

# **TAX PROFESSIONS IN EUROPE**

## **– Findings of the Survey –**



**Bundessteuerberaterkammer K.d.ö.R.  
German Federal Chamber of Tax Advisers**

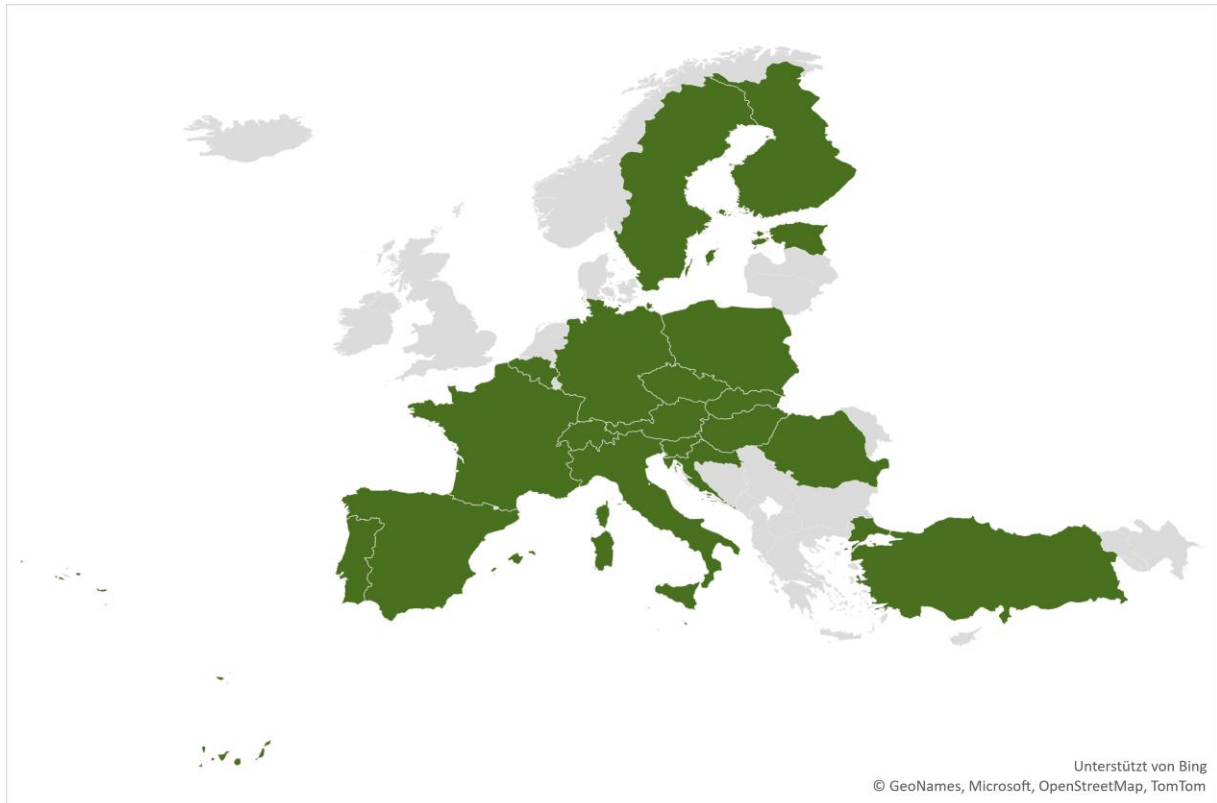
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## INTRODUCTION



The tax advisory profession is currently regulated in a very non-homogeneous manner across the EU. Professional regulations, if they exist at all, vary greatly from one Member State to another. The spectrum ranges from a high degree of regulation in some Member States to an almost total liberalisation in other Member States. Those with a high degree of regulation are mostly characterised by a strict professional regulation in the form of a law, establishing professional responsibilities and duties subject to sanctions in the case of misbehaviour, a supervision of the profession and a compulsory membership in a self-regulatory body which itself is under the supervision by the State.

The main objective of this study is – first and foremost – to give a broader picture of the *existing landscape* of tax professions in Europe in order to identify overlaps and common grounds in the professional regulation sector. The absence of harmonisation and the wide diversity of regulation make it necessary to conduct a comprehensive analysis of the existing situation first. The results shall contribute to answering open questions raised by policy makers on national, European and international level and to finding solutions for the tax advisory sector which has come under increased attention due to several international tax revelations in recent years.

The diversity of the respective professional laws across the EU is due to different historical developments, various traditions concerning professional ethics and different legal understandings of the status and the professional image of a particular profession. Consequently, the legal professional systems are deeply rooted in the respective national systems. The European Court of Justice referred to this absence of harmonisation in the tax

advisory profession<sup>1</sup> and stated that it is up to the Member States to determine the knowledge and qualifications needed in order to pursue the profession and that the Member States retain the power to define the conditions for access to the activity of professional assistance in tax matters as long as these conditions have not, up to present time, been harmonised at EU level.

In this light, a comprehensive analysis of the existing status quo in the respective States is key. The EU Liaison Office of the German Federal Chamber of Tax Advisers therefore launched the present pan-European survey on the professional regulation of tax professions in Europe which ran from June 2022 to January 2023. The survey is entitled “Tax Professions in Europe”.

All participating countries were asked about the general characteristics of the profession in their respective country, the conditions for access to the profession, registration requirements and the organisation of the profession, the given framework for the exercise of the profession and the due professional obligations, the exercised control and applicable sanctions and finally the cross-border-activities of the profession.

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<sup>1</sup> Judgment of 17 December 2015, *X-Steuerberatungsgesellschaft*, C-342/14, EU:C:2015:827, recitals 44 and 45 concerning the access to the profession.

## METHODOLOGY

The findings of the present survey are based on the answers of 23 professional organisations or representatives from 21 different countries. The underlying questionnaire was elaborated and submitted in English and first created on paper. For facilitating the participation process, it was recreated with an online tool for surveys called “Lamapoll”.

The link to the questionnaire was first sent out on 10 June 2022 to around 40 different European organisations as well as several local IFA (International Fiscal Association) branches and various Chambers of Commerce in Europe. The first mail was sent to addresses which were available publicly or online.

The first step was to find suitable organisations in all European countries. At this point, it became clear that the landscape of tax professions is too broad and too differentiated in order to just focus on the professional title “tax adviser”. It was decided to approach also professions that practice similar activities and may be related.

After several reminders between August and December 2022, the online survey was finally closed on 13 January 2023. The gathering of information was finished one week later, on 20 January 2023.

In addition to the online questionnaire, participants were asked for a further interview in order to clarify unanswered questions or to verify answers given. Interviews were conducted with representatives of the Swedish organisation FAR, the Portuguese OCC, the Czech KDPCR and for the Slovenian organisation DSZS between mid-October and beginning of December 2022. Further written questions were sent to the French organisation CNOEC, the Spanish organisation REAF and the Romanian CECCAR.

The information from each organisation on which the findings are based on is attached to this publication sorted by country as “country dossiers”.

The participating organisations are:

<b>Country</b>	<b>Organisation</b>
Austria	Kammer der Steuerberater:innen und Wirtschaftsprüfer:innen <b>KSW</b>
Belgium	Institute for Tax Advisors and Accountants <b>ITAA</b>
Croatia	Hrvatska komora poreznih savjetnika <b>HKPS</b>
Czech Republic	Komora daňových poradců České republiky <b>KDPCR</b>
Estonia	/

Finland	Suomen veroasiantuntijat ry <b>SVR</b>
France	Conseil national de l'ordre des experts-comptables <b>CNOEC</b>
Germany	Bundessteuerberaterkammer K.d.ö.R. <b>BStBK</b>
Hungary	Magyar Okleveles Adószakértők Egyesülete <b>MOKLASZ</b>
Italy	Consiglio Nazionale dei Dottori Commercialisti e degli Esperti Contabili <b>CNDCEC</b>
Liechtenstein	Liechtensteinische Treuhandkammer <b>LTHK</b>
Malta	Malta Institute of Taxation <b>MIT</b>
Poland	Krajowa Izba Doradców Podatkowych <b>KIDP</b>
Portugal	Ordem dos Contabilistas Certificados <b>OCC</b>
Romania	Camera Consultanților Fiscali <b>CCF</b> Corpul Experților Contabili și Contabililor Autorizați din România <b>CECCAR</b>
Slovak Republic	Slovenská komora danových poradcov <b>SKDP</b>
Slovenia	Zbornica Davčnih Svetovalcev Slovenije <b>ZDSS</b> Davčno svetovalna zbornica Slovenije <b>DSZS</b>
Spain	Registro de Economistas Asesores Fiscales <b>REAF</b>
Sweden	<b>FAR</b>
Switzerland	<b>EXPERTsuisse</b>
Turkey	İSTANBUL SERBEST MUHASEBECİ MALİ MÜŞAVİRLER ODASI <b>ISMMMO</b>

For Slovenia, two organisations answered: DSZS and ZDSS. During the interview with a representative for DSZS, it became clear that DSZS is an organisation of individual independent tax advisers, and ZDSS is an organisation only for tax adviser firms. This may explain diverging answers.

Romania has two different organisations for two different tax professions. CCF is the organisation for “tax consultants” while CECCAR represents “professional accountants”.

For Estonia, we contacted the Estonian IFA branch, from which someone answered regarding the framework for tax advisers in Estonia.

These results are based on a questionnaire as well as oral interviews and selective clarification questions. Therefore, it cannot be guaranteed that the landscape of tax professions in the respective countries is portrayed in its entirety.

## KEY FINDINGS

- Many countries know the professional title “tax adviser”. However, a protection of this title exists only in few of those countries.
- In most countries, other specific tax professions coexist besides tax advisers, carrying out the same or corresponding activities.
- In some countries, in principle, anyone is allowed to give advice on tax matters, regardless of education, qualification or professional authorisation.
- 17 organisations in 16 countries require an academic career for the access to the profession, in 6 countries a professional organisation determines (an additional) own training program.
- In at least 8 countries, access requirements can (also) be met by specific professional experience, or a certain amount of professional experience is prescribed to practice a certain profession.
- Apart from the exams during the education, in 14 countries an additional qualifying or entering exam is required in order to be admitted to the profession – candidates need to go through a state exam in 9 of them.
- In a narrow majority of the countries, tax professionals are obliged to register with a professional organisation or the state in order to be able to practice; an obligation to register with a professional organisation can also depend on the acquisition of a certain title or licence.
- In all surveyed countries, with the exception of Estonia, a certain degree of professional organisation is existent.
- In a narrow majority of the countries surveyed, the professional organisation is self-administered *and* supervised by the state.
- 14 representatives indicated that the membership in their respective professional organisations is obligatory. The compulsory nature may result either from law or be necessary for obtaining a certain title or licence.
- Nevertheless, also a voluntary membership in an organisation has benefits for tax professionals.
- At present, in 14 European countries the profession is regulated by a national law; this regulation is completed by additional sub-legislative norms in 6 of these countries.
- Members of 19 organisations are subject to a professional Code of Conduct that is enacted by the professional organisation itself.
- Activities of the participating professions typically exercised are tax advice or tax consulting in general, annual tax declarations for individuals and companies and representation of clients before Fiscal Authorities.
- In the area of reserved activities, the study reveals a very different picture from country to country: although more than the majority of the organisations indicated



that reserved activities exist in their country, it is to be noted that giving tax advice is a reserved activity only in small amount of countries.

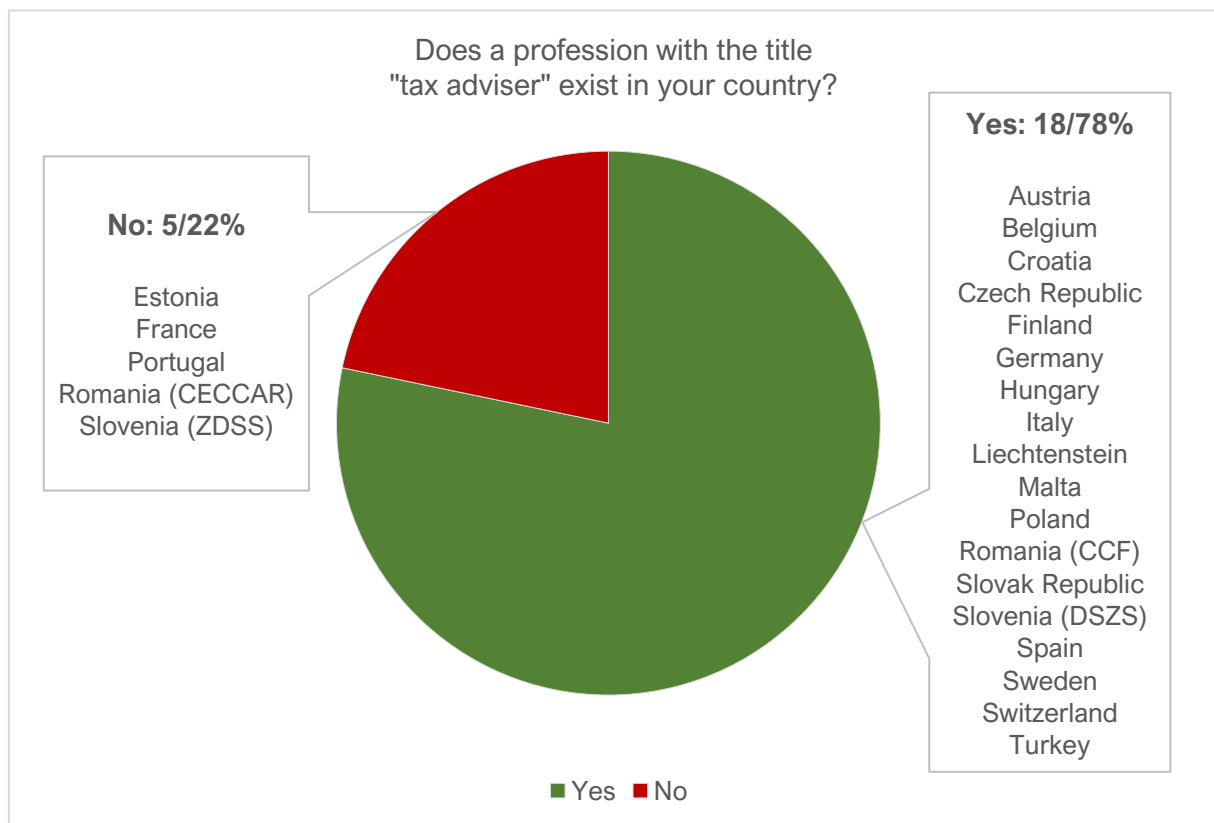
- In some countries tax professionals are subject to certain restrictions.
- Nearly all tax professionals shall observe due diligence obligations and general tax compliance; also, independence is often expected from members of several organisations
- In the majority of the surveyed countries, tax professionals are subject to quality commitment towards their clients and have to comply with an ethical code or ethical rules
- More than half of the organisations require their members to undergo continuous professional training; however, the demands and conditions vary greatly
- In a narrow majority of the countries, the professionals are subject to a certain control concerning access to the profession, required quality and the exercise of the profession.
- Applied sanctions begin with a reprimand or fine and can go up to a temporary suspension and a prohibition to exercise the profession.
- In most cases, the sanctions are exercised by the professional organisation.

