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STEUER RING
Wir machen Ihre Steuererklärung

Statutes

§ 1 Name, registered office, registration, business year, field of activity

(1) The association bears the name "Steuerring (Lohnsteuerhilfeverein)" and is abbreviated as "Steuerring".

(2) The registered office of the association is based in Darmstadt. The registered office and management of the association must be located in the same district as the supervisory authority.

(3) The association is registered in the Register of Associations and therefore has the suffix "eingetragener Verein" (registered association) or "e.V." for short.

(4) The financial year shall be the calendar year. The first financial year shall be the calendar year 1970, even if the association commenced its activities at an earlier date.

(5) The association's field of activity is the scope and application of the Tax Consultancy Act.

(6) Use of the trademarks and logos (e.g. Steuerring) is permitted in the external presentation of the association.

(7) In its capacity as an association, the association may become a member of associations, umbrella organizations, corporations or legal entities by a resolution of the Executive Board.

§ 2 Purpose of the association

(1) The association is a self-help institution for the employees. It serves members within the meaning of the Tax Consultancy Act and works neutrally in terms of party politics and ideology. It does not maintain an economic business operation.

(2) It shall assist its members in a professional manner, conscientiously and discreetly

- in tax matters arising from the legal basis applicable to income tax consultancy associations and any administrative directives and rulings issued in this respect;
- in dealings with the fiscal courts as appropriate.

(3) The association also aims to influence tax legislation in the interests of its members.

§ 3 Acquisition of membership

(1) Any natural person may become a member of the association. Other persons may become members if their membership contributes to the realization of the legally defined purpose of the association.

(2) Admission to the association must be confirmed in writing. The payment of the membership fee denotes confirmation of membership. Persons whose services are used by the association to provide consultancy in tax matters (consulting members) shall acquire membership in accordance with the respective contract.

(3) Membership may be established for a period in the past with a retroactive legal effect.

(4) By joining the association, the new member acknowledges the association's articles of incorporation and the rules of the association in the respective valid versions and shall adhere to such.

(5) There is no legal claim to admission to the association. The Executive Board may refuse membership to the association. The refusal of admission shall require no statement of reasons and is final. If the Executive Board does not object to the declaration of membership of a person wishing to join within six months, the membership shall be deemed confirmed.

§ 4 Rights and obligations of members

(1) Membership entitles the member to consultancy in tax matters in accordance with these articles of incorporation and the statutory provisions. There is no entitlement to consultancy services from a specific person.

(2) Tax consultancy in fiscal court proceedings is subject to the requirement of appropriateness. The association is entitled to claim reimbursement of expenses for fiscal court proceedings and is not obliged to pay court costs.

(3) The members exercise their voting rights through elected representatives in the general meeting of members or member representatives. They shall have the right to submit motions to all the bodies of the association.

(4) Members shall promote the purposes and objectives of the association to the best of their ability and shall support the association in the performance of its services. They shall comply with the provisions of the articles of incorporation and respect and follow the resolutions adopted by its various bodies.

(5) Professional consultancy in tax matters is based on the correct and complete data, information and documents of the members. The members shall be responsible for correct provision of information in their tax matters. They shall, in particular:

a) Hand over all the documents required for the tax consultancy ad shall provide the information required completely and truthfully and based on the facts;

b) Submit the tax documents promptly, in an orderly and legible manner and in a German translation;

c) Respond to questions on tax matters in a timely manner;

d) Arrange and adhere to deadlines for the preparation of the tax return, observing the statutory deadlines and avoiding unnecessary pressure to meet such deadlines;

e) Submit any correspondence and tax assessment notices they receive from the tax authorities without delay, observing the deadlines set for such submission;

f) Check the tax data submitted for completeness and correctness without delay and shall notify the competent advice center manager of any requirement to correct such data;

g) Notify us of any changes to their address, email address and bank details. Any expenses incurred by the association arising from the breach of this obligation may be charged to the member.

h) Notify the association in writing of any claims for damages. An explanation must be submitted regarding the obligations the association has allegedly violated. An assessment of the tax facts and information by the tax authorities does not constitute a culpable breach of obligation.

