

99150004007001, 99150004007001

Tax consultant: Apply for admission to the aptitude test with professional qualification from the EU/EEA/Switzerland

Heruntergeladen am 22.06.2025

<https://fimportal.de/xzufi-services/114053374/L100027>

| Modul | Sachverhalt |
|---------------------------|--|
| Leistungsschlüssel | 99150004007001, 99150004007001 |
| Leistungsbezeichnung I | Tax consultant: Apply for admission to the aptitude test with professional qualification from the EU/EEA/Switzerland |
| Leistungsbezeichnung II | Applying for admission to the aptitude test for tax advisors with a foreign professional qualification |
| Typisierung | 2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug |
| Quellredaktion | Mecklenburg-Vorpommern |
| Freigabestatus Katalog | unbestimmter Freigabestatus |
| Freigabestatus Bibliothek | fachlich freigegeben (gold) |
| Begriffe im Kontext | |
| Leistungstyp | Leistungsobjekt mit Verrichtung |

| Modul | Sachverhalt |
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| Leistungsgruppierung | Anerkennung Ausländischer Berufsqualifikationen (150) |
| Verrichtungskennung | Zulassung (007) |
| SDG-Informationsbereich | Anerkennung von Qualifikationen zum Zwecke der Beschäftigung in einem anderen Mitgliedstaat |
| Lagen Portalverbund | |
| Einheitlicher Ansprechpartner | Ja |
| Fachlich freigegeben am | 28.10.2020 |
| Fachlich freigegeben durch | Ministry of Finance Mecklenburg-Western Pomerania |
| Handlungsgrundlage | https://www.gesetze-im-internet.de/stberg/_37a.html https://www.gesetze-im-internet.de/stberg/_38a.html https://www.gesetze-im-internet.de/stberg/_39.html https://www.gesetze-im-internet.de/stbdv/_1.html https://www.gesetze-im-internet.de/stbdv/BJNR019220979.html https://www.gesetze-im-internet.de/stbdv/_16.html https://www.gesetze-im-internet.de/stbdv/_26.html https://www.gesetze-im-internet.de/stberg/_37a.html https://www.gesetze-im-internet.de/stberg/_38a.html https://www.gesetze-im-internet.de/stberg/_39.html https://www.gesetze-im-internet.de/stbdv/_1.html https://www.gesetze-im-internet.de/stbdv/BJNR019220979.html https://www.gesetze-im-internet.de/stbdv/_16.html https://www.gesetze-im-internet.de/stbdv/_26.html |
| Teaser | Are you from abroad and would like to work as a tax consultant in Germany? Then you must apply for admission to the aptitude test. |
| Volltext | <p>With the aptitude test, you prove that you are able to practice the profession of tax consultant in the Federal Republic of Germany.</p> <p>The aptitude test is a sub-form of the tax consultant examination. If both the requirements for admission to the tax consultant examination and the requirements for admission to the aptitude test are fulfilled, you are</p> |

Modul

Sachverhalt

free to choose which form of examination you apply for.

The aptitude test consists of a written part with a maximum of 2 supervisory papers and an oral examination. In contrast to the "normal" tax consultant examination, the aptitude test is a shortened examination, as not all examination areas are tested. Examination areas:

- Tax procedural law as well as criminal tax law and the law on tax offenses
- Taxes on income and earnings
- Valuation law, inheritance tax and property tax
- Excise and transaction taxes, basic principles of customs law
- Commercial law and basic principles of civil law, company law, insolvency law and European Union law
- Business administration and accounting
- Economics and
- Professional law

The examination in one of the above examination areas is not required if you can prove that you have acquired a substantial part of the knowledge, skills and competencies required in the respective examination area as part of your previous education, through further training or as part of your previous professional activity and that these have been formally recognized by a competent body.

The aptitude test is taken before the examination board of the competent supreme state financial authority. Admission to the examination and the organization of the examination are the responsibility of the relevant Chamber of Tax Consultants.

