

STRUCTURE AND EVOLUTION OF THE GERMAN TAX COURT SYSTEM

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This article investigates the institutional architecture and procedural framework of the financial jurisdiction (*Finanzgerichtsbarkeit*) in the Federal Republic of Germany, positioning it as a highly specialised and autonomous branch of the broader administrative justice system. Through a comprehensive doctrinal, historical, and structural analysis, the study explores the distinctive two-tier model of the German tax court system, which uniquely operates without an intermediate appellate instance, comprising the regional Financial Courts (*Finanzgerichte*) at the state level and the Federal Fiscal Court (*Bundesfinanzhof*) solely at the federal apex. By scrutinising the historical evolution, tracing back to the establishment of the Reich Finance Court, and the contemporary legal paradigm governed by the Financial Court Code (*Finanzgerichtsordnung*), this research elucidates the rigorous procedural mechanisms that guarantee effective legal protection for individuals and corporate entities against sovereign tax authorities. The findings demonstrate that the specialised nature of the German financial judiciary not only facilitates a high degree of jurisprudential consistency in complex matters of taxation and customs but also strikes an optimal balance between judicial efficiency and the meticulous adjudication of public revenue disputes. Consequently, the German model serves as a profound paradigm for the functional differentiation of administrative judiciaries in modern constitutional states.

Keywords: financial jurisdiction, taxes, tax policy, tax system, administrative justice, appellate authority, public revenue disputes.

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Introduction. The contemporary architecture of administrative justice in the Federal Republic of Germany represents a highly differentiated and autonomous branch of state power, rigorously separated from the constitutional, civil, and labour judiciaries. Within this broader institutional framework, a distinguishing hallmark of the German legal paradigm is the existence of specialised tribunals, most notably the social and financial courts, which operate under their own distinct organisational and procedural rationales. The financial jurisdiction (*Finanzgerichtsbarkeit*), which is tasked with adjudicating complex disputes pertaining to taxation and customs authorities, is structurally delineated by its unique two-tier system. Unlike the tripartite structure of general administrative courts, the fiscal judiciary comprises only the regional financial courts (*Finanzgerichte*) operating at the state level as tribunals of first instance, and the Federal Fiscal Court (*Bundesfinanzhof*) in Munich, which serves as the supreme appellate and cassation authority.

The genesis of this highly specialised tax court system is profoundly rooted in the historical evolution of German administrative law and the structural imperatives of the early twentieth century. Historically, the adjudication of tax disputes was characterised by fragmented legal processes across different states, precluding the development of a consolidated national jurisprudence. The critical imperative to unify this fragmented application of tax law and to ensure judicial consistency culminated in the establishment of the Reich Finance Court (*Reichsfinanzhof*) in 1918, which became fully operational during the early Weimar Republic. This monumental institutional reform provided the indispensable foundation for a standardised judicial review of sovereign financial actions, deeply influencing the contemporary structural dichotomy of the financial courts. Today, the specialised nature of the German fiscal judiciary not only guarantees a high degree of jurisprudential expertise in complex revenue matters but also epitomises a fundamental balance between rigorous individual legal protection and the state's sovereign fiscal prerogatives. Consequently, this study aims to provide a comprehensive analysis of the institutional framework, procedural dynamics, and the contemporary significance of the financial jurisdiction within the modern German state.

Literature review and objective. The study of the German administrative justice system has been the focus of numerous academic works. General organisational principles and the functioning of German administrative courts have been thoroughly analysed by Paslavska [1, p. 96; 2, p. 189], who highlights the clear separation between general and specialised administrative jurisdictions. Furthermore, Reshota [3, p. 215] provided a valuable comparative analysis of administrative justice, emphasising the constitutional guarantees under Article 19(4) of the German Basic Law. The historical development of this legal framework, including the creation of early specialised courts, was extensively documented by Sommermann and Schaffarzik [14, p. 143], as well as in the historical reviews by Hien [11]. Additionally, Leithoff [12, p. 23–30] outlined the basic structure of public administrative jurisdiction, mentioning the independence of specialised branches like social and financial courts.

However, despite these important scholarly contributions, most researchers focus primarily on the general administrative courts. The highly specialised system of financial courts (*Finanzgerichtsbarkeit*) is often discussed only briefly within broader legal contexts. Therefore, there is a noticeable gap in the literature regarding a detailed structural analysis of the tax court system.

The main objective of this article is to fill this gap by providing a comprehensive analysis of the institutional structure, legal framework, and procedural features of the German financial courts. Specifically, the study aims to examine the unique two-tier judicial model established by the Financial Court Code (*Finanzgerichtsordnung*) and evaluate its practical role in resolving tax disputes.