(6) The members of the association shall pay membership fees in accordance with § 5. If membership is retroactive, fees must be paid for the entire prior period. Members shall not have the right to withhold membership fees pursuant to § 273 BGB (German Civil Code). The member shall only be entitled to tax consultancy from the association if they have fulfilled their tax contribution obligations.

(7) The reference files regarding the tax consultancy provided to members are the property of the association. The member shall be entitled to extracts from the reference file against reimbursement of expenses.

(8) There shall be no right to distribution of the assets of the association.

§ 5 Membership fee and admission fee

(1) Members shall pay an admission fee upon admission to the association, and shall pay a membership fee for each financial year of membership, graduated in accordance with social criteria. The admission fee and the membership fee may be reduced or waived by the Executive Board in justified exceptional cases.

(2) New members who join mid-way through the year shall still be obliged to pay the full annual membership fee at all times. The membership fee shall be paid even if the services of the association are not used. Persons whose services are used by the association to provide consultancy in tax matters shall be exempt from membership fees.

(3) Members who meet the requirements for a spousal tax assessment shall pay a joint subscription and only one admission fee; they shall be jointly and severally liable.

(4) In the year of admission, the admission fee and the membership fee and, in the event of retroactive admission also the membership fee for the prior period, shall be due for payment immediately. Subsequent contributions shall be paid by 31st January of each year. In principle, a SEPA Core Direct Debit Mandate shall be granted to the association to collect membership fees. Membership fees shall be collected when due. If the fees cannot be collected for reasons for which the member is responsible and bank charges are incurred by the association (return debits), such fees shall be borne by the member.

(5) The amount of the membership fee and the admission fee shall be decided by the Executive Board. Members shall be notified of the amended or rewritten subscription rules four months prior to the date from which such new rules shall enter into force.

(6) In the event of a change in the rate of statutory value added tax, the Executive Board shall be entitled to amend the scale of fees accordingly. The obligation to disclose pursuant to paragraph 5 shall not apply.

(7) Members shall provide the information required to determine the amount of the tax contribution.

(8) Members may only offset against the association's subscription fees in the event of undisputed or legally established claims.

(9) No specific fee will be charged for tax consultancy in addition to the membership fee.

§ 6 Termination of membership

(1) Membership shall end in the event of

a) Resignation from the association;

b) Removal from the list of members;

c) Exclusion, or

d) Death.

If a membership has been acquired through a contractual agreement, it shall end with the termination of the respective contract.

(2) Resignation (termination) is only possible at the end of each financial year. Resignation must be declared in writing to the Executive Board by no later than 30th September of any year. The member is responsible for the timely receipt by the association of the notice of resignation.

(3) A member may be removed from the list of members by a resolution of the Executive Board with effect for the future if, despite a reminder, the member is more than three months in arrears with the payment of membership fees. Removal from the list may only be decided after one month has elapsed since the reminder was sent. In addition, a removal from the list may take place if the current address of a member can no longer be determined.

(4) A member may be expelled from the association by a resolution of the Executive Board for good cause. Good cause shall be deemed to exist in particular if the member has grossly violated their membership obligations and the association and, after considering the interests of both parties, the member cannot reasonably expect to remain in the association. This is the case in particular if the member:

a) Violates the provisions of the articles of incorporation, the rules of the association or the interests of the association;

b) Fails to comply with the rules or resolutions of the bodies of the association;

c) Is in arrears with the payment of their financial obligations to the association in addition to the membership fee, despite two written reminders;

d) Behaves in a manner detrimental to the association either within the association or in public;

e) Repeatedly violates the obligations to cooperate pursuant to § 4 paragraph 5 a) - f) of the articles of incorporation and thereby significantly obstructs the correct provision of tax consultancy.

The decision on the exclusion shall be justified in writing and communicated to the relevant person. It shall become effective upon the expiry of the objection period, unless such expiry is removed. The membership of the respective member shall be suspended upon the resolution.