## FINDINGS OF THE STUDY

### I. General Characteristics

- In several countries anyone (independent from his/her education) is allowed to give advice on tax matters in principle
- In some countries there is no single profession with the title “tax adviser”; instead there are other specific tax professions
- In all countries of the surveyed organisations, several other professions also give tax advice to some extent

#### 1. Profession with the title “tax adviser”



78% of the surveyed organisations answered that a profession with the title “tax adviser” exists in their country.

In Estonia, the tax adviser profession is not regulated. Anyone who provides advice on tax matters can call themselves a tax adviser, regardless of education or experience. Therefore, a profession of “tax adviser” as such does not exist.

In France, the profession of “experts-comptables” is typically in charge of giving advice in tax matters. There is not a complete equivalent profession to the profession of tax adviser like in other European countries.

In Portugal, tax advice can be provided by any consultant, accountant or lawyer without a professional title. However, the profession of “certified accountants” is legally responsible to prepare and sign tax returns of companies and individuals conducting business subject to accounting requirements.

There is a deviation regarding the answers from Romania: although CECCAR answered that a profession with the title “tax adviser” does not exist in Romania, CCF stated that it does. However, to a clarifying question on this, CECCAR replied that in Romania the activity of giving tax advice can be exercised by two different professionals, the professional accountants (CECCAR) and the tax consultants (CCF). But there is not a professional title “tax adviser”.

As the Slovenian organisation ZDSS is only representing firms that provide tax advice, their answer deviate from the answer that was given for DSZS in this regard.

Original term for “tax adviser” in own language:

<b>Country</b>	<b>Original title</b>
Austria	Steuerberater / Steuerberaterin
Belgium	FR: Conseiller fiscal certifié NL: Gecertificeerd belastingadviseur
Croatia	POREZNI SAVJETNIK
Czech Republic	Danovy poradce
Estonia	/
Finland	Veroasiantuntija/skattesakkunnig/skatte-expert
France	/
Germany	Steuerberater
Hungary	Adótanácsadó (Tax Adviser) Okleveles Adószakértő (Chartered Tax Expert)
Italy	DOTTORE COMMERCIALISTA ED ESPERTO CONTABILE
Liechtenstein	Steuerberater
Malta	Tax Professional
Poland	Doradca podatkowy

Portugal	/
Romania (CCF)	Consultant fiscal
Slovak Republic	/
Slovenia (DSZS)	Davčni svetovalec (men) or Davčna svetovalka (women)
Spain	Asesor fiscal
Sweden	Auktoriserad Skatterådgivare FAR
Switzerland	Eidgenössisch diplomierter Steuerexperte
Turkey	Vergi Danışmanı

Italy has a system of two different so-called “professional rolls” in which the tax professionals are enrolled: first, it contains the “Dottori Commercialisti” enrolled in section A and second, the “Esperti Contabili”, enrolled in section B of the roll of the profession (“albo professionale”). Both professions only differentiate regarding required education (see under II.1.) and activities authorised to be carried out. Both titles are protected. In Hungary also exist two professions with a similar difference.

In Romania, CCF is the organisation for the profession of “Consultant fiscal”, while CECCAR represents the “professional accountants”.

## 2. Other professions who provide tax advice

In several countries *in principle* anyone can give assistance in tax matters. This applies, for example, for Estonia, Finland, Slovenia, Spain and Sweden. Also, in those countries with a high level of regulation regarding the exercise of tax advice, several other professional groups in addition to the examined professions (regularly) advise on tax matters:

- lawyers
- notaries
- auditors
- accountants
- banks/financial institutions
- insurance companies
- financial consultants
- trustees

In Belgium, certified *and* non-certified accountants, as well as non-regulated (i.e. not member of ITAA) tax service providers can provide consultancy services in tax matters. Likewise, in Italy those tax advisers who are not registered in the “professional rolls” can give tax advice. Nevertheless, those are not allowed to call themselves “professionals” (“professionisti”), they are pure service providers (“prestatori d’opera”).

In Slovakia, tax advice may also be offered under the trade of “accounting” or “economic (business) consultancy”.

### **3. Concept of liberal professions**

The concept of liberal professions is well known in nearly all of the countries. In the questionnaire, the following definition for “liberal professions” was given:

*Liberal professions:*

*Meaning that certain professions are organised in self-regulatory bodies and subject to their own rules – for example certain legal, tax, accounting, architectural or health professions.*

In France, there is a legal definition in Article 29 of the Law of 22 March 2012 on the simplification of the law and the reduction of administrative procedures (“l’article 29 de la loi du 22 mars 2012 relative à la simplification du droit et à l’allègement des démarches administratives”):

"The liberal professions group together persons habitually exercising, independently and under their responsibility, an activity of a generally civil nature whose purpose is to provide, in the interest of the client or the public, services that are mainly intellectual, technical or care services implemented by means of appropriate professional qualifications and in compliance with ethical principles or professional deontology, without prejudice to the legislative provisions applicable to other forms of self-employment."

## II. Access to the profession

- For the access to most of the considered professions (and organisations), an academic career/university degree is required
- Some organisations determine their own (additional) specific training programs
- In some countries, access requirements can (also) be met by specific professional experience, or a certain amount of professional experience is prescribed to practice a certain profession.

### 1. Education or professional training



17 Organisations in 16 countries (Austria, Croatia, Czech Republic, France, Germany, Hungary, Italy, Liechtenstein, Malta, Poland, Portugal, Romania (CCF and CECCAR), Slovak Republic, Slovenia (DSZS), Sweden and Turkey) require an academic career, i.e. a university degree for the respective tax profession. In general, studied fields are law, economics or taxation.

For working as a tax adviser in the Czech Republic, 3 years of university are required. In Italy, the “Dottori Commercialisti” need to complete 5 years of university studies (bachelor’s degree of 3 years and a master’s degree of 2 years), while for working as a “Esperto Contabile” 3 years are required. In Romania, for becoming a “professional accountant”, the required university degree needs to be complemented by a training program of CECCAR.

In Belgium and Turkey, professionals can access the profession after completing a combined study program. A special tax related training program gives access to the profession for members of MOKLASZ (Hungary), DSZS (Slovenia) and FAR (Sweden). The Swedish organisation FAR conveys particular knowledge about professional ethics. Only in Liechtenstein the profession is accessible after completing a training program organised by the state.

In 6 countries, the professional organisations determine their own training programmes: Belgium (ITAA: 3-year traineeship), Italy (CNDCEC: mandatory 18-month training with an experienced mentor), Liechtenstein (LTHK), Malta (MIT), Romania (CECCAR) as well as Slovenia (DSZS: tax academy).

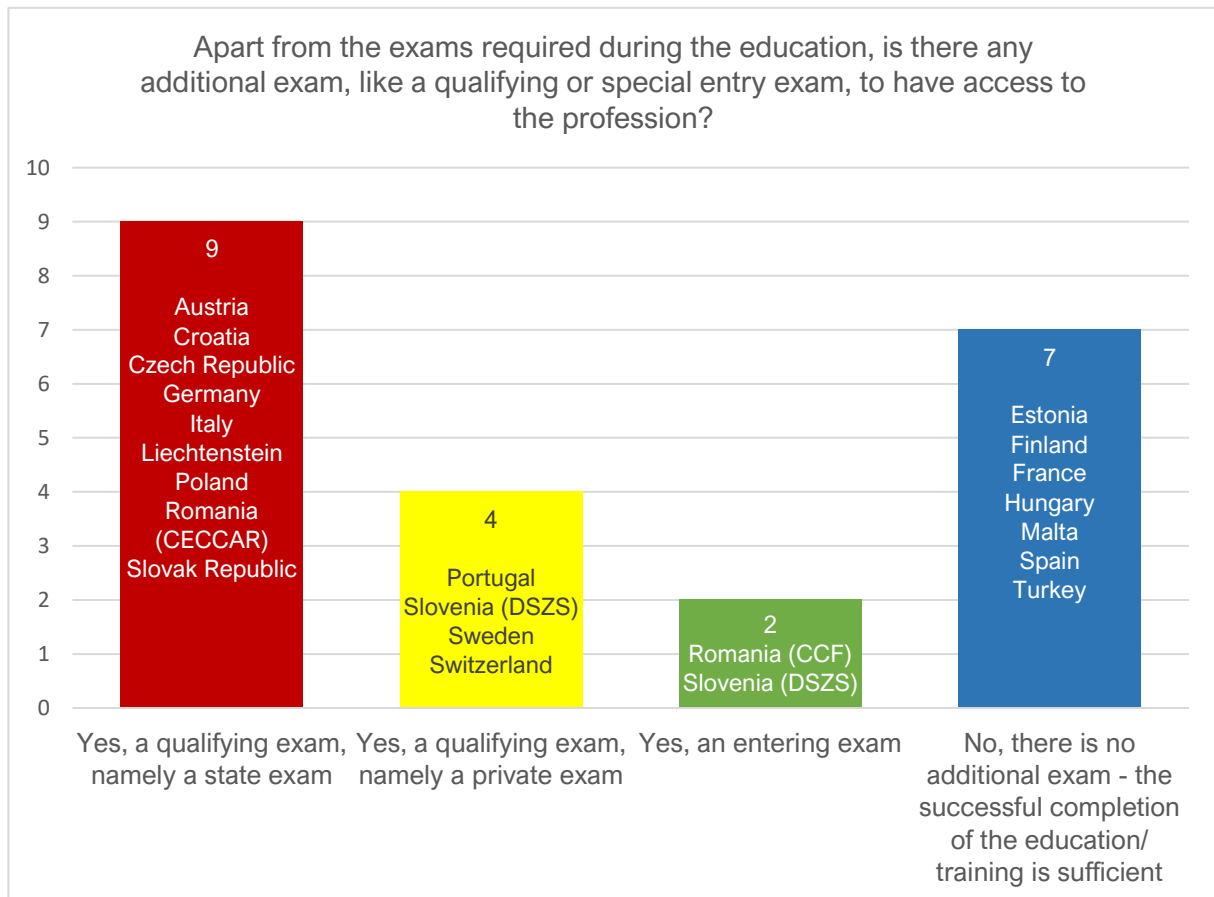
In 8 countries, access to the profession can or must be achieved through specific professional experience:

- **Austria** (KSW): 3,5 years (with professional license as accountant)
- **Belgium** (ITAA): 7 years
- **Croatia** (HKPS): for the admission to the Croatian tax adviser exam, candidates must provide
  - either a university degree in economics or law and at least 5 years of professional experience or
  - a diploma of a 4-5-year specialised university degree in the field of taxation and 7 years of professional experience
- **Hungary** (MOKLASZ): 1-2 years in case of „Tax Adviser“, 5 for „Chartered Tax Expert“
- **Liechtenstein** (LTHK): 3 years
- **Poland** (KIDP): 1 year (plus 2-stage-exams organised by the state)
- **Slovenia** (DSZS): 3 years
- **Sweden** (FAR): 5 years.

In Germany, there are several ways to access the profession other than a university degree. Professionals are also allowed to take the tax adviser state exam if they:

- have completed a commercial apprenticeship and have 8 years of practical experience,
- are qualified as a certified accountant/tax specialist and have 6 years of practical experience, or
- are a civil servant/employee of the tax authorities and have 6 years of practical experience.

## 2. Additional qualifying or special entry exam



In addition to the exams during the education, before being admitted to the profession, candidates for the organisations from Austria, Croatia, Czech Republic, Germany, Italy, Liechtenstein, Poland, Romania (CECCAR) and the Slovak Republic have to go through an additional state exam in order to become a tax adviser. This reflects the high level of regulation in those countries. In Italy, even the Constitution refers to state examinations in its Article 33.

For example, the state exam in Italy (“Esame di Stato”) contains 3 written and 1 oral exam which will check the qualifications, knowledge and skills that are essential to practice as a “Dottore Commercialista” or as a “Esperto Contabile”. For practicing as a “Dottore Commercialista”, the tests are more extensive. In the Czech Republic, the exam tests knowledge in the fields of tax law, fiscal procedure, accountancy and professional affairs. Rules for this exam are issued under agreement between the KDPCR and the Ministry of Finance. That is similar to CECCAR in Romania, who organises and manages the state exam on the basis of its legal order. In Poland, professionals must also pass the state exam, consisting of one written and one oral part.

A qualifying exam conducted by the organisations is prescribed for professionals of the Portuguese OCC, the Slovenian organisation DSZS, the Swedish FAR and for EXPERTsuisse in Switzerland. For DSZS this is also an entering exam.

The CCF in Romania also expects from its professionals to pass an entering exam.

