

99102024007000, 99102024007000

Accountant Assistant - Registration

Heruntergeladen am 26.05.2025

<https://fimportal.de/xzufi-services/345121547/L100001>

Modul	Sachverhalt
Leistungsschlüssel	99102024007000, 99102024007000
Leistungsbezeichnung I	Accountant Assistant - Registration
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Hessen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Zulassung (007)
SDG-Informationsbereich	Anerkennung von Qualifikationen zum Zwecke der Beschäftigung in einem anderen Mitgliedstaat
Lagen Portalverbund	Anerkennung ausländischer Berufsqualifikationen (1040400), Befähigungs- und Sachkundenachweise (2010200), Prüfung und Nachweise für Sachkunde und Sicherheit (2120300)

Modul	Sachverhalt
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	31.01.2017
Fachlich freigegeben durch	Hessian Ministry of Finance
Handlungsgrundlage	https://www.gesetze-im-internet.de/stberg/_6.html https://www.gesetze-im-internet.de/stberg/_6.html
Teaser	
Volltext	<p>Do you want to become self-employed in the field of accounting assistance? The Tax Consultancy Act and the Legal Services Act set strict limits to your intended activity. Thus, assistance in tax matters or accounting assistance is reserved for tax consultants. Advice reserved for lawyers in labour or social security matters is also inadmissible. In the case of the remaining activities, the law distinguishes between those activities that anyone may carry out and those for which further qualification is required. In any case, however, a business must be registered.</p> <p>https://hessenfinder.de/portaldeeplink/?tsa_leistung_id=8957937</p> <p>https://hessenfinder.de/portaldeeplink/?tsa_leistung_id=8957937</p>
Erforderliche Unterlagen	In addition to the documents you need to submit for business registration, no other documents are required.
Voraussetzungen	<p>**Activities that are permitted without special qualifications**</p> <p>Everyone is allowed to carry out mechanical operations in the keeping of books and records that are important for taxation. These include:</p> <ul style="list-style-type: none"> • Typing and arithmetic work • Data collection according to documents that have been assigned by the client or by another authorized person • Data collection according to binding booking instructions of the client or another person authorised to issue booking instructions

Modul

Sachverhalt

- Data compilation according to predefined programs, but not the legal assessment of facts (for example, the accounting of documents and the issuing of accounting instructions)

****Activities that are only permitted with certain qualifications****

Further powers shall be granted to persons who:

- have passed a final examination in tax and business consulting or a commercial training occupation or have acquired an equivalent previous education
- and thereafter worked for at least 3 years in the field of accounting for at least 16 hours per week.

****Hints:****

- Equivalent previous education includes, for example, a three-year training as a financial candidate or as a cooperative association auditor completed with the tax inspector examination.
- Persons with higher qualifications (for example, with a completed accountant examination or with a successfully completed degree in economics) are also on an equal footing with certified business assistants and specialist assistants.

****The above-mentioned persons may carry out the following activities:****

- Post current business transactions (account assignment, issuing of posting instructions), i.e. recording of business transactions through basic records (statement of incoming or outgoing documents, keeping a cash book, filing of bank statements separated by account)
- Posting of current business transactions by creating posting records

Modul	Sachverhalt
	<ul style="list-style-type: none"> • Data collection for the purpose of EDP accounting outside the home (with the intermediary of a tax consultant, according to a chart of accounts drawn up by the tax consultant) • Technical compilation of the annual financial statement figures and business evaluation of the figures in the form of key figures (not: preparation of the annual financial statements, not even in the form of a program-controlled printout = "button press balance") • Assistance in setting up the bookkeeping, which is irrelevant under tax law (for example, by assisting in the choice of the accounting system, the equipment to be used, the manner in which documents are taken over or the printing of the accounting results) • Prepare ongoing payroll accounting and income tax declarations
Kosten	Depending on the municipality, different fees or costs apply.
Verfahrensablauf	<p>You do not have to prove the possibly required qualification when registering a business, you do not need a permit from the tax authorities.</p> <p>However, if you carry out activities for which you cannot prove a prescribed qualification, you must expect measures from the tax authorities and warnings from competitors (e.g. tax consultants).</p>
Bearbeitungsdauer	
Frist	<p>The registration of the trade is due immediately</p> <p>**upon commencement of commercial activity** . If you report late, you can expect a fine.</p>
weiterführende Informationen	
Hinweise	<p>**Other**</p> <p>If you meet these requirements, you must perform these activities responsibly, i.e. you may use the help of employees, but you must yourself assume the actual and legal responsibility for the execution of the order. In the case of companies, the persons authorised to</p>

Modul	Sachverhalt
	represent them must meet the above requirements.
Rechtsbehelf	
Kurztext	
Ansprechpunkt	<p>For business registration: the city or municipal administration responsible for the location of the future permanent establishment.</p> <p>You can also complete the procedure via the [Point of Single Contact](https://www.eah.hessen.de) .</p>
Zuständige Stelle	
Formulare	<p>A separate platform has been developed for online applications. On the so-called service platform you can submit your applications electronically and much more! You are welcome to get your own impression of the application in advance without registering beforehand. To do this, use the simulation. In order to make full use of the online application, you must first register with the online application process.</p> <p>[Online application procedure of the Point of Single Contact Hesse](https://dienstleistungsplattform.hessen.de/)</p>
Ursprungsportal	Buchführungshelfer - Anmeldung, Accountant Assistant - Registration