

99135005031000, 99135005031000

# Aptitude test for the recognition of the professional qualification as a tax consultant Acceptance

Heruntergeladen am 07.06.2025

<https://fimportal.de/xzufi-services/101959332/L100041>

Modul	Sachverhalt
Leistungsschlüssel	99135005031000, 99135005031000
Leistungsbezeichnung I	Aptitude test for the recognition of the professional qualification as a tax consultant Acceptance
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Brandenburg
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuerberatung (135)
Verrichtungskennung	Abnahme (031)
SDG-Informationsbereich	Anerkennung von Qualifikationen zum Zwecke der

Modul	Sachverhalt
	Beschäftigung in einem anderen Mitgliedstaat
Lagen Portalverbund	Weiterbildung (1040100), Berufsausbildung (1030200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	01.08.2019
Fachlich freigegeben durch	Brandenburg Chamber of Tax Advisors
Handlungsgrundlage	<a href="https://www.gesetze-im-internet.de/stberg/_37a.html">https://www.gesetze-im-internet.de/stberg/_37a.html</a> <a href="https://www.gesetze-im-internet.de/stberg/_37a.html">https://www.gesetze-im-internet.de/stberg/_37a.html</a>
Teaser	The aptitude test is a special form of the tax consultant examination. If you have a professional qualification from another European country, you are entitled to pass the aptitude test for self-employment and to bear the title of "tax consultant" in Germany.
Volltext	The aptitude test is a special form of the tax consultant examination. The aptitude test pursuant to § 37a para. 2 StBerG is only intended for persons who, with a professional qualification which they have acquired in another European country or which has been recognised there (§ 5 para. 2 no. 4 DVStB) and which entitles them there to provide assistance in tax matters, are professionally (i.e. self-employed) as tax advisors in Germany or who wish to use the title "tax consultant" here.
Erforderliche Unterlagen	<p>Application for admission to the aptitude test according to the official form, stating:</p> <ul style="list-style-type: none"> <li>\- Residence or address of the main place of residence</li> <li>\- Occupation and place of professional activity</li> </ul> <p>The application must be accompanied by:</p> <ul style="list-style-type: none"> <li>\- Curriculum vitae with detailed information about the person and professional history</li> <li>-Passport photo</li> <li>\- Certified copies/copies of examination</li> </ul>

## Modul

## Sachverhalt

certificates/diplomas/certificates of competency attesting to the legal educational requirements for the examination as a tax consultant.

\- A certificate issued by the competent authority of a Member State of the European Union or a State party to the Agreement on the European Economic Area or Switzerland proving that the applicant has obtained a diploma entitling him or her to assist in tax matters in that Member State, Contracting State or Switzerland.

**\*\*In countries of origin where the profession of tax advisor is not regulated:\*\***

\- Proof that the profession of tax adviser has been practised for at least 16 hours per week in the previous ten years in the other Member State or Contracting State or in Switzerland. The obligation to provide proof of one year's professional experience does not apply if the proof of training confirms the completion of a regulated training.

\- A confirmation from the competent authority of the country of origin that the applicant has been prepared to practice the profession of tax advisor.

\- Proof of knowledge acquired in the examination areas that are to be omitted according to the application

**\*\*Hint:\*\***

Your own documents must be submitted in German; other documents must be submitted with a certified translation.

Proof of payment of the admission fee.

## Voraussetzungen

According to § 37a para. 2 StBerG, admission to the aptitude test requires that the applicant has proof of competence or training that entitles the applicant to self-employed assistance in tax matters in the country of origin.

According to § 37 (3) sentence 2 StBerG, the certificate

**Modul****Sachverhalt**

of competence and training must have been issued by a competent authority designated in accordance with the laws, regulations and administrative provisions of the country of origin and certify that the holder's level of professional qualification is at least directly below the level set out in Article 11(d) or (e) of the Professional Recognition Directive (meaning a university degree of at least 3 years of standard period of study).

Pursuant to § 37 (3) sentence 3 of the StBerG, evidence of formal qualifications attesting to the completion of training acquired in another Member State or Contracting State or Switzerland is treated as equivalent to this, provided that they have been recognised as equivalent by the Member State issuing the evidence of formal qualifications and confer the same rights with regard to taking up and practising the profession of tax consultant or prepare them for the exercise of the profession.

According to § 37 (3) sentence 4 StBerG, professional qualifications are also treated in the same way if they do not (or no longer) meet the legal requirements of the country of origin for taking up and exercising the profession of tax advisor, but which confer rights acquired in the past on their holders in a way that preserves vested rights.

If the profession of tax adviser is not regulated in the country of origin, i.e. if the taking up and pursuit of the professional activity is not subject to the possession of certain professional qualifications by laws, regulations and administrative provisions, admission to the aptitude test also requires that the profession of tax adviser has been practised for at least 16 hours per week in the country of origin for one year in the previous ten years. In this case, the competent authority of the country of origin must also certify that the applicant has been prepared to practise the profession. However, the obligation to provide proof of this one-year professional experience does not apply if the proof of formal qualifications proves the completion of regulated training within the meaning of Article 13 (2) subparagraph 3 of the Professional

Modul	Sachverhalt
	Recognition Directive. Regulated training is defined as the training courses listed in Annex III to the Directive at the level of qualifications referred to in Article 11(c) of the Professional Recognition Directive (i.e. a diploma obtained after completion of a post-secondary education of at least one year of standard period of study).
Kosten	<p>Processing of a request for binding information: EUR 200</p> <p>Participation in the exam : EUR 1,200</p> <p>Processing of an application for admission to the aptitude test: EUR 200</p>
Verfahrensablauf	
Bearbeitungsdauer	The processing time depends on the complete submission as well as the examination of all necessary documents of the individual case to be processed.
Frist	none
weiterführende Informationen	<a href="https://www.stbk-brandenburg.de/Wie-werde-ich/Steuerberater/Steuerberaterpruefung">https://www.stbk-brandenburg.de/Wie-werde-ich/Steuerberater/Steuerberaterpruefung</a> <a href="https://www.stbk-brandenburg.de/Wie-werde-ich/Steuerberater/Steuerberaterpruefung">https://www.stbk-brandenburg.de/Wie-werde-ich/Steuerberater/Steuerberaterpruefung</a>
Hinweise	
Rechtsbehelf	
Kurztext	Aptitude test for the recognition of professional qualification as a tax consultant
Ansprechpunkt	
Zuständige Stelle	Brandenburg Chamber of Tax Advisors
Formulare	Application for admission to the aptitude test
Ursprungsportal	Aptitude test for the recognition of the professional qualification as a tax consultant Acceptance, Eignungsprüfung zur Anerkennung der Berufsqualifikation als Steuerberater Abnahme