

99132006061000

Certified public accountant, request appointment

Heruntergeladen am 06.07.2025

<https://fimpportal.de/xzufi-services/6000793-99132006061000/L100009>

| Modul | Sachverhalt |
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| Leistungsschlüssel | 99132006061000 |
| Leistungsbezeichnung I | Certified public accountant, request appointment |
| Leistungsbezeichnung II | Certified public accountant, request appointment |
| Typisierung | 1 - Bund: Regelung und Vollzug |
| Quellredaktion | Sachsen |
| Freigabestatus Katalog | unbestimmter Freigabestatus |
| Freigabestatus Bibliothek | unbestimmter Freigabestatus |
| Begriffe im Kontext | |
| Leistungstyp | |
| Leistungsgruppierung | |
| Verrichtungskennung | |
| SDG-Informationsbereich | |
| Lagen Portalverbund | |
| Einheitlicher Ansprechpartner | |

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| Fachlich freigegeben am | |
| Fachlich freigegeben durch | |
| Handlungsgrundlage | <ul style="list-style-type: none"> • § 15 Wirtschaftsprüferordnung (WPO) – Bestellungsbehörde und Gebühren • § 17 Wirtschaftsprüferordnung (WPO) – Berufsurkunde und Berufseid • § 37 Wirtschaftsprüferordnung (WPO) – Registerführende Stelle • § 38 Wirtschaftsprüferordnung (WPO) – Eintragung • § 43a Wirtschaftsprüferordnung (WPO) – gesetzlicher Vertreter • §§ 131g, 131h Wirtschaftsprüferordnung (WPO) – Eignungsprüfung • §§ 1, 3 Gebührenordnung der Wirtschaftsprüferkammer • §§ 1, 2, 4, 5 Beitragsordnung der Wirtschaftsprüferkammer |
| Teaser | <p>In order to practice their profession, certified public accountants* must be appointed by the Chamber of Public Accountants. With the appointment, membership is established at the same time. This is obligatory in the Chamber of Public Accountants.</p> |
| Volltext | <p>Application for appointment as auditor according to §§ 15 f. German Code of Public Accountants (WiPrO)</p> <p>In order to practice their profession, certified public accountants* must be appointed by the Chamber of Public Accountants. With the appointment, membership is established at the same time. This is obligatory in the Chamber of Public Accountants.</p> <p>Chamber members must be appointed by the Chamber of Public Accountants before taking up their profession. If there are more than five years between passing the examination and the desired admission to the profession, you may have to take another examination.</p> <p>The Chamber's main tasks include providing professional advice to its members, mediating in disputes between members or between members and</p> |

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| | <p>their clients, and monitoring the fulfillment of members' professional duties.</p> <p>Single Point of Contact</p> <p>For this procedure, you can use the service of the Single Point of Contact (Einheitlicher Ansprechpartner). They will guide you through the administrative procedure, take care of correspondence with all the offices responsible for your request and will be available to you as a competent advisor.</p> |
| Erforderliche Unterlagen | <ul style="list-style-type: none"> • Completed application form for appointment as a certified public accountant including the relevant declaration • Proof of having passed the examination to become a certified public accountant for nationals of another EU member state: confirmation of passing the qualifying examination • Entry form for initial entry in the professional register as a certified public accountant • If you are employed, additionally: certificate of the employer • If you work in your own practice, as a partner in a partnership or as a partner in another partnership without recognition as a professional accountant, additionally: <ul style="list-style-type: none"> • proof of professional liability insurance • if applicable, proof of academic titles, degrees and supplements • if applicable, extended list of partners • if applicable, certificate of partnership or self-declaration of reserved duties as auditor |
| Voraussetzungen | <p>passed the examination as a certified public accountant</p> |
| Kosten | <ul style="list-style-type: none"> • Procedure fee: EUR 230.00 (EUR 400.00 reappointment) • Annual fee for chamber membership (Please contact the responsible office to find out the amount of the fee to be paid in your individual case). |
| Verfahrensablauf | <p>To apply, please use the forms provided by the Chamber of Public Accountants (link "Bestellung / Wiederbestellung Wirtschaftsprüfer"). Detailed</p> |

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information on the procedure can be found in leaflets on the recognition procedure.

- Please complete the form and submit it to the regional office together with the required documents.
- If nothing stands in the way of the appointment, you will be given an appointment for the swearing-in ceremony. After the swearing-in ceremony, you will receive a certificate of approval.

Note: As a certified public accountant, you will be entered in the professional register of the Chamber of Public Accountants. As a certified public accountant, you may not be an employee of accounting firms, tax consulting firms or law firms, but only their legal representative.

As a national of another EU member state, you must prove that you are authorized to conduct statutory audits of annual financial statements and provide confirmation that you have passed the aptitude test. You must pass the qualifying examination before the examination board.

Bearbeitungsdauer

Frist

weiterführende Informationen

Hinweise

Rechtsbehelf

Complaint to the administrative court, for details please refer to notification

Kurztext

Ansprechpunkt

Zuständige Stelle

Formulare

Ursprungsportal