

## 1. TITLE OF THE CERTIFICATE (DE) <sup>(1)</sup>

**Lehrabschlussprüfungszeugnis Steuerassistenz**

<sup>(1)</sup> in original language

## 2. TRANSLATED TITLE OF THE CERTIFICATE (EN) <sup>(2)</sup>

**Certificate of Apprenticeship 'Tax Assistance'**

<sup>(2)</sup> This translation has no legal status.

## 3. PROFILE OF SKILLS AND COMPETENCES

### Specialist areas of competence:

#### Accounting

The tax assistant carries out a variety of activities in accounting on the basis of his/her knowledge in the individual sub-areas of accounting and the procedures for determining success. When carrying out his/her tasks, he/she takes account of fundamental legal provisions (such as company and corporate law, civil law, the Income Tax Act, the Corporation Tax Act, the Austrian Commercial Code). Legal and internal guidelines for the prevention of money laundering are complied with by the tax assistant when carrying out his/her tasks and, if money laundering is suspected, he/she takes appropriate measures. His/her tasks include the organisation and checking of supporting documents and the booking of business transactions. The tax assistant is able to recognise problems in connection with the circulation of supporting documents and to take measures in accordance with the operational requirements. He/she assists in the preparation of the trial balance, can carry out calculations and bookings in connection with the list of assets and with the settlement of goods and materials, record write-offs and valuations of receivables, and enter accruals and provisions in the accounts and participate in their recording. He/she can also prepare reconciliation of book and taxable income. The tax assistant is also able to handle payment transactions. He/she can interpret personnel accounting documents, create payroll statements and complete the messages required for personnel accounting. He/she can also include the monthly personnel accounting in the bookkeeping.

#### Tax law

The tax assistant has basic knowledge of the Austrian tax system. He/she is able to take into account provisions of the Federal Tax Code and fiscal criminal law as well as fundamental provisions of the Value Added Tax Act, Income Tax Act and Corporation Tax Act when performing his/her tasks. The tax assistant can apply the most important VAT rules in relation to domestic purchases and sales and foreign purchases and sales. His/her area of responsibility also includes determining the VAT payable, completing the VAT form and submitting the advance VAT return. In addition, he/she is able to check VAT assessments. He/she can assist with income tax returns, calculate income tax and check income tax assessments. He/she is also responsible for monitoring compliance with deadlines (e.g. deadline for filing tax returns, deadlines for complaints). The tax assistant is able to identify deviations from tax assessments, to assist in the preparation of applications and appeals and to draft complaints. He/she has knowledge of the stages of appeal and of the basic rights and obligations of parties in the taxation procedure.

#### Specialist digital work

The tax assistant works with special programs and applications (financial administration-specific programs or workplace-specific programs for accounting or personnel accounting as well as e-government tools, Finanz Online, ELDA, etc.). He/she is, for instance, able to use these programs and applications for communication and to send or answer requests for amendments and to transmit documents electronically. The tax assistant's duties also include the administration and maintenance of basic data and the archiving of documents in electronic form. He/she is able to create and manage electronic customer data in the workplace-specific document management system and to store and retrieve customer documents electronically.

#### Office management

The tax assistant also fulfils tasks within the scope of operational communication. This also includes letter and e-mail correspondence. He/she is also able to undertake schedule management and keep a cash register. He/she also has knowledge of procurement. The tax assistant can make enquiries and obtain offers and also compare prices and conditions. He/she is able to carry out orders and assignments, compare deliveries with the order and check invoices.

#### Marketing

The tax assistant has knowledge of marketing and participates in the design of operational communication media (e.g. newsletters, direct mailings, press releases, social media contributions/articles). Furthermore, he/she works on the workplace's external image.

**Interdisciplinary areas of competence:****Working in an operational and professional environment**

The tax assistant has basic knowledge of the operational range of services and of business, economic and ecological connections in order to organise and carry out his/her activities efficiently and sustainably. He/she acts self-competently, socially and methodically within the operational structure and process organisation and works on the tasks assigned to him/her in a solution-oriented manner appropriate to the situation based on his/her understanding of intrapreneurship. In addition, he/she communicates in a manner appropriate to the target group, also in English to suit the job, and acts in a customer-oriented manner.

**Quality oriented, safe and sustainable work**

The tax assistant applies the principles of operational quality management and is involved in the further development of operational standards. He/she reflects on his/her own approach and uses the knowledge gained from this in his/her area of responsibility. The tax assistant observes the legal and operational regulations for his/her personal safety and health at work and acts appropriately in the event of accidents and injuries. Within the scope of his/her area of responsibility, he/she considers significant ecological effects of his/her activity and therefore acts in a sustainable and resource-saving manner.

