

Tax advice - apply for exemption authorisation to maintain an additional advice centre

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Tax advice - apply for exemption authorisation to maintain an additional advice centre

Tax advisors and professional practice companies may maintain additional advisory centres or branches. These must be managed by another local tax adviser or authorised tax representative.

The competent Chamber of Tax Consultants may, upon application, authorise an exception to this manager requirement for an advisory office or branch office.

The exemption authorisation is valid for a maximum of two years. It may be subject to conditions.

If the requirements for the exemption are still met, the exemption can be extended. To do so, proof must again be provided that the requirements continue to be met.

Procedure

1. Submit an 'Application for exemption authorisation to maintain additional advice centres'. You can do this online or by post.
2. Submit the complete application documents to the Berlin Chamber of Tax Consultants and pay the fee.
3. The Chamber of Tax Consultants will then check whether you fulfil the requirements and decide on your application.
4. You will receive a notification of fees and the result will be sent to you by post.

If you have any questions or need help with your application, the contact persons at the Berlin Chamber of Tax Consultants will be happy to provide you with more detailed information.

Prerequisites

- **for tax consultants and tax agents**

You are already an established tax consultant or tax agent and wish to maintain a further professional advisory office or branch office in Berlin without appointing another local tax consultant or tax agent as manager.

- **for professional practice companies**

You are a new recognised and already established professional practice company and wish to maintain a further professional advisory office or branch office in Berlin without appointing another local tax consultant or tax agent as manager.

- **For online applications: registration/login via BundID or a verified tax consultant identity from the tax consultant platform.**

Select the 'ELSTER certificate' or 'Online ID card (eID)' option for registration/login.

- **For online applications: consent to the electronic payment procedure**

Credit card, Giro pay, direct debit and payment by bank transfer are available as payment options.

Documents required

- **Application for exceptional authorisation to maintain additional advice centres**

Submit the application online or in writing by post. An informal application to the Chamber of Tax Consultants is sufficient for written applications.

Fees

EUR 170.00

Legal basis

- **Tax Consultancy Act (StBerG) - Section 34 (2) sentence 4 (professional establishment, other advisory centres)**
(https://www.gesetze-im-internet.de/stberg/__34.html)
- **Professional Code of Conduct of the Federal Chamber of Tax Consultants (BOSTB) - Section 11 (3) (Other counselling centres)**
(<https://usth.bundesfinanzministerium.de/stberh/2021-2022/F-Anhaenge/1-Gesetze-und-Verordnungen/3-BOSTB-Fachberaterordnung/1-BOSTB/2-Zweiter-Teil/Paragraf-11/inhalt.html>)
- **Fee schedule of the Berlin Chamber of Tax Consultants**
(<https://stbk-berlin.de/downloads-und-links/>)

More information

- **Information from the Berlin Chamber of Tax Consultants**
(<https://stbk-berlin.de/>)

Average time to process request

<https://stbk-antragsportal.de/erteilung-einer-ausnahmegenehmigung-fuer-eine-weitere-beratungsstelle/antrag/>

Notes on responsibility

You can receive an exemption authorisation from the Berlin Chamber of Tax Consultants if your other consulting office or branch office is located in the Berlin Chamber district.