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# Honorary judgeship at the tax court

Heruntergeladen am 07.06.2025

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Modul	Sachverhalt
Leistungsschlüssel	99030023061001, 99030023061001
Leistungsbezeichnung I	Honorary judgeship at the tax court
Leistungsbezeichnung II	
Typisierung	4 - Land: Regelung
Quellredaktion	Mecklenburg-Vorpommern
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Bürgerengagement (030)
Verrichtungskennung	Bestellung (061)
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	08.08.2007

## Modul

## Sachverhalt

### Fachlich freigegeben durch

This text was released by the Ministry of Justice of Mecklenburg-Vorpommern

### Handlungsgrundlage

- Article 97 (1) of the Basic Law (GG)
- § Section 5 of the German Fiscal Court Code (FGO)
- § Section 10 of the Fiscal Court Code (FGO)
- §§ Sections 16 et seq. of the Fiscal Court Code (FGO)
- § Section 44 et seq. of the German Judges Act (DRiG)
- § Section 10 of the State Judges Act (LRiG M-V)
- §§ Sections 5 to 7 JVEG
- §§ Sections 15 to 18 JVEG

### Teaser

### 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. The honorary judges should bring the experience, knowledge and values they have gained in their daily, professional and social experience, knowledge and evaluations gained in their daily, professional and social and joint deliberations and thus meaningfully complement the more legalistic perspective of the professional judges.

In the **\*\*fiscal jurisdiction\*\***, the senates of the fiscal courts regularly decide regularly consist of three professional judges and two honorary judges. judges. In the case of decisions outside the oral hearing and in the case of court rulings, the honorary judges do not participate. The same applies if the Senate makes use of its power to decide on simple cases of no fundamental importance. the legal dispute to one of its members as a single judge by resolution in the preparatory to one of its members as a single judge for a decision in preparatory proceedings. judge. In addition, the parties involved must agree to a decision by the by the chairperson or the appointed judge-rapporteur. appointed rapporteur. In this case, the honorary judges and the other professional judges of the judges of the senate no longer participate in the proceedings if the chairperson or the appointed appointed rapporteur makes use of the declaration of consent of the parties involved. the declaration of

## Modul

## Sachverhalt

consent of the parties. At the **Federal Fiscal Court** in Munich, there are also no honorary judges participate.

Like professional judges, honorary judges are only subject to the law. They are not subject to any orders or instructions and are bound to absolute neutrality. In the have the same rights and the same responsibility as professional judges in the same responsibility as professional judges.

**Tip:** Detailed information on the appointment and legal status of legal status as an honorary judge may also be available on the website of the Ministry of Justice of Mecklenburg-Vorpommern:  
[www.mv-justiz.de](https://www.mv-justiz.de/)

## Erforderliche Unterlagen

### Voraussetzungen

The honorary judge must be German. They must be over 25 years of age and have their place of residence or business or professional establishment within the fiscal court district.

**Excluded from office is** anyone who

- does not have the capacity to hold public office as a result of a judicial decision or against whom charges have been brought for an offense that may result in the loss of this capacity,
- has been sentenced to more than six months' imprisonment for an intentional offense or has been convicted of a tax or monopoly offense within the last ten years, unless the offense in question is one for which the law in force after the conviction only imposes a fine,
- does not have the right to vote for the Landtag.

**NOTE:** Persons who have fallen into financial difficulties should not be appointed as honorary judges.

## Modul

## Sachverhalt

Honorary judges **cannot** be appointed due to the principle of separation of powers:

- Members of the Bundestag/Landtag
- Members of the European Parliament
- Members of the federal or state government
- Judges, civil servants and employees of the federal and state tax administrations
- Professional soldiers and temporary soldiers
- Lawyers, notaries, patent attorneys, tax consultants, board members of tax consulting companies who are not tax consultants, tax agents, auditors, sworn accountants and persons who handle third-party legal matters on a professional basis

## Kosten

## Verfahrensablauf

The honorary tax judges are elected by the Election Committee for a five-year term from a list of nominees drawn up every fifth year by the President of the Tax Court.

The President of the Fiscal Court determines the required number of honorary judges in such a way that each is expected to be called upon to attend a maximum of twelve ordinary sitting days per year. No special expertise or prior knowledge is required.

## Bearbeitungsdauer

## Frist

## weiterführende Informationen

## Hinweise

The honorary judge is **generally obliged** to accept the office obliged to accept the office.

**Appointment** to this office can only be **refused** in exceptional cases. The following are entitled to do so:

- clergymen and ministers of religion
- lay judges and other honorary judges
- Persons who have served two terms as honorary judges at the tax court have served as an honorary

## Modul

## Sachverhalt

judge at the tax court

- Persons who have reached the age of 65
- Doctors, nurses, midwives and pharmacy managers who do not employ a pharmacist employ a pharmacist

**\*\*NOTE:\*\*** In cases of particular hardship (e.g. infirmity, predominantly working abroad or in need of care for underage children children) can be exempted from taking over the office upon application. upon request. The decision is made by the competent senate of the tax court.

Honorary judges receive **\*\*compensation\*\*** for their work in accordance with the Judicial Remuneration and Compensation Act (JVEG). This includes

- Reimbursement of travel expenses,
- Compensation for expenses,
- compensation for other expenses,
- compensation for lost time,
- compensation for disadvantages in housekeeping and
- compensation for loss of earnings.

## Rechtsbehelf

## Kurztext

## Ansprechpunkt

## Zuständige Stelle

for appointment as an honorary judge at the Mecklenburg-Vorpommern Fiscal Court: an election committee consisting of the President of the Fiscal Court, an official of the state tax administration to be appointed by the Ministry of Finance and seven representatives elected by the state parliament

## Formulare

## Ursprungsportal

Ehrenamtliches Richteramt beim Finanzgericht übernehmen, Honorary judgeship at the tax court