99135014006000, 99135014006000

Application for an exemption from the manager requirement for an additional counselling centre/branch

Modul	**Sachverhalt**
Leistungsschlüssel	99135014006000, 99135014006000
Leistungsbezeichnung I	Application for an exemption from the manager requirement for an additional counselling centre/branch
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Niedersachsen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuerberatung (135)

Modul	Sachverhalt
Verrichtungskennung	Genehmigung (006)
SDG-Informationsbereich	Erlangung von Lizenzen, Genehmigungen oder Zulassungen im Hinblick auf die Gründung und Führung eines Unternehmens
Lagen Portalverbund	Erlaubnisse und Genehmigungen (2010400)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	20.11.2020
Fachlich freigegen durch	Lower Saxony Chamber of Tax Advisors
Handlungsgrundlage	https://www.gesetze-im-internet.de/stberg/__34.html https://www.gesetze-im-internet.de/stberg/__34.html
Teaser	Advice centres or branches of tax advisors and professional practice companies must be managed by another local tax advisor or tax representative. The Chamber of Tax Advisors may allow an exception.
Volltext	Death counsellors and tax representatives may maintain other counselling centres, provided that this does not interfere with the fulfilment of professional duties. The head of the other advice centre must be a different tax consultant or tax agent who has his or her professional establishment at the location of the advice centre or in its vicinity. Sentence 2 shall not apply if the additional counselling 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. The Chamber of Tax Advisors responsible for the professional establishment may grant an exception to sentence 2 upon request. If the other advice centre is located in another chamber district, the Chamber of Tax Advisors responsible for the further advice centre must be consulted before the exemption is granted. An exemption is only permitted for another advice centre of the tax advisor or tax representative.
Erforderliche Unterlagen	informal application or form

Modul	Sachverhalt
Voraussetzungen	Applicant must be a self-employed tax advisor or a Tax consultancy company
Kosten	Gebühr: 50€
Verfahrensablauf	Once the application has been submitted, it will be reviewed and the exemption will be granted or denied. Once the application has been submitted, it will be reviewed and the exemption will be granted or denied.
Bearbeitungsdauer	The processing time depends on the examination of all the necessary documents of the individual case to be processed.
Frist	None
weiterführende Informationen	
Hinweise	§ 34 (2) sentence 2 StBerG does not apply if the further counselling 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	You can file a complaint with the competent administrative court.
Kurztext	Establishment of another counselling centre/branch office by tax advisors or tax agents
Ansprechpunkt	Lower Saxony Chamber of Tax Advisors Public corporation Adenauerallee 20 30175 Hanover Germany Phone: +49 (0) 511 2 88 90 - 0 Fax: +49 (0) 511 2 83 40 32

Modul	Sachverhalt
	E-mail: info@stbk-niedersachsen.de www.stbk-niedersachsen.de https://service.niedersachsen.de/dlp/ea https://service.niedersachsen.de/dlp/ea
Zuständige Stelle	The Chamber of Tax Advisors of Lower Saxony
Formulare	Questionnaire for the registration of other counselling centres/branches Questionnaire for the application for the granting of an exemption according to § 34 para. 2 sentence 4 StBerG
Ursprungsportal	Antrag auf Erteilung einer Ausnahmegenehmigung vom Leitererfordernis für eine weitere Beratungsstelle/Zweigniederlassung, Application for an exemption from the manager requirement for an additional counselling centre/branch