(5) The member who is subject to the exclusion from the association shall have the right of appeal to the Supervisory Board against the decision of the Executive Board. The objection must be filed in writing within one month of receipt of the decision. The decision of the Supervisory Board shall be effective and final upon the announcement of such.

(6) Upon their departure from the association, all the rights and obligations of the member with respect to the association shall expire. Liability claims pursuant to § 14 of the articles of incorporation, retroactive obligations of

the member to provide information and to cooperate or existing contribution obligations shall remain unaffected. The former member's position on the governing body shall also end with their departure from the association.

§ 7 Bodies of the association

(1) The bodies of the association are:

a) General meeting of members or member representatives;

b) Executive Board;

c) Supervisory Board.

(2) Only members may belong to a body of the association. Persons with legal incapacity and limited legal capacity, legal persons, members whose disposal of their assets is restricted by court order or who are entered in a court debtors' register, and persons who are members of a competitor income tax consultancy association may not be a member of the bodies, unless membership of the other income tax consultancy association was established based on a resolution of the Executive Board.

§ 8 Ordinary general meeting of members or member representatives

(1) The general meeting of members or member representatives (general meeting of members) is the highest body of the association.

(2) The general meeting of members or member representatives consists of elected member representatives. One member representative shall be elected for every 4,000 members. The number of member representatives to be elected shall be determined by the number of members at 31st October of the year preceding the year of the election, this being limited to the number of election candidates.

(3) The member representatives to be elected shall be proposed by members. Your intention to stand for election must be declared in writing. The Executive Board shall announce the call for election candidates. It may then also set a deadline for the submission of election candidates, which must be at least four weeks from the call for candidates. The Executive Board shall appoint an election committee consisting of five members to register the candidates, prepare the ballot papers and conduct the election. The election committee may be assisted by election assistants. The ballot paper will list the candidates in alphabetical order.

(4) Each member may cast their vote in writing on the ballot paper within a period set by the Executive Board, which must be at least eight weeks from the date of the issuing of the ballot paper and end no later than 30th June of the election year. The ballot paper shall be submitted with the name, membership number and member signature. Each member shall have as many votes as there are member representatives to be elected. The candidates who receive the most votes will be elected. In the event of a tie, the decision shall be made by drawing lots. The result of the election shall be announced to the members.

(5) The term of office is six years. It shall end with the final result of the periodic election of the new general meeting of members or member representatives. Furthermore, it shall end with the death of the member, written notice of resignation to the Executive Board or by termination of membership by the member.

(6) If member representatives leave the association prior to the end of the term, the candidates of the last member representative election shall take their place in the order of number of votes received. A supplementary election of member representatives within the term of office of the member representatives shall not take place.

(7) Under normal circumstances, the ordinary general meeting of members or member representatives shall be held once a year. It shall be convened within three months of the notification to the members of the essential content of the findings of the auditors.

(8) The general meeting of members or member representatives shall be convened by the Executive Board, stating the agenda, place and time of the meeting, enclosing summaries of the audit report and the annual accounts and the motions addressed to the general meeting of members or member representatives. The supervisory authority shall be notified at the same time. The notice period is four weeks prior to the meeting.

(9) The agenda of the general meeting of members or member representatives shall be set by the Executive Board. The member representatives may apply in writing to the Executive Board for additions or amendments to the agenda items up to two weeks (receipt) before the general meeting of members or member representatives; this does not apply to amendments to the articles of incorporation pursuant to § 17 of the articles of incorporation. The Executive Board shall then amend the agenda to include the additions submitted and shall issue it at least one week before the general meeting of members or member representatives. At the start of the general meeting of members or member representatives, the chair of the meeting shall propose a resolution of the agenda of general meeting of members or member representatives on the agenda.

