

99135005031000

# Steuerberater / Steuerberaterin, apply for aptitude test for the recognition of a foreign professional qualification

Heruntergeladen am 24.06.2025

<https://fimportal.de/xzufi-services/6000061/L100009>

Modul	Sachverhalt
Leistungsschlüssel	99135005031000
Leistungsbezeichnung I	Steuerberater / Steuerberaterin, apply for aptitude test for the recognition of a foreign professional qualification
Leistungsbezeichnung II	Steuerberater / Steuerberaterin, apply for aptitude test for the recognition of a foreign professional qualification
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Sachsen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	

Modul	Sachverhalt
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	
Fachlich freigegeben am	
Fachlich freigegeben durch	
Handlungsgrundlage	<ul style="list-style-type: none"> <li>• § 37a Abs. 2 bis 5 und 37b Steuerberatungsgesetz (StBerG) – Prüfung in Sonderfällen</li> <li>• § 38a StBerG – Verbindliche Auskunft</li> <li>• § 39 StBerG – Gebühren für Zulassung, Prüfung und verbindliche Auskunft</li> <li>• §§ 1, 4, 5 Abs. 2 Verordnung zur Durchführung der Vorschriften über Steuerberater, Steuerbevollmächtigte und Steuerberatungsgesellschaften (DVStB) – Zulassungsverfahren</li> <li>• §§ 6, 7 DVStB – Prüfungszulassung, verbindliche Auskunft</li> </ul>
Teaser	<p>Anyone who is a citizen of a member state of the European Union (EU), the European Economic Area (EEA) or Switzerland and has acquired an educational qualification outside Germany which entitles them to provide independent assistance in tax matters may work as a tax consultant in Germany. The prerequisite for this is to take an aptitude test before an examination board at the highest tax authority of the federal state in which the activity is to be taken up. The aptitude test is a special form of tax consultancy examination.</p>
Volltext	<p>Application for admission to the aptitude test according to § 37a paragraph 2 of the Tax Consultancy Act (StBerG)</p> <p>Anyone who is a citizen of a member state of the European Union (EU), the European Economic Area</p>

## Modul

## Sachverhalt

(EEA) or Switzerland and has acquired an educational qualification outside Germany which entitles them to provide independent assistance in tax matters may work as a tax consultant in Germany. The prerequisite for this is to take an aptitude test before an examination board at the highest tax authority of the federal state in which the activity is to be taken up. The aptitude test is a special form of tax consultancy examination.

### Binding information

Binding information on whether the requirements for admission to the aptitude test are met can be requested from the competent chamber of tax advisors.

### Examinations in Saxony

In Saxony, the aptitude test is taken by an examination board at the Saxon State Ministry of Finance and can be taken regularly either at the same time as the regular tax advisor examination in October or in April of each year. The examination can only be taken in German and consists of a written and an oral part.

- If you do not pass, you can retake the exam up to two times.
- Some further education institutes offer preparatory courses.

### Single point of contact

For this procedure, you can make use of the services of the Single Point of Contact. He or she will guide you through the procedure, take care of the correspondence with all the offices responsible for your request and will be at your side as a competent advisor.

## Erforderliche Unterlagen

- Proof of nationality
- Examination certificates, diplomas, certificates of qualification, deeds and other certificates (transcripts / copies only with official certification)
- Curriculum vitae

Modul	Sachverhalt
	<ul style="list-style-type: none"> <li>• Photo</li> </ul>
Voraussetzungen	<p>Admission to the qualifying examination requires, among other things, the following conditions:</p> <ul style="list-style-type: none"> <li>• Citizenship of a member state of the European Union (EU), the European Economic Area (EEA) or Switzerland, and</li> <li>• A certificate of competence or training entitling the holder to provide independent assistance in tax matters in that state, or</li> <li>• if the profession of tax advisor is not regulated in that state: Proof of at least one year's work of at least 16 hours per week in the previous ten years in the profession of tax advisor and proof of completion of a course of study preparing for the profession of tax advisor</li> </ul>
Kosten	<ul style="list-style-type: none"> <li>• for the binding information (admission requirements): EUR 200.00</li> <li>• for the application for admission: EUR 200.00</li> </ul> <p>Examination fee</p> <ul style="list-style-type: none"> <li>• EUR 1,300</li> </ul> <p>Notes:</p> <ul style="list-style-type: none"> <li>• If you do not pay the examination fee on time, this will be considered as a waiver of admission to the examination.</li> <li>• If you withdraw before the payment deadline, the examination fee will be waived; if you withdraw before completing the last supervisory paper, half of the examination fee will be refunded (EUR 500.00)</li> </ul>
Verfahrensablauf	<ul style="list-style-type: none"> <li>• Binding information on whether the requirements for admission to the examination are met must be applied for at the Chamber of Tax Consultants of the Free State of Saxony using the officially prescribed form and the relevant evidence.</li> <li>• Written information shall be provided as to whether and which admission requirements have been met.</li> <li>• The application for admission to the aptitude test must be submitted in writing to the Chamber of Tax</li> </ul>

**Modul**
**Sachverhalt**

Consultants of the Free State of Saxony using the officially prescribed form and the relevant supporting documents.

- The Chamber of Tax Consultants checks whether the information provided is complete and correct; if necessary, it will make further enquiries.
- You will receive written notification of your admission to the examination.

### Qualifying examination

- You will be informed of the date, place and details of the examination procedure in a written invitation.
- The written examination takes place on two consecutive days and includes two papers.
- You will be notified of the result of the written examination in writing - if applicable, together with the invitation to the oral examination.
- The result shall be communicated exclusively in writing; no further enquiries shall be made by telephone or orally.
- If the oral examination is missed without sufficient excuse, the examination as a whole is deemed to have been failed; otherwise a make-up date is set.
- The Saxon State Ministry of Finance issues a certificate of having passed the examination, which can be used to apply for appointment by the Chamber of Tax Consultants of the Free State of Saxony.

**Bearbeitungsdauer**
**Frist**

Application for admission: by the end of April each year

**weiterführende Informationen**
**Hinweise**
**Rechtsbehelf**

Legal action at the tax court

**Kurztext**
**Ansprechpunkt**
**Zuständige Stelle**
**Formulare**

**Modul**

**Sachverhalt**

Ursprungsportal