

99135002007000

Heruntergeladen am 25.06.2025

<https://fimportal.de/xzufi-services/27319/L100042>

| Modul                         | Sachverhalt  |
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| Leistungsschlüssel            | 99135002007000   |
| Leistungsbezeichnung I        |  |
| Leistungsbezeichnung II       | Tax consultant examination; application for admission  |
| 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   |

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| Fachlich freigegeben durch | Steuerberaterkammer Nürnberg   |
| Handlungsgrundlage         | <a href="http://bundesrecht.juris.de/stberg/BJNR013010961.html#BJNR013010961BJNG001600319">http://bundesrecht.juris.de/stberg/BJNR013010961.html#BJNR013010961BJNG001600319</a><br><a href="http://bundesrecht.juris.de/stberg/BJNR013010961.html#BJNR013010961BJNG001600319">http://bundesrecht.juris.de/stberg/BJNR013010961.html#BJNR013010961BJNG001600319</a><br><a href="https://www.gesetze-im-internet.de/stberg/_37b.html">https://www.gesetze-im-internet.de/stberg/_37b.html</a><br><a href="https://www.gesetze-im-internet.de/stberg/_37b.html">https://www.gesetze-im-internet.de/stberg/_37b.html</a><br><a href="http://bundesrecht.juris.de/stbdv/">http://bundesrecht.juris.de/stbdv/</a><br><a href="http://bundesrecht.juris.de/stbdv/">http://bundesrecht.juris.de/stbdv/</a><br><a href="https://www.gesetze-im-internet.de/stbdv/_4.html">https://www.gesetze-im-internet.de/stbdv/_4.html</a><br><a href="https://www.gesetze-im-internet.de/stbdv/_4.html">https://www.gesetze-im-internet.de/stbdv/_4.html</a> |
| Teaser                     | You must apply for admission to the tax consultant examination at the Chamber of Tax Consultants.  |
| Volltext                   | <p>The tax consultant examination is a nationally standardized state examination. By passing the examination, the candidate documents the high level of professional qualification required to practise the tax consultancy profession.</p> <p>Participation in the tax consultant examination requires admission, which is granted by the competent authority. The official form of the competent authority must be used for the application. Fees are charged for the application. In addition to the admission fee, there are also costs for taking the examination. Deadlines must be observed for the application.</p> <p>Responsibility lies with the Chamber of Tax Consultants in whose district the applicant works full-time or, if the applicant does not work, in whose district he/she is predominantly resident.</p> <p>According to the Tax Consultancy Act (StBerG), admission to the tax consultant examination can take place in several ways.</p>   |
| Erforderliche Unterlagen   | <ul style="list-style-type: none"> <li>• Curriculum vitae with precise personal details and professional background</li> <li>• Passport photo (not older than one year)</li> <li>• Certificates/certificates/certifications of the completion of a university degree in economics or law or a university degree with a specialization in</li> </ul>  |

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economics and the respective standard period of study  
 or the completion of a technical college course in  
 economics begun in the accession territory before  
 January 1, 1991 or a successful final examination in a  
 commercial training occupation or other equivalent  
 previous education and/or the successful examination  
 to become a certified accountant or tax specialist

- Certificates of the award of academic degrees, if applicable
- Proof of practical activities in the field of taxes administered by the federal or state tax authorities (employer's certificate)
- If applicable, proof of military/civilian service, statutory maternity protection period
- If applicable, certificate from the Chamber of Public Accountants or other competent body confirming appointment as a public accountant or sworn auditor or passing the examination as a public accountant or sworn auditor
- Official medical certificate, if applicable Please enclose only a current medical certificate, which must be obtained at your own expense. This should provide information on the measures that can be taken to compensate for your physical disability in terms of time and technology. Temporary illnesses or acute injuries are not disabilities within the meaning of Section 18 (3) of the Ordinance on the Implementation of the Regulations on Tax Consultants, Tax Agents and Professional Practice Firms (DVStB).
- All certificates, documents and attestations must be submitted in notarized or officially certified form (if necessary, sent by post to the relevant Chamber of Tax Consultants/examination office). The documents must be submitted in German (with a certified translation if necessary).
- Note on proof of practical activity: Certificates of the nature and duration of your activity in the area of taxes administered by the federal or state tax authorities must be submitted. The certificate must contain information on Period of employment (start and end, if applicable), the type of employment relationship (e.g. employee, freelancer, civil servant) the working hours (in number of hours per week) Information on the type and scope of work in the area of taxes administered by the federal or state tax authorities (in number of hours

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per week)all periods of career interruption of more than temporary duration (e.g. extended leave of absence, overtime compensation, parental leave, sick leave, etc.).

- Sufficient for repeat applications:current curriculum vitaecurrent passport photocurrent employer's certificate

**Voraussetzungen**

Admission to the tax consultant examination must be granted to

- anyone who has successfully completed a university degree in economics or law or a university degree with a specialization in economics and can provide evidence of two or three years of subsequent practical experience.
- Anyone who has completed a commercial apprenticeship (e.g. tax clerk) or equivalent previous training can be admitted to the tax consultant examination if they can provide evidence of the relevant practical experience. After successfully passing the examination to become a tax specialist or certified accountant, the period of practical work is shortened.

Whether the completed course of study or the corresponding professional training meets the requirements of § 36 StBerG can only be decided with binding effect by the competent authority. Upon request, it will provide information on the fulfillment of individual admission requirements.

**Kosten**

The admission and examination fee must be paid in accordance with the scale of fees of the Chamber of Tax Consultants.

**Verfahrensablauf**

You must apply for admission to the tax consultant examination in writing using the form provided by the Chamber of Tax Consultants or online.

**Bearbeitungsdauer**
**Frist**

The application for admission to the tax consultant examination can only be submitted for participation in the next examination, Section 1 (2) sentence 2 of the Ordinance on the Implementation of the Regulations

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|                              | on Tax Consultants, Tax Agents and Professional Practice Firms (DVStB). Applications for the current examination year can be submitted until April 30.   |
| weiterführende Informationen | <a href="http://www.stbk-nuernberg.de/">http://www.stbk-nuernberg.de/</a><br><a href="http://www.stbk-nuernberg.de/">http://www.stbk-nuernberg.de/</a><br><a href="http://www.steuerberaterkammer-muenchen.de/">http://www.steuerberaterkammer-muenchen.de/</a><br><a href="http://www.steuerberaterkammer-muenchen.de/">http://www.steuerberaterkammer-muenchen.de/</a> |
| Hinweise                     |  |
| Rechtsbehelf                 |  |
| Kurztext                     |  |
| Ansprechpunkt                |  |
| Zuständige Stelle            |  |
| Formulare                    |  |
| Ursprungsportal              | BayernPortal, BayernPortal   |