



Bundessteuerberaterkammer
KÖRPERSCHAFT DES ÖFFENTLICHEN RECHTS

**An english translation of the information on Chambers of Tax
Advisers and the profession of tax advisers –
Federal Chamber of Tax Advisers (Bundessteuerberaterkammer)**

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1. Mission statement of tax advisers and the Chambers of Tax Advisers

As **tax advisers**, we are members of a liberal profession and responsible for the administration of justice in the application of tax law. Based on the legally protected professional obligation to maintain secrecy and the detailed knowledge of the financial and personal situations of our clients, we bear a great responsibility and enjoy a special position of trust. We support our clients as independent, expert advisors in all financial, business- and tax-related issues with the objectives of representing their interests as business professionals, institutions or private persons as well as securing and furthering their economic and financial success in the best possible manner. The range of services we provide includes in particular the rendering of accounts in accordance with national and international requirements, consultation and legal protection with regard to tax-related issues. Further primary fields of activity include providing advice on private asset management, business and management consulting as well as carrying out legally required and voluntary audits. We practice our profession independently, conscientiously and on our own responsibility. Outstanding educational qualifications combined with rigorous and ongoing advanced training as well as efficient management of our tax accounting firms and quality management enable us to meet both present and future challenges with foresight and flexibility.

The **Chambers of Tax Advisers** are the professional administrative institutes for all tax advisers established in business in their regions. As public bodies, they perform the tasks conferred upon them by law and represent the professional interests of their members.

Their objective is to promote the tax adviser profession as a regulated profession and organ of the administration of tax law, to further its development and to position it in the public perception. They also have a particular obligation to act in the public interest and in the interests of the consumer.

The Chambers provide support for their members in terms of advice and service provision in matters relating to their professional practice. They ensure that a wide range of professional training and continuing professional development is available for members of the profession and their employees. They safeguard the quality of

professional practice by means of consultancy advice and professional discipline. In addition, they provide support in the development of new consulting services, promote dialogue in networks within the profession and maintain contact with political and administrative bodies, institutions, chambers and associations.

The 21 Chambers of Tax Advisers work closely with the **Federal Chamber of Tax Advisers (Bundessteuerberaterkammer)** in representing the professional interests of tax advisers.

The Federal Chamber of Tax Advisers is the statutory umbrella organisation for the Chambers of Tax Advisers and represents the interests of the profession as a whole both domestically and abroad. It co-ordinates opinion formation between the Chambers of Tax Advisers and leads decisions on professional law and matters relating to the profession, which it then passes on to legislators and other institutions. In its opinion statements on matters relating to tax law, the Federal Chamber of Tax Advisers is careful to strike a balance between intended impact and practical feasibility. Other core responsibilities include the enactment and further development of the Professional Code of Deontology and the promotion of continuing professional development and quality of professional practice.

As professional administrative institutes, the Chambers create a framework for members of the tax consulting profession in Germany to be able to operate successfully.

2. Professional rules and practice guidelines

Tax advisers constitute an independent body in the administration of tax law. They represent their clients and also have an obligation to act in the public interest. Tax advisers are therefore subject to particular professional rules and practice guidelines. The rights and obligations of the tax adviser are governed specifically by the German Tax Consultancy Act (StBerG), the Implementing Regulations of the German Tax Consultancy Act (DVStB) and the Professional Rules and Practice Guidelines of the Federal Chamber of Tax Advisers (BOSTB). The professional duties and obligations set out in the StBerG (e.g. duty of confidentiality, independence, personal responsibility) are substantiated further in the BOSTB.

In addition, the tax adviser is subject to the provisions of the Regulations on Tax Consultancy Fees in Germany (StBVV) regarding payment for work covered by § 33 StBerG (providing assistance in tax matters). While the StBVV does not set any fixed fees, it lays down a framework of charges, within which the tax adviser may decide on what charges might be appropriate on an individual basis.

