

99135014006000, 99135014006000

# Exemption for a further advisory office of a tax advisor without the appointment of another tax advisor as head

Heruntergeladen am 13.06.2025

<https://fimportal.de/xzufi-services/345121544/L100001>

Modul	Sachverhalt
Leistungsschlüssel	99135014006000, 99135014006000
Leistungsbezeichnung I	Exemption for a further advisory office of a tax advisor without the appointment of another tax advisor as head
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Hessen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (silber)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuerberatung (135)

Modul	Sachverhalt
Verrichtungskennung	Genehmigung (006)
SDG-Informationsbereich	Verlagerung eines Unternehmens in einen anderen Mitgliedstaat
Lagen Portalverbund	Erlaubnisse und Genehmigungen (2010400)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	29.07.2021
Fachlich freigegeben durch	Hessian Ministry of Finance
Handlungsgrundlage	<a href="https://www.gesetze-im-internet.de/stberg/_34.html">https://www.gesetze-im-internet.de/stberg/_34.html</a> <a href="https://www.gesetze-im-internet.de/stberg/_34.html">https://www.gesetze-im-internet.de/stberg/_34.html</a>
Teaser	If you would like to set up another advice centre by tax consultants or tax representatives, you will need the approval of the competent authority. You can find information about this here.
Volltext	<p>In order to be able to maintain another counselling centre without a head (tax consultant), you must submit an application for approval. An issue can only be made if this does not impair the fulfilment of professional obligations.</p> <p>The head of the other counselling centre must be a different tax advisor or tax representative who has his professional establishment at the location of the advice centre or in its vicinity.</p>
Erforderliche Unterlagen	<p>An informal application must be submitted.</p> <p>However, it is necessary to return a completed questionnaire to justify the application. On the basis of the questions, the criteria of § 11 Abs. 3 Berufsordnung der Bundessteuerberaterkammer (BStB) are examined in particular. The questionnaire can be requested from the Hessen Chamber of Tax Consultants or accessed via their website.  <a href="https://www.stbk-hessen.de/steuerberater/weitere-beratungsstellen/">https://www.stbk-hessen.de/steuerberater/weitere-beratungsstellen/</a>  <a href="https://www.stbk-hessen.de/steuerberater/weitere-beratungsstellen/">https://www.stbk-hessen.de/steuerberater/weitere-beratungsstellen/</a></p>

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<b>Voraussetzungen</b>	
<b>Kosten</b>	For applications from 01.01.2015 a processing fee of 100 EUR is charged (§ 7 para. 1 no. 19 of the fee schedule of the Hesse Chamber of Tax Consultants).
<b>Verfahrensablauf</b>	
<b>Bearbeitungsdauer</b>	
<b>Frist</b>	Prior to the establishment of the further advisory office, which is not managed by another tax consultant, the exemption from the competent chamber of tax consultants should be available. Likewise, an exemption should be applied for immediately if the head of an already established further advisory office ceases to exist and the Chamber of Tax Consultants cannot immediately afterwards appoint another tax advisor as head.
<b>weiterführende Informationen</b>	
<b>Hinweise</b>	<p>An exemption can only be granted for a further advisory office of a tax advisor (§ 34 para. 2 sentence 6 StBerG). In principle, the exemption is limited to a maximum of 2 years. The exemption may be extended if the conditions are proven again before the expiry of the time limit (§ 11 para. 4 BOSTB).</p> <p>A radius of about 50 km as the crow flies within the meaning of § 34 Abs. 2 S. 2 StBerG is understood, whereby the accessibility of the counselling centre manager for clients, authorities and other professionals must be guaranteed within a reasonable time of one hour.</p> <p>Note: The local area requirement is not a criterion of the exemption, but serves to check whether another advice centre is properly managed by another tax consultant. However, in the context of an application for exemption – among other criteria – it may be indicative that a breach of professional obligations is not to be expected in the event of an exemption.</p>
<b>Rechtsbehelf</b>	
<b>Kurztext</b>	A permit is required for the establishment of another

**Modul**
**Sachverhalt**

advice centre by tax consultants or tax agents. The Hesse Chamber of Tax Consultants is responsible. However, the procedure can also be handled via the Point of Single Contact. Fees apply.

**Ansprechpunkt**

To the Hessen Chamber of Tax Consultants, provided that your professional establishment as a tax consultant is within the jurisdiction of the Hessen Chamber of Tax Consultants. If you are a member of another Chamber of Tax Consultants, please submit your application to this Chamber of Tax Consultants, even if the other advisory office is within the jurisdiction of the Hesse Chamber of Tax Consultants. In this case, the Hessen Chamber of Tax Consultants will be heard on the application by the Chamber of Tax Consultants responsible for you. Conversely, the Hessen Chamber of Tax Consultants hears other chambers of tax consultants on requested exemptions from other advisory offices outside their area of responsibility.

You can also complete the procedure via the Point of Single Contact.

**Zuständige Stelle**
**Formulare**

A separate platform has been developed for online applications. On the so-called service platform you can submit your applications electronically and much more! You are welcome to get your own impression of the application in advance without registering beforehand. To do this, use the simulation. In order to make full use of the online application, you must first register with the online application process.

**Ursprungsportal**

Ausnahmegenehmigung für eine weitere Beratungsstelle eines Steuerberaters ohne Einsetzung eines anderen Steuerberaters als Leiter, Exemption for a further advisory office of a tax advisor without the appointment of another tax advisor as head