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Tax consultant - Apply for reappointment

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 regularly reappointed by the Chamber of Tax Consultants responsible for the intended professional establishment. Upon reappointment, compulsory membership of the chamber is continued or resumed at the same time.

If all requirements for reappointment are met, a professional certificate is issued. The applicant remains entered in the professional register and in the official list of tax advisors.

Please note that you may only resume work as a tax consultant once you have been appointed. Self-employed tax advisors must continue to maintain a professional establishment immediately after their appointment.

Procedure

1. Submit an 'Application for reappointment as a tax adviser'. You can do this online or by post.
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. You will be reappointed by receiving 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 - Apply for reappointment**
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**
- **For online applications: activated online ID function (eID)**

(<https://service.berlin.de/dienstleistung/329833/>)

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 an 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 reappointment as a tax consultant**
Submit the application online. In individual cases, you can obtain an application form on request from the tax consultant chamber.
- **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 reappointment after revocation: Evidence that the reasons for the revocation of the appointment no longer exist.**
- **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.

Fees

- approx. EUR 125.00 for reappointment

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, 76 and 79 - Appointment, organisation of the profession**
(<https://www.gesetze-im-internet.de/stberg/>)
- **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/>

Notes on responsibility

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