

Submit mandatory annual audit report or negative declaration as property developer and/or construction supervisor

As a construction manager or property developer, you must submit an annual audit report or alternatively a so-called negative declaration to your supervisory authority.

Competent Department

- [Die Senatorin für Wirtschaft, Häfen und Transformation | Referat 50 Gewerbeangelegenheiten](#)

Basic information

According to the German Real Estate Agent and Property Developer Ordinance (Makler- und Bauträgerverordnung), you as a property developer and/or construction supervisor are obliged to have a suitable auditor check compliance with the obligations arising from Sections 2 to 14 of the German Real Estate Agent and Property Developer Ordinance (MaBV) every calendar year and to submit the audit report to the competent authority by December 31 of the following year at the latest.

You choose the auditor for the audit as part of your annual reporting obligations. The audit is carried out at your expense.

Suitable auditors are in particular

- Auditors,
- sworn auditors,
- auditing and accounting firms
- auditing companies and
- certain auditing associations.

Auditors are unsuitable if there are concerns of bias, i.e. if there are circumstances that could jeopardize the independence of the auditor.

If you have not carried out relevant activities as a property developer and/or construction manager in a reporting period, you are obliged to submit an unsolicited negative declaration to your competent supervisory authority instead of the audit report. You can submit the negative declaration yourself; the involvement of an auditor is not required.

If the declaration is submitted by the auditor instead of you as the trader, you must enclose a corresponding power of attorney.

Requirements

None.

What documents do I need?

- Identity document
- Audit report by a suitable auditor
 - including a check note as to whether any violations have been identified.
 - In accordance with the Ordinance on the Duties of Real Estate Agents, Loan Brokers, Property Developers, Construction Managers and Residential Property Managers, the note must be signed, stating the place and date, whereby the electronic reproduction of the name is sufficient.
 - A note must also be made stating that no violations have occurred.
- Declaration that no activity was carried out in the reporting period (negative declaration)
 - If no activity was performed in the reporting period.

Procedure

First of all, you commission a recognized auditor to audit the professional obligations arising from the Real Estate Agent and Property Developer Ordinance.

You can send the audit report to the competent body in writing or online. If you have not carried out any activities in the year under review, submit a negative declaration to the competent body.

Online submission:

- You can find the link to the online service under "Further information" - Online service".
- As a citizen, you must register via BundID. As a sole trader or organization, you can log in to the WSP account using "My company account". Use your personal ELSTER certificate or the organization certificate for this.
- The online service will guide you step by step through the application process.

Written submission:

- Send the verification report or the negative declaration together with the required documents to the relevant office.
- If your supervisory authority charges fees for reviewing the report, you will then receive a fee notice.

Legal bases

- [§ 34c Abs. 1 Gewerbeordnung](#)
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- [§ 16 Makler- und Bauträgerverordnung \(MaBV\)](#)

More information

You are in breach of the regulations if you do not submit the audit report or the negative declaration to the competent authority, or do not submit it correctly, completely or on time by the deadline specified above; a fine may be imposed for this.

Legal remedy:

- Action before the administrative court.
- Appeal (depending on state law, an appeal may be excluded).

What deadlines must be paid attention to?

You must submit the audit report or the negative declaration to your competent supervisory body by December 31 of the calendar year following the reporting year at the latest.

How long does it take to process

None.

What are the costs?

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