

99102024007000, 99102024007000

Accounting assistant - Registration

Heruntergeladen am 22.06.2025

<https://fimportal.de/xzufi-services/345121547/L100001>

Modul	Sachverhalt
Leistungsschlüssel	99102024007000, 99102024007000
Leistungsbezeichnung I	Accounting assistant - Registration
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Hessen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Zulassung (007)
SDG-Informationsbereich	Anerkennung von Qualifikationen zum Zwecke der Beschäftigung in einem anderen Mitgliedstaat
Lagen Portalverbund	Anerkennung ausländischer Berufsqualifikationen (1040400), Befähigungs- und Sachkundenachweise (2010200), Prüfung und Nachweise für Sachkunde und Sicherheit (2120300)

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Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	31.01.2017
Fachlich freigegeben durch	Hessian Ministry of Finance
Handlungsgrundlage	https://www.gesetze-im-internet.de/stberg/_6.html https://www.gesetze-im-internet.de/stberg/_6.html
Teaser	
Volltext	<p>Do you want to become self-employed in the field of accounting assistance? The Tax Consultancy Act and the Legal Services Act impose strict limits on your intended activity. For example, assistance in tax matters or accounting assistance is reserved for tax consultants. Advice on employment or social security matters reserved for lawyers is also prohibited. With regard to the remaining activities, the law distinguishes between those activities that may be carried out by anyone and those for which a further qualification is required. In all cases, however, a business must be registered.</p> <p>https://verwaltungsportal.hessen.de/leistung?leistung_id=L100001_8957937 https://verwaltungsportal.hessen.de/leistung?leistung_id=L100001_8957937</p>
Erforderliche Unterlagen	No further documents are required in addition to the documents you must submit for business registration.
Voraussetzungen	<p>Activities that are permitted without special qualifications</p> <p>Everyone is permitted to carry out mechanical operations when keeping books and records that are relevant to taxation. This includes</p> <ul style="list-style-type: none"> • Typing and calculation work • Data entry based on documents that have been assigned to an account by the client or another authorized person • Data entry according to binding accounting instructions from the client or another person authorized to issue accounting instructions

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- Data compilation according to specified programs, but not the legal assessment of facts (e.g. account assignment of documents and issuing posting instructions)

Activities that are only permitted with certain qualifications

Further authorizations are granted to persons who

- have passed a final examination in tax and business consulting or a commercial apprenticeship or have acquired equivalent prior training
- and have subsequently worked for at least 3 years in the field of accounting for at least 16 hours per week.

Notes:

- Equivalent previous training includes, for example, three years of training as a trainee tax inspector or as a cooperative association auditor.
- Persons with higher qualifications (e.g. those who have completed an accountant's examination or have successfully completed a degree in economics) are also deemed equivalent to certified commercial and technical assistants.

The above-mentioned persons may carry out the following activities:

- Posting current business transactions (account assignment, issuing posting instructions), i.e. recording business transactions by means of basic records (listing incoming or outgoing documents, keeping a cash book, filing bank statements separately by account)
- Posting current business transactions by creating posting records
- Data entry for the purpose of computerized accounting outside the company (with the involvement of a tax consultant, according to a chart of accounts drawn up by the tax consultant)
- Technical compilation of the annual financial statements and business analysis of the figures in the form of key figures (not: preparation of the annual

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	<p>financial statements, not even in the form of a program-controlled printout = "push-button balance sheet")</p> <ul style="list-style-type: none"> • Assistance irrelevant under tax law in setting up the bookkeeping (for example, assistance in selecting the bookkeeping system, the equipment to be used, the method of document transfer or the printout of the bookkeeping results) • Preparing current payroll accounting and income tax returns
Kosten	Different fees and costs apply depending on the municipality.
Verfahrensablauf	<p>You do not have to provide proof of any required qualifications when registering your business, nor do you need permission from the tax authorities.</p> <p>However, if you carry out activities for which you cannot provide proof of the required qualification, you must expect measures from the tax authorities and warnings from competitors (e.g. tax advisors).</p>
Bearbeitungsdauer	
Frist	Registration of the trade is due immediately upon commencement of the commercial activity. If you register late, you must expect a fine.
weiterführende Informationen	
Hinweise	<p>Other</p> <p>If you meet the above requirements, you must perform these activities responsibly, i.e. you may use the help of employees, but you must assume actual and legal responsibility for the execution of the order yourself. In the case of companies, the persons authorized to represent the company must meet the above requirements.</p>
Rechtsbehelf	
Kurztext	
Ansprechpunkt	For business registration: the city or municipal

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	<p>administration responsible for the location of the future business premises.</p> <p>You can also handle the procedure via the Single Point of Contact.</p>
Zuständige Stelle	
Formulare	<p>A separate platform has been developed for online applications. On the so-called service platform, you can submit your applications electronically and much more! You are welcome to get your own impression of the application in advance without registering first. Use the simulation for this. To be able to use the online application to its full extent, you must first register for the online application procedure.</p> <p>Online application procedure of the Point of Single Contact Hesse</p>
Ursprungsportal	<p>Buchführungshelfer - Anmeldung, Accounting assistant - Registration</p>