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Steuerberaterkammer Berlin

Steuerberaterkammer Berlin

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Barrier-free access



[Explanation of symbols \(https://service.berlin.de/hinweise/artikel.2699.php\)](https://service.berlin.de/hinweise/artikel.2699.php)

Opening hours

Transportation links

U-Bahn

Wittenbergplatz: U1, U2, U3

Bus

Budapester Straße: 200 Lützowplatz: 100, 106, 187, M29

Tax consultant - Apply for admission to the aptitude test for the recognition of foreign professional qualifications

The tax consultant examination is a nationally standardised state examination. By passing the examination, you document that you have the necessary high level of professional qualification for the tax consultancy profession.

Applicants with a qualification or training certificate that authorises them to provide independent assistance in tax matters in another member state of the European Union or state party to the Agreement on the European Economic Area or in Switzerland must prove their qualification by passing an aptitude test.

Successful completion of the aptitude test confers the same rights as successful completion of the tax consultant examination. Admission to the aptitude test must be applied for.

Procedure

1. Submit an 'Application for admission to the aptitude test'. You can do this online or by post.
2. The Chamber of Tax Consultants will check whether you fulfil the requirements for admission to the aptitude test.
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 notification of admission to the aptitude test by post. The written invitation will inform you of the date, location and more detailed information on the aptitude test procedure.

Prerequisites

- **Citizenship of a member state of the European Union or a state party to the Agreement on the European Economic Area (EEA) or Switzerland**
- **Authorisation to provide assistance in tax matters**
The applicant has obtained a qualification authorising him/her to provide assistance in tax matters in the Member State, Contracting State or Switzerland.
- **For online applications: registration/login via BundID**
Select the 'ELSTER certificate', 'Online ID card (eID)' or 'User name/password' option for registration/login.
- **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.
- **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 aptitude test**

Submit the application online. In individual cases, you can obtain an application form on request from the Berlin Chamber of Tax Consultants.

For repeat applications:

- current curriculum vitae
- current passport photo
- current employer's certificate

- **Proof of citizenship of a member state of the European Union, the EEA or Switzerland**

Suitable proof of identity is, for example, a passport (passport substitute), all European identity cards or a convention passport.

- Your proof was not issued in German? Then please also enclose a German translation. The following information must be legible in Latin characters on the proof, e.g. in the translation of the proof of identity: Surname, first name, place of birth, date of birth. The proof of identity should include a photo of you and your signature.

- **Curriculum vitae**

with detailed personal and professional background information

- **Passport photo**

not older than one year

- **Certificates of qualification or training**

- Evidence certifying the successful completion of full-time or part-time training in another EU Member State or EEA Contracting State or Switzerland as part of formal or non-formal training programmes,
- have been recognised by the other EU Member State or EEA Contracting State or Switzerland issuing them as equivalent to the certificates pursuant to Section 37a (3) sentence 2 StBerG and
- which confer the same rights with regard to taking up or practising the profession of tax adviser or which prepare for practising the profession of tax adviser.
- Evidence certifying professional qualifications which, although they do not meet the requirements of the legal and administrative provisions of the home Member State for taking up and practising the profession of tax adviser, confer on their holder rights acquired under the law of the home Member State in accordance with the provisions applicable there.

- **Certificates of the award of academic degrees, if applicable**

- **Proof of knowledge in examination areas that are to be omitted in accordance with Section 37a (4) StBerG**

The examination is not required as a whole or in one of the examination areas specified in Section 37 (3) if you can prove that you have acquired a significant proportion of the knowledge, skills and competences required in the examination as a whole or in one of the examination areas specified in Section 37 (3) as part of your previous training, through further training or as part of your previous professional activity and that these have been formally recognised by a competent body.

- Proof of the knowledge acquired in the course of previous training must be provided in the form of diplomas or equivalent examination certificates from a state or state-recognised university or higher education institution or another training institution.
- To prove the knowledge acquired in the course of previous professional activity, lists of cases must be submitted, which must regularly contain the following information: File or transaction number, subject matter, time period, type and scope of activity, status.
- Furthermore, anonymised work samples must be submitted at the request of the body responsible for the examination.
- **If the profession is not regulated in the country of origin: certificate of professional practice / certificate of professional preparation**
 - Certificate of professional practice: The profession must additionally have been practised for at least one year in the previous ten years for at least 16 hours per week in an EU member state or EEA contracting state or Switzerland.
 - Vocational preparation certificate: The authority responsible for issuing the certificate of competence or training certificate must certify that you have been prepared to practise the profession.
- **If a diploma, examination certificate or other proof of qualification from a third country has been recognised: Certificate of at least three years of professional practice**

Applicants with a diploma, examination certificate or other qualification from a third country that has been recognised in an EU member state or EEA signatory state or in Switzerland must provide proof of at least three years of professional practice of at least 16 hours per week in an EU member state or EEA signatory state or in Switzerland.
- **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. 200,00 Euro: For admission to the aptitude test:

Additional fees for the aptitude test, if applicable. The exact amount of the fees can be found in the current scale of fees of the Berlin Chamber of Tax Consultants.

Legal basis

- **Tax Consultancy Act (StBerG) Section 37a (2) to (4)**
(https://www.gesetze-im-internet.de/stberg/_37a.html)
- **Tax Consultancy Act (StBerG) Section 37b (3)**
(https://www.gesetze-im-internet.de/stberg/_37b.html)
- **Ordinance on the Implementation of the Regulations on Tax Consultants, Tax Agents and Professional Practice Firms (DVStB) Section 5 (2)**
(https://www.gesetze-im-internet.de/stbdv/_5.html)

- **Ordinance on the Implementation of the Regulations on Tax Consultants, Tax Agents and Professional Practice Firms (DVStB) Section 16 (3)**
(https://www.gesetze-im-internet.de/stbdv/_16.html)
- **Ordinance on the Implementation of the Regulations on Tax Consultants, Tax Agents and Professional Practice Firms (DVStB) Section 26 (4)**
(https://www.gesetze-im-internet.de/stbdv/_26.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/>)

Average time to process request

<https://stbk-antragsportal.de/eignungspruefung-zur-erkennung-der-berufsqualifikation-als-steuerberater-in/antrag/>

Notes on responsibility

You can be admitted to the aptitude test 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. If you are still abroad, if you credibly intend to settle permanently in Berlin.