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Professional register of tax advisors - registration of persons with a branch abroad and authorisation to provide assistance in tax matters there

You are authorised to provide temporary and occasional business assistance in tax matters within the scope of the German Tax Consultancy Act if you are already professionally established in another member state of the European Union, in another signatory state to the Agreement on the European Economic Area or in Switzerland. You must already be authorised to provide professional assistance in tax matters in your country of establishment in accordance with local law.

The scope of the authorisation in Germany depends on the scope of this authorisation in the country of establishment. Temporary and occasional business assistance in tax matters may be provided from the country of establishment.

The commencement of temporary and occasional assistance in tax matters requires prior notification to the competent Chamber of Tax Consultants. The notification must be repeated annually if the person wishes to provide business assistance in tax matters in Germany again after the end of a calendar year.

Procedure

1. The registration for temporary and occasional business assistance in tax matters must be applied for online or by post to the Chamber of Tax Consultants using the application form provided.
2. Submit the complete documents to the Berlin Chamber of Tax Consultants if you are professionally established in Finland.
3. The Chamber of Tax Consultants will then check whether you fulfil the requirements and decide on your registration.
4. You will be notified of the result 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 more detailed information.

Prerequisites

- **You are professionally established as a tax consultant in the EU member state Finland and wish to provide temporary and occasional business assistance in tax matters within the scope of the German Tax Consultancy Act in Germany.**
- **For online applications: registration/login via BundID**
- **For the online application: activated online ID function**
(<https://service.berlin.de/dienstleistung/329833/>)

Hierfür benötigen Sie:

- Ihren elektronischen Personalausweis, die Unionsbürgerkarte (eID-Karte) oder den elektronischen Aufenthaltstitel (eAT), jeweils mit aktivierter Online-Ausweisfunktion (eID), und Ihre PIN,

- ein externes Kartenlesegerät oder ein modernes, NFC-fähiges Smartphone mit Android- oder iOS-Betriebssystem
- die Software "AusweisApp"

Documents required

- **Notification for temporary and occasional business assistance in tax matters**

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

- **Certificate from the Finnish Tax Advisor Supervisory Authority**

Certificate stating that the person is legally established in the EU Member State Finland to provide professional assistance in tax matters and that he/she is not prohibited, even temporarily, from exercising this activity at the time of submission of the certificate

- **Proof of professional qualification**

- **Proof of relevant professional experience, if applicable**

Nachweis, dass die Person den Beruf in den vorangegangenen zehn Jahren mindestens ein Jahr lang in einem oder mehreren Mitgliedstaaten oder Vertragsstaaten oder der Schweiz ausgeübt hat, wenn weder der Beruf noch die Ausbildung für diesen Beruf im Niederlassungsstaat reglementiert ist,

- **Proof of professional indemnity insurance**

Information on details of professional indemnity insurance or other individual or collective protection in relation to professional indemnity.

Fees

none

Legal basis

- **Tax Consultancy Act (StBerG) § 3 a**

(https://www.gesetze-im-internet.de/stberg/_3a.html)

More information

- **Information from the Berlin Chamber of Tax Consultants**

(<https://stbk-berlin.de/>)

Average time to process request

<https://stbk-antragsportal.de/befugnis-voruebergewende-gelegentliche-hilfeleistung-in-steuersachen/antrag/>

Notes on responsibility

The Berlin Chamber of Tax Consultants is only responsible for processing your notification if you are permanently established in the EU member state of Finland.