

99089002029000, 99089002029000

Undeclared work

Heruntergeladen am 05.07.2025

<https://fimportal.de/xzufi-services/8958280/L100012>

Modul	Sachverhalt
Leistungsschlüssel	99089002029000, 99089002029000
Leistungsbezeichnung I	Undeclared work
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Schleswig-Holstein
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Sicherheit und Ordnung (089)
Verrichtungskennung	Prüfung (029)
SDG-Informationsbereich	
Lagen Portalverbund	Gerichtliche Verfahren, Anzeige und Klage (1150200), Gerichtliche Entscheidungen (2140300)
Einheitlicher Ansprechpartner	Nein

Modul	Sachverhalt
Fachlich freigegeben am	06.09.2021
Fachlich freigegeben durch	
Handlungsgrundlage	https://www.gesetze-im-internet.de/schwarzarbg_2004/_2.html https://www.gesetze-im-internet.de/schwarzarbg_2004/_14.html
Teaser	Undeclared work is carried out by a trader who, for example, has not complied with his obligation to notify the authorities in accordance with the Trade Regulation Act.
Volltext	<p>The various forms of undeclared work are legally defined in Section 1 (2) of the Act to Combat Clandestine Employment (SchwarzArbG). According to this, undeclared work is carried out by anyone who provides services or work or has them carried out and in doing so</p> <ol style="list-style-type: none"> 1. as an employer, entrepreneur or self-employed person subject to compulsory insurance, fails to fulfill their social security reporting, contribution or record-keeping obligations arising from the services or work performed, 2. as a taxpayer, does not fulfill his tax obligations arising from the services or work performed, 3. as a recipient of social benefits, does not fulfill his or her reporting obligations to the social benefit provider resulting from the services or work performed, 4. as a provider of services or work, has not complied with the resulting obligation to notify the commencement of the independent operation of a standing trade (Section 14 of the Trade, Commerce and Industry Regulation Act) or has not obtained the required traveling trade license (Section 55 of the Trade, Commerce and Industry Regulation Act) or 5. as a provider of services or work, independently operates a craft requiring a license as a standing trade without being entered in the register of craftsmen (§ 1 of the Crafts Code). <p>Undeclared work is also carried out by anyone who pretends to provide a service or work or to have a</p>

Modul
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service or work carried out and if they themselves or a third party thereby wrongfully receive social benefits under the Second or Third Book of the German Social Code. In addition to this, the SchwarzArbG also contains the relevant provisions on fines and penalties (Sections 8 to 11 SchwarzArbG). Undeclared work does not include services or work performed

- by relatives or life partners,
- as a favor,
- by way of neighborly help or
- by way of self-help within the meaning of the Second Housing Act or the Housing Promotion Act

and are not aimed at sustainable profit.

Erforderliche Unterlagen
Voraussetzungen
Kosten
Verfahrensablauf
Bearbeitungsdauer
Frist
**weiterführende
Informationen**
Hinweise

In addition to the illegal employment described here, there is also illegal employment (including illegal employment of foreigners, employment without paying the minimum wage in accordance with the Minimum Wage Act, the Posted Workers Act or the Temporary Employment Act, illegal temporary employment).

Further information on the fight against undeclared work and illegal employment by the customs administration can be found on the customs website.
https://www.zoll.de/DE/Fachthemen/Arbeit/Bekaempfung-der-Schwarzarbeit-und-illegalen-Beschaeftigung/be-kaempfung-der-schwarzarbeit-und-illegalen-beschaeftigung_node.html
<https://www.zoll.de/DE/Fachthemen/Arbeit/Bekaempfu>

Modul	Sachverhalt
	ng-der-Schwarzarbeit-und-illegalen-Beschaef-tigung/be-kaempfung-der-schwarzarbeit-und-illegalen-beschaef-tigung_node.html
Rechtsbehelf	
Kurztext	
Ansprechpunkt	<p>The main customs offices are responsible for combating undeclared work as defined in points 1 to 3 with their Financial Control of Undeclared Work department, where you can submit your information on possible undeclared work in writing or by telephone.</p> <p>Craft and trade law violations (numbers 4 and 5) are prosecuted by the local authorities responsible for combating illegal employment. Here you can contact the districts or independent cities. The district administrators and mayors of towns with a population of over 20,000 are responsible.</p> <p>https://www.zoll.de/DE/Fachthemen/Arbeit/Bekaempfung-der-Schwarzarbeit-und-illegalen-Beschaef-tigung/Ansprechpartner/ansprechpartner_node.html</p> <p>https://www.zoll.de/DE/Fachthemen/Arbeit/Bekaempfung-der-Schwarzarbeit-und-illegalen-Beschaef-tigung/Ansprechpartner/ansprechpartner_node.html</p>
Zuständige Stelle	
Formulare	
Ursprungsportal	Undeclared work, Schwarzarbeit