

Tax consultancy - Apply for authorisation to use the additional professional title

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Tax consultancy - Apply for authorisation to use the additional professional title 'agricultural accounting office'

Tax consultants, tax agents, lawyers and European lawyers who have specialised in providing tax advice for agricultural and forestry businesses can apply for the additional title of 'agricultural accountant'.

In order to be authorised to use this additional title, they must pass an oral examination. However, there are exceptions where applicants can be exempted from the examination if certain requirements are met.

A certificate is issued by the Chamber of Tax Consultants for the award of the additional title 'Agricultural Accountant'.

Procedure

1. Submit an 'Application for the addition of "Agricultural Accountancy Office" to the professional title'. You can do this online or by post. In the application, you can be exempted from taking the otherwise mandatory oral examination if certain requirements are met.
2. Submit the complete application documents to the Berlin Chamber of Tax Consultants.
3. you will receive a fee notice or you can pay the fee directly online.
4. The Chamber of Tax Consultants will check whether you fulfil the requirements for exemption from the examination or will invite you to an appointment for the oral examination before an expert committee.
5. The authorisation is granted by issuing a certificate, which will be sent to you by post.

If you have any questions or need help with the application process, the contact persons at the Berlin Chamber of Tax Consultants will be happy to provide you with further information.

Prerequisites

- **You are a tax consultant, tax agent, lawyer or established European lawyer**
- **You can provide evidence of special expertise in the field of assistance in tax matters for agricultural and forestry businesses within the meaning of the Valuation Act**
- **For online applications: Registration/login via BundID or a verified tax consultant identity on the tax consultant platform.**
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 the addition of 'agricultural accounting office' to the professional title**
Submit the application online or in writing by post. An informal application to the Chamber of Tax Consultants is sufficient for written applications.
- **Curriculum vitae**
with detailed personal and professional background information.
- **Only in the case of exemption from the oral examination: Proof of expertise**
Suitable evidence such as certificates/attestations/letter of reference of relevant training in tax law and at least three years of tax consultancy experience in an accounting agricultural and forestry business if you wish to be exempted from taking the oral examination.
- **Only in the case of exemption from the oral examination: employer's certificate**
Proof of practical work within the meaning of Section 44 (2) sentence 2 StBerG by submitting a confirmation from the respective employer if you wish to be exempted from taking the oral examination.

Fees

approx. EUR 150.00

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) § 44 - Designation 'Agricultural Accountancy Office'**
(https://www.gesetze-im-internet.de/stberg/_44.html)
- **Ordinance on the Implementation of the Regulations on Tax Consultants, Tax Agents and Professional Practice Firms (DVStB) §§ 42-44**
(<https://www.gesetze-im-internet.de/stbdv/BJNR019220979.html#BJNR019220979BJNG000401301>)
- **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/berechtigung-zur-fuehrung-des-zusatzes-landwirtschaftliche-buchstelle-zur-berufsbezeichnung/antrag/>

Notes on responsibility

The Berlin Chamber of Tax Consultants can award you the additional title of

agricultural accountant if your professional establishment is located in the Berlin Chamber district.