

99135001061000

Heruntergeladen am 09.06.2025

<https://fimportal.de/xzufi-services/27320/L100042>

Modul	Sachverhalt
Leistungsschlüssel	99135001061000
Leistungsbezeichnung I	
Leistungsbezeichnung II	Tax consultant; application for appointment
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Bayern
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	
Fachlich freigegeben am	24.01.2025

Modul	Sachverhalt
Fachlich freigegeben durch	Steuerberaterkammer Nürnberg
Handlungsgrundlage	http://bundesrecht.juris.de/stberg/ http://bundesrecht.juris.de/stberg/ http://bundesrecht.juris.de/stbdv/BJNR019220979.html#BJNR019220979BJNG000200314 http://bundesrecht.juris.de/stbdv/BJNR019220979.html#BJNR019220979BJNG000200314
Teaser	You must apply for appointment as a tax advisor.
Volltext	<p>In order to practice their profession, tax advisors must be appointed by the competent authority for the intended professional establishment. Appointment as a tax consultant is a prerequisite for being allowed to provide unlimited business assistance in tax matters under German tax law in Germany.</p> <p>After passing the examination or being exempted from the examination, you can be appointed as a tax advisor.</p> <p>The appointment is made upon application by the competent Chamber of Tax Consultants.</p> <p>The local jurisdiction of the Chamber of Tax Consultants depends on your intended professional establishment.</p> <p>If you intend to set up your professional practice abroad, the Chamber of Tax Consultants that exempted you from the tax consultant examination or in whose chamber district you passed the tax consultant examination is responsible.</p>
Erforderliche Unterlagen	<ul style="list-style-type: none"> • Declaration of duties as a tax advisor <p>(Declaration to observe the professional obligations)</p> <ul style="list-style-type: none"> • Certified copy of the certificate of successful completion of the tax consultant examination or of exemption from this examination • Insurance confirmation • In the case of self-employed professional practice

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or as an in-house tax consultant: Confirmation from an insurer or provisional cover note for the application to take out professional liability insurance.

- In the case of exclusively employed work or freelance work for persons/companies pursuant to Section 3 StBerG: Written confirmation from the employer/client of the applicant's employment as an employee or freelancer as well as a copy of the employer's/client's insurance certificate or corresponding form.

- Current certificate of good conduct of document type O

(must be applied for at the registration office)

- Passport photo

(not older than one year)

- As an in-house tax consultant: employer's certificate and copy of the employment contract

The employer confirms that you are working in the field of tax assistance and issues an irrevocable secondary employment permit.

- Only for lawyers, established European lawyers, auditors or sworn accountants:

A certificate from the competent professional organization or other competent body that no facts are known which justify the withdrawal or revocation of the license or appointment or the initiation of professional court proceedings.

Voraussetzungen

In order to be appointed as a tax advisor, you must have successfully passed the tax advisor examination or be exempt from the tax advisor examination.

As a national of a member state of the European Union (EU), a signatory state to the Agreement on the European Economic Area (EEA) or Switzerland, it is possible under certain conditions to take a shortened tax consultant examination, the so-called aptitude test (see "Related topics").

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Kosten	Fees are charged in accordance with the Tax Consultant Remuneration Ordinance.
Verfahrensablauf	<p>If all requirements for the appointment are met, the appointment as a tax advisor must be applied for at the relevant Chamber of Tax Advisors.</p> <p>This then checks the professional and personal suitability as part of the appointment procedure.</p> <p>The appointment is made by the responsible Chamber of Tax Consultants, which issues a professional certificate. The applicant is entered in the professional register and in the official register of tax advisors.</p>
Bearbeitungsdauer	
Frist	none
weiterführende Informationen	
Hinweise	
Rechtsbehelf	Action before the tax court
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	BayernPortal, BayernPortal