The Practice Guidelines for Specialised Advisers (FBO) regulates the requirements for acquiring the Chambers of Tax Advisers' professional designation and the details of the procedure to acquire their professional title.

3. Profession of a tax adviser

As members of independent professions, tax advisers provide qualified services such as

- advice and representation of their clients in tax matters,
- processing of tax matters as well as providing assistance and support to clients in fulfilling their tax obligations,
- providing assistance and support to clients in fulfilling their accounting obligations,
- preparing balance sheets,
- assessment of the tax treatment of balance sheets,
- providing assistance and support in criminal proceedings relating to tax matters and in penalty cases.

In addition, depending on each professional remit, tax advisers provide their clients with a series of other consultancy services in the area of what are known as activities compatible with their remit.

In exercising their profession, tax advisers must take account of statutory provisions governing the tax adviser profession. The high quality and reliability of tax advisers' consultancy activities in the interests of their clients are safeguarded by the German Tax Consultancy Act, the Professional Code of Deontology for Tax Advisers in Germany and both the Practice Guidelines for Professional Advisers and the Regulations regarding Tax Consultancy Fees in Germany as well as the national tax advisers' examination.

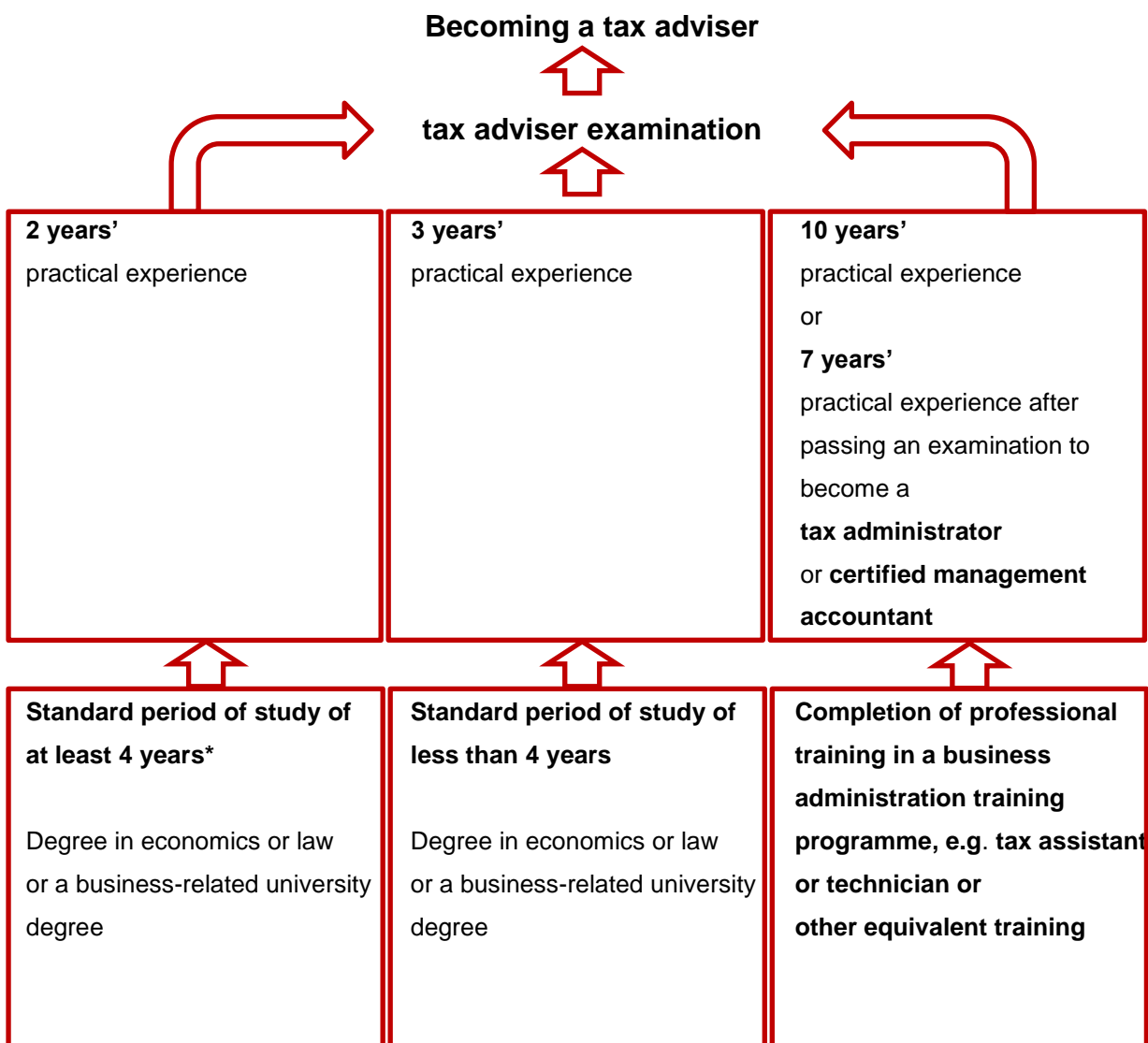
3.1 Tax adviser

In order to act as a tax adviser, a person must have passed the tax advisers' examination (or alternatively the examination of professional competence) provided by the Chambers of Tax Advisers, and been formally designated a tax adviser. Entry requirements for the tax advisers' examination, which is standardised across Germany, are contained in the German Tax Consultancy Act (see also 3.1.1).

Only the Chambers of Tax Advisers are able to provide binding information relating to the entry requirements and conduct of the tax advisers' examination. Contact details for the Chambers of Tax Advisers are available at: [Chambers of Tax Advisers](#).

3.1.1 Entry requirements for the examination

There are normally two ways to become a tax adviser: Via a university degree or via professional training. Besides the standardised examination, both routes have in common that they require several years' practical experience in the areas of tax administered by the Federal or Land (federal state) tax authorities. The length of practical experience required depends on prior qualifications gained (2, 3, 4, 7 or 10 years).



