

99150004007001, 99150004007001

Apply for recognition as a tax consultant from abroad

Heruntergeladen am 15.06.2025

<https://fimportal.de/xzufi-services/390380668/L100008>

Modul	Sachverhalt
Leistungsschlüssel	99150004007001, 99150004007001
Leistungsbezeichnung I	Apply for recognition as a tax consultant from abroad
Leistungsbezeichnung II	Apply for admission to the qualifying examination for tax advisors with foreign professional qualifications
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Sachsen-Anhalt
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (gold)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Anerkennung Ausländischer Berufsqualifikationen (150)
Verrichtungskennung	Zulassung (007)
SDG-Informationsbereich	Anerkennung beruflicher Qualifikationen, einschließlich beruflicher Bildung

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Lagen Portalverbund	Anerkennung ausländischer Berufsqualifikationen (1040400), Berufsausbildung (1030200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	11.07.2023
Fachlich freigegeben durch	Ministry of Finance Saxony-Anhalt
Handlungsgrundlage	https://www.gesetze-im-internet.de/stberg/_37a.html https://www.gesetze-im-internet.de/stberg/_38a.html https://www.gesetze-im-internet.de/stberg/_39.html https://www.gesetze-im-internet.de/stbdv/_1.html https://www.gesetze-im-internet.de/stbdv/BJNR019220979.html https://www.gesetze-im-internet.de/stbdv/_16.html https://www.gesetze-im-internet.de/stbdv/_26.html https://www.gesetze-im-internet.de/stberg/_37a.html https://www.gesetze-im-internet.de/stberg/_38a.html https://www.gesetze-im-internet.de/stberg/_39.html https://www.gesetze-im-internet.de/stbdv/_1.html https://www.gesetze-im-internet.de/stbdv/BJNR019220979.html https://www.gesetze-im-internet.de/stbdv/_16.html https://www.gesetze-im-internet.de/stbdv/_26.html
Teaser	You come from abroad and would like to work as a tax consultant in Germany? Then you must apply for admission to the qualifying examination.
Volltext	If you have obtained your degree abroad and would like to work as a tax consultant in Germany, your suitability must be checked. This so-called aptitude test is a shortened tax consultant examination. You can also apply for a tax consultant examination if you meet the requirements.
Erforderliche Unterlagen	<ul style="list-style-type: none"> • Evidence of your education. These are for example: <ul style="list-style-type: none"> • Examination certificates • Diplomas • Qualification and training certificates • certificates • in the case of previous professional experience, case lists containing the following information: <ul style="list-style-type: none"> • File or business number

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	<ul style="list-style-type: none"> • Subject • Period • Type and scope of activity • Status of case • Anonymized work samples • Curriculum vitae • Passport photograph • The required qualification or training certificates must have been issued in a Member State or Contracting State or Switzerland by an authority competent under the laws and regulations of that State. <p>Notice:</p> <p>Please submit the documents with a certified translation in German. Submit the evidence as a transcript or copy with official certification.</p>
Voraussetzungen	<p>Admission to the qualifying examination is subject to the following conditions:</p> <ul style="list-style-type: none"> • You possess a certificate of competence or training that entitles you to provide independent assistance in tax matters in your country of origin. The qualification and training certificate must have been issued by a competent authority. The qualification or training certificate must certify that you are authorized to provide assistance in tax matters in the country in which you acquired the professional qualification. • You have successfully completed your training. • Your education has been recognized as equivalent • If your professional qualification is not recognized, but you have grandfather rights • For non-regulated professions: you must have worked as a tax consultant for at least 1 year in the last 10 years. You must have worked at least 16 hours per week. The country of origin must certify that you have been prepared for the profession.
Kosten	<p>Application fee: EUR 200.00</p> <p>Examination fee: EUR 1.100,00</p>

Modul

Sachverhalt

Verfahrensablauf

- You take the aptitude test before the competent supreme state tax authority. You apply for admission to the examination at the responsible chamber of tax consultants.
- The examination consists of a written part with a maximum of two written examinations and an oral examination. In contrast to the "normal" tax consultant examination, however, the qualifying examination is a shortened examination, as not all examination areas are examined. The examination areas of the qualifying examination are:
 - Tax procedural law as well as criminal tax law and the law governing tax offences.
 - Taxes on income and earnings
 - Valuation law, inheritance tax and real estate tax
 - Excise and transport taxes, main features of customs law
 - Commercial law as well as basic principles of civil law, company law, insolvency law and the law of the European Union
 - Business administration and accounting
 - Economics and
 - Professional Law
- In the following cases, an examination area may be omitted:
 - You have completed this area in your education or in a continuing education program
 - or you have worked in this field
 - and the competent body recognizes your knowledge.
- Submit the documents mentioned under "Required documents".
- If you have passed the qualifying examination, you will be appointed as a tax consultant by the Chamber of Tax Consultants.

Bearbeitungsdauer

The competent authority will confirm receipt of the documents within one month. When your documents are complete, the Chamber of Tax Consultants sets the date for the aptitude test. The examination usually takes place in April each year.

Frist

Deadline for the qualifying examination: None.
Deadline for tax advisor examination: 30.4. of the respective year.

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weiterführende Informationen	<p>For more information, visit the website of the chambers of tax advisors. https://www.stbk-sachsen-anhalt.de/unsere-bildung/st-euerberater/ https://www.stbk-sachsen-anhalt.de/unsere-bildung/st-euerberater/</p>
Hinweise	
Rechtsbehelf	
Kurztext	<ul style="list-style-type: none"> • Aptitude test admission tax consultant with professional qualification from abroad <ul style="list-style-type: none"> • basically 2 ways to work as a tax consultant in Germany: <ul style="list-style-type: none"> • Successful passing of the tax consultant examination; various options for admission (studies or training and practical work) • successful passing of the aptitude test; shortened test for applicants with a qualification or training certificate who are authorized to provide independent assistance in tax matters in another member state of the European Union or in a state party to the Agreement on the European Economic Area or in Switzerland. The same applies if access to the profession of tax advisor is not regulated in the Member State or Contracting State. • Competent: Chamber of tax consultants in whose district the person applying is active or, if the person does not exercise any activity, the place of residence.
Ansprechpunkt	Please contact the responsible chamber of tax advisors.
Zuständige Stelle	
Formulare	
Ursprungsportal	Apply for recognition as a tax consultant from abroad, Anerkennung als Steuerberater aus dem Ausland beantragen