

99135011067000, 99135011067000

Authorisation to use the suffix "Agricultural Accounting Office" to the professional title Grant

Heruntergeladen am 08.06.2025

<https://fimportal.de/xzufi-services/10881814/L100040>

Modul	Sachverhalt
Leistungsschlüssel	99135011067000, 99135011067000
Leistungsbezeichnung I	Authorisation to use the suffix "Agricultural Accounting Office" to the professional title Grant
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Niedersachsen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	

Modul	Sachverhalt
Lagen Portalverbund	Erlaubnisse und Genehmigungen (2010400)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	18.12.2019
Fachlich freigegeben durch	Lower Saxony Chamber of Tax Advisors
Handlungsgrundlage	https://www.gesetze-im-internet.de/stberg/_44.html https://www.gesetze-im-internet.de/stbdv/BJNR019220979.html#BJNR019220979BJNG000401301 https://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=web&cd=1&cad=rja&uact=8&ved=2ahUKEwjw0vKlSdHnAhUNsaQKHVrSBn0QFjAAegQIAhAB&url=https%3A%2F%2Fwww.bstbk.de%2Fexport%2Fsites%2Fstandards%2Fde%2Fressourcen%2FDokumente%2F04_presse%2Fpublikationen%2F03_berufsrecht%2F02-Berufsordnung.pdf&usg=AOvVaw2O_DwbHRTblcmGYXKUr1Xh https://www.gesetze-im-internet.de/stberg/_161.html https://www.gesetze-im-internet.de/stberg/_44.html https://www.gesetze-im-internet.de/stbdv/BJNR019220979.html#BJNR019220979BJNG000401301 https://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=web&cd=1&cad=rja&uact=8&ved=2ahUKEwjw0vKlSdHnAhUNsaQKHVrSBn0QFjAAegQIAhAB&url=https%3A%2F%2Fwww.bstbk.de%2Fexport%2Fsites%2Fstandards%2Fde%2Fressourcen%2FDokumente%2F04_presse%2Fpublikationen%2F03_berufsrecht%2F02-Berufsordnung.pdf&usg=AOvVaw2O_DwbHRTblcmGYXKUr1Xh https://www.gesetze-im-internet.de/stberg/_161.html
Teaser	Tax advisors and attorneys at law who have special expertise in the field of assistance in tax matters for agricultural and forestry businesses may apply for the addition of "Agricultural Accountant" to their professional title.
Volltext	<p>The term "Agricultural Accountant" is a legally protected designation that is only awarded to persons who have demonstrated special expertise in tax advice for agriculture and forestry.</p> <p>Tax advisers, tax agents, lawyers and established European lawyers who have special expertise in the field of assistance in tax matters for agricultural and</p>

Modul	Sachverhalt
	<p>forestry businesses within the meaning of the Valuation Act may, upon application, be awarded the title of "Agricultural Accountant" to the professional title of tax advisor or lawyer. Partnership companies and professional practice companies may use the addendum if at least one partner or legal representative is authorised to use the addendum. The application must be submitted to the Chamber of Tax Advisors responsible for the professional establishment.</p>
Erforderliche Unterlagen	<ul style="list-style-type: none"> • Proof of relevant training and practical work within the meaning of § 44 (2) sentence 2 StBerG. • Proof of relevant training must be provided by sending certified copies of certificates/diplomas. • Proof of practical experience must be provided by submitting a confirmation from the respective employer.
Voraussetzungen	<p>The addition "Agricultural Accounting Office" is only awarded to persons who have demonstrated special expertise in tax advice for agriculture and forestry. The certificate of competence requires special knowledge in the field of taxation of agriculture and forestry, farm law, land lease law, real estate transaction law, basics of agricultural credit and agricultural business administration, including accounting and statistics.</p> <p>The special expertise must be proven by an oral examination to be taken before an expert committee. By way of derogation, an exemption from the oral examination can be requested. The prerequisite for this is proof of relevant training and proof of practical experience (at least 3 years of supervision of at least 5 bookkeeping agricultural and forestry businesses).</p>
Kosten	<p>Gebühr: 300€ according to § 44 para. 8 StBerG or § 79 para. 2 StBerG in conjunction with § 1 para. 8 of the Fee Schedule of the Lower Saxony Chamber of Tax Advisors Fees apply.</p>
Verfahrensablauf	<p>Proof is provided in the form of an oral examination on the special technical competence before a technical committee . The oral examination before the expert knowledge committee covers the following areas:</p>

Modul
Sachverhalt

- tax peculiarities of agriculture and forestry,
- farm law (inheritance law) or inheritance law provisions of the German Civil Code,
- Land leasehold,
- Real estate transaction law,
- Fundamentals of Agricultural Credit,
- agricultural business administration, including accounting and statistics.

Depending on the number of candidates, the examination is usually conducted as a group examination, and the examination time for each applicant should not exceed 60 minutes.

****Exemption from the exam****

The competent authority decides on the exemption from the examination after consulting the supreme Land authority responsible for agriculture (the expert committee has no tasks to perform in this regard).

To be exempt from the exam, an applicant must meet the requirements set out in the "Requirements" section.

Bearbeitungsdauer

The exam takes place twice a year. (Spring and Autumn)

Frist

There are no deadlines to be observed.

weiterführende Informationen
Hinweise

Authorisation to use the words "Agricultural Accountant" must be entered in the professional register of the competent authority.

Rechtsbehelf

The decision may be appealed to the competent authority within one month of notification.

Kurztext

Upon request, permission to use the title "Agricultural Accounting Office" may be granted in addition to their professional title.

Modul	Sachverhalt
Ansprechpunkt	<p>Lower Saxony Chamber of Tax Advisors</p> <p>Public corporation</p> <p>Adenauerallee 20</p> <p>30175 Hanover</p> <p>Germany</p> <p>Phone: +49 (0) 511 2 88 90 - 0</p> <p>Fax: +49 (0) 511 2 83 40 32</p> <p>E-mail: info@stbk-niedersachsen.de</p> <p>www.stbk-niedersachsen.de https://service.niedersachsen.de/dlp/ea https://service.niedersachsen.de/dlp/ea</p>
Zuständige Stelle	
Formulare	Can be requested from the Lower Saxony Chamber of Tax Advisors, Adenauerallee 20, 30175 Hannover.
Ursprungsportal	<p>Berechtigung zur Führung des Zusatz "Landwirtschaftliche Buchstelle" zur Berufsbezeichnung Erteilung, Authorisation to use the suffix "Agricultural Accounting Office" to the professional title Grant</p>