*If a person has acquired an economics, law or other business-related university degree as a first level professional qualification (e.g. bachelor's) and a further university degree that required such a first-level qualification and involved the specialisations mentioned (e.g. master's), the standard period of study of the two degrees will be added together. After the first level of professional qualifications has

been acquired, practical professional experience is taken into consideration, i.e. is viewed as practical experience according to § 36 (3) StBerG.

3.1.2 University degree

A person may take the examination if they have obtained a university degree in economics or law, or a business-related university degree, and they can provide evidence of two or three years' practical experience subsequent to obtaining their degree.

In view of the bachelor's and master's degree programmes brought in by the Bologna Process, the Federal Chamber of Tax Advisers is exploring how a master's degree could be developed from the perspective of the profession such as would be best suited to preparing people for the professional activities of the tax adviser. The Chamber's deliberations are summarised in the "Guidance from the Federal Chamber of Tax Advisers on Master's Programmes", which is available for download in German from the Related Links section (www.bstbk.de/de/steuerberater). The guidance is designed to serve as non-binding information relating to degree courses and their structure both for (future) students and university professors. A differentiated presentation is given for economics students on the one hand and for law students on the other hand in order to take into account the different knowledge and skills that will have been acquired in their bachelor's degrees. Only the relevant Chamber of Tax Advisers is able to make a binding decision as to whether the degree obtained meets the requirements set out in § 36 (1) StBerG. It will provide information on meeting individual entry requirements on request.

3.1.3 Professional training

A person who has completed a business administration training programme (e.g. tax assistant or technician) or equivalent may be admitted to take the tax advisers' examination if they can provide evidence that they have the practical experience required.

Only the competent Chamber of Tax Advisers is able to make a binding decision as to whether the professional training in question meets the requirements set out in § 36 (2) StBerG. On request, it will provide binding information on meeting individual entry requirements as specified in § 38a (1) sentence 1 StBerG.

