

99102024007000, 99102024007000

Accountant assistant, register your business

Heruntergeladen am 27.05.2025

<https://fimportal.de/xzufi-services/436778464/L100040>

Modul	Sachverhalt
Leistungsschlüssel	99102024007000, 99102024007000
Leistungsbezeichnung I	Accountant assistant, register your business
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Niedersachsen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Anmeldung (104)
SDG-Informationsbereich	
Lagen Portalverbund	Anerkennung ausländischer Berufsqualifikationen (1040400), Prüfung und Nachweise für Sachkunde und Sicherheit (2120300), Befähigungs- und

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	Sachkundenachweise (2010200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	11.10.2021
Fachlich freigegeben durch	State Tax Office of Lower Saxony
Handlungsgrundlage	https://www.gesetze-im-internet.de/stberg/_5.html https://www.gesetze-im-internet.de/stberg/_6.html https://www.gesetze-im-internet.de/stberg/_5.html https://www.gesetze-im-internet.de/stberg/_6.html
Teaser	taking up professional activity as an accounting assistant or self-employed accountant; Registration with the competent authorities.
Volltext	<p>**Exercise of a business as an accounting assistant or self-employed accountant with reference to the permitted activities according to § 6 Tax Consultancy Act (StBerG):**</p> <p>The Tax Consultancy Act and the Legal Services Act set strict limits on the activity of accounting assistance. For example, assistance in tax matters or accounting assistance is reserved for tax consultants.</p> <p>Advice on labour or social security matters, which is generally reserved for lawyers, is also inadmissible.</p> <p>**Point of Single Contact**</p> <p>For this procedure, you can use the service of the Point of Single Contact. He accompanies you through the procedure, takes over the correspondence with all offices responsible for your request and is at your side as a competent consultant.</p>
Erforderliche Unterlagen	None
Voraussetzungen	The law distinguishes between those activities that anyone may carry out and those for which further qualification is required. In both cases, you must register a business.

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****Activities that are permitted without special qualifications (accounting assistance)****

Anyone is allowed to carry out mechanical operations in the keeping of books and records that are important for taxation. These include:

- 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
- 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 (self-employed accountant)****

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 three 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 completed with the tax inspector examination or training as a cooperative association auditor.
- 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.

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****These 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
- 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

Gebühr: 10€ - 65€
 Business registration and acknowledgement of receipt

Verfahrensablauf

The possibly required qualification does not have to be proven at the time of business registration, nor does it require permission from the tax authorities.

If an activity is carried out for which a prescribed qualification cannot be proven, measures by the tax authorities and warnings from competitors (e.g. tax consultants) must be expected.

Regardless of the business registration, the possibly

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	required professional qualification (accountant) must be proven to the branch management of the locally responsible tax office.
Bearbeitungsdauer	
Frist	Business registration: due immediately upon commencement of commercial activity Proof of any required professional qualification before or immediately upon commencement of employment **Note:** Late notification will result in a fine.
weiterführende Informationen	
Hinweise	<ul style="list-style-type: none"> Information sheet accountant on the website of the State Tax Office of Lower Saxony https://ltn.niedersachsen.de/steuer/steuerberatungsrecht/buchhalter_-67341.html https://ltn.niedersachsen.de/steuer/steuerberatungsrecht/buchhalter_-67341.html
Rechtsbehelf	
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	Buchführungshelfer, Gewerbe anmelden, Accountant assistant, register your business