

99150004007001, 99150004007001

Tax consultant recognize foreign professional qualification

Heruntergeladen am 23.06.2025

<https://fimportal.de/xzufi-services/208298963/L100038>

Modul	Sachverhalt
Leistungsschlüssel	99150004007001, 99150004007001
Leistungsbezeichnung I	Tax consultant recognize foreign professional qualification
Leistungsbezeichnung II	Tax consultant; recognize foreign professional qualification
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Thüringen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Anerkennung Ausländischer Berufsqualifikationen (150)
Verrichtungskennung	Zulassung (007)
SDG-Informationsbereich	Anerkennung beruflicher Qualifikationen,

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	einschließlich beruflicher Bildung
Lagen Portalverbund	Berufsausbildung (1030200), Anerkennung ausländischer Berufsqualifikationen (1040400)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	03.01.2024
Fachlich freigegeben durch	Thuringia Ministry of Finance
Handlungsgrundlage	https://www.gesetze-im-internet.de/stberg/_37a.html https://www.gesetze-im-internet.de/stbdv/BJNR019220979.html#BJNR019220979BJNG000100314
Teaser	You would like to work as a tax consultant in Germany? Find out here about admission to the qualifying examination.
Volltext	<p>You are a citizen of a member state of the European Union (EU) or a contracting state of the Agreement on the European Economic Area (EEA) or Switzerland, have acquired an educational qualification outside Germany that entitles you to provide independent assistance in tax matters and would like to work as a tax consultant in Germany?</p> <p>The profession of tax consultant is regulated in Germany. This means that taking up or practicing this profession is bound by state regulations to the possession of certain qualifications.</p> <p>Assuming that you are professionally qualified, the first step is to take the aptitude test to become a tax consultant (abbreviated tax consultant examination) before an examination board at the highest tax authority of the federal state in which you want to start working. With the successfully passed aptitude test you acquire the same rights as with the successfully passed tax consultant examination.</p> <p>The aptitude test is a subform of the tax consultant examination. If both the requirements for admission to the tax consultant examination and the requirements for admission to the qualifying examination are met,</p>

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the applicant is free to choose which form of examination he/she applies for.

If you are unsure whether you meet the requirements for admission to the qualifying examination, you can obtain binding information from the relevant Chamber of Tax Consultants upon request.

Erforderliche Unterlagen

- Proof of citizenship
- Examination certificates, diplomas, certificates of qualification and training, deeds and other certificates confirming the legal prerequisites for the examination as a tax consultant (copies/copies only with official certification)
- Curriculum vitae
- Passport photograph
- The required qualifications or educational certificates must have been issued in a Member State or Contracting State or Switzerland by an authority competent under the laws and regulations of that country.

Notice: Own documents must be submitted in German; other documents must be submitted with a certified translation. For details, please refer to the application form of the Chamber of Tax Consultants of Thuringia.

Voraussetzungen

Admission to the qualifying examination is subject to the following conditions:

- You possess a certificate of competence or training that entitles you to provide independent assistance in tax matters in your country of origin. (The qualification and training certificate 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).
- Possess educational certificates attesting to the successful completion of a completed training program. (training in another member or contracting state or Switzerland on a full or part-time basis within the framework of training programs) In addition, the training is recognized as equivalent to the following

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- Professional qualifications that do not (or no longer) meet the legal requirements of the country of origin for taking up and practicing the profession of tax advisor, but you have acquired rights in the past and are thus grandfathered.

Notice:

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

In this case, the competent authority of the country of origin must additionally certify that the applicant has been prepared to practice the profession.

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

Kosten

Bearbeitungsgebühr: 200€
Processing fee

- for the application for binding information (admission requirements): 200 Euro
- for the application for admission: 200 Euro
- Examination fee: 1,300 Euro

Verfahrensablauf

- Submit an application for admission to the aptitude test to the relevant Chamber of Tax Consultants using the officially prescribed form. The Chamber of Tax Consultants then compares your professional qualification from abroad with the German professional qualification and checks the requirements for admission to the aptitude test.

- In Thuringia, the aptitude test is administered by an examination board at the Thuringian Ministry of

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Finance and regularly takes place at the same time as the regular tax consultant examination.

- The examination consists of a written part with a maximum of 2 written examinations and an oral examination. In contrast to the "normal" tax consultant examination, however, the qualifying examination is a shortened examination, since not all examination areas are examined. In detail, the examination areas of the qualifying examination are: Tax procedural law as well as criminal tax law and the law governing tax offences. Taxes on income and earnings Valuation law, inheritance tax and property tax Excise and transfer taxes, main features of customs law Commercial law and basic principles of civil law, company law, insolvency law and the law of the European Union Business administration and accounting Economics and Professional Law

- The examination in one of the above-mentioned examination areas is not required if the applicant can prove that he/she has acquired a substantial part of the knowledge, skills and competences required in the examination area that is no longer required and that have been formally recognized by a competent body within the framework of his/her previous education, further training or previous professional activity.

- Proof of the knowledge acquired in the course of previous training shall be furnished by diplomas or equivalent examination certificates from a state or state-recognized university or college or other training institution. For proof of the knowledge acquired in the course of previous professional activity, case lists shall be submitted, which must regularly contain the following information: Files or reference number, subject matter, period of time, type and scope of activity, state of affairs. Furthermore, anonymized work samples must be submitted upon request of the body responsible for the examination.

- After passing the aptitude test, the candidate is appointed as a tax consultant by the competent chamber of tax consultants with the same rights and obligations.

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Bearbeitungsdauer	The competent authority must confirm receipt of the documents within one month and, if necessary, inform you which documents are missing. After complete receipt of the documents, the Chamber of Tax Consultants will schedule the aptitude test.
Frist	Application for admission: by the end of April each year. Examination date: probably the 1st Tuesday after October 3 of each year (if October 3 falls on a Monday, one week later). Qualifying examination must be scheduled no later than six months after the decision on admission to the qualifying examination. The exact dates can be found on the portal of the Chamber of Tax Advisors of Thuringia.
weiterführende Informationen	
Hinweise	<ul style="list-style-type: none"> • Before you apply for admission to the examination, please read carefully the application for admission to the qualifying examination located on the internet portal of the Thuringian Chamber of Tax Consultants. • Some training institutes offer preparatory courses - if necessary, research them on the Internet. • If you do not pass, you can retake the exam up to two times. • You can only take the exam in German. https://www.stbk-thueringen.de/home/
Rechtsbehelf	The refusal of admission to the aptitude test and the decision not to pass the test may be appealed to the Tax Court.
Kurztext	<ul style="list-style-type: none"> • In order to work as a tax consultant in Germany with a foreign professional qualification, an aptitude test or tax consultant examination may have to be taken. • Admission to the examination must be applied for in writing. • Certain requirements must be met and documents submitted. • Fees will be charged. • For information and to apply for admission, contact the Thuringia Chamber of Tax Consultants if the

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	activity is to be taken up there.
Ansprechpunkt	You must contact the Chamber of Tax Consultants of Thuringia if you want to start working in the Free State of Thuringia.
Zuständige Stelle	
Formulare	The corresponding application forms can be downloaded from the website of the Chamber of Tax Advisors of Thuringia or requested there in writing or verbally.
Ursprungsportal	Tax consultant recognize foreign professional qualification, Eignungsprüfung zur Anerkennung der ausländischen Berufsqualifikation als Steuerberater/in ablegen