

99135014006000, 99135014006000

Maintenance of further advice centers Approval

Heruntergeladen am 10.06.2025

<https://fimportal.de/xzufi-services/108515311/L100041>

Modul	Sachverhalt
Leistungsschlüssel	99135014006000, 99135014006000
Leistungsbezeichnung I	Maintenance of further advice centers Approval
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Brandenburg
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuerberatung (135)
Verrichtungskennung	Genehmigung (006)
SDG-Informationsbereich	Verlagerung eines Unternehmens in einen anderen Mitgliedstaat
Lagen Portalverbund	Erlaubnisse und Genehmigungen (2010400)

Modul	Sachverhalt
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	01.10.2020
Fachlich freigegeben durch	Ministry of Finance and Europe of the State of Brandenburg
Handlungsgrundlage	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	<p>Applies to other consulting offices/branch offices in the registration district of the Brandenburg Chamber of Tax Consultants:</p> <ul style="list-style-type: none"> • Annual registration and support fee EUR 210.00 • Registration fee 110.00 EUR • Amendment fee 110.00 EUR

Modul
Sachverhalt

Applies to applicants from the registration district of the Brandenburg Chamber of Tax Consultants:

Exemption permit § 34 para. 2 sentence 4 StBerG EUR 180.00

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 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 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 advisory office/branch office by tax consultants or tax agents

Ansprechpunkt
Zuständige Stelle

Chamber of Tax Consultants

Formulare

Questionnaire for the registration of additional advisory offices/branch offices

Modul	Sachverhalt
	Questionnaire for the application for the granting of an exemption in accordance with § 34 para. 2 sentence 4 StBerG
Ursprungsportal	Unterhaltung weiterer Beratungsstellen Genehmigung, Maintenance of further advice centers Approval