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Tax consultant - Apply for appointment

In addition to special professional qualifications, personal aptitude is a prerequisite for working as a tax consultant. The Chamber of Tax Consultants checks this personal aptitude as part of the appointment procedure for tax consultants.

In order to practise their profession, tax consultants and tax agents must be appointed by the Chamber of Tax Consultants responsible for the intended professional establishment. The appointment also establishes compulsory membership of the chamber.

If all requirements for appointment are met, a professional certificate is issued. The applicant is entered in the professional register and in the official register of tax advisors. After passing the examination or being exempted from the examination, applicants are appointed as tax advisors upon application by the competent Chamber of Tax Advisors.

Please note that you may only start working as a tax consultant once you have been appointed. Self-employed tax advisors must establish and maintain a professional establishment immediately after their appointment.

Procedure

1. the appointment must be applied for online or by post to the Chamber of Tax Consultants using the application form provided.
2. submit the complete application documents to the Berlin Chamber of Tax Consultants and pay the fee.
3. the Chamber of Tax Consultants will then check whether you fulfil the requirements and decide on your application.
4. the appointment is made by issuing a certificate, which will be sent to you by post.

If you have any questions or need help with your application, the contact persons at the Berlin Chamber of Tax Consultants will be happy to provide you with further information.

Prerequisites

- **Tax consultant examination**
You must have passed the tax consultant examination or aptitude test or have been exempted from the tax consultant examination.
- **Orderly economic situation**
They live in orderly economic circumstances.
- **No criminal conviction**
They must not have lost the ability to hold public office as a result of a criminal conviction.
- **Do not engage in incompatible activities**
You may not engage in any activity that is incompatible with your profession (for example, as an employee in another profession or as a tradesperson).
- **Cover note from a professional indemnity insurer**
You must have confirmation of cover from a professional liability insurer (for employees: Proof of inclusion in the employer's liability insurance).

- **For online applications: registration/login via BundID**
(<https://stbk-antragsportal.de/bestellungsantrag-steuerberater-in/antrag/>)
- **For the online application: activated online ID function**
(<https://service.berlin.de/dienstleistung/329830/>)

For this you will need:

- Your electronic ID card, the EU citizen card (eID card) or the electronic residence permit (eAT), each with activated online ID function (eID), and your PIN,
 - an external card reader or a modern, NFC-enabled smartphone with Android or iOS operating system
 - the 'AusweisApp' software
- **For online applications: consent to the electronic payment procedure**
Credit card, Giro pay, direct debit and payment by bank transfer are available as payment options.

Documents required

- **Application for appointment as a tax consultant**
Online or in writing by post. The official form of the Chamber of Tax Consultants must be used for the written application.
- **Certificate of the tax consultant examination**
Notarised copy of the certificate of successful completion of the tax consultant examination or exemption from this examination.
- **current photograph**
not older than 1 year
- **Certificate of good conduct for submission to an authority**
(<https://service.berlin.de/dienstleistung/120926/>)
A certificate of good conduct for submission to an authority (according to § 30 para. 5 BZRG - document type 'O'), not older than 6 months.
- **Professional liability insurance or co-insurance**
Proof of professional indemnity insurance or proof of co-insurance with an employer.
- **Proof of academic degrees or state-awarded qualifications, if applicable**
These are only included in the certificate of appointment if they are already included in the certificate of examination or exemption or are verified separately in the appointment procedure.
- **Only if you intend to work as an employee (in-house tax consultant): Employer's certificate, job description, employment contract**
 - Employer's certificate detailing the reserved tasks undertaken with the non-professional employer
 - If applicable, description of activities (brief written description in bullet points is sufficient)
 - Copy of the employment contract
- **Only for (former) tax officials: certificate of dismissal or corresponding proof of departure from the tax authorities**
- **Only for lawyers, established European lawyers, auditors or sworn accountants: Certificate**
A certificate from the competent professional organisation or other competent body stating that no facts are known which justify the withdrawal

or revocation of the licence or appointment or the initiation of professional or honourable court proceedings.

Forms

- **Application for appointment as a tax consultant**
(<https://stbk-berlin.de/downloads-und-links/>)

Fees

- approx. EUR 200.00: The exact amount of the fees can be found in the current fee schedule of the Berlin Chamber of Tax Consultants.
- In addition, members are obliged to pay a Chamber fee. The fee is set by the respective chamber meeting. Information on this can be obtained from the Chamber of Tax Consultants.

Legal basis

- **Tax Consultancy Act (StBerG) §§ 40-48, 73-74, 79 - Appointment, organisation of the profession**
(<https://www.gesetze-im-internet.de/stberg/>)
- **Federal Lawyers' Act (BRAO) §§ 2-3 - Lawyer**
(<https://www.gesetze-im-internet.de/brao/BJNR005650959.html#BJNR005650959BJNG000101311>)
- **Ordinance on the Implementation of the Regulations on Tax Consultants, Tax Agents and Tax Consultancy Companies (DVStB) §§ 34-35 - Appointment as a tax consultant or tax agent**
(<https://www.gesetze-im-internet.de/stbdv/BJNR019220979.html#BJNR019220979BJNG000200314>)
- **Fee schedule of the Berlin Chamber of Tax Consultants**
(<https://stbk-berlin.de/downloads-und-links/>)

More information

- **Information from the Berlin Chamber of Tax Consultants**
(<https://stbk-berlin.de/>)

Average time to process request

<https://stbk-antragsportal.de/bestellungsantrag-steuerberater-in/antrag/>

Hinweise zur Zuständigkeit

They can be appointed by the Berlin Chamber of Tax Consultants if their intended future professional establishment is in the Berlin Chamber district.