

1. TITLE OF THE CERTIFICATE (DE)⁽¹⁾

Lehrabschlussprüfungszeugnis Steuerassistenz

⁽¹⁾ in original language

2. TRANSLATED TITLE OF THE CERTIFICATE (EN)⁽²⁾

Certificate of Apprenticeship "Tax Assistance" (f/m)

⁽²⁾ This translation has no legal status.

3. PROFILE OF SKILLS AND COMPETENCES

- recognition and specific classification of tax, social and other fiscal legislation matters
- assessment of matters related to income tax, recording in appropriate income tax forms and checking of correctness
- assessment of turnover tax-related matters, recording in turnover tax advance return and declaration forms, and checking of correctness. Application of knowledge about record keeping and duty to furnish evidence (e.g. invoice characteristics; export certificates) to practical cases
- assessment of matters related to corporation tax, recording in appropriate corporation tax forms and checking of correctness
- assessment, recording and checking of wage and salary accounting according to labour, social and fiscal law criteria. Keeping of wage accounts, filling in of relevant forms (particularly proof of contribution basis) and fulfilment of reporting obligations to authorities
- knowledge about IT procedures (such as the FinanzOnline, ELDA systems) and information sources (such as legislation and literature databases) for fiscal, labour and social law questions and ability to apply them to practical cases. Knowledge about tax procedures and related deadlines and ability to apply them to practical cases
- identification, assessment and recording of accounting-related matters. Recording of business transactions in the books (double-entry bookkeeping, revenue and expense statements)
- performance of administrative tasks using the company's information and communication systems
- compilation, maintenance and evaluation of statistics, electronic and card files as well as indexes
- cooperation in the assessment and evaluation of business-related matters from different economic sectors
- appropriate written and oral command of language and specialist terminology as well as use of job-related foreign language

4. RANGE OF OCCUPATIONS ACCESSIBLE TO THE HOLDER OF THE CERTIFICATE⁽³⁾

Range of occupations:

Employment in tax consultants' and chartered accountants' offices and in financial administration (e.g. federal ministry, fiscal and customs authorities) etc.

Pursuit of regulated professions on a self-employed basis:

Qualifications pursuant to the 1994 *Gewerbeordnung* (Crafts, Trade and Industry Act): The crafts and trades regulated on the basis of the Crafts, Trade and Industry Act are subject to the provisions contained in the ordinances on the certificates of competence regarding the furnishing of certificates of competence for the self-employed exercising of a craft or trade. Final apprenticeship examinations that have been completed successfully shall replace, in particular, those parts of the master craftsperson examination which refer to subject-specific skills and knowledge related to the various crafts and trades.

⁽³⁾ if applicable

(*) Explanatory note

This document is designed to provide additional information about the specified certificate and does not have any legal status in itself. The format of the description is based on the following texts: Council Resolution 93/C 49/01 of 3 December 1992 on the transparency of qualifications, Council Resolution 96/C 224/04 of 15 July 1996 on the transparency of vocational training certificates, and Recommendation 2001/614/EC of the European Parliament and of the Council of 10 July 2001 on mobility within the Community for students, persons undergoing training, volunteers, teachers and trainers. More information on transparency is available at: <http://europass.cedefop.europa.eu> or www.europass.at/

5. OFFICIAL BASIS OF THE CERTIFICATE	
<p>Name and status of the body awarding the certificate <i>Lehrlingsstelle der Wirtschaftskammer</i> (Apprenticeship Office of the Economic Chamber; for the address, see certificate)</p>	<p>Name and status of the national/regional authority providing accreditation/recognition of the certificate Bundesministerium für Bildung, Wissenschaft und Forschung (Federal Ministry of Education, Science and Research)</p>
<p>Level of the certificate (national or international) EQF/NQF 4 ISCED 35</p>	<p>Grading scale / Pass requirements Overall performance: Pass with Distinction Good Pass Pass Fail</p>
<p>Access to next level of education/training Access to the <i>Berufsreifeprüfung</i> (i.e. a certificate providing university access for skilled workers) or a VET college for people under employment. Access to courses at a <i>Fachhochschule</i> (i.e. a 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.</p>	<p>International agreements International agreements on the mutual recognition of apprenticeship trades have been concluded between Germany, Hungary, the South Tyrol and Austria. More information on this topic may be obtained at the Austrian Federal Ministry of Education, Science and Research.</p>
<p>Legal basis 1. Tax Assistance Training Regulation BGBl. II (Federal Law Gazette) No. 144/11 and Examination Regulation BGBl. II No. 245/04, as amended by BGBl. II No. 144/11 (enterprise-based training) 2. Curriculum framework (education at the vocational school for apprentices)</p>	

6. OFFICIALLY RECOGNISED WAYS OF ACQUIRING THE CERTIFICATE
<p>1. Training within the framework of the given Tax Assistance Training Regulation 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.</p> <p>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.</p>
<p>Additional information:</p> <p>Entry requirements: successful completion of 9 years of compulsory schooling</p> <p>Duration of training: 3 years</p> <p>Enterprise-based training: 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 3 of the Training Regulation, BGBl. II (Federal Law Gazette) No. 144/11, enabling the apprentice to exercise qualified activities as defined by the profile of skills and competences specified above.</p> <p>Education at vocational school: 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 within the framework of subject-oriented part-time instruction.</p> <p>More information (including a description of the national qualification system) is available at: http://www.edusystem.at and http://www.bmbwf.gv.at</p> <p>National Reference Point: info@zeugnisinfo.at</p> <p>National Europass Center: europass@oead.at</p>