The methodological foundation of this study is predicated upon a comprehensive application of both general scientific and specialised legal methods. The formal-dogmatic method was instrumental in analysing the statutory provisions of the German Basic Law (*Grundgesetz*), the Financial Court Code (*Finanzgerichtsordnung*), and the Fiscal Code (*Abgabenordnung*). Furthermore, the historical-legal method facilitated the examination of the evolutionary trajectory of the specialised financial jurisdiction, tracing its origins from the establishment of the Reich Finance Court to its contemporary structural configuration. Finally, the comparative-legal approach was used, particularly in the concluding section, to contextualise the German adjudicative model within the broader European paradigm and to extrapolate structural lessons for the ongoing modernisation of Ukraine's administrative justice system.

Main material presentation. The organisational structure of the German tax court system differs significantly from that of the general administrative justice system. While general administrative courts usually have a three-tier structure (administrative courts, administrative appeals courts, and the Federal Administrative Court) [2, p. 189–193; 12, p. 23], the financial jurisdiction operates strictly on a two-tier model. This system is legally governed by the Financial Court Code (*Finanzgerichtsordnung*, hereinafter FGO), which establishes the procedural rules for tax disputes.

At the first level, regional Financial Courts (*Finanzgerichte*) act as the courts of first instance. However, their legal and institutional status is elevated to the level of higher state courts (*obere Landesgerichte*). This means there is no traditional intermediate appellate court in the financial justice system. The main legislative rationale for this shortened structure is the need to resolve tax disputes as quickly and efficiently as possible, thereby ensuring legal certainty in tax administration and the effective resolution of public revenue disputes without unnecessary delays.

Due to the absence of a separate appellate instance for a full factual review, the regional Financial Courts bear a heavy procedural burden. They are the only courts in this system that deeply examine the facts of a case and collect evidence. Usually, after a mandatory pre-trial administrative appeal process (*Einspruchsverfahren*), taxpayers bring their cases directly to these regional courts. The decisions of the *Finanzgerichte* can only be challenged by a specific appeal on points of law (*Revision*) to the Federal Fiscal Court (*Bundesfinanzhof*) in Munich. It should be noted, however, that access to the Federal Fiscal Court is not automatic; it is generally subject to the explicit admission of the revision by the lower court, against whose refusal a specific complaint (*Nichtzulassungsbeschwerde*) may be filed. As the highest judicial authority in financial matters, the Federal Fiscal Court does not reexamine the facts of the case. Instead, it only ensures that federal tax and customs laws are interpreted correctly and applied consistently across all German states. This functional separation helps maintain high legal standards and equal taxation.

The procedural framework of German financial jurisdiction is deeply rooted in the inquisitorial principle, commonly known as the principle of official investigation (*Amtsermittlungsgrundsatz*). Enshrined in Section 76(1) of the Financial Court Code (*Finanzgerichtsordnung*) [9, § 76], this fundamental rule mandates that the court must investigate the facts of the case *ex officio*.

Unlike civil litigation, which predominantly relies on the adversarial principle (*Beibringungsgrundsatz*) where the parties dictate the factual scope of the trial, tax courts are not strictly bound by the evidence or the factual claims presented by the taxpayer or the revenue authority [12, p. 23–29; 13]. This proactive judicial role is not merely a procedural preference but a constitutional necessity. It is required to uphold the principle of the legality of administration (*Gesetzmäßigkeit der Verwaltung*), which is firmly guaranteed by Article 20(3) of the German Basic Law (*Grundgesetz - GG*) [3, p. 215; 10, Art. 20]. Because taxes are levied by the state under statutory law rather than private agreements, the court must ensure that tax liability is determined objectively and accurately, regardless of the parties' procedural tactics.

However, the financial court's duty to independently investigate the truth is not absolute. It is balanced with the taxpayer's statutory duty to cooperate (*Mitwirkungspflicht*). According to Section 90 of the German Fiscal Code (*Abgabenordnung - AO*) [4, § 90] and explicitly reinforced in Section 76(1) sentence 2 of the FGO [9, § 76], both parties are legally obligated to assist the court in establishing the facts. The taxpayer must disclose relevant circumstances completely and truthfully and provide the necessary documents.

