

99102024007000

# Permit as a bookkeeping assistant

Heruntergeladen am 22.06.2025

<https://fimportal.de/xzufi-services/561/L100022>

Modul	Sachverhalt
Leistungsschlüssel	99102024007000
Leistungsbezeichnung I	Permit as a bookkeeping assistant
Leistungsbezeichnung II	Permit as a bookkeeping assistant
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Baden-Württemberg
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	
Fachlich freigegeben am	

**Modul**
**Sachverhalt**
**Fachlich freigegeben durch**
**Handlungsgrundlage**

§ 6 Steuerberatungsgesetz (StBerG)  
(Buchführungshelfer)

**Teaser**

You would like to become a self-employed bookkeeping assistant? The Law on Tax Advisers and the Legal Services Act has imposed stringent restrictions on your planned activity. This means that assistance in tax matters or assistance in bookkeeping is reserved for tax consultants. It is also not permitted to give advice on matters of employment law and social insurance legal aspects as this is reserved for the legal profession. As for the remaining activities, the law differentiates between such tasks which everyone may perform and such for which further qualifications are necessary. In either case however, a business has to be registered.

**Volltext**

You would like to become a self-employed bookkeeping assistant? The Law on Tax Advisers and the Legal Services Act has imposed stringent restrictions on your planned activity. This means that assistance in tax matters or assistance in bookkeeping is reserved for tax consultants. It is also not permitted to give advice on matters of employment law and social insurance legal aspects as this is reserved for the legal profession. As for the remaining activities, the law differentiates between such tasks which everyone may perform and such for which further qualifications are necessary. In either case however, a business has to be registered.

**Erforderliche Unterlagen**
**Voraussetzungen**

Activities that are permitted without any specific qualifications

Anyone is allowed to carry out routine jobs in bookkeeping and keeping records which are of significance for taxation purposes. This includes:

- clerical and computing work
- data entry from receipts which have been assigned to an account by the client or another person who has

## Modul

## Sachverhalt

been authorized to do so

- data entry from the client's binding accounting vouchers or another person who is authorized to issue accounting vouchers
- data compilation using specified programs, however not the legal recognition of the facts (e.g. assigning receipts to accounts and issuing accounting vouchers)

Activities, which are permitted only with specific qualifications

Persons with more extensive authority are those who

- have passed the final examinations for business administration or have undergone an equivalent preparatory training
- and have subsequently worked in accounting for at least three years for at least 16 hours per week.

Note: An equivalent preparatory training is e.g.

- A three-year apprenticeship as finance recruits or a completed training as cooperative auditors which is concluded by the tax inspector examination.
- A final examination for the tax consulting profession.
- Persons with higher education (e.g. having passed the accountant examinations or a degree in economics) are on a par with the certified commercial and specialised assistants.

These persons may perform the following activities:

- posting current business transactions (assigning to an account, issuing accounting vouchers), i.e. the registering of business transactions by means of basic accounting records (listing incoming or outgoing documents, keeping cash journals, filing account statements for each account separately)
- posting current business transactions by generating posting records
- data acquisition for external EDP accounting (with the interposition of a tax consultant, according to a classification of accounts set up by the tax consultant)
- technical compilation of the figures for the annual financial statements and business assessment of the

Modul	Sachverhalt
	<p>figures in the form of key data (not: preparation of the annual financial statements, not even in the form of a program-controlled printout = "balance sheet at the push of a button")</p> <ul style="list-style-type: none"> <li>• assistance in setting up the bookkeeping which is fiscally irrelevant (e.g. by assisting in the choice of bookkeeping system, of the devices to be used, the type and manner of registering receipts or the printing out of the bookkeeping results)</li> <li>• producing current payroll accounting and income tax notification</li> </ul>
Kosten	The charges or costs incurred vary according to the municipality.
Verfahrensablauf	<p>When registering the business, it is not necessary to provide evidence of the required qualifications. Also, no permission is required from the tax authorities.</p> <p>Note: If activities, for which specific qualifications are required, are however carried out without the relevant qualifications, then you can expect measures be taken by the tax authorities and also warning letters from competitors (e.g. tax consultants).</p>
Bearbeitungsdauer	
Frist	
weiterführende Informationen	
Hinweise	If you fulfil the mentioned requirements, then you have to perform this work responsibly, i.e. you are allowed to receive help from employees, however you are effectively and legally responsible for carrying out the assignment. In the case of companies, the persons authorised as a proxy have to fulfil the named requirements.
Rechtsbehelf	
Kurztext	
Ansprechpunkt	
Zuständige Stelle	

**Modul**

**Sachverhalt**

Formulare

Ursprungsportal