

99135014006000

Heruntergeladen am 28.06.2025

<https://fimportal.de/xzufi-services/142359/L100042>

Modul	Sachverhalt
Leistungsschlüssel	99135014006000
Leistungsbezeichnung I	
Leistungsbezeichnung II	Additional tax consultancy office; application for an exemption from the ladder requirement
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Bayern
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	

Modul	Sachverhalt
Fachlich freigegeben am	24.01.2025
Fachlich freigegeben durch	Steuerberaterkammer Nürnberg
Handlungsgrundlage	https://www.gesetze-im-internet.de/stberg/_34.html https://www.gesetze-im-internet.de/stberg/_34.html https://www.bstbk.de/downloads/bstbk/recht-und-berufsrecht/fachinfos/BStBK_Berufsordnung-inkl-Fachberaterordnung.pdf https://www.bstbk.de/downloads/bstbk/recht-und-berufsrecht/fachinfos/BStBK_Berufsordnung-inkl-Fachberaterordnung.pdf
Teaser	Tax advisors and professional practice companies can apply for an exemption from the manager requirement for an additional advisory office or branch office.
Volltext	<p>Tax advisors and professional practice companies may maintain additional advisory offices, provided that this does not impair the fulfillment of professional duties.</p> <p>An additional advisory office is any organizationally independent unit that is not a professional branch office. Branches of professional practice companies are additional advice centers.</p> <p>The head of the additional advisory office must be another tax advisor or another tax agent with a professional establishment at the location of the advisory office or in its vicinity. This does not apply if the other 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.</p> <p>The Chamber of Tax Consultants responsible for the professional establishment may grant an exemption from the manager requirement upon request.</p> <p>The exemption is granted for a maximum period of two years and may be subject to conditions. The exemption may be extended if the applicant provides renewed proof that the requirements have been met before the time limit expires.</p>

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Erforderliche Unterlagen	
Voraussetzungen	<p>An exception to the manager requirement may be granted, in particular if, due to</p> <ul style="list-style-type: none"> • the personal presence of the practice owner both in his professional establishment and in the additional advice center, • the actual scope of business, • the type and size of the client base, • the number and qualifications of the employees, • the geographical distance and transport connections, • the technical link between the professional branch and the other advisory office <p>the appointment of another tax advisor as head of the additional advisory office is not necessary to ensure the fulfillment of professional duties.</p>
Kosten	Fees are payable for processing the application, the amount of which varies depending on the responsible Chamber of Tax Consultants.
Verfahrensablauf	You can apply in writing or online to the relevant Chamber of Tax Consultants for an exemption from the ladder requirement.
Bearbeitungsdauer	
Frist	none
weiterführende Informationen	
Hinweise	
Rechtsbehelf	Administrative court action
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	BayernPortal, BayernPortal