§ 9 Tasks and adoption of resolutions of the general meeting of members or member representatives

(1) The general meeting of members or member representatives is responsible for the following business of the association:

a) Acceptance of the report of the Executive Board on the development of the association, the balance sheet, the profit and loss account, the annual report, the annual report of the Supervisory Board and the result of the audit;

b) Discharge of the members of the Executive Board and the Supervisory Board;

c) Election and dismissal of the members of the Executive Board and the Supervisory Board;

d) Adoption of resolutions on the articles of incorporation and amendments to the articles of incorporation in accordance with § 17 of the articles of incorporation;

e) Adoption of resolutions on motions submitted;

f) Approval of the conclusion and termination of contracts of the association with members of the Executive Board or their relatives;

g) Resolution on the dissolution of the association and disposal of the assets in accordance with § 16 of the articles of incorporation.

(2) In matters within the competence of the Executive Board, the general meeting of members or member representatives may decide to make recommendations to the Executive Board. The Executive Board is not bound by such recommendations. The Executive Board may seek the opinion of the general meeting of members or member representatives on matters within its competence.

(3) The duly convened general meeting of members or member representatives shall constitute a quorum irrespective of the number of member representatives present. The general meeting of members or member representatives shall generally adopt its resolutions within the framework of the agenda by a majority of the valid votes cast (simple majority), notwithstanding the provision of § 33 BGB (German Civil Code) (amendment of the articles of incorporation, amendment of the purpose of the association); abstentions and any invalid votes shall not be taken into account. A tie vote means a rejection.

(4) Each member representative shall have one vote at the general meeting of members or member representatives. Voting rights are not transferable. This right may not be exercised when voting on a draft resolution that personally affects the individual member representative; however, this does not apply to elections and the revocation of the appointment.

(5) The general meeting of members or member representatives is chaired by the chair of the Supervisory Board or, in their absence, by a person designated by the Executive Board and the Supervisory Board. The latter may appoint up to four member representatives to unburden and assist during the general meeting of members or member representatives.

(6) The chair of the meeting shall determine the manner of voting. Votes on discharges from office shall be conducted in writing. In addition, voting must be conducted in writing if a member representative requests such procedure and the general meeting of members or member representatives adopts this resolution by a simple majority of the valid votes cast.

(7) The following applies to elections:

a) The Executive Board shall appoint an election committee consisting of three member representatives (election officer and two assessors), whose members shall be specified in the invitation under the respective agenda item to prepare and conduct the elections, including the determination of the election results. The election officer shall take over the chair of the meeting for the duration of the election procedures. The election committee may be assisted by up to four election assistants during the general meeting of members or member representatives.

b) Elections shall be conducted in writing.

c) Only persons who are present in person at the general meeting of members or member representatives or whose intention to stand for election and, in the event of election, the declaration of acceptance have been submitted in writing to the election officer are eligible for election.

d) Elections shall be held based on an individual voting basis. Several elections may be combined in one ballot if only one candidate is standing for election in each election.

e) The candidate who receives the simple majority of the valid votes cast shall be elected. A second ballot shall be held if none of the candidates achieve the required majority in a ballot. In this ballot, the candidate with the highest number of valid votes cast shall be elected (relative majority).

f) In elections for the Executive Board, the number of Board members to be elected is first determined prior to the election of the individual Executive Board members.

g) Elections to the Supervisory Board, including by-elections for the remaining term of office, shall be held in one ballot. Each member representative has as many votes as there are Supervisory Board members to be elected. The candidates who have received the most of the valid votes cast are elected (relative majority). In the event of a tie, a second ballot shall be held between the candidates in accordance with the same procedure only if this is decisive for membership of the Supervisory Board.

(8) Minutes shall be kept of the general meeting of members or member representatives, in which the resolutions shall be recorded and which shall be signed by the chair of the meeting and the keeper of the minutes and, in the case of elections, also by the election officer. The minutes and a list of the participants in the general meeting of members or member representatives, shall be issued to all the member representatives. Objections to the minutes shall be addressed to the chair of the meeting within one month after the minutes have been issued. A committee consisting of the members of the Executive Board and the Supervisory Board shall decide on objections to the minutes within two months after they have been issued by a majority of three quarters of the vote.

(9) The chair of the meeting shall appoint the keeper of the minutes. A non-member may also be appointed as keeper of the minutes.

