

99135011067000

Heruntergeladen am 07.06.2025

<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	

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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 http://bundesrecht.juris.de/stbdv/BJNR019220979.html#BJNR019220979BJNG000401301 http://bundesrecht.juris.de/stbdv/BJNR019220979.html#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	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. 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. 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.
Erforderliche Unterlagen	• 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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	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. 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).
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