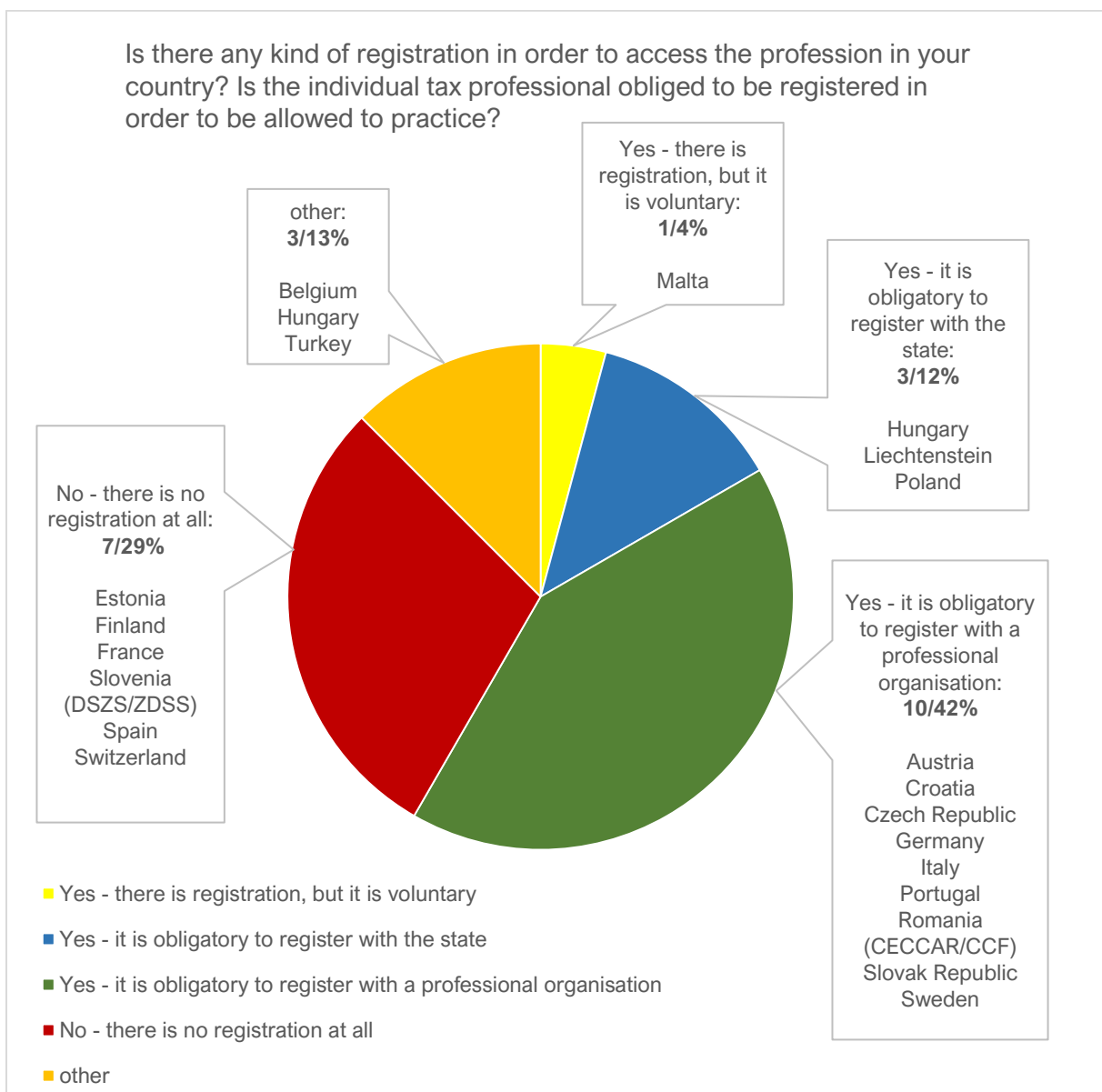


Since anyone can provide tax advice in Estonia and Finland, there is consequently no additional entering or qualifying exam. This is also the case in France, Hungary, Malta, Spain and Turkey, where the completion of the required education or rather proof of the relevant qualification is sufficient to become member of the organisation.

In Belgium, members of ITAA need to pass two exams. The first exam needs to be taken for the admission to the required 3-year traineeship. The second one is a qualifying maturity exam after the completion of the traineeship.

### III. Professional registration

- In a narrow majority of the countries, tax professionals are obliged to register with a professional organisation or the state in order to be able to practice
- An obligation to register with a professional organisation can also depend on the acquisition of a certain title or licence
- In some countries, a professional does not need to be registered at all to provide tax advice



In Malta, a registration is completely voluntary.

In Hungary, Liechtenstein and Poland the respective professional needs to register with the state. In Liechtenstein, the tax professional has to be granted a licence from the Financial Market Authority (FMA).

10 participants indicated that a registration with a professional organisation is mandatory in their country. This obligation can arise from law or can depend on the acquisition of a licence or a certain title.

In Germany, professionals automatically become a member of the 21 regional chambers of tax advisers with their admission. In Portugal, the filing of a tax return may only be done by a certified accountant who is registered in the OCC. Therefore, the tax professionals only can exercise the main activity of the profession if they are registered in the professional organisation. Practically, all taxpayers (companies and certain individuals) are forced to engage a certified accountant for their tax declarations.

This is not at all the case in Sweden. Representatives from the Swedish organisation FAR indicated that it is the title that triggers the obligation to register with them. Only members of their organisation are authorized to hold and exercise the title “Auktoriserad Skatterådgivare FAR”.

To provide tax services in Belgium, it is only mandatory to register with an anti-money laundering regulation body. Tax advisers and auditors have to register with the ITAA, lawyers with the local bar association, banks and insurance brokers with the Financial Markets Authority and non-regulated service providers with the Ministry of Economy.

In addition to the registration with the state, professionals in Hungary need to prove that they fulfil the requirements of continuous professional training. In Turkey, registration depends on the title the professional uses.

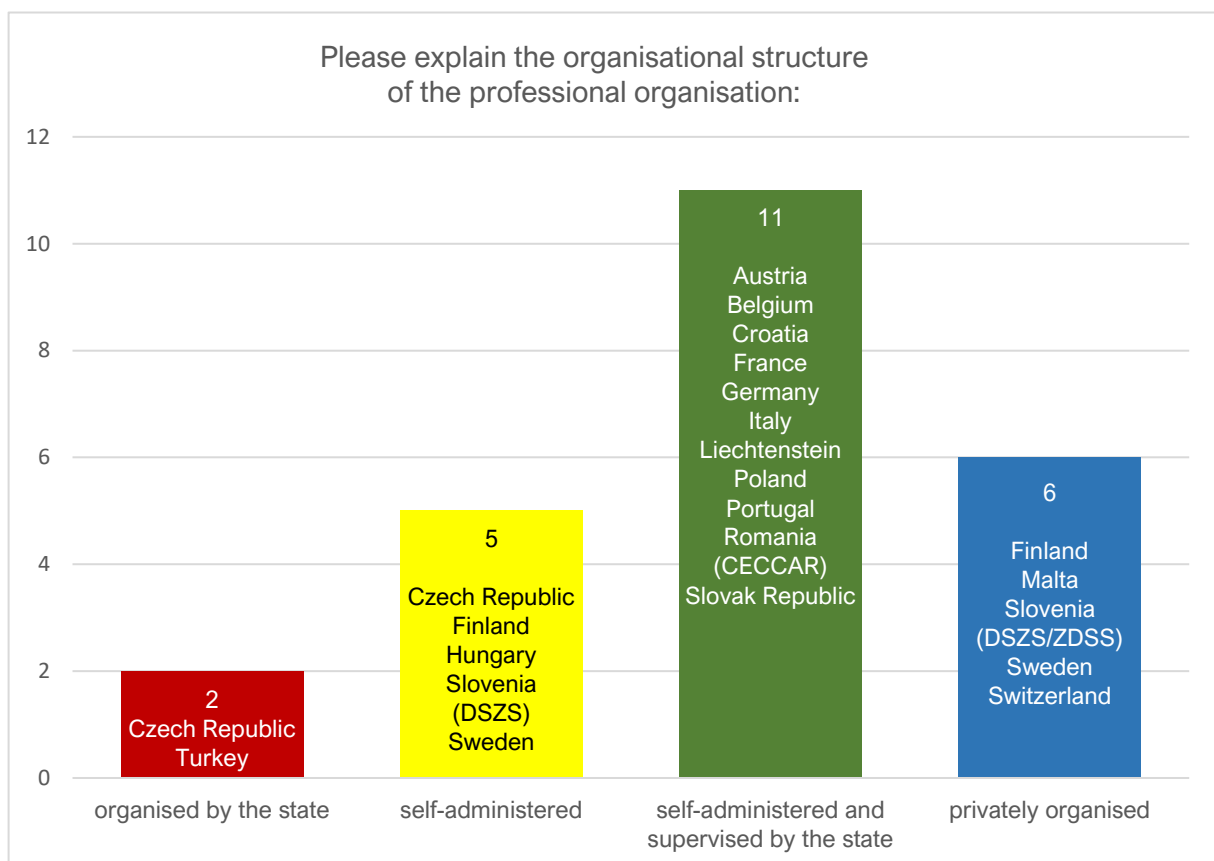
In Estonia, where everyone can give tax advice regardless of education or professional experience and no professional organisation exists, consequently no registration is required. This is also valid for Finland, France, Slovenia, Spain and Switzerland.

#### IV. Professional organisation and membership

- In all countries, with the exception of Estonia, a certain degree of professional organisation is existent
- In a narrow majority of the participating countries, the professional organisation is self-administered *and* supervised by the state
- At present, in 14 European countries the profession is regulated by a national law

##### 1. Organisational structure

In all countries surveyed, with the exception of Estonia, a certain degree of professional organisation is existent. In Estonia, those who practice tax advice do not seem to organise themselves professionally or as a specific own profession.



The organisations in the Czech Republic (KDPCR) and in Turkey (ISMMMO) indicated to be organised by the state. Still, KDPCR remains self-administered. The organisations from Finland (SVR), Hungary (MOKLASZ), Slovenia (DSZS) and Sweden (FAR) are also self-administered.

The self-regulation of the KDPCR in the Czech Republic arises from the Czech Tax Advisory Act, by which also the Chamber was established. In the Czech Republic “Chamber” is an own legal form for professional entities organising legal liberal professions. Moreover, the KDPCR

is entirely independent financially, i.e. it receives no financial support from the state and has an independent budget.

The largest number of surveyed organisations that indicated to be self-administered and under state supervision are: KSW (Austria), ITAA (Belgium), HKPS (Croatia), CNOEC (France), BStBK (Germany), CNDCEC (Italy), LTHK (Liechtenstein), KIDP (Poland), OCC (Portugal), CECCAR (Romania) and SKDP (Slovak Republic).

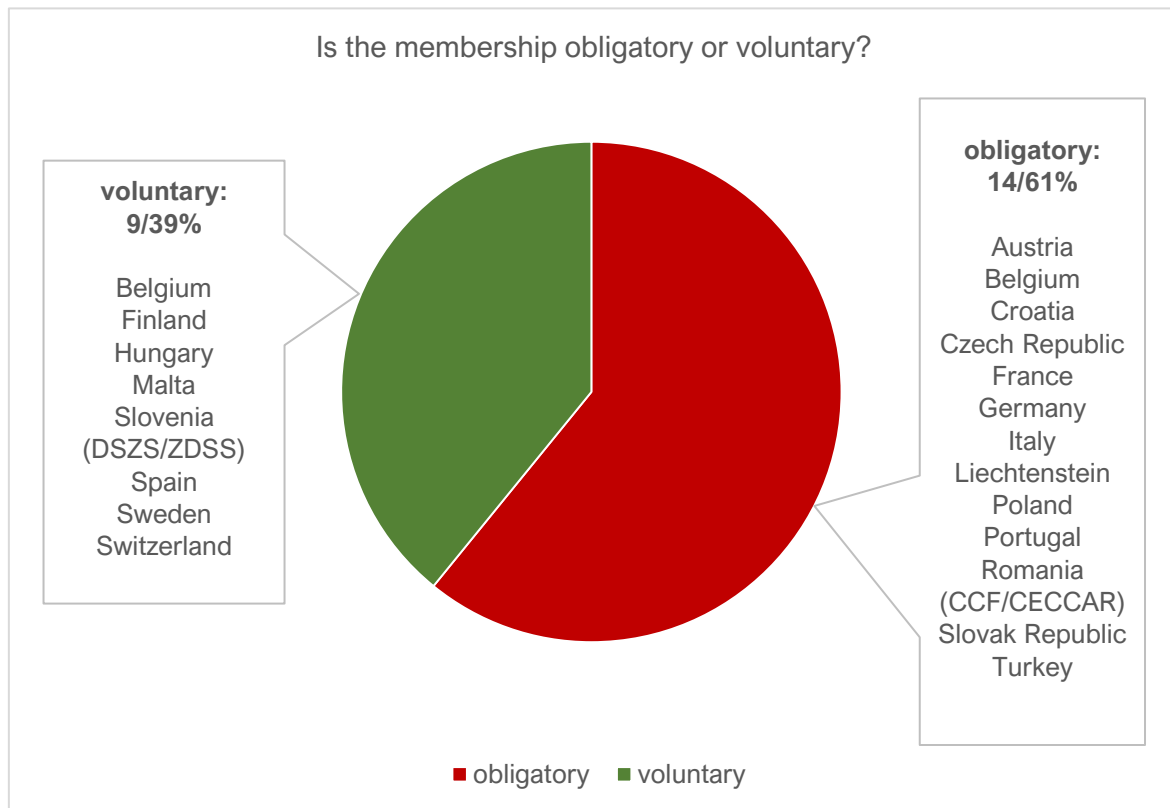
Some of these organisations are statutory bodies or professional organisations under public law who perform tasks transferred to them by the state. The latter is at least the case for KSW, ITAA, BStBK and CNDCEC.

In France, CNOEC is the National Council of the Order of Accountants, which is a professional order. The order of Chartered Accountants is a legal body and has public service missions. The CNDCEC in Rome exclusively and univocally represents the accountancy profession at national level. It has 144 local branches (“ordini territoriali”). Being supervised by the Ministry of Justice, the CNDCEC has own financial resources and assets, is able to issue own organisational regulations and can exercise self-regulatory powers. Regulatory powers towards the accountancy profession are also attributed to the Portuguese OCC.

While being self-administered, SVR (Finland), DSZS (Slovenia) and FAR (Sweden) are organised under private law. Tax advisers are only one of the professions represented by FAR. Privately organised are also MIT (Malta), ZDSS (Slovenia) and EXPERTsuisse (Switzerland). MOKLASZ (Hungary) is a non-profit organisation.

CCF and CECCAR in Romania are autonomous public interest legal entities and non-profit organisations. In Spain, a professional (“economista”) can join a “Colegio de Economistas”. Several “colegios” are organized within the roof organisation called “Consejo”, which is a public law entity that coordinates the “colegios”. REAF is part of the “Consejo General de Economistas de España”.

## 2. Nature of the membership



For 13 countries, 14 participants indicated that membership in their professional organisation is obligatory for the tax profession. The compulsory membership may result from law or be indispensable for the acquisition of a certain protected title or licence.

