

## **The Bundessteuerberaterkammer**

**The Bundessteuerberaterkammer** (Federal Chamber of Tax Advisers) is a corporate body whose headquarters are in Berlin. It is the legal head organisation of the tax consulting profession in Germany. Its members are the 21 regional Chambers of Tax Advisers of which all of the more than 88.000 tax advisers (Steuerberater and Steuerbevollmächtigte) and tax consulting firms in the Federal Republic of Germany are members.

**The Bundessteuerberaterkammer** and the regional Chambers have been given legally defined responsibilities regarding the administration of the profession. As the representative body of the entire profession of tax advisers, the Bundessteuerberaterkammer is competent to seek the views of the individual regional Chambers with regard to all matters concerning tax advisers, so as to determine, following a general deliberation, the opinion of the majority. In addition, it is competent to set forth and develop the law of the profession in the form of statutes, to represent all regional Chambers vis-à-vis the administration and the Federal Courts and to encourage the post qualification education programme for the tax consulting profession.

**The main bodies of the Bundessteuerberaterkammer** are its General Assembly (Bundeskammerversammlung), the Assembly in charge of the statutes (Satzungsversammlung) and its Executive Council (Präsidium).

**The General Assembly** is composed of the representatives of the 21 regional Chambers and is the highest body of the Bundessteuerberaterkammer. It meets in general twice a year. The number of votes of each regional Chamber depends on the number of its members. The General Assembly has responsibility for all matters except those directly attributed to the Executive Council, in particular, decisions with regard to the statutes and budget, the election and discharge of the Executive Council, the setting up of Commissions and decisions with regard to the national and international collaboration of the Federal Chamber with other professional organisations.

**The Assembly in charge of the statutes** is composed of the President of the Federal Chamber, the Presidents of the regional Chambers as well as further members. It is responsible to set forth and develop the regulation of the profession by way of statutes. All amendments of statutes must be adopted by the Assembly in charge of the statutes. The Executive Council governs the Federal Chamber – the Bundessteuerberaterkammer. It is responsible for all decisions and measures outside the scope of the General Assembly. The Executive Council is competent in particular to execute the decisions taken by the General Assembly, the preparation of expertises and the submission of opinion statements, the rendering of accounts and the directives for the administrative management.

**The Bundessteuerberaterkammer** is a member of the European association of tax advisers founded in 1959, the Confédération Fiscale Européenne - CFE. At present 33 national associations from 24 European countries belong to this association. The field of activities of the CFE includes both professional and tax law.

Due to its long standing membership and the running of the General Secretariat of the CFE since 1976, the Bundessteuerberaterkammer has worked successfully towards the harmonisation of both professional and tax law in Europe.