

99102024007000

Accounting assistant, registering a business

Heruntergeladen am 22.06.2025

<https://fimportal.de/xzufi-services/6000099/L100009>

Modul	Sachverhalt
Leistungsschlüssel	99102024007000
Leistungsbezeichnung I	Accounting assistant, registering a business
Leistungsbezeichnung II	Accounting assistant, registering a business
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Sachsen
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	
Fachlich freigegeben durch	
Handlungsgrundlage	<ul style="list-style-type: none"> • § 6 Steuerberatungsgesetz (StBerG) – Buchführungshelfer • Zehntes Sächsisches Kostenverzeichnis (SächsKVZ)
Teaser	<p>The Tax Consultancy Act (Steuerberatungsgesetz) and the Legal Services Act (Rechtsdienstleistungsgesetz) impose strict limits on the activities of accounting assistants. Thus, assistance in tax matters or accounting assistance is reserved for tax advisers.</p>
Volltext	<p>Pursuit of a trade as an accounting assistant with reference to the permitted activities under Section 6 of the Tax Consultancy Act (StBerG)</p> <p>The Tax Consultancy Act (Steuerberatungsgesetz) and the Legal Services Act (Rechtsdienstleistungsgesetz) impose strict limits on the activities of accounting assistants. Thus, assistance in tax matters or accounting assistance is reserved for tax advisers.</p> <p>Advice in matters of labour law or social security law, which is in principle reserved for lawyers, is also inadmissible.</p> <p>Single point of contact (Einheitlicher Ansprechpartner)</p> <p>For this procedure, you can make use of the services of the Single Point of Contact. This person will accompany you through the procedure, take care of the correspondence with all the offices responsible for your matter and will be at your side as a competent advisor.</p>
Erforderliche Unterlagen	none
Voraussetzungen	<p>The law differentiates between those activities that anyone may carry out and those for which further qualification is necessary. In both cases, you must register a trade.</p>

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Activities that are permitted without special qualification

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

- Clerical and arithmetical work
- Data entry in accordance with vouchers which have been assigned to accounts by the principal or by another person authorised to do so
- Data entry according to binding accounting instructions issued by the principal or another person authorised to issue accounting instructions
- Data compilation according to predefined programmes, but not the legal assessment of facts (for example, the account assignment of vouchers and the issuing of accounting instructions)

Activities that are only permitted with certain qualifications

More extensive powers are granted to persons who

- have passed a final examination in a tax and business advisory profession or a commercial training profession or have acquired an equivalent qualification and
- have subsequently been practically active in the field of accounting for at least three years for a minimum of 16 hours per week.

Notes:

- Equivalent previous training includes, for example, three years' training as a financial trainee completed with the tax inspector's examination or training as a cooperative association auditor.
- Persons with a higher qualification (e.g. with a completed accountant's examination or with a successfully completed degree in economics) are also considered equivalent to certified business and technical assistants.

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These persons may perform the following activities:

- posting current business transactions (account allocation, issuing posting instructions), i.e. recording business transactions by means of basic records (listing incoming and outgoing documents, keeping a cash book, filing bank statements separately according to accounts)
- Posting current business transactions by creating posting records
- Data entry for the purpose of computer bookkeeping outside the office (with the intervention of a tax adviser, according to a chart of accounts drawn up by the tax adviser)
- technical compilation of the annual accounts figures and business evaluation of the figures in the form of key figures (not: compilation of the annual accounts, not even in the form of a program-controlled printout = "push-button balance sheet")
- assistance irrelevant to tax law in setting up bookkeeping (for example, by providing assistance in choosing the bookkeeping system, the equipment to be used, the method of document transfer or the printout of the bookkeeping results)
- preparing current payrolls and income tax returns

Kosten

Business registration and receipt: EUR 22.00 to EUR 112.00 (framework fee)

Verfahrensablauf

The qualification that may be required does not have to be proven when registering a trade, 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 (for example tax advisors) must be expected.

Bearbeitungsdauer
Frist

Business registration: due immediately with the start of the commercial activity Note: A fine must be expected in the event of late notification.

weiterführende

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Informationen	
Hinweise	If the aforementioned requirement is fulfilled, the accounting assistance shall bear the actual and legal responsibility for the execution of the assignment, even if employees are hired. In the case of companies, the persons authorised to represent the company must meet the above requirements.
Rechtsbehelf	Objection (details on the procedure in the notification)
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	