

99135002057000

Heruntergeladen am 28.06.2025

<https://fimportal.de/services/99135002057000>

Modul	Sachverhalt
Leistungsschlüssel	99135002057000
Leistungsbezeichnung I	
Leistungsbezeichnung II	Apply for a shortened examination to become a tax advisor
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Baustein Leistungen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (gold)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuerberatung (135)
Verrichtungskennung	Verkürzung (057)
SDG-Informationsbereich	Anerkennung von Qualifikationen zum Zwecke der Beschäftigung in einem anderen Mitgliedstaat
Lagen Portalverbund	Berufsausbildung (1030200), Weiterbildung (1040100)
Einheitlicher	

Modul	Sachverhalt
Ansprechpartner	
Fachlich freigegeben am	19.07.2024
Fachlich freigegeben durch	Federal Ministry of Finance (BMF)
Handlungsgrundlage	https://www.gesetze-im-internet.de/stberg/_37a.html https://www.gesetze-im-internet.de/stbdv/_5.html
Teaser	If you would like to take the tax consultant exam, you can apply to shorten the exam under certain conditions.
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 want to work as a tax consultant, you usually have to pass an 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>Under certain circumstances, you can take a shortened examination.</p> <p>This applies if you are</p> <ul style="list-style-type: none"> • a certified public accountant or • are a sworn auditor or certified auditor or • have passed the examinations required for these

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professions.

In these cases, you will not be examined in the following areas:

- Commercial law and the main features of civil law, company law, insolvency law and European Union law,
- Business administration and accounting and
- economics.

The examination is then divided into

- 2 instead of usually 3 written examination papers, which are 4 to 6 hours long and
- an oral examination lasting no longer than 90 minutes per candidate.

You can apply to shorten the examination at the Chamber of Tax Consultants in whose district you are or will be predominantly professionally active. If you do not work, the Chamber of Tax Consultants in your district of residence is responsible.

Erforderliche Unterlagen

- Certificate of the Chamber of Public Accountants on the appointment as a certified public accountant or the appointment as a sworn auditor, or proof that the examination as an auditor or certified auditor has been passed
- other required documents: Application for admission with curriculum vitae Proof of professional qualifications

Voraussetzungen

- You meet the admission requirements for the tax consultant examination.
- You are active as Certified public accountant or as certified public accountant or sworn auditor or have successfully passed the examinations required for these professions.

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

Modul	Sachverhalt
Bearbeitungsdauer	
Frist	
weiterführende Informationen	https://stbk-antragsportal.de/
Hinweise	There are no indications or special features.
Rechtsbehelf	<ul style="list-style-type: none"> • Reconsideration proceedings, in the event of failure of the audit • Action before the tax court
Kurztext	<ul style="list-style-type: none"> • Shortened tax consultant examination • (Shortened) examination as proof of expertise required for appointment as a tax advisor • Application for admission to the shortened examination required • Shortened examination consists of 2 parts, a written part with 2 supervisory papers and an oral examination • Length of the examinations: written: 4 to 6 hours per examination paper Oral: maximum 90 minutes per candidate • The examination may be shortened in the following cases: Activity as a certified public accountant or as a sworn auditor, or successfully completed examination in these professional fields • no examination in the following areas in case of shortening: Commercial law and the main features of civil law, company law, insolvency law and European Union law Business administration and accounting and Economics • Responsible: locally competent Chamber of Tax Consultants
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	