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Tax consultant - Apply for exemption from the tax consultant examination

If you have special professional qualifications and previous professional experience in the field of tax law, such as a relevant professorship, you can apply for exemption from the tax consultant examination.

Procedure

1. Submit an 'Application for exemption from the tax consultant examination'. You can do this online or by post
2. The Chamber of Tax Consultants will check whether the documents are complete and correct and whether the requirements for exemption from the examination are met.
3. You will receive a fee notice or you can pay the fee directly online.
4. You will receive the result of the exemption application by post.

Prerequisites

- **Specialist qualifications in the field of tax law**

(https://www.gesetze-im-internet.de/stberg/_38.html)

Among others, the following persons may be exempted from the examination:

- Professors who have taught for at least ten years at a German university in the field of taxes administered by the federal or state tax authorities
- former tax judges who have worked for at least ten years in the field of taxes administered by the federal or state tax authorities
- Former senior civil servants and comparable employees of the tax authorities who have worked for at least 10 years in the field of taxes administered by the federal or state tax authorities, as a head of department or in at least an equivalent position.
- Former senior civil servants and comparable employees of the tax authorities who have worked for at least 15 years in the field of taxes administered by the federal or state tax authorities, as a clerk or in at least an equivalent position.

- **For online applications: registration/login via BundID**

Select the 'ELSTER certificate' or 'Online ID card (eID)' 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 exemption from 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.
- **Curriculum vitae**
with detailed personal and professional background information
- **Passport photo**
not older than one year
- **Certificates**
 - on dismissal from civil servant status
 - on retirement
 - on appointment as a professor
- **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)**
A certificate must be submitted from a German university, the last official authority or the head of the parliamentary group on the nature and duration of the activity (or teaching activity as a professor) in the field of taxes administered by the federal or state tax authorities; the certificate must contain information on
 - Period of employment (start and, if applicable, end of employment)
 - type of employment relationship (e.g. civil servant or employee)
 - the working hours (number of hours per week)
 - type and scope of work in the area of taxes administered by the federal or state tax authorities (number of hours per week)
 - all periods of career interruption of more than temporary duration (e.g. extended leave of absence, overtime compensation, parental leave, maternity leave, sick leave, etc.).
- **If applicable, proof of military/civilian service, statutory maternity protection period**

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.

Legal basis

- **Tax Consultancy Act (StBerG) § 38**
(https://www.gesetze-im-internet.de/stberg/_38.html)
- **Ordinance on the Implementation of the Regulations on Tax Consultants, Tax Agents and Professional Practice Firms (DVStB) § 8**
(https://www.gesetze-im-internet.de/stbdv/_8.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/befreiung-von-der-steuerberaterpruefung/antrag/>

Notes on responsibility

You can be exempted from the tax consultant examination by the Berlin Chamber of Tax Consultants if you are mainly employed in Berlin or, if you are not employed, if you live in Berlin.