



1. TITLE OF THE CERTIFICATE (DE) (1)

**Abschlussprüfung im staatlich anerkannten Ausbildungsberuf
Steuerfachangestellter/ Steuerfachangestellte**

(1) in original language

2. TRANSLATED TITLE OF THE CERTIFICATE (EN)(1)

Final examination in the state-recognized training occupation Tax clerk (m/f)

(1) This translation has no legal status.

3. PROFILE OF SKILLS AND COMPETENCES

- Select accounting systems and draw up charts of accounts
- Open accounts
- Assign business transactions to accounts, enter such transactions in the accounts, and balance the accounts
- Check account assignments undertaken by clients
- Draw up wage and salary accounts
- Manage wage and salary accounts and draw up the necessary evidence and notifications
- Prepare and draw up annual accounts and evaluate such accounts
- Check and explain accounts documentation generated by computerised systems
- Clarify facts and circumstances relevant to taxation
- Check and explain tax assessment notices
- Recognise economic and legal correlations
- Work in a team
- Conduct specific discussions with clients and other contact partners
- Draw up tax registrations
- Prepare tax declarations (VAT, income tax, trade tax and wealth tax returns)
- File objections with the tax office
- Process incoming and outgoing mail
- Set up and manage files and ledgers, conduct specialist reference library work
- Keep diaries of appointments and deadlines
- Draw up written communications
- Prepare documentation for appointments with clients or the fiscal administration
- Use modern information and communication technologies.

4. RANGE OF OCCUPATIONS ACCESSIBLE TO THE HOLDER OF THE CERTIFICATE (1)

Tax clerks find employment opportunities with tax consultants, chartered accountants, licensed public accountants, with tax consultancy firms and firms of chartered accountants, with licensed accountants and within other comparable sectors of trade and industry.

(1) if applicable

(*) **Explanatory notes**

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 2001/613/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: www.europass.cedefop.eu.int/transparency

5. OFFICIAL BASIS OF THE CERTIFICATE

<p>Name and status of the body awarding the certificate</p> <p>competent body for the liberal professions</p>	<p>Name and status of the national/regional authority providing accreditation/recognition of the certificate</p> <p>competent body for the liberal professions</p>
<p>Level of the certificate (national or international)</p> <p>ISCED 3B German Qualifications Framework (DQR) level 4 (alignment is preliminary pursuant to "German Qualifications Framework for Lifelong Learning" - German EQF - Referencing report of 15 November 2012). Published by: Federal Ministry of Education and Research (BMBF), Berlin and Bonn; Standing Conference of the Ministers of Education and Cultural Affairs of the Länder in the Federal Republic of Germany (Conference of the Ministers of Education and Cultural Affairs - KMK), Berlin)</p>	<p>Grading scale / Pass requirements</p> <p>100-92 points = 1 = excellent 91 - 81 points = 2 = good 80 - 67 points = 3 = average 66 - 50 points = 4 = pass 49 - 30 points = 5 = poor 29 - 0 points = 6 = fail</p> <p>A total of at least 50 grade points are required to pass the examination.</p>
<p>Access to next level of education / training</p> <p>Management accountant, specialist commercial clerk for management and financial accounting, specialist commercial clerk for human resources, business economist (state certified) – finance, accounting and tax, business economist (state certified) – human resources, social studies, training systems, business economist (state certified) - accountancy/controlling, degree in taxation</p>	<p>International agreements</p> <p>In the field of vocational training, joint declarations on the comparability of qualifications obtained in the respective vocational training systems have been signed on the basis of bilateral agreements concluded between Germany and France and between Germany and Austria.</p>
<p>Legal basis</p> <p>Ordinance on Initial Vocational Education and Training in the Occupation of Tax clerk (m/f) of 05/09/1996 (Federal Law Gazette, Part I, p 672) Resolution of the Standing Conference of the Ministers of Education and Cultural Affairs of the Länder in the Federal Republic of Germany, KMK, of 08.12.1995), (Federal Gazette, No 156a of 21.08.1996)</p>	

6. OFFICIALLY RECOGNISED WAYS OF ACQUIRING THE CERTIFICATE

<p>Final examination administered by the competent body:</p> <ol style="list-style-type: none"> 1. after completion of dual training in a company and at part-time vocational school (normal procedure) 2. after retraining in a recognized training occupation 3. as an external examination for working people without formal vocational qualifications or persons who have been trained at full-time vocational schools or other vocational training institutions
<p>Additional information</p> <p>Entry requirements: Entry requirements are not governed by legislation; as a rule, young people are admitted after completing (nine or ten years of) general education.</p> <p>Duration of training: 3 years.</p> <p>Training in the "dual system": Teaching of the knowledge, skills and competences needed for an occupation is based on the typical requirements of work and business processes and prepares the trainees for a specific job. The training is provided in a company and at part-time vocational school: In the company, the trainees acquire practical skills in a real working environment. On one or two days per week, the trainees attend part-time vocational school, where they are taught general and vocational knowledge related to their training occupation.</p> <p>More information is available at: www.berufenet.arbeitsagentur.de</p> <p>National Europass Centre www.europass-info.de</p>