In Italy, being registered in the relevant professional roll entails the membership in the professional local body (“ordini territoriali”). Similar to this, professionals in Germany are not member of the federal BStBK, but of one of the 21 regional chambers of tax advisors.

In the Czech Republic the obligatory membership brings an additional advantage: tax advisers have more time for filing tax returns than individuals have.

In 9 countries, a membership in a professional organisation is voluntary. However, the organisations stated that membership provides the following benefits:

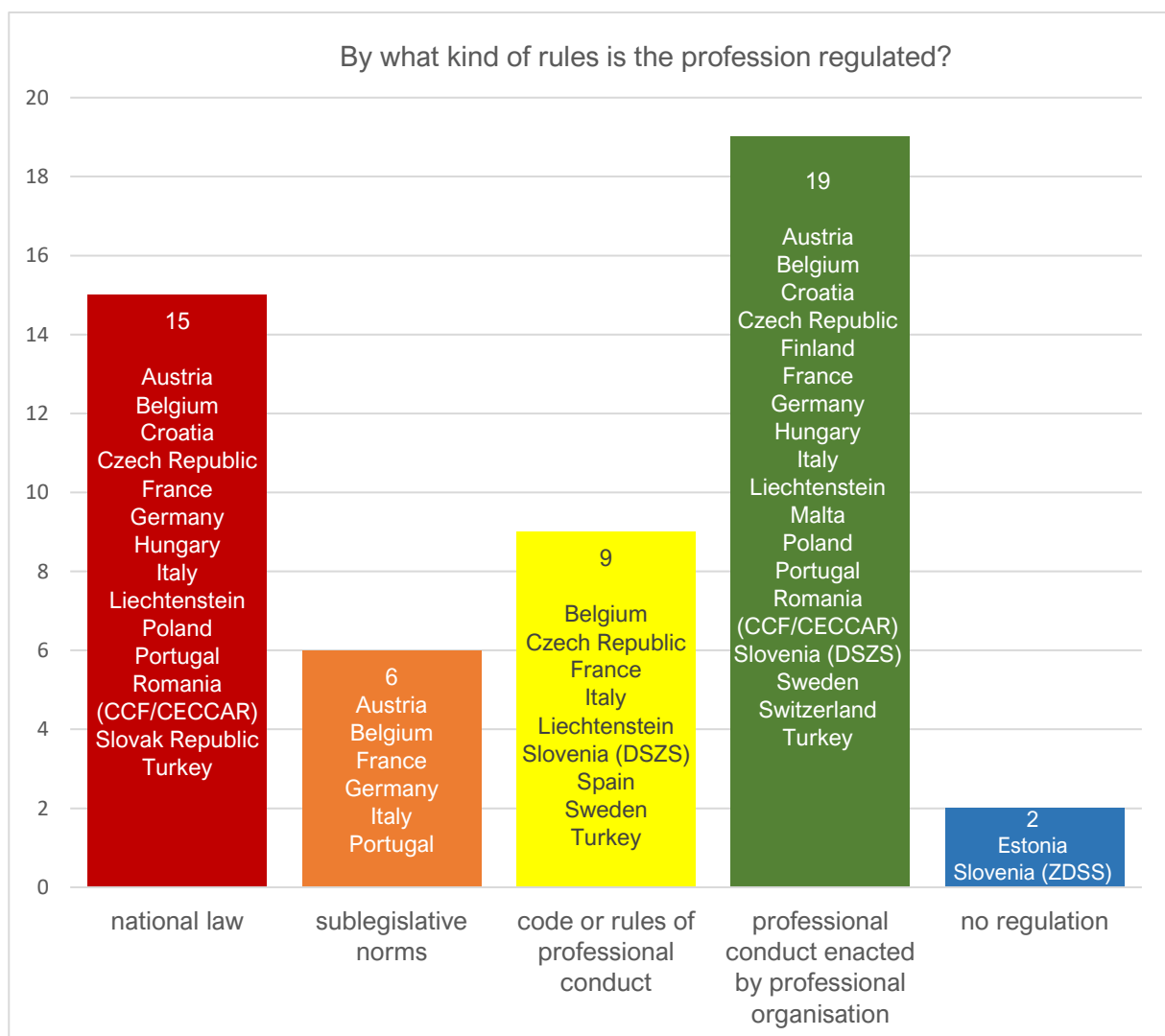
- quality guarantees,
- reputation, credibility,
- ensuring ethical principles (Code of Conduct),
- information (e.g. on current tax reforms),
- training opportunities, conferences and professional certifications,
- to be connected with colleagues and knowledge sharing,

- representation of interests and international memberships.

Despite the voluntary membership, EXPERTsuisse expects its members to meet its high admission standards and to constantly adhere to the strict requirements of its Code of Conduct and professional rules.

There is a particularity for the Belgian organisation ITAA to whom membership is voluntary, but also mandatory: for “accounting service providers“ as well as persons who want to use the title “tax adviser”, membership in ITAA is obligatory. For “tax service providers“ (without the title tax adviser), on the other hand, membership is only voluntary.

### 3. Regulation



15 organisations indicated that their profession is regulated by law. In Austria, Belgium, France, Germany, Italy and Portugal, national laws are complemented by sub-legislative norms (such as statutes). At least in Germany and Italy, the professional organisations themselves are allowed to issue sub-legislative norms. For example, the BStBK laid down the Professional Code (“Berufsordnung”) for tax advisers in Germany.

The following national laws exist in the following 14 countries:

- **Austria:** Wirtschaftstreuhandberufsgesetz 2017 - WTBG 2017
- **Belgium:** Loi relative aux professions d'expert-comptable et de conseiller fiscal
- **Croatia:** Zakon o poreznom savjetništvu (Tax Advisory (Consultancy) Act)
- **Czech Republic:** Zakon c. 523/1992 Sb., o danovem poradenstvi a Komore danovych poradcu Ceske republiky (Act on Tax Advisory and the Chamber of Tax Advisers of the Czech Republic no. 523/1992 Coll.)
- **France:**
  - Ordonnance n°45-2138 du 19 septembre 1945 portant institution de l'ordre des experts-comptables et réglementant le titre et la profession d'expert-comptable
  - Décret n°2012-432 du 30 mars 2012 relatif à l'exercice de l'activité d'expertise comptable
  - Arrêté du 25 novembre 2020 portant agrément du règlement intérieur de l'ordre des experts-comptables
- **Germany:**
  - Steuerberatungsgesetz (StBerG) (Tax Advisory Act)
  - Berufsordnung (BOSTB) (Professional Code)
- **Hungary:** Government decree
- **Italy:** Law on the profession of Commercialisti and Esperti Contabili, Legislative Decree n° 139/2005
- **Liechtenstein:** Treuhändergesetz (TrHG)
- **Poland:** Ustawa o doradztwie podatkowym (Tax Advisory Act)
- **Portugal:**
  - national regulation of professional organisations (Lei 2/2013)
  - the statute of OCC (Lei 139/2015)
- **Romania:**
  - Ordinance no. 71/2001 on the organization and exercise of the tax consultancy activity of August 30, 2001
  - OG 65/92
- **Slovak Republic:** zákon 78/1992 Zb. o daňových poradcach a Slovenskej komore daňových poradcov (Act 78/1992 Coll. on Tax Advisors and the Slovak Chamber of Tax Advisors)



- **Turkey:** SERBEST MUHASEBECİ MALİ MÜŞAVİRLİK VE YEMİNLİ MALİ MÜŞAVİRLİK KANUNU (LAW ON INDEPENDENT ACCOUNTANTS AND CERTIFIED FINANCIAL ADVISORS)

It needs to be noted that in Hungary the legal regulation only covers training, whereas the practice of tax advice is determined by a Code of Conduct.

Professionals of 9 organisations are at least subject to a code or rules of professional conduct. Another 11 organisations bind their members to a self-enacted Code of Conduct. This is especially important for those organisations that have a voluntary membership or are established under private law. Except from the Slovak Republic, all countries that already have a regulation by law bind their members additionally to a Code of Conduct.

In Austria, the KSW is also the national standard-setting body for the practice of professional activities. The standards are issued as so-called “expert opinions“. They must additionally be observed by the members when practising their profession.

## V. Exercise of the profession

- Activities typically exercised by the participating professions are tax advice or tax consulting in general, annual tax declarations for individuals and companies and representation of clients before Fiscal Authorities
- Although more than the majority of the organisations indicated that reserved activities exist in their country, only in 8 countries providing tax advice is reserved to a certain profession
- In some countries tax professionals are subject to further restrictions

### 1. Activities typically exercised



For members of nearly all organisations (Estonia is the only exception), tax advice/consulting in general is one of the typical professional activities of the tax professional. Just as often, the

professionals in question prepare annual tax returns for individuals and companies or represent clients before Fiscal Authorities.

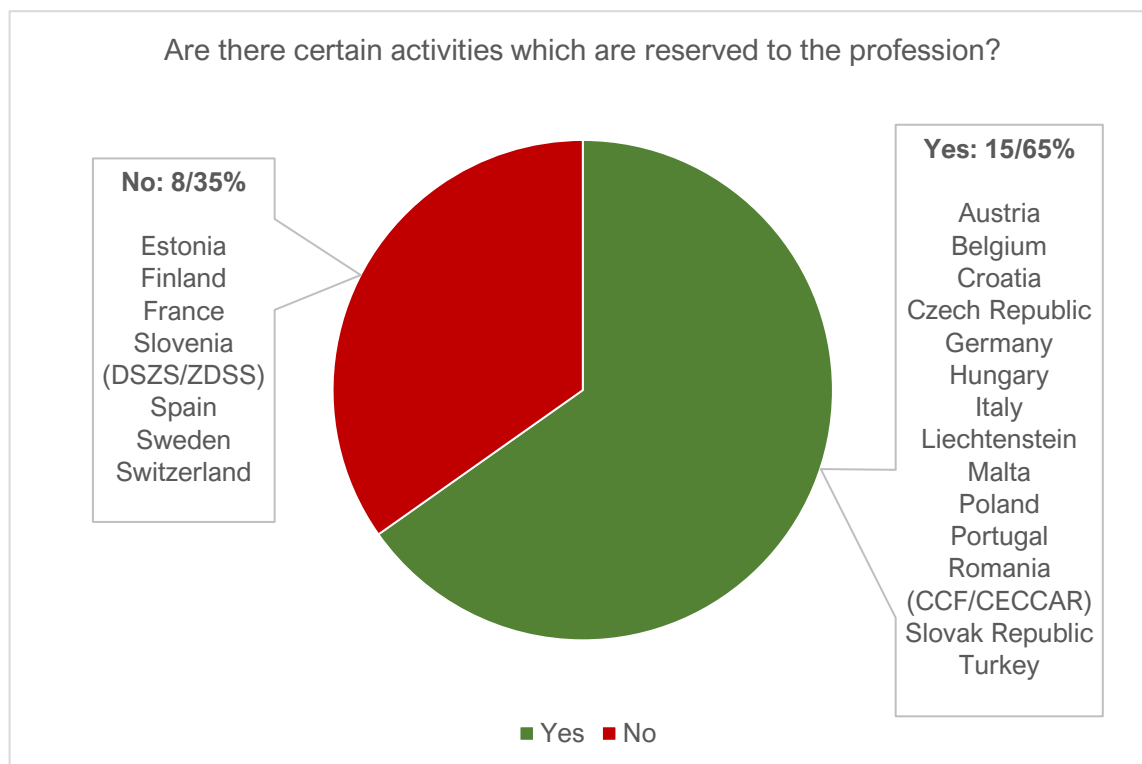
Less frequently, the activities of the explored professions include financial accounting, annual financial statements, accountancy and business advisory services.

In Belgium, members of ITAA also act before Administrative Courts. In the Czech Republic, tax advisers (besides lawyers) are legally allowed to represent clients before Court only on regional level. In Italy, there is a difference between the two sections in the professional roll regarding the range of activities the registered professionals are entitled to carry out. Thus, “Dottori Commercialisti” are allowed to exercise all the permitted activities of “Esperti Contabili”, but also some activities beyond that. For example, only “Dottori Commercialisti” are allowed to defend and represent clients before tax courts or to provide consulting services to local governments. In Austria, the profession of tax adviser also carries out a variety of other activities (see corresponding country dossier).

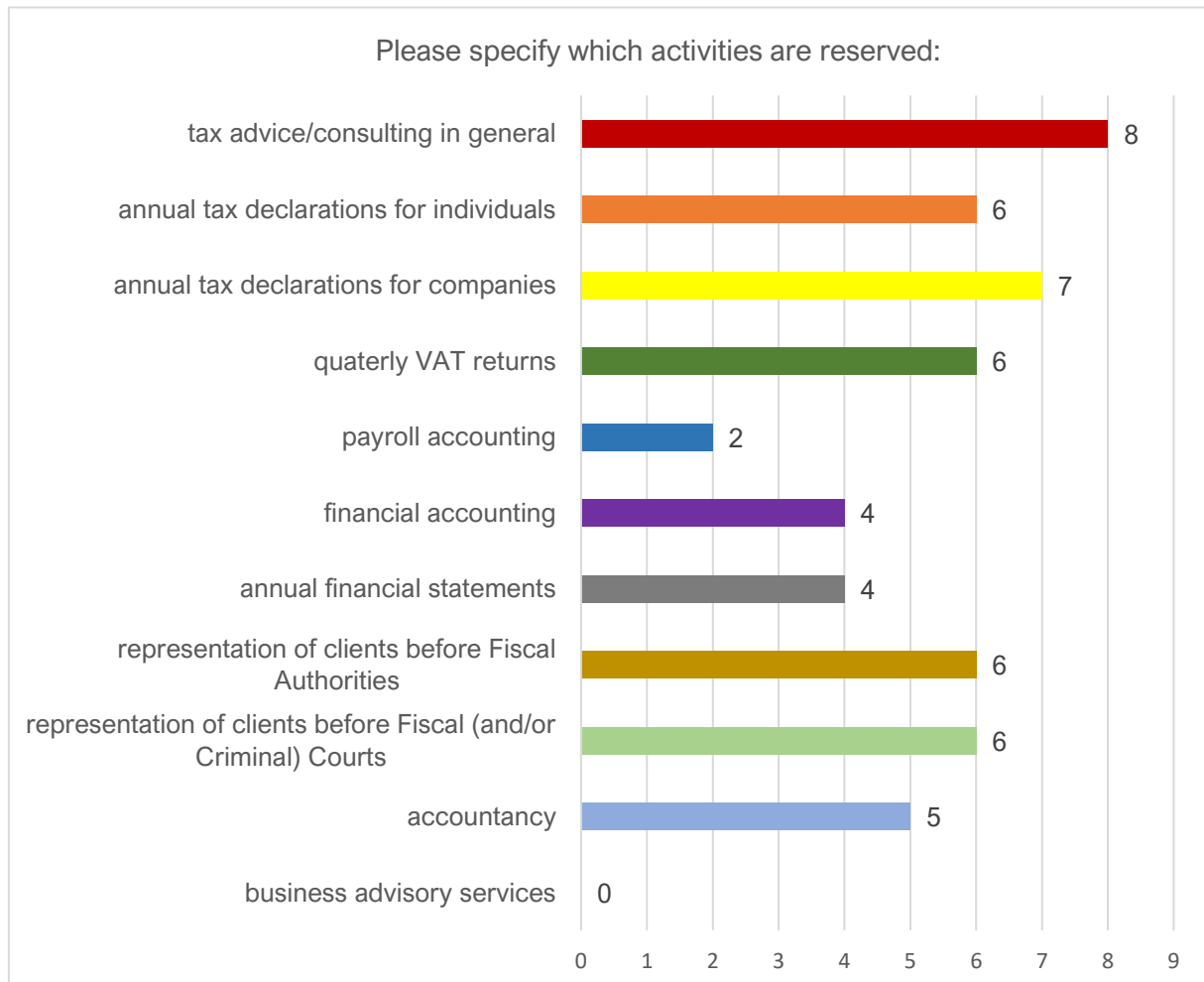
## 2. Reserved activities

For “reserved activities”, the questionnaire gave the following definition:

