

99135014006000, 99135014006000

Apply for approval of further tax advice centres

Heruntergeladen am 12.06.2025

<https://fimportal.de/xzufi-services/392752444/L100008>

Modul	Sachverhalt
Leistungsschlüssel	99135014006000, 99135014006000
Leistungsbezeichnung I	Apply for approval of further tax advice centres
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Sachsen-Anhalt
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (silber)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuerberatung (135)
Verrichtungskennung	Genehmigung (006)
SDG-Informationsbereich	
Lagen Portalverbund	Erlaubnisse und Genehmigungen (2010400)
Einheitlicher	

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Ansprechpartner	Nein
Fachlich freigegeben am	01.10.2020
Fachlich freigegeben durch	Ministry of Finance and Europe of the State of Brandenburg, Unit 34
Handlungsgrundlage	https://www.gesetze-im-internet.de/stberg/_34.html https://www.gesetze-im-internet.de/stberg/_34.html
Teaser	Establishment of a further advice centre/branch for tax consultants or tax enforcement officers
Volltext	Tax advisers and tax representatives may maintain further advice centres, provided that this does not impair the fulfilment of professional obligations. The head of the other advice centre must be a different tax consultant or tax representative who has his professional establishment at the location of the advice centre or in its vicinity. Sentence 2 does not apply if the further advice centre is located in another Member State of the European Union or in another state party to the Agreement on the European Economic Area or in Switzerland. Upon request, the Chamber of Tax Consultants responsible for the professional establishment may allow an exception to sentence 2. If the further advice centre is located in another chamber district, the Chamber of Tax Consultants responsible for the further advice centre must be consulted before the exemption permit is granted. An exemption permit is only permitted for another advice centre of the tax consultant or tax representative.
Erforderliche Unterlagen	informal application
Voraussetzungen	Applicant must be a self-employed tax consultant or a Tax Consulting Firm
Kosten	
Verfahrensablauf	Further advice centres/branches must be entered in the professional register of the Chamber of Tax Consultants in accordance with § 46 No. 3 and 4 DVStB. In the case of § 46 No. 3 DVStB, the facts to be entered in the professional register must be communicated to

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	the competent Chamber of Tax Consultants by the tax consultant or the tax representative who has set up the further advice centre or to the members of the body appointed to represent the tax consultancy or the shareholder of the tax consultancy company which has established the branch.
Bearbeitungsdauer	The processing time depends on the examination of all necessary documents of the individual case to be processed.
Frist	None
weiterführende Informationen	
Hinweise	§ 34 sec. 2 sentence 2 StBerG does not apply if the further advice centre is located in another Member State of the European Union or in another state party to the Agreement on the European Economic Area or in Switzerland.
Rechtsbehelf	
Kurztext	Establishment of a further advice centre/branch by tax advisors or tax enforcement officers
Ansprechpunkt	Please contact the Chamber of Tax Consultants.
Zuständige Stelle	
Formulare	Questionnaire for the registration of further counselling centres/branches
	Questionnaire for the application for an exemption according to § 34 Abs. 2 S. 4 StBerG
Ursprungsportal	Genehmigung weiterer Steuerberatungsstellen beantragen, Apply for approval of further tax advice centres