Once you have passed the aptitude test, you will be appointed as a tax advisor by the competent Chamber of Tax Advisors with the same rights and obligations.

Erforderliche Unterlagen

- Application for admission to the aptitude test
- Examination certificates, diplomas, certificates of qualification and training, documents and other certificates concerning the statutory pre-training

Modul

Sachverhalt

requirements for the examination as a tax advisor (transcripts/copies please only with official certification)

- curriculum vitae
- Passport photo
- As proof of knowledge acquired in the course of previous professional activity: Case lists with the following details: Files or reference number, subject matter, period, type and scope of activity, status. At the request of the body responsible for the examination: anonymized work samples

Note:

The required certificates of competence or training must have been issued in a member state of the European Union or a signatory state to the Agreement on the European Economic Area or Switzerland by a competent authority in accordance with the legal and administrative regulations of that state.

You must submit your own documents in German; other documents require a certified translation in German.

Voraussetzungen

Admission to the aptitude test is subject to the following conditions:

- You have a certificate of competence or training that entitles you to provide independent assistance in tax matters in your country of origin.
- The certificate of competence and training must have been issued by a competent authority designated in accordance with the legal and administrative regulations of the country of origin and certify that you are authorized to provide assistance in tax matters in the country in which you acquired the professional qualification.
- You have training certificates which attest to the successful completion of training. (Training in another member or contracting state or Switzerland on a full-time or part-time basis as part of training programs)
- In addition, your training must have been recognized as equivalent to the German training qualification.

Modul

Sachverhalt

- You have professional qualifications that do not (or no longer) meet the legal requirements of your country of origin for taking up and practicing the profession of tax advisor, but you have acquired rights in the past and therefore have grandfathering rights.

Note:

If the profession of tax advisor is not regulated in the country of origin, i.e. if taking up and practicing the profession is not bound by legal and administrative regulations to the possession of certain professional qualifications, admission to the aptitude test also requires that the profession of tax advisor has been practiced for at least 16 hours per week in the country of origin for 1 year in the previous 10 years.

In this case, the competent authority in the country of origin must also certify that the applicant has been prepared for practicing the profession.

However, the obligation to provide proof of this one-year professional experience does not apply if the proof of training confirms the completion of regulated training.

Kosten

Verfahrensablauf

Bearbeitungsdauer

1 Monat(e)

The competent authority must confirm receipt of the documents within one month and, if applicable, inform you which documents are missing. Once the documents have been received in full, the Chamber of Tax Consultants will schedule the aptitude test. It usually takes place in April each year.

Frist

In contrast to the "normal" tax consultant examination, you do not have to observe an application deadline for admission to the aptitude test.

weiterführende Informationen

<https://www.bstbk.de/de/ueber-uns/steuerberaterkammern>
<https://www.bstbk.de/de/ueber-uns/steuerberaterkammern>

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|-------------------|---|
| Hinweise | |
| Rechtsbehelf | Action before the tax court |
| Kurztext | <ul style="list-style-type: none"> • Aptitude test for admission as a tax consultant with a professional qualification from abroad • There are basically 2 ways to work as a tax consultant in Germany: Successful passing of the tax consultant examination; various options for admission (studies or training and practical work) Successful passing of the aptitude test; shortened examination for applicants with a certificate of competence or training who are authorized to provide independent assistance in tax matters in another member state of the European Union or state party to the Agreement on the European Economic Area or in Switzerland. The same applies if access to the tax consultancy profession is not regulated in the Member State or contracting state. • Responsible: Chamber of Tax Consultants in whose district the applicant works or, if the applicant does not work, the place of residence. |
| Ansprechpunkt | |
| Zuständige Stelle | |
| Formulare | |
| Ursprungsportal | <p>Tax consultant: Apply for admission to the aptitude test with professional qualification from the EU/EEA/Switzerland, Steuerberater und Steuerberaterin: Zulassung zur Eignungsprüfung mit Berufsqualifikation aus EU/EWR/Schweiz beantragen</p> |