

Accounting Assistant

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Accounting Assistant

Competent Department

- [Steuerberaterkammer Niedersachsen](#)

Basic information

Commercial bookkeeping assistants are external service providers who offer assistance in the area of commercial bookkeeping. In principle, they are forbidden to provide any kind of so-called assistance in tax matters, i.e. any kind of bookkeeping with regard to tax-relevant issues. This activity is only permitted to persons who are authorised to provide unlimited assistance in tax matters, i.e. tax consultants, auditors, tax agents, sworn auditors and lawyers.

Examples of prohibited activities:

- Representation of third parties in dealings with the tax authorities
- Preparation of tax returns for third parties
- Preparation of annual financial statements
- Preparation of advance turnover tax returns

Examples of permitted activities:

- purely mechanical entry 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
- Creation of wage tax registrations

Commercial accountants must report their activities to the competent trade office and are subject to trade supervision. Their activities also lead to a membership in the responsible Chamber of Industry and Commerce.

Procedure

Legal bases

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

More information

Further information is available from the Chambers of Industry and Commerce