

99135002007000

Tax consultant examination, apply for authorisation

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Modul	Sachverhalt
Leistungsschlüssel	99135002007000
Leistungsbezeichnung I	Tax consultant examination, apply for authorisation
Leistungsbezeichnung II	Tax consultant examination, apply for authorisation
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Sachsen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher	

Modul	Sachverhalt
Ansprechpartner	
Fachlich freigegeben am	
Fachlich freigegeben durch	
Handlungsgrundlage	<ul style="list-style-type: none"> • §§ 35, 36, 37a Abs. 1 und 38 Steuerberatungsgesetz (StBerG) – Persönliche Voraussetzungen • § 38a StBerG – Verbindliche Auskunft • § 39 StBerG – Gebühren für Zulassung, Prüfung, Befreiung und verbindliche Auskunft • § 155 Abs. 3 und § 156 StBerG – Übergangsvorschriften • §§ 1, 4, 5 Abs. 1 Verordnung zur Durchführung der Vorschriften über Steuerberater, Steuerbevollmächtigte und Steuerberatungsgesellschaften (DVStB) – Zulassungsverfahren • §§ 6 bis 8 DVStB – Prüfungszulassung, verbindliche Auskunft; Prüfungsbefreiung
Teaser	<p>In order to work as a tax consultant*</p>
Volltext	<p>Application for admission to the tax consultant examination according to §§ 35 ff. of the Tax Consultancy Act (StBerG)</p> <p>In order to work as a tax consultant*, you must take the tax consultant examination before an examination board at the highest tax authority in the federal state in which you currently work or live. Certain professional qualifications are required for admission to the tax consultant examination. Under certain conditions, it is also possible to be exempted from the examination.</p> <p>Binding information</p> <p>Upon request, the responsible Chamber of Tax Consultants will provide you with binding information on the requirements for admission to the tax consultant examination and, if applicable, for exemption from the examination.</p>

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Examinations in Saxony

The tax consultant examination in Saxony is organised by an examination board at the Saxon State Ministry of Finance. The written part of the examination takes place annually at the beginning of October. The application for admission to the examination must be submitted to the Chamber of Tax Consultants of the Free State of Saxony by the end of April of the respective examination year.

In the event of failure, the examination can be repeated up to twice.

Nationals from the European Union (EU), the European Economic Area (EEA) and Switzerland can take an aptitude test instead of the tax consultant examination.

Some training institutes offer preparatory courses.

Single point of contact

You can use the service of the Point of Single Contact for this procedure. They will guide you through the procedure, take care of correspondence with all the authorities responsible for your matter and provide you with expert advice.

- Single point of contact Amt24 information

*) In order to remain comprehensible, we limit ourselves to the generalised personal designations, they always refer to each gender - the editors

Erforderliche Unterlagen

- Evidence and certificates of professional qualifications and activities (photocopies or copies of certificates and other documents please with official certification)
- Curriculum vitae
- Passport photo

Please refer to the relevant application form to find out which other documents you need to submit.

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Voraussetzungen

In Saxony, admission to the tax consultant examination is open to anyone who

- is predominantly employed in Saxony or, if not employed, lives in Saxony,
- has completed a degree in economics, law or another university degree with a specialisation in economics and has subsequently worked for two years in the field of taxes administered by the federal or state tax authorities; if the standard period of study is less than four years, three years of professional experience are required,
- passed the final examination for a commercial apprenticeship and then worked for eight years in the field of taxes administered by the federal or state tax authorities; (six years of professional experience are required if you have successfully passed the examination to become a certified accountant or tax specialist) or
- belonged or has belonged to the tax authorities as a civil servant in the upper grades of the civil service or as a comparable employee and has worked for them for at least six years as a clerk or in at least an equivalent position.

Anyone who does not yet fulfil the required periods of professional experience at the time of application may be admitted to the examination on condition that this admission requirement is fulfilled by the start of the written examination.

Examination exemption

In the case of appropriate qualifications and many years of professional experience in the field of taxes administered by the federal or state tax authorities, the Chamber of Tax Consultants will grant exemption from the examination. This applies, among others, to

- Professors
- former financial judges
- former civil servants and employees of the tax authorities

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	<p>In this case, an application for exemption from the tax consultant examination must be submitted to the Chamber of Tax Consultants.</p>
Kosten	<p>Processing fee</p> <ul style="list-style-type: none"> • for the binding information: EUR 200.00 • for the application for authorisation / exemption: EUR 200.00 <p>Examination fee</p> <ul style="list-style-type: none"> • EUR 1,300 <p>Please note:</p> <ul style="list-style-type: none"> • Failure to pay the examination fee on time is deemed to be a waiver of admission to the examination. • In the event of cancellation before the payment deadline, the examination fee will be waived. In the event of cancellation before completion of the last supervisory paper, half of the examination fee will be refunded (EUR 500.00).
Verfahrensablauf	<p>Before applying for admission to the examination, you should read the information sheet on the tax consultant examination carefully.</p> <p>If you have any doubts about the fulfilment of individual requirements for admission to or exemption from the examination, you can apply to the Chamber of Tax Consultants of the Free State of Saxony for binding information.</p> <p>Binding information must be requested in writing from the Chamber of Tax Consultants of the Free State of Saxony.</p> <ul style="list-style-type: none"> • The application must be made using the officially prescribed form and submitted to the Chamber of Tax Consultants together with the required supporting documents. • Information as to whether and which admission requirements are met will be provided in writing.

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Application for admission to or exemption from the examination

The application for admission to or exemption from the tax consultant examination must be submitted in writing to the Chamber of Tax Consultants of the Free State of Saxony, observing the application deadline.

- The application must be made using the officially prescribed form and submitted to the Chamber of Tax Consultants together with the necessary supporting documents.
- The Chamber of Tax Consultants will check whether the information provided is complete and correct and, if necessary, make further enquiries.
- The notification of admission to or exemption from the examination is issued in writing.

Anyone who has passed the examination as an auditor or sworn accountant or is already appointed for such an activity can apply for the examination in a shortened form. To do so, the relevant box on the application form must be ticked.

Tax consultant examination

- The date, venue and details of the examination procedure will be communicated in the written invitation.
- In the written examination, three papers are completed on three consecutive days under supervision.
- The result of the written examination will be communicated in writing - possibly together with a summons to the oral examination.
- The result will only be communicated in writing; telephone or oral enquiries should be avoided.
- If the oral examination is missed without sufficient excuse, the examination as a whole is deemed to have been failed; otherwise a make-up date will be set.
- The Saxon State Ministry of Finance issues a certificate of successful completion of the examination, which can be used to apply for appointment by the Chamber of Tax Consultants.

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	The Chamber of Tax Consultants of the Free State of Saxony will answer questions in connection with the application.
Bearbeitungsdauer	
Frist	<ul style="list-style-type: none"> • Application for admission: by the end of April each year • Examination date: the written examination is expected to begin on the first Tuesday after 3 October of each year (if 3 October falls on a Monday: one week later) The exact dates for the tax consultant examinations are published on the portal of the Chamber of Tax Consultants of the Free State of Saxony.
weiterführende Informationen	
Hinweise	
Rechtsbehelf	Action before the tax court (details in the decision)
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	