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# Tax consultant - Apply for admission to the tax consultant examination

The tax consultant examination is a nationally standardised state examination. By passing the exam, you document that you have the necessary high level of professional qualification for the tax consultant profession. You must be authorised to take part in the tax consultant examination. To do this, you must submit an application to the relevant Chamber of Tax Consultants.

## Procedure

1. Submit an 'Application for admission to the tax consultant examination'. You can do this online.
2. The Chamber of Tax Consultants will check whether you fulfil the requirements for admission to the examination.
3. You will receive a fee notice or you can pay the fee directly online. In addition to the admission fee, there are also costs for taking the examination.
4. You will receive written authorisation to take the examination by post. The written invitation will inform you of the date, location and more detailed information on the examination procedure.

## Prerequisites

- **Degree in economics or law or another university degree with a specialisation in economics and several years of practical experience**
  - You must have a university degree in business or law.
  - You must also have several years of practical work experience. The duration of the practical work experience depends on how long the university degree programme lasted. If you studied for at least eight semesters, two years are required; if you studied for less than eight semesters, three years of practical work must be completed.
- **Completion of commercial training in the field of tax law and several years of practical experience**
  - You will also be admitted after completing a commercial training programme in the field of tax law if you have completed eight years of practical work. If you have successfully passed the examination to become a certified accountant or tax specialist, this period is reduced to six years of practical work.
- **Senior civil servants or comparable employees of the financial administration with several years of practical experience as a clerk**
  - You can also be admitted to the examination as a civil servant in the higher civil service or a comparable employee of the financial administration if you have worked as a clerk or in at least an equivalent position for at least six years.
- **Application deadline: by the end of April each year**  
(<https://stbk-berlin.de/steuerberaterpruefung-und-bestellung/>)  
Deadlines must be observed for registration:
  - Application for admission: by the end of April each year
  - Examination date: the written examination is expected to begin on the first Tuesday after 3 October of each year (if 3 October falls on a Monday: one week later)

- **For online applications: registration/login via BundID**  
Select 'Online ID card (eID)' option for registration/login.
- **For online applications: consent to the electronic payment procedure**  
Credit card, Giropay, direct debit and payment by bank transfer are available as payment options.
- **All certificates, deeds and attestations must be submitted in notarised or officially certified form**  
(to be sent by post to the relevant chamber of tax consultants/examination centre, if applicable)
- **The documents must be submitted in German (with a notarised translation if necessary).**

## Documents required

- **Application for admission to the tax consultant examination**  
Submit the application online. In individual cases, you can obtain an application form on request from the Berlin Chamber of Tax Consultants.
  - Note: Anyone who has passed the examination as an auditor or sworn auditor or has already been appointed for such an activity can apply for the examination in a shortened form.
  - The following are sufficient for a repeat application: current CV, current passport photo, current employer's certificate
- **Curriculum vitae**  
with detailed personal and professional background information
- **Passport photo**  
not older than one year
- **certificates/attestations/letter of reference**
  - on the completion of a university degree in economics or law or a university degree with a specialisation in economics and the respective standard period of study or
  - the completion of a technical college course in economics begun in the accession territory before 1 January 1991 or
  - a successful final examination in a commercial training occupation or other equivalent previous education and / or
  - successful completion of an examination to become a certified accountant or tax specialist
- **Certificates of the award of academic degrees, if applicable**
- **Proof of practical activities in the field of taxes administered by the federal or state tax authorities (employer certificate)**  
Certificates of the nature and duration of your activity in the field of taxes administered by the federal or state tax authorities must be submitted; the certificate must contain information on
  - Period of employment (start and end, if applicable),
  - type of employment relationship (e.g. employee, freelancer, civil servant),
  - the working hours (in number of hours per week)
  - information on the type and scope of work in the area of taxes administered by the federal or state tax authorities (in number of hours per week)

- all periods of career interruption of more than a temporary nature (e.g. extended leave of absence, overtime compensation, parental leave, sick leave, etc.).
- **If applicable, proof of military/civilian service, statutory maternity protection period**
- **If applicable, certificate from the Chamber of Auditors or other competent bodies**  
on the appointment as an auditor or sworn accountant or on passing the examination as an auditor or sworn accountant
- **Official medical certificate, if applicable**  
Please enclose only a current medical certificate, which must be obtained at your own expense. This should provide information on the measures that can be taken to compensate for your physical disability in terms of time and technology. Temporary illnesses or acute injuries are not disabilities within the meaning of Section 18 (3) DVStB.

## Fees

- approx. 40,00-100,00 Euro: For admission to the examination
- approx. 280.00 euros: For conducting the examination per candidate

The exact amount of the fees can be found in the current fee schedule of the Berlin Chamber of Tax Consultants.

## Legal basis

- **Tax Consultancy Act (StBerG) § 35**  
([https://www.gesetze-im-internet.de/stberg/\\_\\_35.html](https://www.gesetze-im-internet.de/stberg/__35.html))
- **Tax Consultancy Act (StBerG) § 36**  
([https://www.gesetze-im-internet.de/stberg/\\_\\_36.html](https://www.gesetze-im-internet.de/stberg/__36.html))
- **Tax Consultancy Act (StBerG) Section 37 b (1) and (2)**  
([https://www.gesetze-im-internet.de/stberg/\\_\\_37b.html](https://www.gesetze-im-internet.de/stberg/__37b.html))
- **Tax Consultancy Act (StBerG) § 39**  
([https://www.gesetze-im-internet.de/stberg/\\_\\_39.html](https://www.gesetze-im-internet.de/stberg/__39.html))
- **Ordinance on the Implementation of the Regulations on Tax Consultants, Tax Agents and Professional Practice Firms (DVStB) § 1**  
([https://www.gesetze-im-internet.de/stbdv/\\_\\_1.html](https://www.gesetze-im-internet.de/stbdv/__1.html))
- **Ordinance on the Implementation of the Regulations on Tax Consultants, Tax Agents and Professional Practice Firms (DVStB) Section 4 (1)**  
([https://www.gesetze-im-internet.de/stbdv/\\_\\_4.html](https://www.gesetze-im-internet.de/stbdv/__4.html))
- **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/steuerberaterpruefung-und-bestellung/>)

## **Average time to process request**

<https://stbk-antragsportal.de/zulassung-zur-steuerberaterpruefung>

## **Notes on responsibility**

You can be admitted to the tax consultant examination by the Berlin Chamber of Tax Consultants if you are predominantly employed in Berlin or, if you are not employed, if you live in Berlin.