*This means that only members of the profession (or, in case, related professions such as lawyers or auditors) are allowed to exercise these activities.*



Based on the definition, 15 organisations from 14 countries indicated activities that they consider to be reserved for members of the profession:

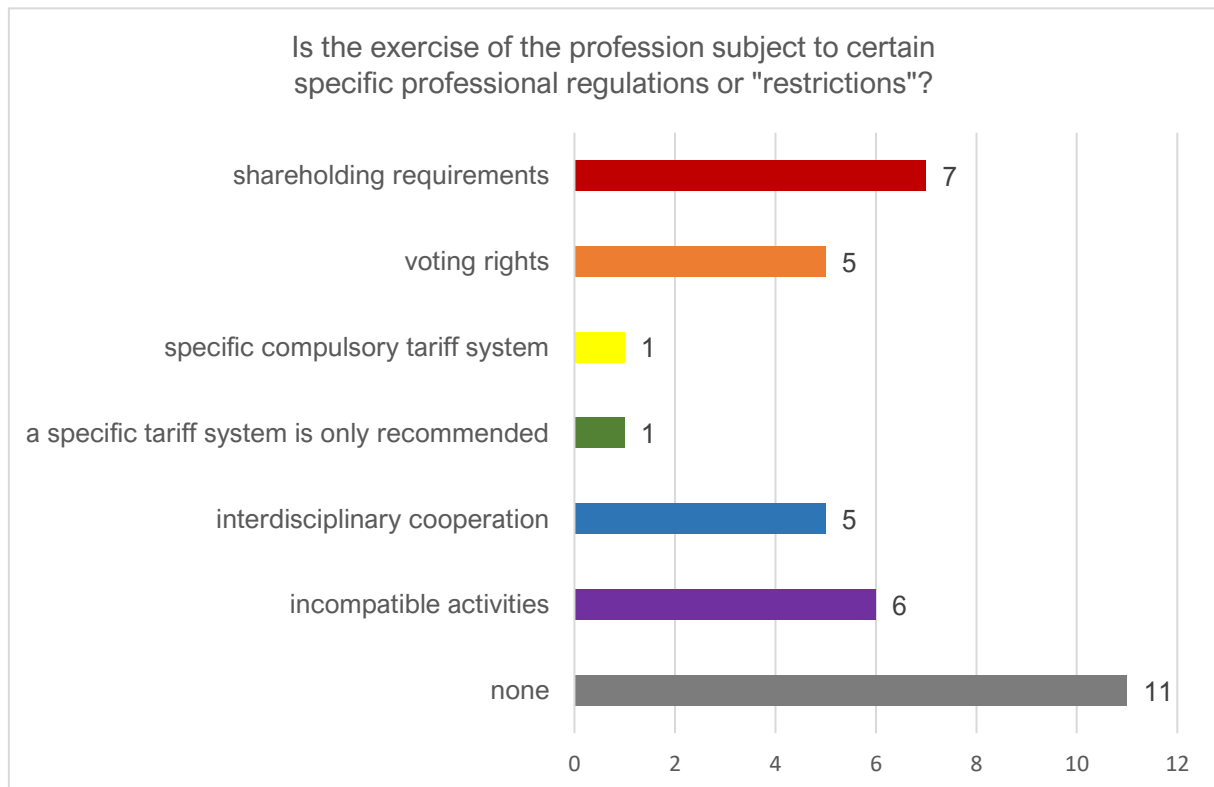


In accordance with paragraphs 3 and 4 of the German Tax Advisory Act (“Steuerberatungsgesetz”), certain tax adviser’s activities are reserved by law.

In Croatia, additionally, the verification of tax returns and other acts for taxpayers and the continuous supervision of tax and accounting records are reserved activities for professionals. In Hungary, the activities of transfer pricing and the APA (Advance Pricing Agreements)-procedure are reserved. For members of CCF in Romania, the certification of tax returns is also a reserved activity. Tax advisers in Slovak Republic are authorised persons for entries into the register of public sector partners.

### 3. Professional regulations or restrictions

In some countries, the tax professionals are subject to additional requirements that shape the exercise of the profession:



Members of 7 organisations are subject to shareholding requirements. The following number of shares of a tax consulting firm needs to be held by (certain) professionals:

- **Austria (KSW):**
  - The division of shares and voting rights must ensure that tax advisers have a majority and decisive influence.
  - In addition to tax consultants and tax consulting companies, shareholders in a tax consulting company can only be relatives (spouses, children), tax consultants under foreign law (participation up to a maximum of 25%) and private foundations founded and managed by tax consultants who are involved in the company.
- **Belgium (ITAA):** 50% of the voting rights +1
- **Croatia (HKPS):** 51%
- **Germany (BStBK):** Apart from tax advisers, only members of the liberal professions may be partners. However, there is no requirement that a certain amount of shares must be held by tax advisers.
- **Poland (KIDP):** 50%+
- **Romania (CECCAR):** 51%

- **Slovak Republic (SKDP):** at least 50% of the ownership or voting rights of the company

Furthermore, some of those are also bound by a concurrent demand of a certain amount of voting rights. This concerns Austria (KSW), Belgium (ITAA), Croatia (HKPS), France (CNOEC) and Poland (KIDP).

Only Germany has a compulsory tariff system which is a sub-legislative norm called “Steuerberatervergütungsverordnung”. However, it is also possible to deviate from this by written agreement between the tax adviser and the client. A specific tariff system also exists in Liechtenstein, but for members of the LTHK it is only recommended. In comparison to those two countries, there is no such tariffs system in France, for example. The “expert-comptable” can freely determine the fees that would reflect the performed service. He can agree with the client on getting paid on a flat-rate basis or depending on the actual time spent on the case. Furthermore, a success fee can be fixed. But, even privately established organisations to whom membership is completely voluntarily, like the MIT in Malta, give (ethical) recommendations of what they consider best practice in this regard.

In the Czech Republic, no specific tariff system applies, but fees may not be made dependant on the amount of tax savings or the limitation of tax obligations.

Interdisciplinary cooperation means that different professions are allowed to form a consulting firm together. Professionals in Austria, Croatia, France, Germany and Poland are subject to this kind of restriction. In Austria, it is allowed to form a company together with members of other self-employed (freelance) professions, like lawyers and notaries, and with accountants, management consultants and consulting engineers.

Incompatible activities, meaning that certain activities are not compatible with the main activities, exist in Austria, Belgium, Croatia, France, Germany and Italy.

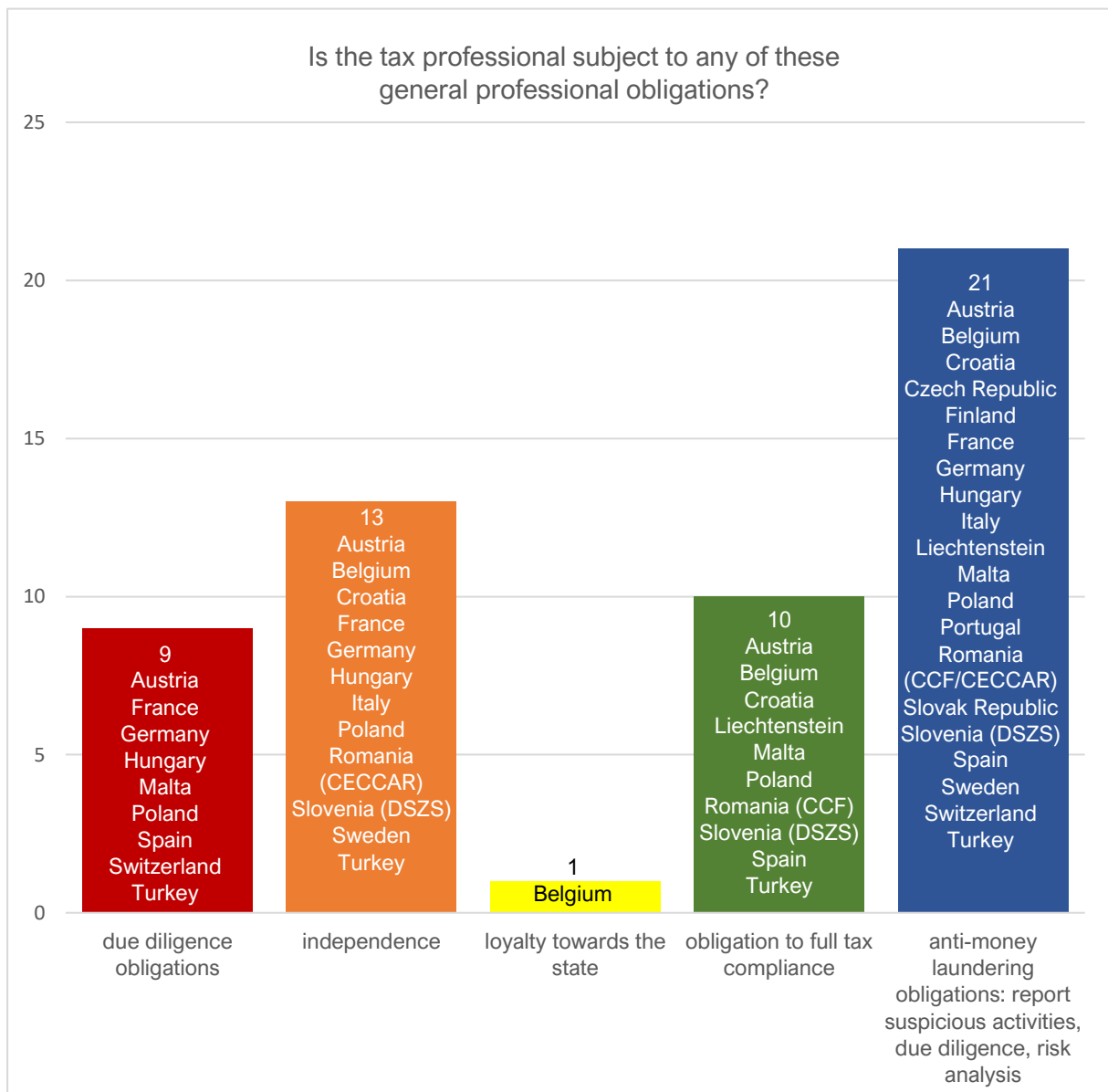
None of the specific professional regulations or restrictions in question exist in Estonia, Finland, Hungary, Portugal, Slovenia, Spain, Switzerland and Turkey.

The Czech Republic has a specific regulation concerning tax adviser firms. The firm is obliged to assign a “responsible tax adviser” who needs to be on the list of registered professionals of the KDPCR and needs to report to the Chamber. He or she can also get sanctioned on behalf of the company. The tax adviser firm itself is not a member of the Chamber, but has to pay fees and is subject to supervision. In Croatia, there is an additional professional obligation to take out professional liability insurance.

## VI. Professional obligations

- Nearly all tax professionals shall observe due diligence obligations and general tax compliance
- In the majority of the surveyed countries, tax professionals are subject to quality commitment towards their clients and have to comply with an ethical code or ethical rules
- More than half of the organisations require their members to undergo continuous professional training; however, the demands and conditions vary greatly

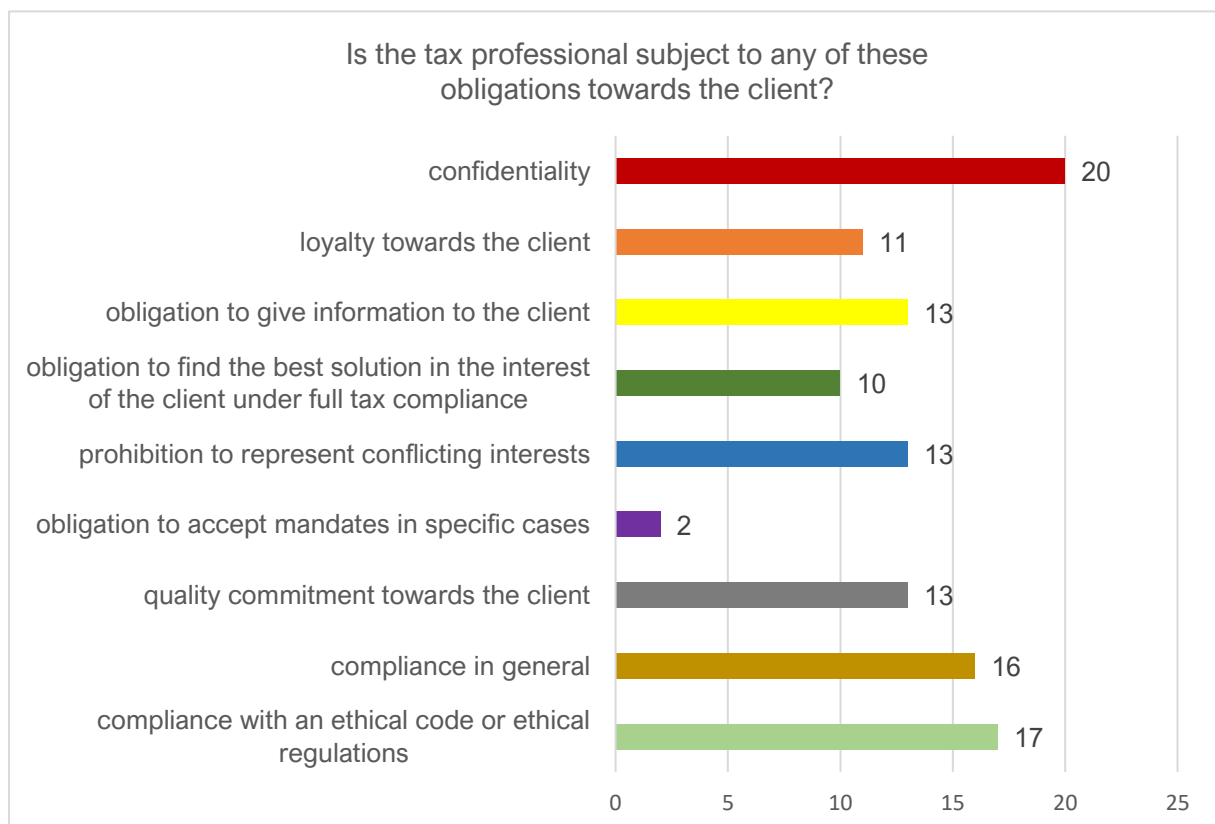
### 1. General professional obligations



Members of organisations in 9 countries have to follow due diligence procedures. Independence is expected from members of organisations in 13 countries. Only in Belgium, tax professionals have to be loyal to the state. Members of organisations in 10 countries are obliged to full tax compliance. Due to EU-wide harmonised regulations, tax professionals in 19 countries (and 21 professional organisations) are subject to professional obligations to combat money laundering.

