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Take on honorary judgeship at the Tax Court

Heruntergeladen am 07.06.2025

<https://fimportal.de/xzufi-services/6000494/L100009>

Modul	Sachverhalt
Leistungsschlüssel	99030003061000
Leistungsbezeichnung I	Take on honorary judgeship at the Tax Court
Leistungsbezeichnung II	Take on honorary judgeship at the Tax Court
Typisierung	4 - Land: Regelung
Quellredaktion	Sachsen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	

Modul

Sachverhalt

Fachlich freigegeben am

Fachlich freigegeben durch

Handlungsgrundlage

- Artikel 97 Abs. 1 [Grundgesetz (GG)](<https://www.gesetze-im-internet.de/gg/>) – Unabhängigkeit der Richter
 - §§ 16 bis 30, 51 [Finanzgerichtsordnung (FGO)](<http://bundesrecht.juris.de/fgo/>)
 - §§ 41 bis 49 [Zivilprozessordnung (ZPO)](<https://amt24.sachsen.de/fehler-link-nicht-gefunden>)
 - § 44 [Deutsches Richtergesetz (DRiG)](<http://www.gesetze-im-internet.de/drig/index.html>) – Bestellung und Abberufung des ehrenamtlichen Richters
 - § 45 DRiG – Unabhängigkeit und besondere Pflichten des ehrenamtlichen Richters
 - §§ 15 bis 18 [Justizvergütungs- und -entschädigungsgesetz (JVEG)](<http://www.gesetze-im-internet.de/jveg/index.html>)

Teaser

The participation of honorary judges in the administration of justice is an essential element of German jurisdiction. It is of great importance as a practical implementation of the principle of democracy. Honorary judges for the fiscal courts are elected every five years.

Volltext

The participation of honorary judges in the administration of justice is an essential element of German jurisdiction. It is of great importance as a practical implementation of the principle of democracy. Honorary judges for the fiscal courts are elected every five years.

The honorary judges are to bring the experience, knowledge and evaluations gained in their daily professional and social environment to the hearings and the joint deliberations, thus meaningfully supplementing the more legalistic viewpoint of the professional judges.

Like professional judges, honorary judges are only

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subject to the law. They have the same rights and the same responsibility as professional judges in the oral proceedings and in reaching a judgement. They are not subject to any orders or instructions in the determination of the law and are obliged to absolute neutrality.

****Note:**** Honorary judges may not be restricted or disadvantaged in the exercise of their office. They are entitled to be released from work by their employer. However, there is no entitlement to continued payment of remuneration.

The senates of the fiscal courts regularly decide in the composition of three professional judges and two honorary judges.

Honorary judges do not participate in decisions by individual judges, in decisions outside of oral proceedings and in court decisions.

There are no honorary judges at the Federal Supreme Finance Court in Munich.

Erforderliche Unterlagen

none

Voraussetzungen

- german nationality
- Completion of the 25th year of life
- Residence or commercial or professional establishment within the tax court district

Special technical or previous knowledge is not required.

Any person shall be disqualified from serving as an honorary judge at the Finance Court who

- does not possess the capacity to hold public office as a result of a judge's decision or against whom charges have been brought for an offence which may result in the loss of this capacity,
- has been convicted of an intentional offence and sentenced to a term of imprisonment of more than six

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months, or has been convicted of a tax or monopoly offence within the last ten years, unless the offence is one for which the law in force after the conviction only threatens a fine,

- does not have the right to vote in parliament.

****Note:**** Persons who have fallen into financial collapse shall not be appointed as honorary judges.

Honorary judges at the Finance Court cannot be appointed:

- Members of the Bundestag / Landtag
- Members of the European Parliament
- Members of the Federal Government or of the Land Government
- Judges, civil servants and employees of the tax administrations of the Federation and the Länder
- Professional soldiers and temporary soldiers
- Lawyers
- Notaries
- Patent attorneys
- Tax consultants
- Board members of tax consulting companies who are not tax consultants
- Tax agents
- Certified public accountants
- sworn auditors and
- Persons who take care of the legal affairs of third parties on a businesslike basis

Kosten

none

Verfahrensablauf

The honorary tax judges are elected by the election committee for a term of five years. The list of nominees shall be drawn up every fifth year by the President of the Finance Court.

The President of the Fiscal Court shall determine the required number of honorary judges in such a way that it is expected that each will be called upon to sit for a maximum of twelve ordinary sitting days per year.

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Bearbeitungsdauer	
Frist	Term of office: five years
weiterführende Informationen	
Hinweise	<p>The honorary tax judge is in principle obliged to accept the office. The appointment to this office may only be refused in exceptional cases. Entitled to do so are:</p> <ul style="list-style-type: none"> • Clergy and religious ministers • Lay assessors and other honorary judges • Persons who have served two terms as honorary judges of the fiscal court • Persons who have reached the age of 67 years • Doctors, nurses, midwives and pharmacy managers who do not employ pharmaceutical personnel <p>**Note:** In cases of particular hardship, such as infirmity or extraordinary professional or family demands, you may be exempted from taking office upon application. The decision is made by the senate of the fiscal court responsible for this.</p> <p>#### Financial compensation</p> <p>Honorary judges receive compensation for their work in accordance with the Judicial Remuneration and Compensation Act (JVEG). This includes:</p> <ul style="list-style-type: none"> • Reimbursement of travel expenses • Compensation for expenses • Compensation for other expenses • Compensation for time missed • Compensation for disadvantages in household management • Compensation for loss of earnings <p>#### Exclusion from exercising the office of judge in individual proceedings</p>

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Honorary judges are excluded from exercising the office of judge in individual proceedings if they

- are themselves involved in the proceedings,
- Are the spouse (including divorced spouses) or partner of a party or are related to him or her to a certain degree,
- Are the legal representatives of a party to the proceedings,
- have been heard as a witness or expert witness, or
- have participated in the adoption of the contested decision.

****Attention!**** If you know of any reasons why you should not serve as a volunteer judge in a particular case, you must inform the court immediately.

Rechtsbehelf

non applicable

Kurztext
Ansprechpunkt
Zuständige Stelle
Formulare
Ursprungsportal