(10) The general meeting of members or member representatives is not public. The chair of the meeting may admit guests for individual agenda items or for the entire meeting. Representatives of the supervisory authority may participate in the general meeting of members or member representatives pursuant to § 29 paragraph 2 StBerG (Tax Consultancy Act).

§ 10 Extraordinary general meeting of members or member representatives

(1) An extraordinary general meeting of members or member representatives shall be convened if this is necessary in the interest of the association. The convening of an extraordinary general meeting of members or member representatives may be requested in writing by the Executive Board, the Supervisory Board, one quarter of the member representatives or 1/20th of the members, stating the purpose and the reasons; this excludes amendments to the articles of incorporation.

(2) The Executive Board must convene the extraordinary general meeting of members or member representatives in writing within four weeks of receipt of the request, stating the agenda and with a notice period of two weeks.

(3) Only the agenda items communicated with the notice of convocation shall be subject to the resolutions of an extraordinary general meeting of members or member representatives. Further motions and additions to the agenda are excluded.

(4) The place of meeting of an extraordinary general meeting of members or member representatives shall in principle be the registered office of the association.

(5) In all other respects, the rules for the ordinary general meeting of members or member representatives shall apply insofar as these do not contradict the sense and purpose of an extraordinary general meeting of members or member representatives in accordance with the above rules.

§ 11 Executive Board

(1) The Executive Board within the meaning of § 26 BGB consists of a minimum of two and a maximum three Executive Board members. The place of service of the Executive Board members shall be the registered office of the association.

(2) The members of the Executive Board are elected by the general meeting of members for a term of five years or for the term of office applicable as a result of the adjustment in accordance with paragraphs 12 and 13. Re-election shall be permitted. Each member representative may, no later than three months before the general meeting of members or member representatives, submit a proposal to the chair of the Supervisory Board or, if the chair is prevented from attending, to the deputy chair or, if the deputy chair is prevented from attending, to another member of the Supervisory Board which, with the exception of incumbent Executive Board members, must be signed by at least ten other member representatives. The Supervisory Board and the Executive Board each have their own right of nomination, without the requirement of at least ten further signatures of member representatives. The written consent of the candidate must be attached. In the invitation to the general meeting of members or member representatives, the proposed candidates shall be listed alphabetically under the agenda item 'Election of the Executive Board'.

(3) The Executive Board conducts the daily business of the association, manages the association's assets and, as part of its management obligations, strives to achieve the association's statutory objectives and to consolidate and expand the association.

(4) The Executive Board members represent the association judicially and extrajudicially, and either singly or jointly. In

the case of legal transactions which serve the fulfillment of obligations of the association, representation by two Executive Board members is necessary from an amount of €400,000.00, in the case of other legal transactions from an amount of €200,000.00. The Executive Board is not exempt from the provisions of § 181 BGB (German Civil Code)

(5) The Executive Board shall have the completeness and accuracy of the records and the statement of assets and liabilities, along with the conformity of the actual management with the statutory tasks of the income tax consultancy association, audited annually by one or more auditors within six months after the end of the financial year. The Executive Board shall inform the members in writing of the essential content of the audit findings within six months of receipt of the audit report.

(6) In its first joint meeting, the Executive Board shall adopt rules of procedure, create a schedule of responsibilities and elect a spokesperson. Every Executive Board member is solely responsible for the business area assigned to them. §§ 664 to 670 BGB (German Civil Code) apply to the management of the Executive Board. The rules of procedure and the schedule of responsibilities shall be communicated to the member representatives within three months of the election of the Executive Board.

(7) The Executive Board shall hold an Executive Board meeting at least once every quarter. These will be convened and chaired by its spokesperson. The chair of the Supervisory Board shall be informed in good time of the meetings of the Executive Board, and will receive of the agenda. The chair of the Supervisory Board, or in their absence, the deputy chair, or in their absence, a member of the Supervisory Board, may attend the meetings of the Executive Board in an advisory capacity.

(8) The Executive Board shall adopt its resolutions unanimously. The resolutions of the Executive Board shall be drafted in writing, signed and forwarded to the Supervisory Board in addition to regular reports on the development of the association.