In judicial practice, the interaction between the court's investigative duty and the taxpayer's duty to cooperate creates a dynamic burden of proof. As highlighted in German tax law doctrine, particularly in the authoritative commentary [15], if a taxpayer fails to fulfil their obligations, especially in complex cases involving cross-border transactions where the court's investigative reach is geographically limited, the court may reduce its investigative efforts. In such scenarios, the procedural disadvantage falls upon the uncooperative party. This balanced approach ensures that, while the German state bears the ultimate responsibility for lawful taxation, the judicial process remains efficient and protected against parties withholding information.

To fully comprehend the practical application of the inquisitorial principle in German tax disputes, it is imperative to examine the established case law of the Federal Fiscal Court (*Bundesfinanzhof*, hereinafter BFH). While Section 76(1) of the FGO mandates the court to investigate the facts *ex officio*, the BFH has consistently ruled that this duty is not absolute; rather, it is intrinsically limited by the taxpayer's statutory duty to cooperate (*Mitwirkungspflicht*).

In a highly illustrative and legally significant ruling (*BFH, Order of 20 September 2022, VI B 1/22*), the supreme tax court explicitly clarified the boundaries of judicial investigation. The BFH established that the regional Financial Courts are not obliged to pursue remote or speculative factual assumptions if they are not explicitly raised by the parties. The court emphasised that a procedural complaint regarding insufficient factual investigation (*Sachaufklärungsrüge*) cannot replace the evidentiary motions that a professionally represented taxpayer could and should have reasonably submitted during the oral hearing [7].

This jurisprudential paradigm was further reinforced in subsequent decisions, including the *BFH Order of 10 January 2024 (XI B 24/22)*, which confirmed that the financial court's procedural duty is closely intertwined with the taxpayer's procedural behaviour. If a taxpayer fails or refuses to fulfil their cooperative obligations, such as withholding crucial documents or providing unsubstantiated claims, the court's burden of factual clarification is proportionally reduced. Consequently, modern German case law meticulously balances the state's procedural responsibility to establish the objective truth with the individual's duty to actively and honestly participate in the dispute-resolution process, thereby preventing procedural abuses and ensuring judicial efficiency [6].

The organisational and decision-making structure of the German financial courts is another distinctive feature of this specialised jurisdiction. Unlike lower civil or criminal courts that may operate with a single judge, the regional Financial Courts (*Finanzgerichte*) and the Federal Fiscal Court (*Bundesfinanzhof*) make their decisions in collegiate bodies known as Senates (*Senate*). The composition of these Senates is legally designed to ensure both high professional expertise and democratic legitimacy.

According to Section 15 of the Financial Court Code (*Finanzgerichtsordnung - FGO*) [9, § 15], a Senate at the regional Financial Court typically consists of three professional judges (*Berufsrichter*) and two honorary judges (*ehrenamtliche Richter*) during oral hearings. The professional judges are highly qualified legal experts, usually with extensive prior experience in tax administration, legal practice, or academia. Their judicial independence, which is a cornerstone of the rule of law, is strictly protected by Article 97 of the German Basic Law (*Grundgesetz - GG*) [10, Art. 97] and further detailed in the German Judiciary Act (*Deutsches Richtergesetz - DRiG*) [8]. As emphasised by Leithoff [12], this constitutional guarantee ensures that judges are subject only to the law and are free from any political or administrative interference, which is

particularly crucial when adjudicating disputes against the state's own financial authorities.

The mandatory inclusion of honorary judges is a vital procedural element in the German tax court system. Honorary judges are laypersons appointed from the local community. They are not required to have formal legal education; instead, they are selected to bring practical life experience, commercial understanding, and civic common sense into the courtroom [5].

During deliberation and voting, honorary judges have the same voting rights as professional judges. This means they are fully involved in assessing the facts of the case and applying the law. The participation of honorary judges serves a dual purpose: it prevents the tax justice system from becoming overly isolated in complex legal and technical matters and enhances the public's trust in the fairness of tax dispute resolution. This synergy between profound legal expertise and practical economic reality ensures that the judgments of the financial courts are both legally sound and socially acceptable.

Conclusions. The institutional and procedural framework of the German financial jurisdiction represents a highly effective and meticulously balanced model of specialised administrative justice. By employing a truncated two-tier system, comprising only the regional Financial Courts and the Federal Fiscal Court, the German legislator has successfully reconciled the state's essential interest in rapid tax revenue collection with the citizen's fundamental right to effective judicial protection. Furthermore, the procedural reliance on the inquisitorial principle ensures an objective establishment of facts independent of the parties' tactical manoeuvring, while the mandatory inclusion of honorary judges in the decision-making Senates infuses the highly technical tax adjudication process with practical economic insight and democratic legitimacy.

