

99089002029000, 99089002029000

Clandestine work audit

Heruntergeladen am 06.07.2025

<https://fimportal.de/xzufi-services/111081905/L100027>

Modul	Sachverhalt
Leistungsschlüssel	99089002029000, 99089002029000
Leistungsbezeichnung I	Clandestine work audit
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Mecklenburg-Vorpommern
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	
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	03.02.2020

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Fachlich freigegeben durch	Ministry of Economics, Labor and Health Mecklenburg-Western Pomerania
Handlungsgrundlage	https://www.gesetze-im-internet.de/schwarzarbg_2004/_2.html https://www.gesetze-im-internet.de/schwarzarbg_2004/_14.html https://www.gesetze-im-internet.de/schwarzarbg_2004/_2.html https://www.gesetze-im-internet.de/schwarzarbg_2004/_14.html
Teaser	<p>Undeclared work is not a trivial offense:</p> <ul style="list-style-type: none"> • undeclared work eliminates regular jobs • it causes considerable tax losses • entrepreneurs are threatened in their existence.
Volltext	<p>What is undeclared work?</p> <p>The term "undeclared work" covers a wide range of different circumstances in which legal obligations, especially those relating to tax and social security, are circumvented. Examples are:</p> <ul style="list-style-type: none"> • Tax evasion: The craftsman/service provider who works without an invoice in exchange for cash payment, and pays neither sales tax nor income tax. Responsibility: state tax authorities • illegal hiring out of workers: the employer who hires out employees to other employers without the required permit Responsibility: Financial Control of Clandestine Employment at Customs • Abuse of benefits: The unemployed person/beneficiary who receives financial support from the state and works on the side without reporting this to the employment office/job center/welfare agency. Responsibility: Financial Control for Clandestine Employment at Customs • illegal employment of foreigners: the foreigner who works without the required work permit the entrepreneur who illegally employs foreigners Responsibility: Financial Control of Clandestine Employment at Customs • Withholding of social security contributions and

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evasion of wage tax: Employees who perform activities without being appropriately registered with the social insurance agency and the tax office. Entrepreneurs who do not declare or do not correctly declare employees to the social security funds. Responsibility: Financial Control of Clandestine Employment at Customs

- the violations of the Minimum Wage Act/Employee Dispatch Act: The employer who does not pay the statutory/tariff minimum wage. Responsibility: Financial Control for Clandestine Employment at Customs
- Violations of the Trade Regulation Act: the obligation to report the start of independent operation of a standing trade (Section 14 of the Trade, Commerce and Industry Regulation Act) or to apply for a traveling trade license (Section 55 of the Trade, Commerce and Industry Regulation Act) Responsible: district administrators and mayors of independent cities
- Violations of the Crafts Code: Operating a craft subject to licensing as a standing trade without being registered in the craftsmen's register Responsibility: District administrators of the counties and lord mayors of the independent cities

What does not fall under the term moonlighting? Not every activity that, for example, a neighbor carries out on your premises is undeclared work.

Services or work performed

1. by
2. as a
3. by way of
4. by way of

According to Section 1 (4) sentence 1 of the Act to Combat Clandestine Employment (Schwarzarbeitsbekämpfungsgesetz), services or work performed by relatives or life partners, as a favor, by way of neighborly assistance or by way of self-help are not considered to be clandestine employment if they are not performed with a sustained profit orientation.

Erforderliche Unterlagen

The facts to be reported or the suspicion of the

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	existence of undeclared work should be described as precisely as possible (indicating the scope, time and place of the act).
Voraussetzungen	More details under the text field "General information".
Kosten	The sanctioning of violations is carried out by the competent authority after examining the individual case on the basis of the Act to Combat Clandestine Employment.
Verfahrensablauf	
Bearbeitungsdauer	
Frist	
weiterführende Informationen	
Hinweise	<p>Other partners in the fight against undeclared work are:</p> <ul style="list-style-type: none"> • the authorities responsible for unauthorized craft activities and trade law violations in the area of undeclared work, • the offices of the Financial Control of Clandestine Employment of the customs administration, • the tax authorities, • the foreigners authorities of the counties and independent cities, • the police enforcement authorities • the offices of the Federal Employment Agency, and • the pension and social insurance institutions.
Rechtsbehelf	
Kurztext	<ul style="list-style-type: none"> • Where can I report suspected undeclared work? • Undeclared work in the form of unauthorized craft activities and violations of trade law are prosecuted by the district administrators of the counties and the mayors of the independent cities. • The Financial Control for Clandestine Employment at Customs checks in particular whether reporting, recording and payment obligations under tax and social legislation have been violated or whether illegal employment has occurred.

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	<ul style="list-style-type: none"> • Please report any specific suspicions to the competent authority!
Ansprechpunkt	<p>You can report tips on illegal employment directly to the main customs office in Stralsund, or if you have questions on the subject of illegal employment, please contact:</p> <p>Districts and independent cities, Trade Offices/Ordnungsämter (unauthorized craft activities and trade law violations)</p> <p>Main customs office (HZA) Stralsund Financial Control of Clandestine Employment (FKS) Rudenstrasse 18 18439 Stralsund</p> <p>Branch offices: HZA Anklam Horse market 1 17389 Anklam</p> <p>HZA Neubrandenburg Ihlenfelderstrasse 112 - 114 17034 Neubrandenburg HZA Schwerin Otto-Weltzien-Strasse 7 19061 Schwerin HZA Rostock Pressentin Street 35 18147 Rostock</p> <p>Ministry of Economics, Labor and Health M-V Department 410 (unauthorized craft activities and violations of trade law) Johannes-Stelling-Strasse 14 19053 Schwerin</p>
Zuständige Stelle	Main customs office Stralsund - Financial Control of Clandestine Employment -
Formulare	
Ursprungsportal	Clandestine work audit, Schwarzarbeit Prüfung