(9) The members of the Executive Board shall be entitled to reimbursement of necessary expenses incurred in the performance of statutory or legal duties and to appropriate remuneration in accordance with the respective service contracts.

(10) The office of a member of the Executive Board shall terminate upon expiry of the term of office, death, resignation or dismissal. The members of the Executive Board shall remain in office after the expiry of their term of office until a new Executive Board is appointed in accordance with the articles of incorporation. Notice of resignation shall be given in writing to the Executive Board and to the Supervisory Board.

(11) Members of the Executive Board may be removed from office with immediate effect by the general meeting of members or member representatives for good cause pursuant to § 27 paragraph 2 BGB (German Civil Code). Good cause may denote, in particular, in the case of a gross breach of duty or incapacity to perform their duties in a correct and professional manner. The motion to dismiss must be signed by ten other member representatives. Prior to the adoption of the resolution, the respective Executive Board member shall be given the opportunity to comment (legal hearing). A majority of three quarters of the valid votes cast shall be required for the resolution to dismiss a member. The vote shall be in writing.

(12) If a member of the Executive Board leaves office before the end of their term, a by-election must be held at the next general meeting of members or member representatives for the term of office specified in paragraph 2, sentence 1. The general meeting of members or member representatives may adjust the terms of office of the existing members of the Executive Board to match the term of office of the new member.

(13) As in the case of an expansion of the Executive Board, different terms of office may be adjusted at the next regular re-election of the existing members of the Executive Board or, where necessary, during a new election. The terms of office for the regular election and for the adjustment must be included in the invitation to the general meeting of members or member representatives and on the ballot papers for the written vote.

(14) If the minimum number of Executive Board members is not met, the remaining Board member must, in deviation from § 10 paragraph 1 and 2 of the articles of incorporation, immediately convene an extraordinary general meeting of members or member representatives with the agenda item "Election of the Executive Board". § 11 paragraph 2, sentence 3 of the articles of incorporation does not apply. In all cases, the right to submit nominations lies with the remaining board member and/or with the Supervisory Board, including in applications to the registry court for the appointment of an emergency board.

§ 12 Supervisory Board

(1) The Supervisory Board consists of five members who are elected by the general meeting of members or member representatives for a term of five years upon the proposal of a member representative or the Executive Board Employees of the association may not be elected to the Supervisory Board. Members can be re-elected twice. A by-election of members of the Supervisory Board for the remaining term of office is permissible.

(2) The tasks of the Supervisory Board are as follows:

a) Supervise the daily management of the Executive Board within the framework of the statutory and legal provisions and to submit an annual report to the general meeting of members or member representatives.

b) Conclude, amend and terminate contracts with Executive Board members in execution of the resolution of the general meeting of members or member representatives.

c) Conduct a factual examination of objections and motions submitted to the Supervisory Board.

d) Appoint the auditor pursuant to § 22 StBerG (Tax Consultancy Act) provided that the auditor is changed after five years at the latest.

e) Immediately convene the extraordinary general meeting of members or member representatives should the Executive Board be unable to convene the meeting. § 11 paragraph 12 of the articles of incorporation shall apply accordingly. In the event of the absence of all the Executive Board members, the chair of the Supervisory Board shall conduct the business of the association on an interim basis until the election of a new Executive Board.

(3) The Supervisory Board shall elect the chair and the deputy chair from among its members. In the election of the chair, a second ballot shall be necessary in the event of a tie; in the event of a second tie, the decision shall be made via a draw; the chair shall have the casting vote in the election of the deputy chair.

(4) If individual members are unable to attend, the Supervisory Board constitutes a quorum if at least three of its members, including the chair or their deputy, participate in the meeting. The Supervisory Board shall adopt resolutions by simple majority. In the event of a tie, the chair shall have the casting vote.

(5) The chair of the Supervisory Board, or in their absence the deputy chair, or in their absence a member of the Supervisory Board, shall convene and chair the meetings as required or at the request of a member of the Supervisory Board. The meetings can be held virtually or face-to-face. The resolutions shall be in writing and signed by the respective chair of the meeting and the keeper of the minutes.