3.1.4 Length of practical experience after obtaining a university degree or after professional training

The length of practical experience required depends on the length of the university graduate's degree course. If the standard period of study for the degree course is at least four years, evidence is required of two years' practical experience, and in the case of a shorter degree course, three years' practical experience.

If a person has acquired an economics, law or other business-related university degree as a first-level professional qualification (e.g. bachelor's) and a further university degree involving a professional qualification (e.g. master's), the standard period of study of the two degrees are added together, and periods of practical experience after acquiring the first professional qualification will be taken into account.

Evidence must be provided of ten years' practical experience in the area of tax administered by the Federal or Land (federal state) tax authorities (usually in a tax consultancy practice) subsequent to the degree. This period is reduced to seven years if a person has passed the examination to become a tax administrator or certified management accountant. In order for time spent working to be recognised as part of the years of practical experience required, a person may not be working less than 16 hours per week. The admissions procedure to the tax advisers' examination states that only those periods can be taken into account in which practical experience is gained in the area of tax administered by the Federal or state tax authorities when working at least 16 hours per week (§ 36 (3) StBerG). This requirement applies to both full-time and part-time employees. It does not matter if applicants also carry out other duties, e.g. activities compatible with their tasks, during the 16 hours per week.

3.2 Tax advisers' examination

The tax advisers' examination is a German state examination that must be taken by all applicants, regardless of whether they are academics or practitioners. While the Chambers of Tax Advisers are responsible for the organisational implementation of the examination, performance at the examination is assessed by state examination committees. Usually examinees prepare for the tax advisers' examination by taking part in special preparatory courses in parallel with their practical professional

activities. The length and cost of courses will depend on the course provider in question. Addresses of course providers are available on the Chambers of Tax Advisers' websites and also appear regularly in the relevant professional press.

3.2.1 Entry requirements

The Chambers of Tax Advisers are responsible for admission to the tax advisers' examination and for its organisational implementation.

Responsibility for the examination rests with the Chamber of Tax Advisers in whose area the applicant is primarily working at the time of application or, if the applicant is not working at that time, where they reside. If the applicant has several places of residence, the place where they primarily reside is the determining one.

The Chambers of Tax Advisers also provide binding information concerning compliance with particular entry requirements for the examination on request (using the official form).

3.2.2 Subjects for examination

The examination consists of a written part made up of three papers covering:

- Procedural law and other tax law areas
- Tax law on earnings
- Accounting and financial statements

together with an oral examination. The oral part of the examination must not exceed 90 minutes for any applicant.

The subjects tested in the tax advisers' examination in detail are:

- Procedural tax law and law relating to tax penalties and tax irregularities
- Tax on income and earnings
- Law regulating the valuation of property, inheritance tax and land tax
- Excise duties and transaction taxes, broad principles of customs legislation
- Business law and broad principles of civil law, company law, insolvency law and European Community law
- Business administration and accounting
- Economics
- Professional rules and practice guidelines.

The examination need not cover all the subject areas listed.

According to § 35 (4) StBerG, the examination may be repeated twice.

3.2.3 Examination fees

In so far as no other amounts are fixed – in terms of level of fee – in the Chambers of Tax Advisers' fee structure, the applicant must pay:

- for admission to the examination,
- for exemption from the examination or
- for receipt of binding information concerning compliance with the particular entry requirements for the examination or for exemption from the examination

a fee of two hundred euros to the relevant Chamber of Tax Advisers (§ 39 [1] StBerG).

In so far as no other amounts are fixed – in terms of level of fee – in the Chambers of Tax Advisers' fee structure, the applicant must pay a fee of one thousand euros for the examination to the relevant Chamber of Tax Advisers.

3.3 Becoming a tax adviser

After passing the examination, there is one further procedure involved in becoming a tax adviser. If the applicant has the appropriate personal skills and aptitude, and there are no other reasons militating against admission, the Chamber of Tax Advisers will issue a certificate of entry to the profession (§§ 40 and 41 StBerG). An application for a certificate (using the appropriate form) is to be addressed to the locally competent Chamber of Tax Advisers.

