

Application for entitlement to use the title 'agricultural accountancy office' as a professional title

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Agricultural accounts office

Competent Department

- [Steuerberaterkammer Niedersachsen](#)

Basic information

The term "Landwirtschaftliche Buchstelle" is a legally protected designation. It is awarded to persons who have demonstrated special expertise in the field of agricultural and forestry tax consultancy. The title may be awarded to tax consultants, tax agents, lawyers and established European lawyers.

The special expertise is to be proven in accordance with § 44 Para. 2 of the German Tax Consultancy Act (StBerG) in conjunction with §§ 43, 44 of the Implementing Regulation (DVStB) by means of an oral examination to be taken before an expert committee. The successful passing of the examination requires several years of professional experience in this field. Theoretical and practical knowledge of tax and business administration is required.

Persons who can prove their expertise through relevant training and who have advised agricultural and forestry enterprises on tax matters for at least three years can be exempted from the oral examination on application.

In Bremen the designation is not awarded. The authorization to use the supplement is granted by the Chamber of Tax Consultants of Lower Saxony:

Adenauerallee 20

30175 Hannover

Phone: 0511 28890-0

Fax: 0511 28340-32

e-mail: info@steuerberaterkammer-nds.de

Requirements

- several years' professional experience in the field of agriculture and forestry
- tax and business management knowledge
- Taking an examination

Procedure

Legal bases

- [§44 Steuerberatungsgesetz \(StBerG\)](#)
- [§§ 42 ff. der Verordnung zur Durchführung der Vorschriften über Steuerberater, Steuerbevollmächtigte und Steuerberatungsgesellschaften \(DVStB\)](#)

More information

Further information can be found on the website of the Hauptverband der landwirtschaftlichen Buchstellen und Sachverständigen e.V. at <https://www.hlbs.de/>

What deadlines must be paid attention to?

There are no deadlines to be observed.

What are the costs?

150 Euro (§ 44 Abs. 8 StBerG)

In addition to the fee for processing the application, there are additional fees according to § 79 of the German Tax Consultancy Act (StBerG) in conjunction with the fee schedule of the responsible office. Please contact the responsible office.