From a comparative legal perspective, the structural achievements of the German financial courts hold profound practical significance for the ongoing modernisation of the administrative justice system in Ukraine. As recent comparative studies indicate [3, p. 215–220], while the Ukrainian administrative judiciary was initially modelled upon general German principles, it currently faces severe structural challenges, including overwhelming caseloads and prolonged dispute resolution times, particularly in tax and customs matters. The German specialised approach, characterised by a strict functional separation from general administrative courts, the elimination of repetitive factual reviews through an intermediate appellate instance, and a mandatory pre-trial administrative appeal mechanism, offers a valuable strategic blueprint. Adapting these specific institutional features rather than mechanically copying them could significantly alleviate the burden on the Ukrainian judicial system, expedite the resolution of complex financial disputes, and ultimately strengthen the rule of law in the financial relations between the state and its citizens.

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СТРУКТУРА ТА ЕВОЛЮЦІЯ СИСТЕМИ ПОДАТКОВИХ СУДІВ НІМЕЧЧИНИ

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Проведено комплексне дослідження системи, історичного розвитку та процесуальних особливостей функціонування фінансової юстиції у Федеративній Республіці Німеччина. Актуальність тематики зумовлена тим, що розгляд складних публічно-правових спорів у сфері оподаткування та митних зборів у ФРН традиційно здійснюється у межах автономної гілки спеціалізованої адміністративної юстиції, яка структурно відокремлена від загальних судів. Метою роботи є детальний аналіз унікальної двоступеневої судової моделі, запровадженої Положенням про фінансові суди (*Finanzgerichtsordnung*), та оцінка її практичної ролі у забезпеченні ефективного правосуддя.

Методологічну основу становить поєднання загальнонаукових і спеціально-юридичних методів. Завдяки формально-догматичному підходу проаналізовано Основний закон ФРН, Положення про фінансові суди та Податковий кодекс. Історико-правовий метод дозволив простежити еволюцію спеціалізованої юрисдикції від моменту створення Імперського фінансового суду (*Reichsfinanzhof*) у 1918 р. Порівняльно-правовий підхід застосовано для екстраполяції німецького досвіду на реалії правової системи України.

Доведено, що головною інституційною відмінністю німецької моделі податкового судочинства є її «скорочена» двоступенева структура. На відміну від загальних адміні-

стративних судів, спеціалізована фінансова ланка функціонує без традиційної проміжної апеляційної інстанції. Регіональні фінансові суди (*Finanzgerichte*) діють як органи першої інстанції на рівні федеральних земель: саме вони здійснюють повне та вичерпне з'ясування фактичних обставин справи і аналіз доказів. Натомість Федеральний фінансовий суд (*Bundesfinanzhof*) у Мюнхені виконує виключно функції касаційного перегляду, фокусуючись на правильному застосуванні норм права. Така оптимізована ієрархія дозволяє максимально оперативно вирішувати спори без зайвих процесуальних затримок, оминаючи рівень апеляційної інстанції.

Особливу увагу приділено специфіці доказування, що ґрунтується на принципі офіційного з'ясування обставин справи (*Amtsermittlungssatz*), який зобов'язує суддів самостійно (*ex officio*) встановлювати об'єктивну істину. На основі аналізу новітньої практики вищої судової інстанції Німеччини (зокрема, ухвал 2022 та 2024 рр.), встановлено, що цей обов'язок не є безмежним. Він динамічно збалансований із законодавчим обов'язком платника податків щодо активної співпраці (*Mitwirkungspflicht*). Якщо приватна особа ухиляється від надання інформації чи приховує документи, стандарти та глибина офіційного судового розгляду пропорційно знижуються.

Розкрито специфіку формування судових колегій (сенатів), до складу яких під час усних слухань входять троє професійних і двоє почесних суддів (*ehrenamtliche Richter*). Залучення представників громадськості забезпечує гармонійну синергію глибоких академічних знань із практичним досвідом, що суттєво підвищує суспільну довіру до правосуддя.

Зроблено висновок про високу функціональну ефективність німецької моделі. В контексті реформування адміністративного судочинства в Україні, яке потерпає від надмірного навантаження у податкових та митних спорах, аргументовано доцільність обережної рецепції окремих елементів німецького досвіду. Зокрема, потребує додаткового вивчення можливості запровадження усунення дублюючого перегляду фактів через скорочення інстанційності та посилення ролі обов'язкового досудового врегулювання, що може суттєво розвантажити вітчизняні адміністративні суди та зміцнити гарантії захисту прав осіб приватного права у відносинах з публічною адміністрацією.

Ключові слова: фінансова юрисдикція, податки, податкова політика, податкова система, адміністративна юстиція.

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