Which Chamber of Tax Advisers is the locally competent one for the issuing of the certificate depends on where the applicant intends to establish their practice.

4. EU – EEA – Swiss nationals

Nationals of a Member State of the European Union (EU) other than Germany, or of another State that is a party to the Agreement on the European Economic Area (EEA), and Swiss nationals are able to take a shortened tax advisers' examination (known as an examination of professional competence). Not all examination subjects from the written tax advisers' examination are examined in the examination of professional competence. The paper on Accounting and Financial Statements is omitted. This is provided that the applicant has a degree that qualifies them to advise on tax matters on a self-employed basis in the Member State or the State that is a party to the EEA Agreement. The same applies if access to the profession of tax adviser is not regulated in the Member State or State that is a party to the EEA Agreement. Otherwise the tax advisers' examination must be passed in the Federal Republic of Germany. EU, EEA and Swiss nationals must also comply with the entry requirements listed in § 36 StBerG.

The examination of professional competence certifies that the person who passes it may also practise the profession of tax adviser in the Federal Republic of Germany within the scope of the regulation.

4.1 Entry requirements for the examination of professional competence

Further information relating to compliance with individual entry requirements to and sitting the examination of professional competence is issued by the Chambers of Tax Advisers.

4.2 Examination of professional competence

The examination of professional competence consists of a written part involving at most two papers and an oral examination. Unlike the "normal" tax advisers' examination, the examination of professional competence is a shortened examination where not all the subjects in the written tax advisers' examination are included. The paper on Accounting and Financial Statements is omitted. The individual subjects in the written examination of professional competence are:

- Procedural tax law and law relating to tax penalties and tax irregularities
- Tax on income and earnings
- Law regulating the valuation of property, inheritance tax and land tax

- Excise and transaction taxes, broad principles of customs legislation.

In addition, the supervised papers may extend to cover other examination subjects. The oral examination, on the other hand, basically covers all the subjects in the tax advisers' examination.

In so far as the applicant is able to prove that in their education and training or professional activities to date a substantial proportion of the knowledge and expertise listed above has been acquired, then there is no requirement for the examination subjects in question to be tested.

After passing the examination of professional competence, the applicant proceeds to become a tax adviser, with all the rights and obligations this entails as specified by the relevant Chamber of Tax Advisers.

Further information relating to compliance with individual entry requirements to and sitting the examination of professional competence is issued by the Chambers of Tax Advisers.

5. In-house tax advisers

Since 2008, tax advisers may in certain circumstances also be employed by employers that are not in professional practice (e.g. in the tax department of a company or association) in the capacity of what are known as in-house tax advisers.

5.1 Requirements for becoming an in-house tax adviser

- In-house tax advisers must carry out as part of their employment duties specific tax consulting activities within the scope of § 33 StBerG (e.g. payroll and financial accounting, preparation of annual accounts, company tax declarations, representation of the employer before the financial authorities and courts).
- Tax advisers must be in a position both in law and in fact to practise the profession of tax adviser in addition to their duties as employees. Just performing the duties of an employee of the company/association is not admissible. It is therefore a requirement that the employer agrees to the in-house tax adviser exercising the profession of tax adviser in addition to their duties as an employee.
- To prove that these requirements are met, evidence is required in the form of a statement from the employer and, if appropriate, supporting documentation (e.g. contract of employment/job description).
- Evidence of having a professional practice: The in-house tax adviser must maintain a professional practice as a tax adviser. This may be located in an office of their own, in their private residence or in the offices of their employer provided that they are able to carry out work as a self-employed tax adviser there, and the employer is in agreement with this.
- Acquiring professional indemnity insurance.

Further more detailed information for in-house tax advisers is available from the Chambers of Tax Advisers. They will also provide the necessary forms and a template for a statement from an employer.