

99050153261000, 99050153261000

Submit an annual audit report or negative declaration as a financial investment broker or fee-based financial investment advisor

Heruntergeladen am 30.06.2025

<https://fimportal.de/xzufi-services/219331147/L100038>

Modul	Sachverhalt
Leistungsschlüssel	99050153261000, 99050153261000
Leistungsbezeichnung I	Submit an annual audit report or negative declaration as a financial investment broker or fee-based financial investment advisor
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Thüringen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (silber)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Gewerbe (050)

Modul	Sachverhalt
Verrichtungskennung	Entgegennahme (261)
SDG-Informationsbereich	Erlangung von Lizenzen, Genehmigungen oder Zulassungen im Hinblick auf die Gründung und Führung eines Unternehmens
Lagen Portalverbund	Befähigungs- und Sachkundenachweise (2010200), Prüfung und Nachweise für Sachkunde und Sicherheit (2120300)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	
Fachlich freigegeben durch	
Handlungsgrundlage	https://www.gesetze-im-internet.de/gewo/_34f.html https://www.gesetze-im-internet.de/gewo/_34h.html https://www.gesetze-im-internet.de/finvermv/_24.htm https://www.gesetze-im-internet.de/gewo/_34f.html https://www.gesetze-im-internet.de/gewo/_34h.html https://www.gesetze-im-internet.de/finvermv/_24.htm
Teaser	As a financial investment broker or fee-based financial investment advisor, you must submit an annual audit report or alternatively a so-called negative declaration to your supervisory authority.
Volltext	<p>In order to prepare the audit report, you must first have compliance with the legal obligations described in the Financial Investment Brokerage Ordinance checked. These obligations include, for example, requirements for informing customers and documenting business transactions. The audit must be carried out by a suitable auditor, in particular</p> <ul style="list-style-type: none"> • Auditors, sworn auditors, auditing and accounting firms, • Auditing associations whose legal or statutory purpose includes the regular and extraordinary auditing of their members, provided they meet certain requirements, • Persons who are publicly appointed and licensed and

Modul
Sachverhalt

in a position to carry out a proper audit; e.g. tax consultants.

You select the auditor for the audit as part of your annual reporting obligations. The audit is carried out at your expense. Auditors are unsuitable if there are concerns of bias, i.e. if there are circumstances that could jeopardize the independence of the auditor.

If you work exclusively for a sales company, you may submit a system audit report from an auditor instead of the individual audit report, which confirms the appropriateness and effectiveness of the internal control system of the sales company for compliance with the obligations by the affiliated traders for the audit period. However, an individual audit report must be submitted after 4 years at the latest.

If you have not carried out any activities in the reporting period, you must submit a corresponding declaration (so-called negative declaration) without being requested to do so.

Erforderliche Unterlagen

- Audit report by a recognized auditor, including a note on any violations; also in electronic form, provided the auditor is named
- In the case of exclusive activity for a sales company: System audit report on the appropriateness and effectiveness of the sales company's internal control system for compliance with obligations (after 4 years at the latest: individual audit report) Optional: Individual audit report
- If no activity was carried out in the reporting period: Written declaration that no activity was carried out in the reporting period (negative declaration) If the negative declaration is submitted to the authority by a third party, for example a tax consultant or auditor, you must enclose a corresponding power of attorney

Voraussetzungen

There are no prerequisites.

Kosten

Fees may apply. If fees are incurred, you can find the exact amount in the fee schedule of the local supervisory authority.

Verfahrensablauf

First, you commission a recognized auditor to audit the

Modul	Sachverhalt
	<p>professional obligations arising from the Financial Investment Brokerage Ordinance.</p> <ul style="list-style-type: none"> • You submit the audit report in writing or electronically to the competent supervisory authority. • If you have not carried out any activities in the reporting year, you submit a negative declaration to the competent supervisory authority. • Following the review, you may receive a fee notice.
Bearbeitungsdauer	<ul style="list-style-type: none"> • Processing times vary depending on the scope of the documents you submit. • Processing will take several weeks once all documents have been submitted.
Frist	<p>You must submit the audit report or the negative declaration to your competent supervisory authority by December 31 of the calendar year following the reporting year at the latest without being requested to do so.</p>
weiterführende Informationen	<p>Please refer to the websites of your competent supervisory authority.</p>
Hinweise	
Rechtsbehelf	<p>The legal remedies available (revocation or filing a complaint with the administrative court) vary from state to state.</p>
Kurztext	<p>- Acceptance and review of audit reports from financial investment intermediaries and fee-based financial investment advisors - Financial investment brokers and fee-based financial investment advisors must have an annual audit of compliance with their duties carried out by an independent party - The report must be sent to the supervisory authority by December 31 of the following year without being requested to do so - If no activity has been carried out, a written declaration must be submitted instead (so-called negative declaration)</p>
Ansprechpunkt	
Zuständige Stelle	
Formulare	<ul style="list-style-type: none"> • Forms: form for negative declaration, if applicable • Online procedure possible: in some cases, varies

Modul	Sachverhalt
	<p>depending on the competent supervisory authority</p> <ul style="list-style-type: none"> • Written form required: only for declaration of non-performance of the activity
Ursprungsportal	<p>Jährlichen Prüfungsbericht oder Negativerklärung als Finanzanlagenvermittler oder Honorar-Finanzanlagenberater einreichen, Submit an annual audit report or negative declaration as a financial investment broker or fee-based financial investment advisor</p>