

99089002029000, 99089002029000

Undeclared work notification

Heruntergeladen am 05.07.2025

<https://fimportal.de/xzufi-services/8664334/L100040>

Modul	Sachverhalt
Leistungsschlüssel	99089002029000, 99089002029000
Leistungsbezeichnung I	Undeclared work notification
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	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	Gerichtliche Entscheidungen (2140300), Gerichtliche Verfahren, Anzeige und Klage (1150200)
Einheitlicher Ansprechpartner	Nein

Modul	Sachverhalt
Fachlich freigegeben am	14.09.2010
Fachlich freigegeben durch	Lower Saxony Ministry of Economic Affairs, Labour and Transport
Handlungsgrundlage	http://www.gesetze-im-internet.de/gewo/index.html http://www.gesetze-im-internet.de/hwo http://www.gesetze-im-internet.de/gewo/index.html http://www.gesetze-im-internet.de/hwo
Teaser	
Volltext	<p>According to the Undeclared Work Prevention Act of 23.07.2004, undeclared work is performed by anyone who provides services or has them carried out and thereby</p> <ol style="list-style-type: none"> 1. withholds social security contributions as an employer, entrepreneur or self-employed person subject to compulsory insurance by breaching his reporting, contribution or recording obligations, 2. evades or reduces taxes as a taxpayer, 3. as a recipient of social benefits (e.g. unemployment benefit, unemployment benefit 2, social assistance) does not fulfil its statutory notification obligations towards the social security provider, in particular does not indicate the start of work, 4. as a trader has not fulfilled his obligation to notify the trade (§ 14 Gewerbeordnung) or has not acquired the required itinerant trade card (§ 55 Gewerbeordnung), 5. operates a craft subject to authorisation as a self-employed person without being entered in the Register of Craftsmen (§ 1 Handwerksordnung). <p>Undeclared work offences listed in No. 1-3 are examined by the Customs Administration. If you have any questions, please contact your local main customs office. Further information can be obtained from the Financial Control Department of Undeclared Work at the Oberfinanzdirektion Köln or on the Internet on the websites listed below.</p> <p>Infringements of craft and trade law (No. 4 and 5) are prosecuted by the municipal anti-undeclared</p>

Modul

Sachverhalt

employment authorities. These are usually the districts, independent cities and large independent cities. The employees of the Lower Saxony Ministry of Economic Affairs, Labour and Transport in the government representations are responsible for coordinating the fight against undeclared work in the area of crafts and trade law, which you can also contact via the e-mail address Schwarzarbeitsbekaempfung@mw.niedersachsen.de. Feedback on your information is not possible for data protection reasons.

Assistance by relatives or life partners, out of courtesy, by way of neighborhood help or self-help remains permissible if it is not sustainably aimed at profit.

Aftermath

Anyone who commissions or performs undeclared work and evades taxes, fails to pay social security contributions or fraudulently obtains social benefits commits a criminal offence punishable by a fine or, in serious cases, imprisonment of up to 10 years. Undeclared work, which is prosecuted as an administrative offence, can be subject to fines of up to 300,000 euros.

In addition, in many cases there is a risk of exclusion from public contracts.

What can I do?

Undeclared work causes great damage. Therefore

- do not work black,
- do not employ undeclared workers,
- be attentive and inform the competent anti-work authorities.

<http://www.zoll.de>

<http://www.zoll-stoppt-schwarzarbeit.de/>

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Erforderliche Unterlagen

Documents may be required. Please contact the competent authority.

Modul	Sachverhalt
Voraussetzungen	
Kosten	Fees may apply. Please contact the relevant authority.
Verfahrensablauf	
Bearbeitungsdauer	
Frist	Deadlines may have to be observed. Please contact the competent authority.
weiterführende Informationen	
Hinweise	<p>Information as to whether a business registration or a itinerant trade card is required for a business activity is provided by the municipalities in whose area the company is to be founded.</p> <p>The Chambers of Crafts advise on the requirement of a register of craftsmen in the exercise of craft activities and their requirements. The addresses of the Chambers of Crafts in Lower Saxony can be found on the Internet at: https://www.handwerk-lhn.de/Home/de/index.php https://www.handwerk-lhn.de/Home/de/index.php</p>
Rechtsbehelf	
Kurztext	
Ansprechpunkt	The responsibility lies with the municipality, the joint municipality, the city and the district, as well as the competent main customs office.
Zuständige Stelle	
Formulare	
Ursprungsportal	Undeclared work notification, Schwarzarbeit Meldung