(6) The Executive Board may attend the meetings of the Supervisory Board in an advisory capacity.

(7) The members of the Supervisory Board shall be entitled to attendance fees and reimbursement of necessary expenses incurred in the performance of statutory or legal duties.

(8) Contracts and agreements of all types of the association with members of the Supervisory Board and their relatives, activities for other income tax associations and activities of the members of the Supervisory Board outside the association shall be reported to the general meeting of members or member representatives following the date of commencement. In the case of elections, the candidates must already report on this during the presentation. This must not damage the interests of the association. Professional obligations of confidentiality shall remain unaffected. The reports shall be attached to the minutes.

(9) The office of a member of the Supervisory Board shall end upon expiry of the term of office, death, resignation or dismissal. The members of the Supervisory Board shall remain in office after the expiry of their term of office until the appointment of a new Supervisory Board in accordance with the articles of incorporation. Notice of resignation shall be given in writing to the Executive Board and to the Supervisory Board.

(10) Members of the Supervisory Board may be removed from office with immediate effect for good cause by the general meeting of members or member representatives. Good cause may denote, in particular, in the case of a gross breach of duty or incapacity to perform the office in a correct and professional manner. Prior to the adoption of the resolution, the respective Supervisory Board member shall be given the opportunity to comment (legal hearing). The vote shall be in writing.

(11) In the event of the departure of individual members, the quorum of the Supervisory Board shall, notwithstanding paragraph 4, continue to exist up to a number of two members. The member representatives shall be informed of the departure by the chair of the supervisory board within four weeks. A by-election of individual members for the remaining term of office of the Supervisory Board shall take place at the next general meeting of members or member representatives.

§ 13 Announcements, convocations

Announcements of the association, including convocations, shall be made in due form and time and shall be deemed to have been received if they have been sent to the address or e-mail address last notified to the Association by the member two working days before the end of the notice period.

§ 14 Exclusion of liability, liability insurance, limitation period

(1) In the case of consultancy in tax matters for members, the liability of the association for the fault of its bodies and employees cannot be excluded.

(2) The association shall take out a pecuniary loss liability insurance policy in an appropriate amount for the liability risks arising from the provision of tax consultancy.

(3) Claims for damages against members due to negligent breaches of duty by the association arising from tax consultancy pursuant to § 4 StBerG (Tax Consultancy Act) shall become statute-barred after three years from the end of the year in which the claim arose.

§ 15 Assets

All contributions and funds of the association shall be used exclusively for the purposes of the association.

§ 16 Dissolution and liquidation of the association

(1) The dissolution of the association shall be decided by the general meeting of members or member representatives and shall require a majority of three quarters of the valid votes cast. A resolution on the use of the remaining assets shall be taken by a simple majority of the valid votes cast.

(2) The members of the Executive Board shall act as the liquidators unless the general meeting of members or member representatives resolves otherwise. The power of representation pursuant to § 11 paragraph 4 of the articles of incorporation shall apply accordingly.

§ 17 Amendment of the articles of incorporation

(1) An amendment to the articles of incorporation may only be adopted by the general meeting of members or member representatives with a majority of three quarters of the valid votes cast.

(2) The proposed amendment to the articles of incorporation must be stated and explained in its wording both in the motion and in the invitation. Motions to amend the articles of incorporation must be submitted to the Executive Board with an appropriate explanation no later than three months before the general meeting of members or member representatives.

§ 18 Place of jurisdiction

All disputes arising from the legal relationship of membership and these articles of incorporation shall be subject to the jurisdiction of the courts at the registered office of the association. This also applies to the assertion of claims of the association for payment of membership fees or for claims for damages of the members against the association.

§ 19 Final provision

Should any provisions of these articles of incorporation be or become invalid, this shall not affect the validity of the remaining provisions herein.

Munzel – 6th november 2025
The articles of incorporation were last amended at the general meeting of member representatives on 20th september 2025 in Würzburg, and the amendment was entered in the register of associations (Darmstadt Local Court, VR 1624) on 6th november 2025.