

99132001016000

Buchprüfungsgesellschaft Anerkennung

Heruntergeladen am 26.05.2025

<https://fimportal.de/xzufi-services/584178/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99132001016000
Leistungsbezeichnung I	Buchprüfungsgesellschaft Anerkennung
Leistungsbezeichnung II	Foundation of an auditing company
Typisierung	1 - Bund: Regelung und Vollzug
Quellredaktion	Bund
Freigabestatus Katalog	fachlich freigegeben (gold)
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	
Verrichtungskennung	Anerkennung (16)
SDG-Informationsbereich	nicht SDG-relevant
Lagen Portalverbund	Befähigungs- und Sachkundenachweise (2010200), Erlaubnisse und Genehmigungen (2010400)
Einheitlicher	

Modul	Sachverhalt
Ansprechpartner	Ja
Fachlich freigegeben am	03.01.2018
Fachlich freigegeben durch	Federal Ministry for Economic Affairs and Energy
Handlungsgrundlage	https://www.gesetze-im-internet.de/wipro/
Teaser	
Volltext	The profession of chartered accountant can also be practiced in a professional company. Such a company requires state recognition as an auditing company by the Chamber of Public Accountants. All European companies, companies under German law or companies under the law of another EU or EEA member state are permitted as legal forms. It should be noted that the majority of the legal representatives and shareholders must be certified public accountants, auditors or auditors licensed in another EU or EEA member state. If the company meets all the requirements for recognition as an auditing company, recognition as an auditing company is not possible and recognition as an auditing company must be applied for.
Erforderliche Unterlagen	You will need the following documents: • A copy of the articles of association or partnership agreement. • Proof of adequate professional indemnity insurance (provisional cover note from the professional indemnity insurer). • Proof of payment of the minimum capital. In the case of a cash foundation, proof of payment of the minimum capital must be provided by submitting a bank confirmation or a bank statement. If an existing company is to be recognized as an auditing company, interim financial statements must be submitted. The documents must not be older than three months. • A declaration by each partner that they do not hold the shares in the auditing company for the account of a third party. This may be waived if the articles of association contain a corresponding prohibition. • Employment contracts of the partners working in the company who are neither sworn auditors nor

Modul	Sachverhalt
	certified public accountants (tax consultants, lawyers, tax agents, etc.) and who are not legal representatives. Certificates from foreign professional organizations regarding the approval or recognition of EU/EEA auditors and EU/EEA audit firms.
Voraussetzungen	Details on the recognition procedure can be found in the information sheets on the website of the Chamber of Public Accountants. https://www.wpk.de/service-center/berufsregister/anererkennung-als-berufsgesellschaft/
Kosten	EUR 1,000
Verfahrensablauf	Before you submit the application for recognition as an auditing company, it is recommended that you submit the draft articles of association to the Chamber of Public Accountants for review. Any necessary notarization can then be carried out. You then submit the application for recognition to the Chamber of Public Accountants and enclose the necessary evidence. You can use the form available on the website of the Chamber of Public Accountants for the application. As soon as the Chamber of Public Accountants has determined that all recognition requirements have been met, it will issue a certificate of non-objection. After entry in the commercial or partnership register, the Chamber of Public Accountants recognizes the company as an auditing firm by issuing a certificate of recognition.
Bearbeitungsdauer	The processing time depends on the duration of the entry procedure in the commercial or partnership register. It is recommended to allow a total of two months.
Frist	
weiterführende Informationen	https://www.wpk.de/mitglieder/formulare-merkblaetter/ https://www.wpk.de/mitglieder/praxishinweise/versicherung https://www.wpk.de/mitglieder/existenzgruender/

Modul	Sachverhalt
Hinweise	
Rechtsbehelf	
Kurztext	The profession of chartered accountant can also be practiced in a professional company. Such a company requires state recognition as an auditing company by the Chamber of Public Accountants.
Ansprechpunkt	
Zuständige Stelle	
Formulare	Forms for download can be found on the website of the Chamber of Public Accountants.
Ursprungsportal	Buchprüfungsgesellschaft Anerkennung, Buchprüfungsgesellschaft Anerkennung