

99135014006000, 99135014006000

Tax advisor: Apply for the establishment of additional advisory offices

Heruntergeladen am 10.06.2025

<https://fimportal.de/xzufi-services/114010690/L100027>

Modul	Sachverhalt
Leistungsschlüssel	99135014006000, 99135014006000
Leistungsbezeichnung I	Tax advisor: Apply for the establishment of additional advisory offices
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Mecklenburg-Vorpommern
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (silber)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuerberatung (135)
Verrichtungskennung	Genehmigung (006)
SDG-Informationsbereich	Verlagerung eines Unternehmens in einen anderen

Modul	Sachverhalt
	Mitgliedstaat
Lagen Portalverbund	
Einheitlicher Ansprechpartner	Ja
Fachlich freigegeben am	11.01.2021
Fachlich freigegeben durch	Ministry of Finance Mecklenburg-Western Pomerania
Handlungsgrundlage	https://www.gesetze-im-internet.de/stberg/_34.html https://www.gesetze-im-internet.de/stberg/_34.html
Teaser	Establishment of a further advisory office/branch office Tax consultant or tax agent
Volltext	<p>Tax advisors and tax agents may maintain additional advisory offices, provided that this does not impair the fulfillment of their professional duties. The head of the additional advisory office must be another tax adviser or tax agent who has his professional establishment at the location of the advisory office or in its vicinity. Sentence 2 does not apply if the additional advisory office 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. The Chamber of Tax Consultants responsible for the professional establishment may allow an exception to sentence 2 upon application. If the additional advisory office is located in another Chamber district, the Chamber of Tax Advisors responsible for the additional advisory office must be consulted before granting the exemption. An exemption may only be granted for one additional advisory office of the tax adviser or tax agent.</p>
Erforderliche Unterlagen	informal application
Voraussetzungen	Applicant must be a self-employed tax consultant or a tax consultancy firm
Kosten	
Verfahrensablauf	Additional advisory offices/branch offices must be entered in the professional register of the Chamber of Tax Consultants in accordance with § 46 No. 3 and 4

Modul	Sachverhalt
	DVStB. The facts to be entered in the professional register must be notified to the competent Chamber of Tax Consultants by the tax consultant or the tax agent who has set up the additional advisory office or the members of the body appointed to legally represent the tax consultant or the partner authorized to represent the tax consultancy company that has set up the branch office in the case of § 46 No. 3 DVStB.
Bearbeitungsdauer	The processing time depends on the examination of all the documents required for the individual case to be processed.
Frist	None
weiterführende Informationen	
Hinweise	§ Section 34 (2) sentence 2 StBerG does not apply if the other advisory office is located in another member state of the European Union or in another signatory state to the Agreement on the European Economic Area or in Switzerland.
Rechtsbehelf	
Kurztext	Establishment of a further consulting office/branch office by tax consultants or tax agents
Ansprechpunkt	Chamber of Tax Consultants
Zuständige Stelle	Chamber of Tax Consultants
Formulare	<p>Questionnaire for the registration of additional advisory offices/branch offices</p> <p>Questionnaire for the application for the granting of an exemption in accordance with § 34 para. 2 sentence 4 StBerG</p>
Ursprungsportal	Tax advisor: Apply for the establishment of additional advisory offices, Steuerberater und Steuerberaterin: Errichtung weiterer Beratungsstellen beantragen