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Tax consultant - Apply for binding information on the requirements for admission or exemption from the tax consultant examination

Anyone wishing to take a tax consultant examination or be exempted from it must fulfil certain requirements. Upon application, you can receive legally binding written information on the fulfilment of the requirements for admission or exemption from the examination.

Procedure

1. Submit an 'application for binding information'. You can do this online or by post.
- 2 The Chamber of Tax Consultants will check whether the information is complete and correct.
3. You will receive a fee notice or you can pay the fee directly online.
4. You will receive the legally binding written information by post.

Prerequisites

- **You would like to receive legally binding information on the requirements for admission to the examination or exemption from the examination at the Berlin Chamber of Tax Consultants.**
- **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.

Documents required

- **Application for binding information**
Submit the application online. In individual cases, you can obtain an application form on request from the Berlin Chamber of Tax Consultants.
- **Curriculum vitae**
with detailed personal and professional background information
- **Certificates/certificates/certifications**
 - 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
- **For binding information on admission to the examination: Proof of practical activities**

Certificates of the nature and duration of your employment in the field of taxes administered by the federal or state tax authorities with the following details:

- Period of employment (start and end, if applicable),
- type of employment relationship (e.g. employee, freelancer, civil servant),
- working hours (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.).

• **Für die verbindliche Auskunft über die Befreiung von der Prüfung: Bescheinigung einer deutschen Hochschule oder der letzten Dienstbehörde oder des Fraktionsvorstandes**

Certificates of the nature and duration of your activity (or your teaching activity as a professor) in the field of taxes administered by the federal or state tax authorities with the following information:

- Period of employment (start and end, if applicable),
- type of employment relationship (e.g. employee, freelancer, civil servant),
- working hours (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.).

• **Proof of military/civilian service, statutory maternity protection period**

Provided you claim these in the application.

Fees

approx. 200,00 Euro

A processing fee is payable for the information, depending on the work involved.

The Chamber of Tax Consultants can provide information on the amount of this fee.

Legal basis

- **Tax Consultancy Act (StBerG) § 38a**
(https://www.gesetze-im-internet.de/stberg/_38a.html)
- **Tax Consultancy Act (StBerG) § 37b sentences 1 and 2**
(https://www.gesetze-im-internet.de/stberg/_37b.html)
- **Tax Consultancy Act (StBerG) § 39**
(https://www.gesetze-im-internet.de/stberg/_39.html)
- **Ordinance on the Implementation of the Regulations on Tax Consultants, Tax Agents and Tax Consultancy Companies (DVStB) Section 7 (1)**
(https://www.gesetze-im-internet.de/stbdv/_7.html)

- **Fee schedule of the Berlin Chamber of Tax Consultants**
(<https://stbk-berlin.de/downloads-und-links/>)

Average time to process request

approx. 1 - 2 weeks

More information

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

Average time to process request

<https://stbk-antragsportal.de/verbindliche-auskunft/antrag/>

Notes on responsibility

To the Berlin Chamber of Tax Consultants if you work in their district as your main profession or have your (predominant) place of residence.

If this location is abroad, the Berlin Chamber of Tax Consultants is responsible if the location of the intended professional establishment in Germany is in its district.

If the intended professional establishment is located abroad, the Berlin Chamber of Tax Consultants is responsible if the application for admission to the examination has been submitted to it.