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Honorary judgeship at the tax court

Heruntergeladen am 23.06.2025

<https://fimportal.de/xzufi-services/598988091/L100040>

Modul	Sachverhalt
Leistungsschlüssel	99030023061001, 99030023061001
Leistungsbezeichnung I	Honorary judgeship at the tax court
Leistungsbezeichnung II	
Typisierung	4 - Land: Regelung
Quellredaktion	Niedersachsen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	Gerichtliche Verfahren, Anzeige und Klage (1150200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	06.01.2025

Modul	Sachverhalt
Fachlich freigegeben durch	Ministry of Justice of Lower Saxony
Handlungsgrundlage	<p>https://xn--%2010%20finanzgerichtsordnung%20(fgo%20url-9db/%20https://www.gesetze-im-internet.de/fgo/BJNR014770965.html#:~:text=%C2%A7%205,den%20Finanzgerichten%20werden%20Senate%20gebildet</p> <p>https://www.gesetze-im-internet.de/fgo/BJNR014770965.html#:~:text=%C2%A7%205,den%20Finanzgerichten%20werden%20Senate%20gebildet</p> <p>https://www.gesetze-im-internet.de/fgo/_16.html</p> <p>https://www.gesetze-im-internet.de/drig/_44.html</p> <p>https://www.gesetze-im-internet.de/jveg/_7.html</p> <p>https://www.gesetze-im-internet.de/jveg/_15.html</p> <p>https://xn--%2010%20finanzgerichtsordnung%20(fgo%20url-9db/%20https://www.gesetze-im-internet.de/fgo/BJNR014770965.html#:~:text=%C2%A7%205,den%20Finanzgerichten%20werden%20Senate%20gebildet</p> <p>https://www.gesetze-im-internet.de/fgo/BJNR014770965.html#:~:text=%C2%A7%205,den%20Finanzgerichten%20werden%20Senate%20gebildet</p> <p>https://www.gesetze-im-internet.de/fgo/_16.html</p> <p>https://www.gesetze-im-internet.de/drig/_44.html</p> <p>https://www.gesetze-im-internet.de/jveg/_7.html</p> <p>https://www.gesetze-im-internet.de/jveg/_15.html</p>
Teaser	How you, as an honorary judge, can contribute your experience, knowledge and assessments to negotiations and the joint deliberation of court cases
Volltext	<p>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. Volunteer judges should contribute the experience, knowledge and values they have gained in their daily, professional and social environment to the hearings and joint deliberations and thus usefully complement the more legalistic viewpoint of the professional judges.</p> <p>In the fiscal courts, the senates of the fiscal courts regularly decide with three professional judges and two honorary judges. The honorary judges do not participate in decisions made outside of the oral hearing or in court decisions. The same applies if the</p>

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Senate makes use of its power to assign the legal dispute to one of its members as a single judge for a decision in simple cases of no fundamental importance by means of a decision in the preparatory proceedings. In addition, the parties involved can agree to a decision by the chairperson or the appointed rapporteur. In this case, the honorary judges and the other professional judges of the senate no longer participate in the proceedings if the chairperson or the appointed rapporteur makes use of the declaration of consent of the parties involved. There are also no honorary judges at the Federal Fiscal Court in Munich.

Like professional judges, honorary judges are only subject to the law. They are not subject to any orders or instructions when determining the law and are obliged to remain absolutely neutral. They have the same rights and the same responsibility as professional judges in the oral hearing and in reaching a verdict.

Erforderliche Unterlagen
Voraussetzungen

Honorary judges must be German. They must be over 25 years of age and have their place of residence or place of business within the court district.

Kosten

Honorary judges receive an expense allowance as well as reimbursement of travel expenses and loss of earnings for the exercise of their honorary office.

Verfahrensablauf

The President of the Tax Court draws up a list of proposed honorary judges every five years. The honorary judges are elected by a committee appointed by each fiscal 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.

Notes (special features)

Honorary judges are generally obliged to accept the office.

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Appointment to this office can only be refused in exceptional cases. They are authorized to do so:

Clergymen and ministers of religion

Aldermen and other honorary judges

Persons who have served two terms as honorary judges at the tax court

Persons who have reached the age of 65

Doctors, nurses, midwives and pharmacy managers who do not employ a pharmacist

NOTE: In cases of particular hardship (e.g. infirmity, predominantly working abroad or needing to care for underage children), an application can be made to be exempted from taking up office. The decision is made by the responsible senate of the tax court.

Honorary judges receive compensation for their work in accordance with the Judicial Remuneration and Compensation Act (JVG). -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.

Bearbeitungsdauer

Frist

weiterführende Informationen

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Hinweise

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Rechtsbehelf

Kurztext

Ansprechpunkt

The honorary judges are elected from lists of nominees

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	drawn up by the President of the Fiscal Court every five years.
Zuständige Stelle	The honorary judges are elected from lists of nominees drawn up by the President of the Fiscal Court every five years.
Formulare	
Ursprungsportal	Ehrenamtliches Richteramt beim Finanzgericht übernehmen, Honorary judgeship at the tax court