In Belgium, members of the ITAA must also undergo regular quality control. In France, tax professionals additionally have to take an oath within sixth months of their registration in the directory of the “Ordre des experts-comptables”. Members of the LTHK in Liechtenstein are not allowed to engage in any situation that could impair their judgement or impartiality and also must take the necessary time for each of their tasks. Members of the Swedish organisation FAR are subject to additional KYC (Know Your Customer) obligations and are prohibited from providing services to clients in non-cooperative countries and territories (EU list of non-cooperative jurisdictions for tax purposes).

## 2. Obligations towards the client



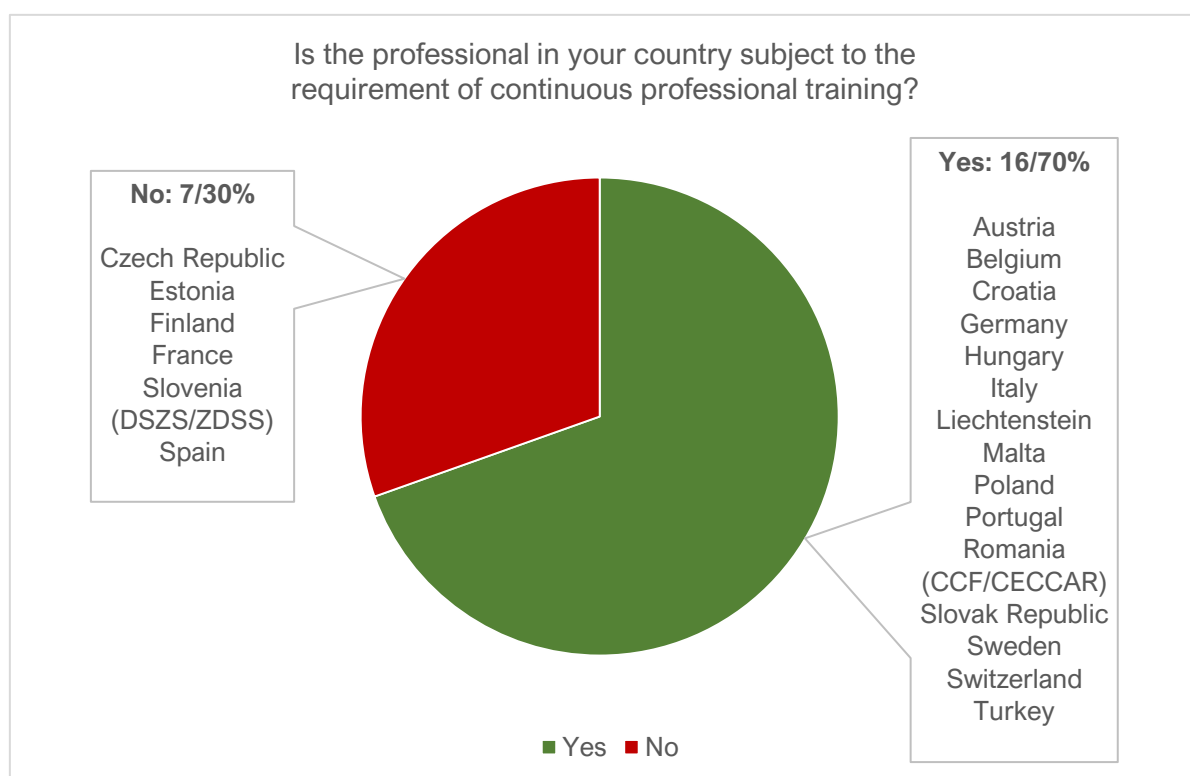
Most often, the respective professional is bound by confidentiality. A confidentiality duty can be legally prescribed or, as in the case of France, be agreed individually with the client.



Likewise, several members of the surveyed organisations are bound by an ethical code or ethical regulations.

Furthermore, the French organisation CNOEC expects its members to prevent themselves from having personal, financial or business ties with their clients. A possible influence on their impartiality, judgment and independence shall be inhibited by that. In addition to that, the “expert-comptable” has the obligations to advise and to inform, he or she has to read and analyse all present data and to share all relevant information with his or her client.

### 3. Continuous professional training



16 organisations require their members to undergo continuous professional training (CPT). The requirements vary greatly.

In Austria (KSW), Belgium (ITAA) and Croatia (HKPS), tax advisers must complete at least 120 hours of certified training in a period of 3 consecutive years, whereby in Belgium and Croatia at least 20 hours, in Austria 30 hours of annual continuous training are prescribed.

In Italy, CNDCEC members must earn 90 credits in certified training over a 3-year-period, with a minimum of 20 credits per year. These requirements are similar to those in Hungary, where 100 credits must be earned in 5 years, of which 20 must be earned annually.

In Poland (KIDP), professionals are subject to a centralised, web-based credit point system supervised by the chamber, in which they must demonstrate a certain number of points earned through training, conference attendance, lectures, academic activities or publications.

In Portugal (OCC), accountants are obliged to complete 30 hours of continuous professional development. The same applies to members of CCF in Romania. For members of EXPERTsuisse, on the other hand, twice the number of training hours is required.

In Germany, general continuous professional training is mandatory, but there are no specific requirements.

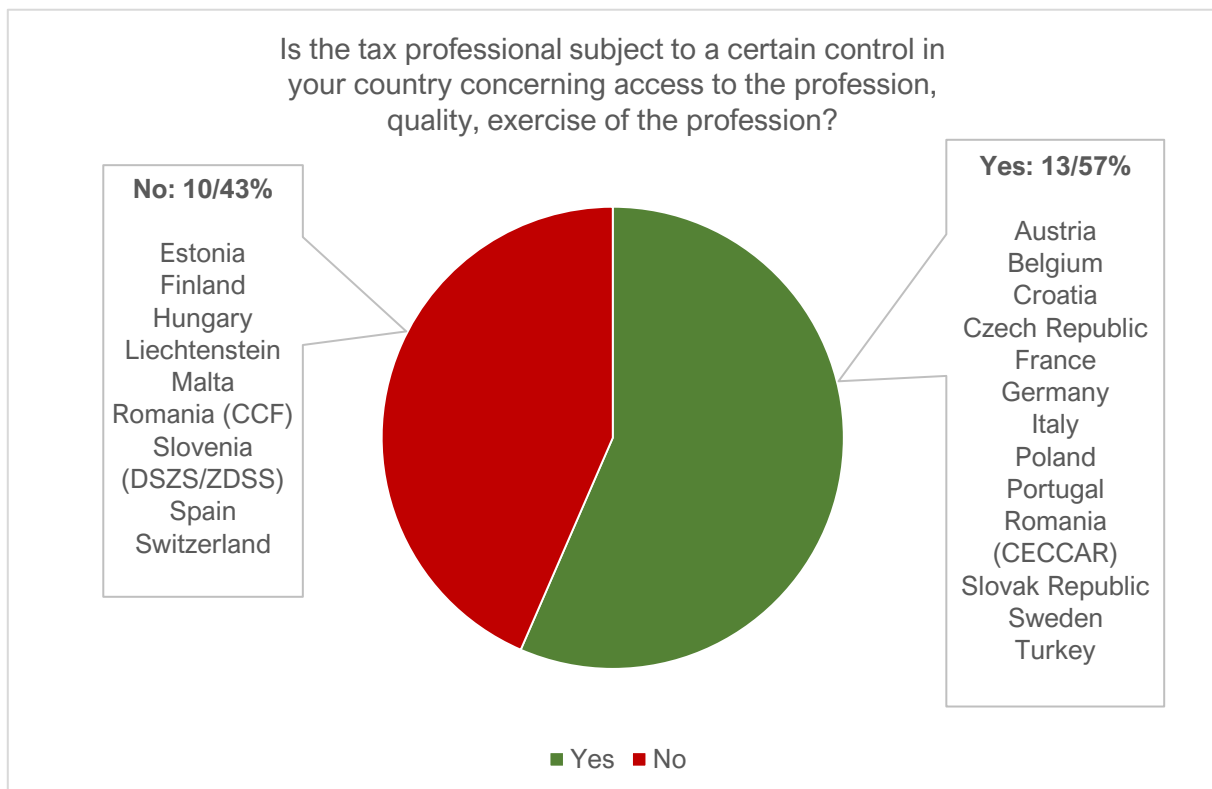
In the Czech Republic, Estonia, Finland, France, Slovenia and Spain tax advisers or members of the organisations do not need prove continuous professional training.

Although Members of KDPCR (Czech Republic) are not subject to compulsory continuous professional training, the Chamber offers it on a voluntary base. Those who meet the requirements can be marked on the Chamber's list of tax advisers and are allowed to promote themselves with it.

## VII. Control and sanctions

- In a narrow majority of the countries, the professionals are subject to a certain control concerning access to the profession, required quality and the exercise of the profession
- The sanctions begin with a simple reprimand or fine and can go up to a temporary suspension and a prohibition to exercise the profession
- In most cases, the sanctions are exercised by the professional organisation

### 1. Control



In a bit more than half of the organisations surveyed, the members are subject to some degree of control with regard to access to the profession, the required quality and the practice of the profession.

In Austria, KSW is authorized to decide over the access to the profession. Likewise, if the general professional requirements are no longer met by a professional, it is the task of the Chamber to revoke the authorisation. KSW is also responsible for supervising the tax advisers regarding compliance with the professional regulations.

In Belgium, ITAA monitors compliance with anti-money laundering regulations and conducts quality controls.

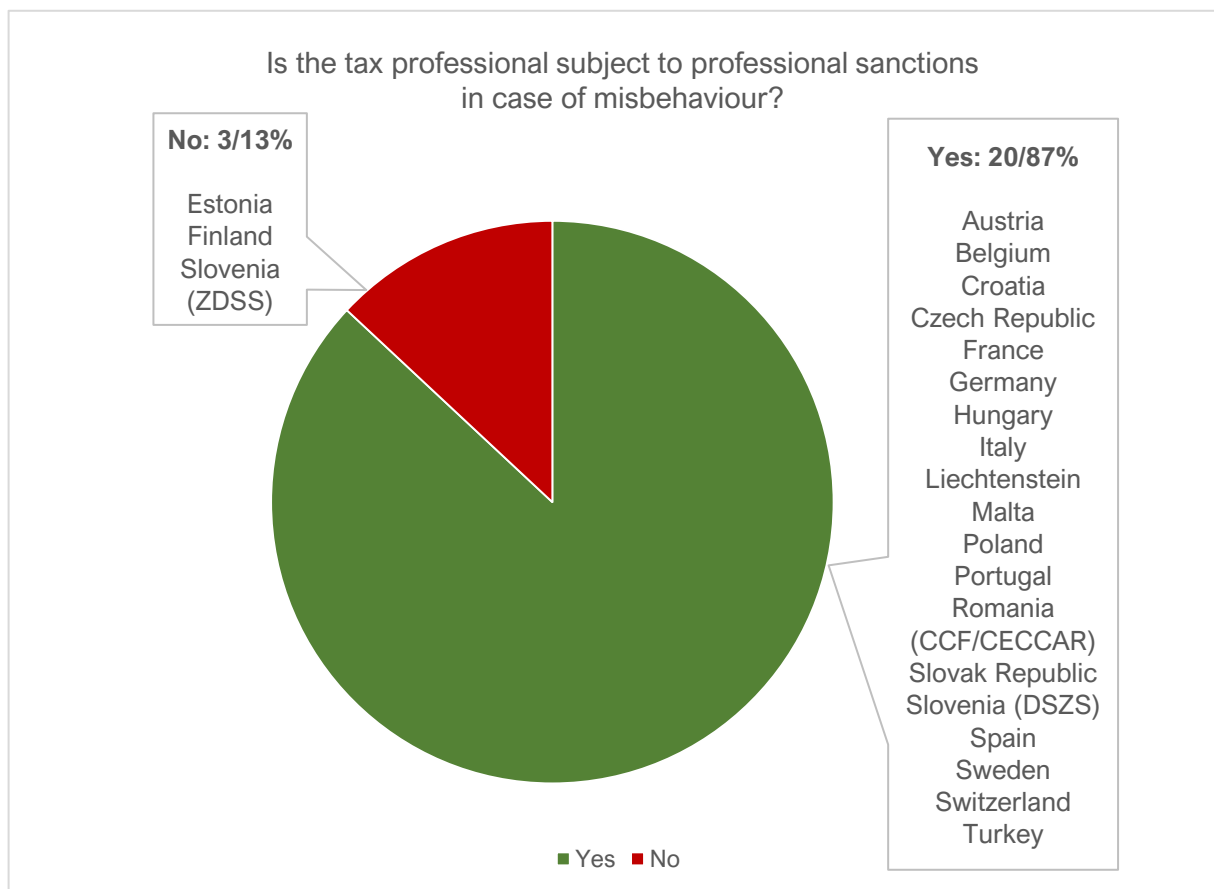
The KDPCR has a supervisory and a disciplinary committee. While inspections on anti-money laundering obligations happen on a regular basis, there is no systematic inspection system on other regulations. Other interventions only take place after a filed complaint. In Turkey and Spain, also a grievance mechanism exists.

