

99046032058000

File an action with the tax court

Heruntergeladen am 25.06.2025

<https://fimportal.de/xzufi-services/6000217/L100009>

Modul	Sachverhalt
Leistungsschlüssel	99046032058000
Leistungsbezeichnung I	File an action with the tax court
Leistungsbezeichnung II	File an action with the tax court
Typisierung	10 - Verwaltungsinterne Leistung
Quellredaktion	Sachsen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	
Fachlich freigegeben am	

Modul	Sachverhalt
Fachlich freigegeben durch	
Handlungsgrundlage	<ul style="list-style-type: none"> • Finanzgerichtsordnung (FGO) • Signaturgesetz (SigG) • Elektronischer-Rechtsverkehr-Verordnung (ERVV)
Teaser	If you have unsuccessfully appealed against a decision by a tax authority, you can file a lawsuit with the fiscal court.
Volltext	<p>If you have unsuccessfully appealed against a decision by a tax authority, you can file a lawsuit with the fiscal court.</p> <p>The Saxon Fiscal Court (based in Leipzig) decides in disputes between tax authorities and taxpayers, in customs, excise and fiscal monopoly matters as well as child benefit matters.</p> <p>There is no obligation to be represented in proceedings before the Fiscal Court. However, you can also be advised or represented by a lawyer, a tax advisor or an auditor.</p>
Erforderliche Unterlagen	The original or a copy of the initial decision and the opposition decision should be attached to the complaint.
Voraussetzungen	You have - as far as legally provided - lodged an objection against a decision of a tax authority, which was rejected.
Kosten	<ul style="list-style-type: none"> • Court costs: vary from case to case (depending on the so-called amount in dispute, i.e. the economic importance of the proceedings for you) <p>If you win the proceedings, you will not incur any costs - your lawyer's fees and the court costs will then be borne by the defendant authority. If you lose the proceedings, you have to pay all the costs.</p>
Verfahrensablauf	<p>Filing the claim</p> <p>You can file your claim in the following ways:</p> <ul style="list-style-type: none"> • If you are represented by a lawyer in your action, he

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or she will file the action in writing with the Tax Court on your behalf.

- You can also file the action yourself in writing with the court (in multiple copies along with attachments for the other parties involved).

Make sure that your statement of claim contains the following minimum information:

- Your name and address
- Name and address of the defendant authority (legal entity of the authority that issued the original decision)
- Subject matter and objective of the action
- Reason for the action, stating the relevant facts and evidence (e.g. documents, witnesses, expert opinions, etc.)
- Date and file number of the original decision and of the appeal decision
- Your signature

You can also file a complaint directly with the court and submit it orally. To do so, contact the legal application office of the competent court. The clerk will help you formulate your complaint and then forward it to you.

Electronic transmission

You can also file an action by sending an electronic document containing the above-mentioned minimum information if the document is provided with a qualified electronic signature or if it is signed by the person responsible and submitted by a secure means of transmission. The secure means of transmission shall be determined by section 52a of the Fiscal Court Code and by statutory order of the Federal Government. You must comply with the special requirements of the Electronic Legal Transactions Ordinance.

Service of the statement of claim and investigations

The Fiscal Court serves the statement of claim on the defendant authority and then begins to investigate the facts relevant to the decision ex officio. This is done by inspecting files and documents and by requesting

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statements from the plaintiff or the applicant and the defendant authority on certain points.

Hearing and pronouncement of judgement

Before the actual hearing, a so-called discussion meeting may take place, at which difficult facts are to be clarified and - if possible - an amicable agreement between the parties is to be reached.

If no agreement is possible, the parties are summoned to an oral hearing where a senate consisting of three professional judges and two honorary judges decides on your case.

Note: In simple cases, the senate can also assign the decision to a single judge.

The judgement is pronounced orally and delivered to the parties involved at a later date with a detailed written statement of reasons. The pronouncement can be replaced by service.

- If you are represented by a lawyer in your action, he or she will file the action in writing with the Tax Court on your behalf.
- You can also file the action in writing with the court yourself. In this case, make sure that your letter contains at least the following information: Your name and address The address of the tax court the exact name and address of the defendant authority (i.e. the authority that issued the original decision) Subject matter and objective of the action Date, file number or reference number of the original decision and the opposition decision Your signature the facts and evidence used to substantiate the claim
- You can also file your application directly with the court and submit it orally for the record. To do so, contact the court's legal application office. The clerk will help you formulate your complaint and then forward it.
- You can also file the action by sending an electronic document with the above-mentioned minimum information if the document is provided with a qualified electronic signature. In doing so, you must

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pay attention to the following: Use of an acceptable format (ASCII, UNICODE, Microsoft RTF, Adobe PDF, XML, TIFF, Microsoft Word) Providing the document with a qualified electronic signature in accordance with the Signature Act (issued by recognised certification service providers) Observing the current processing requirements (see further information) Transmitting the document to the court's electronic mailroom (see further information)

Bearbeitungsdauer
Frist

- Bringing an action within one month after notification of the objection decision
- if no preliminary proceedings are required: action within one month after notification of the administrative act

weiterführende Informationen
Hinweise

Under certain conditions, an appeal against the decision of the fiscal court can be filed with the Federal Supreme Finance Court.

Rechtsbehelf

non applicable

Kurztext
Ansprechpunkt
Zuständige Stelle
Formulare
Ursprungsportal