

Accounting Assistant

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Accounting assistant

Competent Department

- [Steuerberaterkammer Niedersachsen](#)

Basic information

Commercial accounting assistants are external service providers who offer assistance in the area of commercial accounting. In principle, they are prohibited from providing any type of so-called assistance in tax matters, i.e. any type of bookkeeping arrangement with regard to tax-relevant matters. This activity is only permitted to persons who are authorized to provide unrestricted assistance in tax matters, i.e. tax consultants, auditors, tax agents, sworn auditors and lawyers

Examples of prohibited activities:

- Representation of third parties vis-à-vis the tax authorities
- Preparation of tax returns for third parties
- Preparation of annual financial statements
- Preparation of advance VAT returns

Examples of permitted activities:

- purely mechanical recording of current transactions (document sorting)
- Transfer to a cash book
- Data entry of prepared accounting documents (cash book, bank statements)

Only with commercial training and after having worked in accounting for at least three years:

- Account assignment

- Payroll accounting
- Preparation of wage tax returns

Commercial accounting assistants must report their activities to the relevant trade office and are subject to trade supervision. Their activities also lead to membership of the relevant Chamber of Industry and Commerce.

Procedure

Legal bases

- [§ 6 Steuerberatungsgesetz \(StBerG\)](#)

More information

Further information can be obtained from the Chambers of Industry and Commerce