The French CNOEC performs controls regarding the anti-money laundering obligations and the quality of the tax adviser's work. It is also responsible for the control of the Order's regional branches. Those are carried out by selected controllers who are experienced professionals that have never been subject to disciplinary sanctions and completed a corresponding training course. There are also spot checks carried out on the accountants if facts justify the assumption of an infringement of regulations.

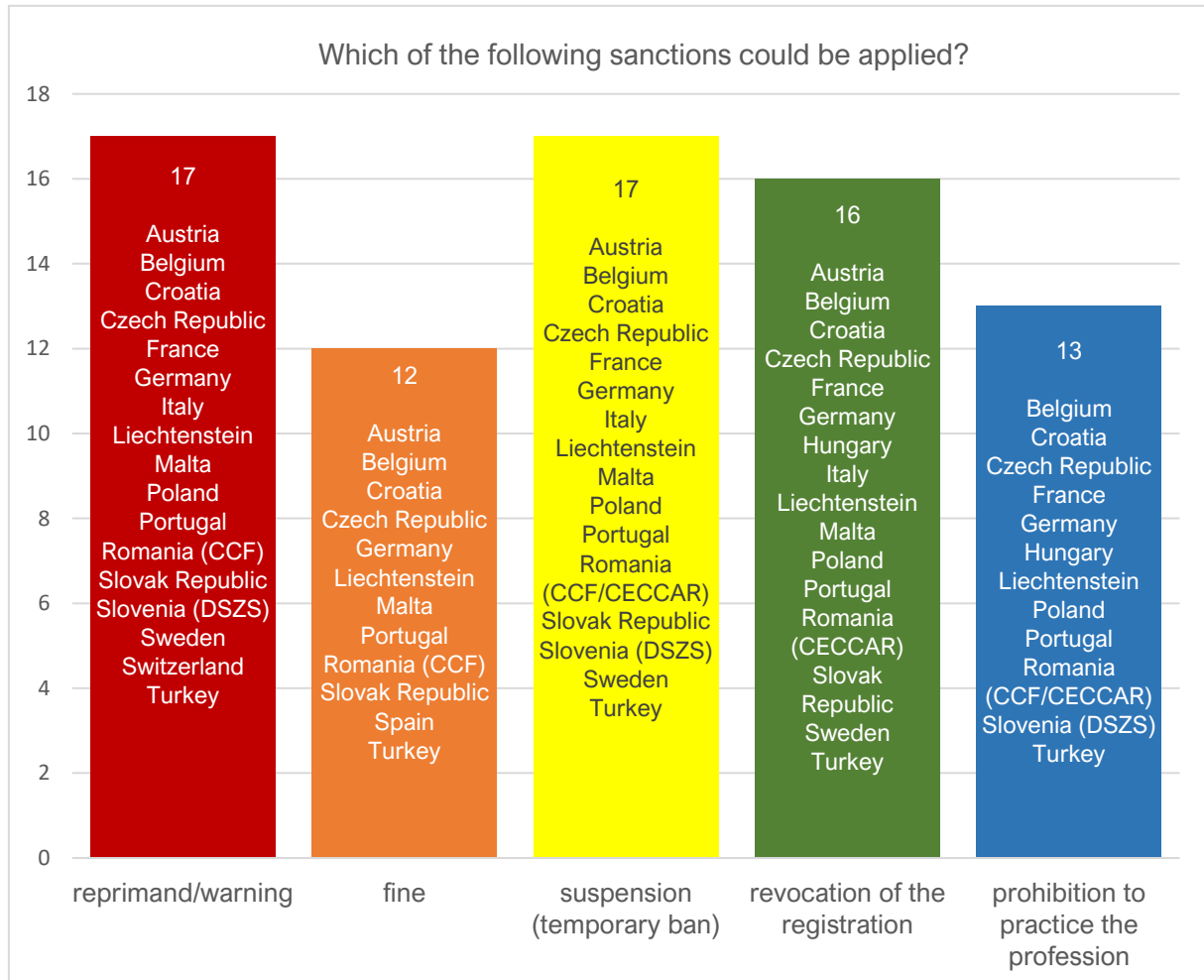
In Italy, the local chambers of CNDCEC have disciplinary departments.

In Liechtenstein (LTHK), Hungary (MOKLASZ), Malta (MIT), Slovenia (DSZS and ZDSS) and Switzerland (EXPERTsuisse), the organisations do not carry out any control concerning quality and exercise of the profession.

## 2. Sanctions



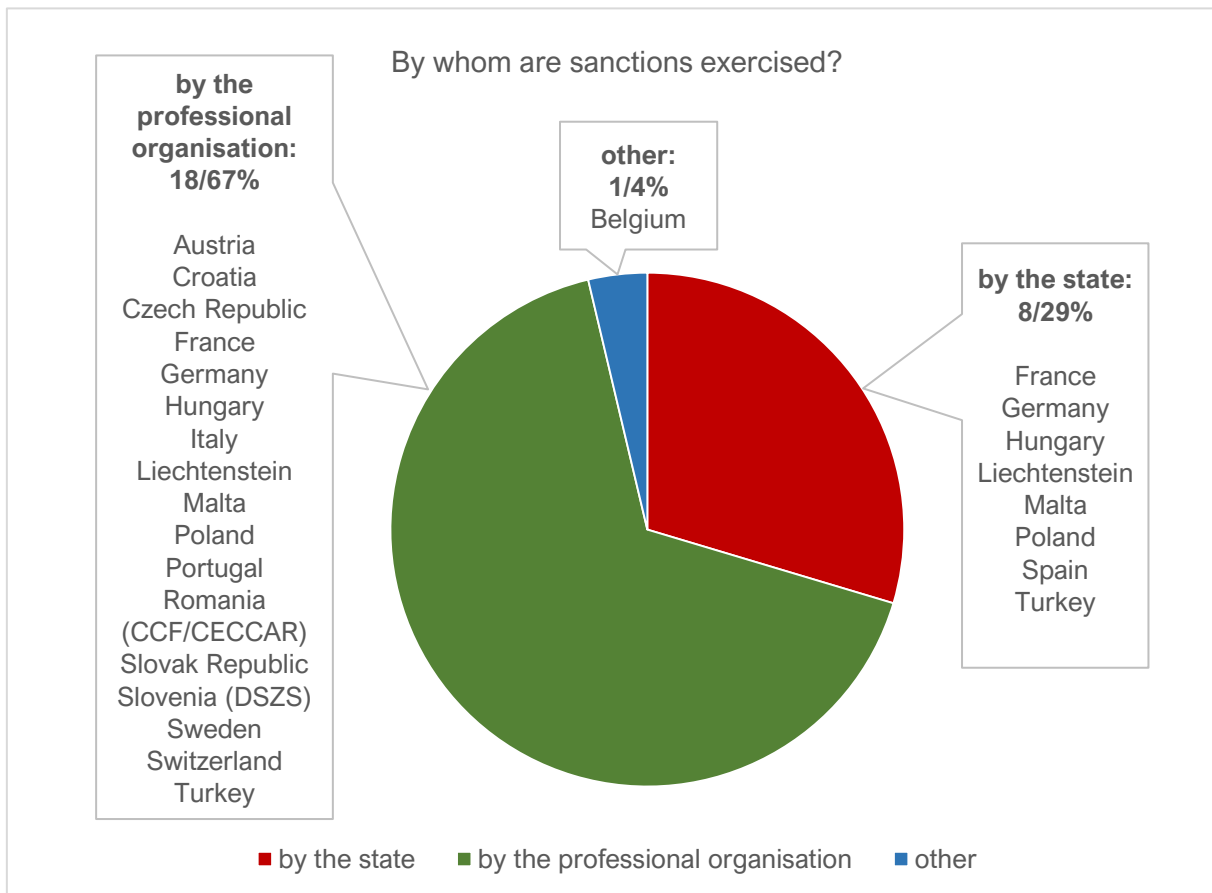
In 20 of the surveyed countries and organisations, the tax professional is subject to sanctions in case of misbehaviour.



In 17 countries, professionals can face a reprimand/warning for misconduct.

EXPERTsuisse has an Ethics Committee who investigates violations of the Code of Conduct upon notification, despite being a private organisation with voluntary membership. In this way, EXPERTsuisse aims to promote the confidence of clients and the public in the activities of its members. This is also intended to preserve the reputation of the profession and prevent conduct that is contrary to the professional Code of Conduct.

### 3. Exercise of sanctions



18 of the surveyed organisations exercise certain sanctions by themselves. In France, sanctioning powers are legally assigned to CNOEC.

In 7 countries of the surveyed organisations, the state in parallel sanctions tax professionals in case of misbehaviour. In Spain, only the state exercises sanctioning powers.

In Belgium, ITAA organises the use of an independently operating special court, whose judge is appointed by the Ministry of Justice.

### VIII. Cross-border activities

- Although all surveyed organisations assess the cross-border mobility of tax professionals differently, several arguments against or for a high cross-border mobility are repeated
- The different tax and legal frameworks were said to be too complex and country-bound, a specific training would be needed
- The language barrier is also an obstacle

The following questions were asked here:

- How do you assess the international/cross-border mobility of the profession?
- Would you consider it likely or feasible to exercise your profession with your training in another country?

An assessment was possible in the spectrum from 1 to 5, where 1 stands for highly unlikely and 5 for extremely likely.

<b>Country</b>	<b>Assessment</b>	<b>Explanatory statement</b>
Austria	/	The Chamber does not have any data on the international mobility of professionals.  Apart from the language barrier, the different tax, social security and corporate law regulations as well as other areas of law relevant to tax advisors suggest that it is generally rather unlikely that tax advisors practice their profession in other countries, apart from individual specific activities, depending on the activities of their clients abroad. It is more likely that international activities will be carried out via international network cooperation.
Switzerland	highly unlikely	non-EU-country with different legal framework education for Swiss certified tax expert focuses on national law and not international or EU law (only cross-border context -> DTAs and other agreements) but not foreign law per se.
Estonia	highly unlikely	/
Slovenia (ZDSS)	highly unlikely	It is not possible to monitor practice and legislation in all countries.
Spain	highly unlikely	Different laws

Turkey	highly unlikely	Tax laws are very specific and country bound.
Liechtenstein	unlikely	because local tax law is not applicable in another country, therefore the existing expertise is useful only very limited in another country
Slovak Republic	unlikely	The tax rules that tax advisers use in their work are very different from country to country.
Belgium	neutral	<p>The very high complexity of Belgian tax law is a huge limitation.</p> <p>only few professionals specialize themselves in cross-border tax matters</p> <p>Mostly in context of international companies or frontier workers</p>
Croatia	neutral	It is no possible to exercise the profession without training in another country
France	neutral	Necessity of a detailed knowledge of the regulations and taxation of the other country.
Germany	neutral	Different tax systems, language barrier
Malta	neutral	/
Poland	neutral	Essentially the profession is based on domestic law system, but on the other hand the domestic tax law is more and more driven by the international tax law (OECD, EU)
Portugal	neutral	<p>Despite partially harmonised in terms of VAT and corporate tax at some extent, national tax legislations across the European Union and its interpretation by tax authorities and courts are extremely volatile, demanding the professional to focus on national details.</p> <p>Nevertheless, this is a matter of adaptation and ongoing training. There are many national tax professionals who have moved to other countries (either in the EU or outside) and have been very successful because the underlying education is, in general, good.</p>
Slovenia (DSZS)	neutral	It would not be fully or completely recovered. We would like to obtain basic information and get to know tax advisors in another country, with whom



		we would then agree to cooperate, so that they would do the work for us or our clients.
Czech Republic	neutral	The main obstacle could be the language barrier and the lack of knowledge of the special local tax legislation.
Hungary	neutral	Mostly local regulations, local proceedings, language reasons
Finland	likely	Doctor of laws in international taxation and EU law with +20 years of international experience
Italy	likely	You have to fill the gap of the taxation system of the foreign country
Romania (CECCAR)	likely	Due to specialized training in international tax issues
Sweden	likely	Likely to a certain extent (there are secondment programs in all big four firms at least)
Romania (CCF)	extremely likely	/

## **IX. Conclusion**

The tax advisory profession throughout Europe is often described as heterogenous regarding its regulation. This survey confirms that several tax professions exist in Europe, however, it also reveals that there are more regulatory systems than often assumed.

The regulatory approaches range from a (voluntary) membership in a professional organisation, which usually requires a certain level of education and the submission to a Code of Conduct, to the (legal) protection of a title or licence and reserving tax advisory activities for a certain profession.

There are several countries, like Austria, Belgium, Croatia, the Czech Republic, Germany, Liechtenstein, Poland and the Slovak Republic that seem to have the most similar regulatory landscape, with professionals being a (mandatory) member of a self-administered organisation which is itself supervised by the state, regulated by national law and subject to sanctions in cases of misbehaviour. Additionally, in all of them, the tax professionals have the title “tax adviser”.

There are some countries, where the profession “tax adviser” does not exist as such, but the level of professional regulation for those professions who exercise the respective activities is equally high. In France and Portugal, where certified accountants perform the corresponding role, the professionals are in the same way bound by national law which establishes responsibilities and obligations and must be a member of the corresponding self-administered, government- supervised organisation. Romania and Italy even have two different tax providing professions that are subject to the same high level of regulation.

Nevertheless, in those countries which could be defined as less regulated or liberal according to the criteria described above, regulatory approaches can be found. In Hungary and Turkey, professionals are subject to moderate regulations.

However, even in organisations, like those in Malta, Slovenia, Sweden or Switzerland, which are not regulated by a national law and where the membership is only voluntary, the professionals are regularly subject to certain responsibilities and obligations based on a Professional Code of Conduct. Likewise, they can face sanctions in case of misbehaviour. In general, these organisations also fight to establish a good reputation for/of their members and put special emphasis on professional ethical behaviour.

