

99050153261000

Heruntergeladen am 30.06.2025

<https://fimportal.de/xzufi-services/74645/L100042>

Modul	Sachverhalt
Leistungsschlüssel	99050153261000
Leistungsbezeichnung I	
Leistungsbezeichnung II	Financial investment broker or fee-based financial investment advisor; submission of the audit report or negative declaration
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Bayern
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher	

Modul	Sachverhalt
Ansprechpartner	
Fachlich freigegeben am	08.01.2025
Fachlich freigegeben durch	Deutscher Industrie- und Handelskammertag e.V.
Handlungsgrundlage	<a href="https://www.gesetze-im-internet.de/finvermv/_24.htm">https://www.gesetze-im-internet.de/finvermv/_24.htm</a>   <a href="https://www.gesetze-im-internet.de/finvermv/_24.htm">https://www.gesetze-im-internet.de/finvermv/_24.htm</a> 
Teaser	Financial investment brokers or fee-based financial investment advisors must submit an audit report due to the annual audit obligation or, if they were not active, a negative declaration.
Volltext	<p>If you work as a financial investment broker or fee-based financial investment advisor, you are subject to an annual audit obligation.</p> <p>You must have compliance with the professional obligations arising from Sections 12 to 23 of the Financial Investment Brokerage Ordinance audited by a suitable auditor (e.g. an auditor) at your own expense for each calendar year.</p> <p>You must submit the audit report to the authority responsible for issuing the license by December 31 of the following year at the latest.</p> <p>If you worked exclusively for a sales company, you are entitled to submit a so-called system audit report instead of the individual audit report. This confirms the appropriateness and effectiveness of the sales company's internal control system for compliance with the professional obligations arising from Sections 12 to 23 of the Financial Investment Brokerage Ordinance by the affiliated traders for the audit period. You must then submit an individual audit report after four years at the latest.</p> <p>If you have not carried out any activities requiring a license in accordance with Section 34f (1) or Section 34h (1) sentence 1 of the Trade Regulation Act during the reporting period, a corresponding declaration must</p>

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	be submitted to the competent authority in writing without being requested to do so by 31 December of the following year at the latest (so-called negative declaration).
Erforderliche Unterlagen	<ul style="list-style-type: none"> <li>The following documents are required: Individual audit report Negative declaration System audit report (possible if you are affiliated with a sales company)</li> </ul>
Voraussetzungen	<p>Pursuant to Section 24 (1) of the Financial Investment Brokerage Ordinance, you are obliged to submit an audit report if you were active as a financial investment broker or fee-based financial investment advisor in the respective reporting year. This audit report determines whether you have complied with the professional obligations pursuant to §§ 12-23 of the Financial Investment Brokerage Ordinance in the respective calendar year.</p> <p>If you were not active in the respective reporting year, you are obliged to submit a negative declaration.</p>
Kosten	Costs are incurred. The exact amount can be found in the fee schedule of the responsible authority.
Verfahrensablauf	<p>If you were active with your license in accordance with § 34f or § 34h of the Trade Regulation Act in the respective calendar year, the audit report prepared must be submitted to the competent authority. If you were not active with your license according to § 34f or § 34h Gewerbeordnung in the respective calendar year, submit a negative declaration to the competent authority. Many authorities offer appropriate forms for this. The audit report is then checked and archived.</p> <p>If the audit report was not free of objections and contains violations, the forwarding to the responsible regulatory offense authority is checked. If statements in the audit report are incorrect or unclear, the authority can request additional information.</p>
Bearbeitungsdauer	The processing time can take several weeks and depends on the scope of the report.
Frist	The audit report or the negative declaration must be submitted by December 31 of the following calendar

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	year at the latest.
weiterführende Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	BayernPortal, BayernPortal