comparable position and 6 years of practical work experience
- Required documents: Application for admission with curriculum vitae Proof of professional qualifications
- Responsible: locally competent Chamber of Tax Consultants

**Ansprechpunkt**
**Zuständige Stelle**
**Formulare**
**Ursprungsportal**