**Digital work**

The tax assistant selects and efficiently uses the most suitable digital equipment, operational software and digital forms of communication for his/her tasks within the framework of the legal and operational requirements. He/she digitally obtains the internal and external information necessary for the processing of tasks. The tax assistant acts purposefully and responsibly based on his/her digital competence. This includes in particular the sensitive and secure handling of data in compliance with legal and operational requirements (e.g. General Data Protection Regulation).

**4. RANGE OF OCCUPATIONS ACCESSIBLE TO THE HOLDER OF THE CERTIFICATE <sup>(3)</sup>****Range of occupations:**

Employment including in financial administration: federal ministry, fiscal and customs authorities and in tax consultants' and chartered accountants' offices

<sup>(3)</sup> if applicable

**(\*) Explanatory note**

This document has been developed with a view to providing additional information on individual certificates; it has no legal effect in its own right. These explanatory notes refer to the Decision (EU) 2018/646 of the European Parliament and of the Council of 18 April 2018 on a common framework for the provision of better services for skills and qualifications (Europass).

More information on Europass is available at: <http://europass.cedefop.europa.eu> or [www.europass.at](http://www.europass.at)

5. OFFICIAL BASIS OF THE CERTIFICATE	
<b>Name and status of the body awarding the certificate</b>  Lehrlingsstelle der Wirtschaftskammer  (Apprenticeship Office of the Economic Chamber; for the address, see certificate)	<b>Name and status of the national/regional authority providing accreditation/recognition of the certificate</b>  Bundesministerium für Arbeit und Wirtschaft (Federal Ministry of Labour and Economy)
<b>Level of the certificate (national or international)</b>  NQF/EQF 4 ISCED 35	<b>Grading scale / Pass requirements</b>  Overall performance: Pass with Distinction Good Pass Pass Fail
<b>Access to next level of education/training</b> Access to the <i>Berufsreifeprüfung</i> (i.e. certificate providing university access for skilled workers) or a vocational college for people under employment. Access to relevant courses at a <i>Fachhochschule</i> (i.e. university level study programme of at least three years' duration with vocational-technical orientation); additional examinations must be taken if the educational objective of the respective course requires it.	<b>International agreements</b> Between Germany, Hungary, South Tyrol and Austria, international agreements on the mutual automatic recognition of apprenticeship-leave examinations and other vocational qualifications have been concluded. Information on equivalent apprenticeship occupations can be obtained from the Federal Ministry of Labour and Economy.
<b>Legal basis</b> 1. Training regulation for tax assistance BGBl. II (Federal Law Gazette) No. 71/2020 (company-based training), examination regulation of the commercial-administrative apprenticeship occupations BGBl. II (Federal Law Gazette) No. II 203/2021 2. Curriculum framework (education at the vocational school for apprentices) 3. The present apprenticeship trade replaces the apprenticeship trade for tax assistance (training regulation BGBl. II [Federal Law Gazette] No. 144/2011), which expired as of 30.04.2020.	

6. OFFICIALLY RECOGNISED WAYS OF ACQUIRING THE CERTIFICATE
1. Training in the framework of the given training regulation for tax assistance and of the curriculum of the vocational school for apprentices. Admission to the final apprenticeship examination upon completion of the apprenticeship period specified for the apprenticeship trade concerned. The final apprenticeship examination aims to establish whether the apprentice has acquired the skills and competences required for the respective apprenticeship trade and is able to carry out the activities particular to the learned trade herself/himself in an appropriate manner.  2. Admission to the final apprenticeship examination in accordance with Article 23 (5) of the <i>Berufsausbildungsgesetz</i> (Vocational Training Act). An applicant for an examination is entitled to sit the final apprenticeship examination without completing a formal apprenticeship training if she/he has reached 18 years of age and is able to prove acquisition of the required skills and competences by means of a relevant practical or an on-the-job training activity of appropriate length, by attending relevant courses etc.
<b>Additional information:</b>  <b>Entry requirements:</b> successful completion of 9 years of compulsory schooling  <b>Duration of training:</b> 3 years  <b>Enterprise-based training:</b> Enterprise-based training comprises $\frac{4}{5}$ of the entire duration of the training and focuses on the provision of job-specific skills and competences according to Article 2 of the training regulation, BGBl. II (Federal Law Gazette) No.71/2020, enabling the apprentice to exercise qualified activities as defined by the profile of skills and competences specified above.  <b>Education at vocational school:</b> School-based education comprises $\frac{1}{5}$ of the entire duration of the training. The vocational school for apprentices has the tasks of imparting to apprentices the basic theoretical knowledge, of supplementing their enterprise-based training and of widening their general education in the framework of subject-oriented part-time instruction.  <b>More information</b> (including a description of the national qualification system) is available at: <a href="http://www.zeugnisinfo.at">www.zeugnisinfo.at</a> and <a href="http://www.edusystem.at">www.edusystem.at</a>  <b>National Europass Center:</b> <a href="mailto:europass@oead.at">europass@oead.at</a> Ebendorferstraße 7, A-1010 Wien; Tel. + 43 1 53408-684