

99150004007001, 99150004007001

# Applying for admission to the aptitude test for tax advisors with a foreign professional qualification

Heruntergeladen am 07.06.2025

<https://fimportal.de/xzufi-services/108572086/L100041>

Modul	Sachverhalt
Leistungsschlüssel	99150004007001, 99150004007001
Leistungsbezeichnung I	Applying for admission to the aptitude test for tax advisors with a foreign professional qualification
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	Brandenburg
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (gold)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Anerkennung Ausländischer Berufsqualifikationen (150)
Verrichtungskennung	Zulassung (007)

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SDG-Informationsbereich	Anerkennung von Qualifikationen zum Zwecke der Beschäftigung in einem anderen Mitgliedstaat
Lagen Portalverbund	Anerkennung ausländischer Berufsqualifikationen (1040400), Berufsausbildung (1030200)
Einheitlicher Ansprechpartner	Ja
Fachlich freigegeben am	21.06.2022
Fachlich freigegen durch	Federal Ministry of Finance (BMF)
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/_38a.html">https://www.gesetze-im-internet.de/stberg/_38a.html</a> <a href="https://www.gesetze-im-internet.de/stberg/_39.html">https://www.gesetze-im-internet.de/stberg/_39.html</a> <a href="https://www.gesetze-im-internet.de/stbdv/_1.html">https://www.gesetze-im-internet.de/stbdv/_1.html</a> <a href="https://www.gesetze-im-internet.de/stbdv/BJNR019220979.html">https://www.gesetze-im-internet.de/stbdv/BJNR019220979.html</a> <a href="https://www.gesetze-im-internet.de/stbdv/_16.html">https://www.gesetze-im-internet.de/stbdv/_16.html</a> <a href="https://www.gesetze-im-internet.de/stbdv/_26.html">https://www.gesetze-im-internet.de/stbdv/_26.html</a>
Teaser	You come from abroad and would like to work as a tax consultant in Germany? Then you must apply for admission to the qualifying examination.
Volltext	<p>With the aptitude test you prove that you can properly practice the profession of tax consultant in the Federal Republic of Germany.</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 aptitude test are met, you are free to choose which form of examination you apply for.</p> <p>The qualifying examination 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 qualifying examination is a shortened examination, as not all examination areas are examined. Examination areas:</p> <ul style="list-style-type: none"> <li>• Tax procedural law as well as criminal tax law and the law governing tax offences.</li> <li>• Taxes on income and earnings</li> </ul>

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- Valuation law, inheritance tax and property tax
- Excise and transfer taxes, main features of customs law
- Commercial law as well as 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 you can prove that you have acquired a substantial part of the knowledge, skills and competences required in the respective examination area within the framework of your previous education, through further training or within the framework of your previous professional activity and which 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 organizational conduct of the examination are the responsibility of the competent chamber of tax consultants.

After passing the aptitude test, you will be appointed as a tax consultant by the competent chamber of tax consultants with the same rights and obligations.

## Erforderliche Unterlagen

- Application for admission to the qualifying examination
  - 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, please)
  - Curriculum vitae
  - Passport photograph
  - As proof of the knowledge acquired in the course of previous professional activity:
    - Case lists with the following information: Files or

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reference number, subject, period, type and scope of activity, status of case.

- At the request of the body responsible for the examination: anonymized samples of work.

Notice:

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

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

## Voraussetzungen

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

- You hold a certificate of competence or training entitling 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.
- Have 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, your training must have been recognized as equivalent to the German training qualification.
- You have 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.

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**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**
**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. After complete receipt of the documents, the Chamber of Tax Consultants schedules 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 qualifying examination.

**weiterführende Informationen**

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

**Hinweise**
**Rechtsbehelf**

Action before the Tax Court

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### Kurztext

- Aptitude test admission tax consultant with professional qualification from abroad
  - 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 test for applicants with a qualification or training certificate who are authorized to provide independent assistance in tax matters in another member state of the European Union or in a state party to the Agreement on the European Economic Area or in Switzerland. The same applies if access to the profession of tax advisor is not regulated in the Member State or Contracting State.
    - Competent: Chamber of tax consultants in whose district the person applying is active or, if the person does not exercise any activity, the place of residence.

### Ansprechpunkt

### Zuständige Stelle

Please contact the responsible Chamber of Tax Consultants.

### Formulare

### Ursprungsportal

Zulassung zur Eignungsprüfung für Steuerberaterinnen und -berater mit ausländischer Berufsqualifikation beantragen, Applying for admission to the aptitude test for tax advisors with a foreign professional qualification