

99135014006000

Heruntergeladen am 28.06.2025

<https://fimportal.de/services/99135014006000>

Modul	Sachverhalt
Leistungsschlüssel	99135014006000
Leistungsbezeichnung I	
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Baustein Leistungen
Freigabestatus Katalog	fachlich freigegeben (gold)
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 Mitgliedstaat
Lagen Portalverbund	Erlaubnisse und Genehmigungen (2010400)
Einheitlicher Ansprechpartner	Ja

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Fachlich freigegeben am	01.10.2020
Fachlich freigegeben durch	Ministry of Finance and Europe of the Land of Brandenburg, Unit 34
Handlungsgrundlage	https://www.gesetze-im-internet.de/stberg/_34.html
Teaser	Establishment of a further consulting office/branch office Tax advisor or tax agent
Volltext	<p>Tax advisors and tax agents may maintain further consulting offices, provided that the fulfilment of the professional duties is not impaired thereby. 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 shall not apply if the additional consulting office is located in another Member State of the European Union or in another Contracting State to the Agreement on the European Economic Area or in Switzerland. The Chamber of Tax Consultants responsible for the professional establishment may, on application, permit an exception to sentence 2. If the additional consulting office is located in another chamber district, the Chamber of Tax Consultants responsible for the additional consulting office must be heard before the exemption is granted. An exemption may only be granted for one further consultancy 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 consulting company
Kosten	
Verfahrensablauf	<p>Further consulting offices/branches are to 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 are to be notified to the competent Chamber of Tax Consultants by the tax consultant or the tax agent who has set up the</p>

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	additional consultancy office or by the members of the body appointed to legally represent the client or by the partner authorised to represent the tax consultancy company which has set up the branch office.
Bearbeitungsdauer	The processing time depends on the examination of all necessary documents of the individual case to be processed.
Frist	None
weiterführende Informationen	
Hinweise	Section 34 (2) sentence 2 StBerG does not apply if the other consulting 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.
Rechtsbehelf	
Kurztext	Establishment of a further consulting office/branch office by a tax advisor or tax agent
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 pursuant to Section 34 (2) sentence 4 StBerG</p>
Ursprungsportal	