

99135002031000, 99135002031000

Take the examination to become a tax consultant

Heruntergeladen am 04.07.2025

<https://fimportal.de/xzufi-services/307541786/L100012>

| Modul | Sachverhalt |
|---------------------------|---|
| Leistungsschlüssel | 99135002031000, 99135002031000 |
| Leistungsbezeichnung I | Take the examination to become a tax consultant |
| Leistungsbezeichnung II | Take the examination to become a tax consultant |
| Typisierung | 2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug |
| Quellredaktion | Schleswig-Holstein |
| Freigabestatus Katalog | unbestimmter Freigabestatus |
| Freigabestatus Bibliothek | fachlich freigegeben (gold) |
| Begriffe im Kontext | |
| Leistungstyp | Leistungsobjekt mit Verrichtung |
| Leistungsgruppierung | Steuerberatung (135) |
| Verrichtungskennung | Abnahme (031) |
| SDG-Informationsbereich | Anerkennung von Qualifikationen zum Zwecke der Beschäftigung in einem anderen Mitgliedstaat |
| Lagen Portalverbund | Berufsausbildung (1030200), Weiterbildung (1040100) |

| Modul | Sachverhalt |
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| Einheitlicher Ansprechpartner | Nein |
| Fachlich freigegeben am | 19.07.2024 |
| Fachlich freigegeben durch | Federal Ministry of Finance (BMF) |
| Handlungsgrundlage | https://www.gesetze-im-internet.de/stberg/_35.html https://www.gesetze-im-internet.de/stberg/_37.html https://www.gesetze-im-internet.de/stberg/_37b.html https://www.gesetze-im-internet.de/stberg/_39.html https://www.gesetze-im-internet.de/stbdv/_10.html |
| Teaser | If you want to become a tax consultant, you generally have to pass the tax consultant examination. |
| Volltext | <p>Tax advisors help people with their tax affairs. They ensure that citizens can manage their finances and fulfill their tax obligations.</p> <p>If you would like to work as a tax consultant, you generally have to pass the tax consultant examination to prove your expertise.</p> <p>Examination areas of the tax consultant examination are</p> <ul style="list-style-type: none"> • 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 the main features of civil law, company law, insolvency law and European Union law, • Business administration and accounting, • economics, • professional law. <p>Not all areas are necessarily tested in the examination.</p> <p>The examination consists of 2 parts:</p> <ul style="list-style-type: none"> • a written part with 3 written papers and • an oral examination. |

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The examination papers are 6 hours long. They are assessed by the members of an examination board according to school grades. If applicants achieve an average grade of 4.5 or better, they are admitted to the oral examination.

The oral examination is up to 90 minutes long for each candidate. It consists of a short presentation and 6 examination sections in which the candidate is asked questions from the examination areas.

Anyone who achieves an average grade of 4.15 or better has passed the tax consultant examination.

The examination can be repeated a maximum of two times.

The Chamber of Tax Consultants in whose district you work or will work predominantly is responsible for admission to the tax consultant examination, exemption from the tax consultant examination and the organization of the examination. If you do not work, the Chamber of Tax Consultants in your district of residence is responsible.

Erforderliche Unterlagen

Voraussetzungen

- You have been admitted to the examination.
- You have paid the examination fees on time.

Kosten

The fee is usually determined by a fee schedule of the responsible Chamber of Tax Consultants. A fee of EUR 1,000 is provided for by law. The scale of fees may deviate from this amount.

Verfahrensablauf

- The examination takes place in October of the same year after admission to the tax consultant examination.
- The responsible Chamber of Tax Consultants will invite you to the examination at least one month before the first supervisory paper.
- Pay the fee for the examination to the relevant Chamber of Tax Consultants in good time. If you do not pay the fee on time, you will be deemed to have waived admission to the examination.
- You take the tax consultant examination. The

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examination is divided into 3 supervisory papers. As a rule, the examinations take place on 3 consecutive days and are each 6 hours long.

- You will receive notification of the examination results from the relevant Chamber of Tax Consultants. If you achieve an average grade of 4.5 or better, you will be admitted to the oral examination.
- The oral examination usually takes place in February or March of the following year. You will receive an invitation at least one month before the oral examination.
- You will take the oral examination. You can choose one of 3 topics for the presentation and have 30 minutes to work on it. The examination should not exceed 90 minutes in total.
- If you achieve a final grade of 4.15 or better, you have passed the exam.
- You will then receive a certificate confirming that you have passed the tax consultant examination, which you can use to be appointed as a tax consultant.

Bearbeitungsdauer
Frist
weiterführende Informationen

<https://www.bstbk.de/de/berufsbild-steuerberater/der-steuerberater/steuerberaterpruefung>

Hinweise

There are no indications or special features.

Rechtsbehelf

- Reconsideration proceedings
- Action before the tax court

Kurztext

- Tax consultant examination Acceptance
- Successful completion of the tax consultant examination is generally required for appointment as a tax consultant (exception: persons exempt from the tax consultant examination)
- Exam contents: Tax procedural law as well as criminal and administrative tax offense law 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 Professional law

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- Not all topics may be tested
- Exam consists of 2 parts, a written part with 3 supervisory papers and an oral examination
- Length of the examinations: written: 6 hours per examination paper oral: max. 90 minutes per candidate
- Time of the examinations: written: October of the same year after application (one examination date per year) oral: usually February or March of the following year
- Examination board (consisting of representatives of the tax authorities and the tax consultancy profession) responsible for assessment
- Assessment is based on school grades: Written part passed and invitation to the oral examination from an average grade of 4.5 or better Overall examination passed with a final grade of 4.15 or better
- Exam can be repeated a maximum of two times
- responsible: locally competent Chamber of Tax Consultants, for the organizational implementation of the tax consultant examination competent supreme tax authority, for the formation of the examination board

Ansprechpunkt

Zuständige Stelle

Formulare

Ursprungsportal

Take the examination to become a tax consultant, Prüfung zur Steuerberaterin oder zum Steuerberater ablegen