

99150004007001

Heruntergeladen am 25.06.2025

<https://fimportal.de/xzufi-services/27322/L100042>

Modul	Sachverhalt
Leistungsschlüssel	99150004007001
Leistungsbezeichnung I	
Leistungsbezeichnung II	Tax consultant; application for admission to the aptitude test for foreign professional qualifications
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	

Modul	Sachverhalt
Fachlich freigegeben am	24.01.2025
Fachlich freigegeben durch	Steuerberaterkammer Nürnberg
Handlungsgrundlage	https://www.gesetze-im-internet.de/stberg/_37a.html https://www.gesetze-im-internet.de/stberg/_37a.html http://bundesrecht.juris.de/stbdv/ http://bundesrecht.juris.de/stbdv/
Teaser	In order to be appointed as a tax consultant, you must have successfully passed the tax consultant examination. Under certain conditions, however, it is possible to take an aptitude test.
Volltext	<p>You must be appointed as a tax consultant in Germany in order to be allowed to provide unrestricted business assistance in tax matters. The prerequisite for appointment is that you have successfully passed the tax consultant examination. Under certain circumstances, however, it is possible to take a shortened tax consultant examination, the so-called aptitude test (Section 37a (2) of the Tax Consultancy Act). It is only possible to take the aptitude test if your professional qualification comes from a member state of the EU or a signatory state to the Agreement on the European Economic Area or Switzerland or if your professional qualification has been recognized there. Successful completion of the aptitude test confers the same rights as successful completion of the tax consultant examination. The Chamber of Tax Consultants in whose district you are primarily professionally active is responsible for admission. If you are not professionally active, the Chamber of Tax Consultants in whose district you reside. If you are professionally active abroad or your place of residence is abroad, the Chamber of Tax Consultants in whose district you wish to establish yourself professionally is responsible. If you do not wish to establish a branch in Germany, you can apply for admission to any Chamber of Tax Consultants.</p>
Erforderliche Unterlagen	<ul style="list-style-type: none"> • Curriculum vitae with personal and professional details • Passport photo(not older than one year) • Certified copies of the certificates of competence or

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training issued by the competent authority in the country of origin

- Proof of knowledge acquired in the examination areas that are to be omitted according to the application
- Certificate of competence (EU citizens) For applicants from a member state of the EU or a contracting state or Switzerland, provided that this state has recognized the certificate of competence or training acquired in a third country: a certificate from the competent authority confirming that the applicant has practiced the profession of tax advisor for at least three years in a member state of the EU or a contracting state or in Switzerland
- Proof of employment (EU citizens) Only for applicants from EU member states or contracting states or Switzerland in which the profession of tax advisor is not regulated: - Proof that the profession of tax advisor has been practiced for at least one year in the previous ten years for at least 16 hours per week in the other member state or contracting state or in Switzerland - Certificate from the competent authority of the home state that the applicant has been prepared to practice the profession of tax advisor

Voraussetzungen

You can be admitted to the aptitude test if you have a certificate of competence or training that entitles you to provide independent assistance in tax matters in another member state of the EU or a signatory state to the Agreement on the European Economic Area or in Switzerland.

Applicants from countries in which the profession of tax advisor is not regulated must also have practiced this profession for at least one year in the previous ten years for at least 16 hours per week in a member state of the EU or a state party to the Agreement on the European Economic Area or in Switzerland. The obligation to provide proof of one year's professional experience does not apply if the proof of training confirms a regulated training course.

Kosten

Application for admission to the aptitude test: EUR 200

Examination fee: EUR 1,000

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Verfahrensablauf	<p>You must submit the application for admission to the aptitude test in writing using the forms provided for this purpose or online to the relevant Chamber of Tax Consultants.</p> <p>After reviewing the documents submitted, the chamber will decide on admission to the aptitude test.</p> <p>The examination board at the highest state authority responsible for tax administration in whose area you have been admitted to the examination is responsible for taking the aptitude test itself.</p>
Bearbeitungsdauer	Confirmation of receipt of the documents: within one month Completion of the admission procedure: within three months
Frist	none
weiterführende Informationen	http://www.steuerberaterkammer-muenchen.de/ http://www.steuerberaterkammer-muenchen.de/ http://www.stbk-nuernberg.de/ http://www.stbk-nuernberg.de/
Hinweise	
Rechtsbehelf	Reconsideration proceedings in accordance with Section 29 of the Ordinance on the Implementation of the Regulations on Tax Consultants (DVStB) or action before the Tax Court
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	BayernPortal, BayernPortal