

# Engagement

Client no.: \_\_\_\_\_

The German qualified tax advisor (*Steuerberater, Steuerbevollmächtigter*) / professional-practice company (*Berufsausübungsgesellschaft*) providing tax advice (hereinafter referred to as the "Tax Advisor")

\_\_\_\_\_ is hereby engaged by \_\_\_\_\_

(hereinafter referred to as the "Client")

- identified by their identity card (a copy of which has been put on file)<sup>1</sup>
  - as per an excerpt from the commercial register that was submitted to us (a copy of which has been put on file)
  - as per an excerpt from the transparency register that was submitted to us (a copy of which has been put on file)
- as follows<sup>2</sup>:

## Scope of the engagement

The Tax Advisor is hereby instructed to perform the following activities that have been individually marked with a cross:

- Accounting / maintaining of tax records starting from \_\_\_\_\_ / \_\_\_\_\_ (month/year)
  - Setting-up of the accounting (sect. 32 German Regulation on Tax Advisors' Fees [*Steuerberatervergütungsverordnung – StBVV*], hereinafter "StBVV")
  - Preparation of the accounting / maintaining of tax records (sect. 33 StBVV)
  - Continuous monitoring of the accounting / the tax records (sect. 33(5) StBVV)
  - Preparation of the asset accounting (*Anlagenbuchführung*) (sect. 33 StBVV)
  - Other activities in connection with the accounting / the maintaining of tax records (sect. 33(7) StBVV),

in particular \_\_\_\_\_

- Payroll accounting starting from \_\_\_\_\_ / \_\_\_\_\_ (month/year)
  - Setting-up of a payroll-accounting system (sect. 32 StBVV)
  - Initial setting-up of payroll accounts and entry of master data (sect. 34(1) StBVV)
  - Maintaining the payroll accounts and preparation of the pay slips (sect. 34(2) StBVV)
  - Other activities in connection with the payroll accounting (sect. 34(5) StBVV),

in particular \_\_\_\_\_

- Work in relation to annual financial statements starting from \_\_\_\_\_ (year)
  - Preparatory work for the annual financial statements (sect. 35(3) StBVV)
  - Preparation of annual financial statements with profit and loss (P&L) statement (sect. 35(1) no. 1 lit. a StBVV)
  - Preparation of annual financial statements with abridged P&L statement ('micro corporation' [*Kleinstkapitalgesellschaft*], i.e. entity within the meaning of sect. 267a German Commercial Code [*Handelsgesetzbuch – HGB*], hereinafter "HGB")
  - Preparation of the notes (sect. 35(1) no. 1 lit. b StBVV)
  - Providing assistance, in an advisory capacity, in the preparation of the management report (sect. 35(1) no. 7 lit. c StBVV)
  - Conducting plausibility assessments (sects. 612, 632 German Civil Code [*Bürgerliches Gesetzbuch – BGB*], hereinafter "BGB"; sect. 36 StBVV)
  - Derivation of the tax result from the financial-accounts ('commercial-balance-sheet') result (sect. 35(1) no. 3 lit. a StBVV)
  - Developing of tax accounts ('tax balance sheet') from the financial accounts ('commercial balance sheet') (sect. 35(1) no. 3 lit. b StBVV)
  - Written explanatory report (sect. 35(1) no. 6 StBVV)

1 Pursuant to sect. 2(1) no. 12 German Anti-Money-Laundering Act (*Geldwäschegesetz – GwG*) (hereinafter "GwG"), tax advisors are under an obligation to identify their clients. The internal safeguards as per sect. 6 GwG must be complied with. In this context, it is recommended to use a corresponding documentation sheet for purposes of identifying the client under the GwG.

2 In the event of contracts entered into online with consumers, please note DWS form no. 1130 "Model cancellation policy, model declaration of consent and model cancellation form for consumer contracts entered into online". Please also refer to the further comments contained in DWS instruction leaflet no. 1001.

