

99135011067000

Heruntergeladen am 28.07.2025

<https://fimportal.de/xzufi-services/27324/L100042>

| Modul | Sachverhalt |
|---------------------------|--|
| Leistungsschlüssel | 99135011067000 |
| Leistungsbezeichnung I | |
| Leistungsbezeichnung II | Tax consultant; application for the award of the authorization to use the designation "agricultural accounting office" |
| Typisierung | 2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug |
| Quellredaktion | Bayern |
| Freigabestatus Katalog | unbestimmter Freigabestatus |
| Freigabestatus Bibliothek | unbestimmter Freigabestatus |
| Begriffe im Kontext | |
| Leistungstyp | |
| Leistungsgruppierung | |
| Verrichtungskennung | |
| SDG-Informationsbereich | |
| Lagen Portalverbund | |
| Einheitlicher | |

| Modul | Sachverhalt |
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| Ansprechpartner | |
| Fachlich freigegeben am | 24.01.2025 |
| Fachlich freigegeben durch | Steuerberaterkammer Nürnberg |
| Handlungsgrundlage | http://bundesrecht.juris.de/stberg/_44.html http://bundesrecht.juris.de/stberg/_44.html #BJNR019220979BJNG000401301 #BJNR019220979BJNG000401301 #BJNR019220979BJNG000401301 |
| Teaser | Tax consultants and lawyers who have special expertise in the field of assistance in tax matters for agricultural and forestry businesses can apply for the addition of the title "Landwirtschaftliche Buchstelle" (agricultural accounting office) to their professional title. |
| Volltext | <p>The term "Landwirtschaftliche Buchstelle" is a legally protected designation that is only awarded to persons who have proven special expertise in providing tax advice for agriculture and forestry.</p> <p>Tax consultants, tax agents, lawyers and established European lawyers who have special expertise in the field of providing assistance in tax matters for agricultural and forestry businesses within the meaning of the Valuation Act may, upon application, be awarded the additional title "Landwirtschaftliche Buchstelle" (agricultural accountancy office) to the professional title of tax consultant or lawyer.</p> <p>Partnerships and professional practice companies may use the addition if at least one partner or legal representative is entitled to use the addition. The application must be submitted to the Chamber of Tax Consultants responsible for the professional establishment.</p> |
| Erforderliche Unterlagen | <ul style="list-style-type: none"> • Proof of relevant training and of practical experience in the event of exemption from the examination |
| Voraussetzungen | The addition "Landwirtschaftliche Buchstelle" is only awarded to persons who have demonstrated special expertise in tax consultancy for agriculture and |

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| | <p>forestry. The certificate of competence requires specialist knowledge in the field of agricultural and forestry taxation, farm law, land lease law, land transaction law, the basics of agricultural lending and agricultural business management, including accounting and statistics.</p> <p>The special expertise must be proven by an oral examination before an expert committee. In deviation from this, an exemption from the oral examination can be applied for. The prerequisite for this is proof of relevant training and proof of practical experience (at least 3 years of supervising at least 5 accounting agricultural and forestry businesses).</p> |
| Kosten | Application: 220 Euro |
| Verfahrensablauf | |
| Bearbeitungsdauer | |
| Frist | none |
| weiterführende Informationen | http://www.steuerberaterkammer-muenchen.de/ http://www.steuerberaterkammer-muenchen.de/ http://www.stbk-nuernberg.de/ http://www.stbk-nuernberg.de/ |
| Hinweise | |
| Rechtsbehelf | |
| Kurztext | |
| Ansprechpunkt | |
| Zuständige Stelle | |
| Formulare | |
| Ursprungsportal | BayernPortal, BayernPortal |