It can be noted that in some countries, like Finland or Estonia, providing tax advice is not seen as an own independent profession. In nearly all of the surveyed countries, several tax professions coexist, carrying out the same or corresponding activities.

In additional interviews some organisations pointed out political conflicts of interests at EU level: While high demands on professional qualifications are often seen as barriers to the internal services market which should be reduced, there is more and more political demand to regulate tax professionals more strictly.

The regular attempts to lump together all tax advisory professions in Europe (in many cases referred to as “intermediaries”) are often perceived as short-sighted and lacking a deep understanding of systemic and structural factors which could help implement more targeted and more effective measures. At this intersection, the present survey brings light into the regulatory landscape of the tax advisory professions in Europe and can serve as a starting point for further research. Even though the profession seems to be diversified at first glance, the common features identified by this survey are remarkable.

There are definitely overlaps concerning organisational structure, professional responsibilities and obligations, as well as sanctions that professionals are subject to, but the professional systems as such stay deeply rooted on national level. However, full professional regulation seems to constitute a huge and unrewarding challenge, since the professional systems as such stay deeply rooted on national level. The diversity of the professions stems from different historical developments and national, legal and linguistic characteristics. Despite all harmonisation efforts, it should not be forgotten that this diversity also has its justification.

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## COUNTRY DOSSIERS

In the following are the answers of all organisations that participated in the survey, sorted by country.

Corrections or translations necessary for understanding are marked in **blue**.

Additions or corrections resulting from interview notes, written correspondence or additional research are marked in **red**.

### Austria

Organisation: KSW – Kammer der Steuerberater und Wirtschaftsprüfer

Website: <https://www.ksw.or.at>

#### GENERAL CHARACTERISTICS

Does a profession with the title tax adviser exist in your country?	Yes
Original title in language	Steuerberater - Steuerberaterin
Other professions who provide tax advice	Rechtsanwalt / Lawyer Notar/ Notary
Questions answered for:	Tax Advisers
Country familiar with concept of liberal professions	Yes

#### ACCESS TO THE PROFESSION

Required education/professional training in order to have access to the profession	academic career/university degree (in law, economics, ...)
	by years of practice, namely: 3
	Access to the profession without academic degree: Acquisition of the professional license as an 'accountant' and at least 3,5 years of practicing this profession.
Additional exam	Yes, a qualifying exam - namely a state exam

**PROFESSIONAL REGISTRATION – ORGANISATION OF THE PROFESSION –  
MEMBERSHIP**

Kind of registration / individual professional obliged to be registered in order to be allowed to practice	Yes - it is obligatory to register with a professional organisation
Organisation	Yes
Organisational structure of the professional organisation	self-administered and supervised by the state
More about the professional organisation	Kammer der Steuerberater und Wirtschaftsprüfer (KSW) Statutory Body under Public Law
Membership	obligatory

**EXERCISE OF THE PROFESSION**

Rules that regulate the profession	national law
	sublegislative norms
	professional conduct enacted by professional organisation
	The chamber is the national standard setter regarding the implementation of professional activities. These standards are issued as so-called 'expert opinions'. Professionals are obliged to observe these when practicing their profession.
Title/name of the law/regulation	Wirtschaftstreuhandberufsgesetz 2017 - WTBG 2017
Typically exercised professional activities	tax advice/consulting in general
	annual tax declarations for individuals
	annual tax declarations for companies
	quarterly VAT returns
	payroll accounting
	financial accounting
	annual financial statements

	representation of clients before fiscal authorities
	representation of clients before fiscal (and/or criminal) courts
	accountancy
	business advisory services

- Assurance work that does not require the issuance of a formal audit opinion, that is, assurance work without assurance from an independent auditor, and written reporting thereon
- Provision of expert opinions in the fields of bookkeeping and accounting, tax law and in those areas for which professional assessment requires knowledge of accounting or business administration.
- Consulting services and activities in connection with business accounting and advice on setting up and organizing the internal control system
- Advice and representation in matters of contributions, insurance and benefits of social security, including representation before the administrative courts
- Reorganization advice, in particular the preparation of reorganization reports, organization of reorganization plans, appraisal of reorganization plans and the accompanying control in the implementation of reorganization plans
- Advice and representation before legally recognized churches and religious communities in contribution matters
- Representation in matters of the chamber contributions to the statutory interest groups
- fiduciary duties and the management of assets
- Advice and representation in tax and tax criminal proceedings as well as in matters of contributions, insurance and benefits of social security before the Administrative High Court
- activity as a mediator
- insofar as the following activities are directly related to the work to be carried out as a tax consultant for the same client:
  - Advice on legal matters as well as the establishment of simple and standardized, form-based contracts relating to employment relationships of all kinds
  - advice and representation
    - in all administrative proceedings, but in administrative penal proceedings only due to violation of labour and social law obligations,
    - at the institutions of the labour market service,
    - professional organizations,
    - the national tourist associations and



- with other authorities and offices responsible for economic matters, including
- representation before the administrative courts and courts, limited to the registrations relating to the business address relevant for service and the address of the website, as well as with regard to the publication of annual financial statements and
- the submission of third-party debtor declarations for clients

Reserved activities	Yes
Activities that are reserved	tax advice/consulting in general
	annual tax declarations for individuals
	annual tax declarations for companies
	quarterly VAT returns
	payroll accounting
	financial accounting
	annual financial statements
	representation of clients before fiscal authorities
	representation of clients before fiscal (and/or criminal) courts
	accountancy
Exercise of the profession subject to certain specific professional regulations or “restrictions”	shareholding requirements: The division of shares and voting rights must ensure that tax advisors have a majority and decisive influence. In addition to tax consultants and tax consulting companies, shareholders in a tax consulting company can only be relatives (spouses, children), tax consultants under foreign law (participation up to a maximum of 25%) and private foundations founded and managed by tax consultants who are involved in the company.
	voting rights
	interdisciplinary cooperation

incompatible activities

Members of other self-employed professions can be used for individual, specific and customary tasks by means of a work contract.

It is permissible to set up companies with members of other freelance professions (lawyers, notaries, etc.), accountants, management consultants and consulting engineers so that they can practice their profession together.

In addition to the activity as a tax consultant, all professions may also be practiced. Activities that are based on a commission basis and those that endanger the independence of the tax advisor are prohibited.

The practice of the tax consultant profession is subject to statutory practice rules and practice rules that are determined by the Chamber through ordinances.

### PROFESSIONAL OBLIGATIONS

General professional obligations

due diligence obligations

independence

obligation to full tax compliance

anti-money laundering obligations: report suspicious activities, due diligence, risk analysis

Obligations towards the client

confidentiality

loyalty towards the client

obligation to give information to the client

obligation to find the best solution in the interest of the client under full tax compliance

prohibition to represent conflicting interests

quality commitment towards the client

	compliance in general
	compliance with an ethical code or ethical regulations
Continuous professional training	Yes
Requirements concerning continuous professional training	Tax advisors are obliged to keep their professional knowledge up to date. They must complete at least 120 hours of relevant training within three years, and at least 30 hours a year. The completed training measures are to be reported to the chamber annually.

### CONTROL AND SANCTIONS

Control	Yes
Control concerning access to the profession, quality, exercise of the profession	<p>Access to the profession is regulated by law (professional practice, professional examination, appointment requirements). The chamber as the authority decides on access to the profession.</p> <p>If the general requirements are no longer met, the chamber as the authority must revoke the authorisation.</p> <p>The chamber is responsible for supervising the members of the profession with regard to compliance with the professional regulations.</p> <p>In the event of violations of professional regulations, disciplinary measures are provided for by law.</p>
Subject to professional sanctions in case of misbehaviour	Yes
Professional sanctions	reprimand/warning
	fine
	suspension (temporary ban)
	revocation of the registration
Sanctions are exercised by	by the professional organisation (where appropriate)

### CROSS-BORDER ACTIVITIES

<p>Assessment of international/cross-border mobility</p> <p>(1 = highly unlikely, 2 = unlikely, 3 = neutral, 4 = likely, 5 = extremely likely)</p>	<p>/</p>
<p>International/cross-border mobility of the profession</p>	<p>The Chamber does not have any data on the international mobility of professionals.</p> <p>Apart from the language barrier, the different tax, social security and corporate law regulations as well as other areas of law relevant to tax advisors suggest that it is generally rather unlikely that tax advisors practice their profession in other countries, apart from individual specific activities, depending on the activities of their clients abroad. It is more likely that international activities will be carried out via international network cooperation.</p>

## Belgium

Organisation: ITAA – Institute for Tax Advisors and Accountants

Website: <https://www.itaab.be/>

### GENERAL CHARACTERISTICS

Does a profession with the title tax adviser exist in your country?	Yes
Original title in language	FR: Conseiller fiscal certifié NL: Gecertificeerd belastingadviseur
Other professions who provide tax advice	<p><u>FR:</u></p> <ol style="list-style-type: none"> <li>1. Experts-comptables (fiscalistes)</li> <li>2. Experts-comptables (et fiscaux) certifiés</li> <li>3. Avocats (fiscalistes)</li> <li>4. Prestataires de services fiscaux non-réglés</li> <li>5. Banquiers</li> <li>6. Assureurs</li> </ol> <p><u>NL:</u></p> <ol style="list-style-type: none"> <li>1. (fiscale) accountants</li> <li>2. Gecertificeerde (fiscale) accountants</li> <li>3. (fiscale) advocaten</li> <li>4. Niet gereguleerde fiscale dienstverleners</li> <li>5. Bankier</li> <li>6. Verzekeringmakelaars</li> </ol> <p><u>EN:</u></p> <ol style="list-style-type: none"> <li>1. (Tax) Accountants</li> <li>2. Certified (Tax) Accountants</li> <li>3. (Tax) Lawyers</li> <li>4. Non-regulated tax service providers</li> <li>5. Bankers</li> <li>6. Insurance brokers</li> </ol>

Questions answered for:	(Certified) (tax) Accountants Certified tax advisors
Country familiar with concept of liberal professions	Yes

### ACCESS TO THE PROFESSION

Required education/professional training in order to have access to the profession	combined study program
	training program organised by a professional organisation
	by years of practice, namely: 7
Additional exam	there is an exam for admission to the traineeship of 3 years and a qualifying maturity exam after completion of the 3y traineeship

### PROFESSIONAL REGISTRATION – ORGANISATION OF THE PROFESSION – MEMBERSHIP

Kind of registration / individual professional obliged to be registered in order to be allowed to practice	Registration to an AML-regulation body is obligatory to provide tax services. Accountant/Tax advisors --> ITAA Lawyers --> Local Bar Bank/insurance brokers --> Financial markets authority Non-regulated service providers --> Ministry of economy
Organisation	Yes
Organisational structure of the professional organisation	self-administered and supervised by the state
More about the professional organisation	ITAA Professional organization under public law
Membership	obligatory/voluntary
	Membership is Obligatory for accounting service providers Obligatory for people who want to use the title of tax advisor

	Voluntary for tax service providers
Advantages of the membership	Quality guarantees + information + training + member advantages (lower fees for documentation and/or partnership with private partners,...)
<b>EXERCISE OF THE PROFESSION</b>	
Rules that regulate the profession	national law
	sub-legislative norms
	code or rules of professional conduct
	professional conduct enacted by professional organisation
Title/name of the law/regulation	<a href="#">Loi relative aux professions d'expert-comptable et de conseiller fiscal</a>
Typically exercised professional activities	tax advice/consulting in general
	annual tax declarations for individuals
	annual tax declarations for companies
	quarterly VAT returns
	payroll accounting
	financial accounting
	annual financial statements
	representation of clients before fiscal authorities
	accountancy
business advisory services	
Reserved activities	Yes
Activities that are reserved	payroll accounting
	financial accounting
	accountancy
	shareholding requirements:

Exercise of the profession subject to certain specific professional regulations or “restrictions”	50% of the voting rights +1
	voting rights
	incompatible activities

### PROFESSIONAL OBLIGATIONS

General professional obligations	independence
	loyalty towards the state
	obligation to full tax compliance
	anti-money laundering obligations: report suspicious activities, due diligence, risk analysis
	Periodic quality test
Obligations towards the client	confidentiality
	loyalty towards the client
	prohibition to represent conflicting interests
	quality commitment towards the client
	compliance in general
	compliance with an ethical code or ethical regulations
Continuous Professional Training	Yes
Requirements of continuous professional training	Minimum 120h of certified training over 3 years and minimum 20H/Y more info: <a href="https://www.itaab.be/wp-content/uploads/Norme-formation-continue.pdf">https://www.itaab.be/wp-content/uploads/Norme-formation-continue.pdf</a>

### CONTROL AND SANCTIONS

Control	Yes
Control concerning access to the profession, quality, exercise of the profession	Professional body ITAA is performing AML + quality control on its members AML control should be executed by regulatory body depending on the title of other tax service providers



Subject to professional sanctions in case of misbehaviour	Yes
Professional sanctions	reprimand/warning
	fine
	suspension (temporary ban)
	revocation of the registration
	prohibition to practice the profession
Sanctions are exercised by	The professional body organizes the functioning of an independently functioning special court, the magistrate is nominated by the ministry of justice

#### **CROSS-BORDER ACTIVITIES**

Assessment of international/cross-border mobility (1 = highly unlikely, 2 = unlikely, 3 = neutral, 4 = likely, 5 = extremely likely)	3
International/cross-border mobility of the profession	<p>The very high complexity of Belgian tax law is a huge limitation.</p> <p>only few professionals specialize themselves in cross-border tax matters</p> <p>Mostly in context of international companies or frontier workers.</p>

## Croatia

Organisation: HKPS – Hrvatska komora poreznih savjetnika

Website <https://hkps.hr/>

### GENERAL CHARACTERISTICS

Does a profession with the title tax adviser exist in your country?	Yes
Original title in language	POREZNI SAVJETNIK
Other professions who provide tax advice	REVIZORI - ograničeno /AUDITORS - limited,
Questions answered for:	TAX ADVISORS / POREZNI SAVJETNIK
Country familiar with concept of liberal professions	YES. TAX ADVISERS ARE REGULATED PROFESSION (TAX ADVISORY ACT) The profession is regulated by way of reserves of activities and protected title.

### ACCESS TO THE PROFESSION

Required education/professional training in order to have access to the profession	academic career/university degree (in law, economics, ...)
	by years of practice, namely: 5
	The second is a 4-5-year specialist University graduate degree related to taxes, a minimum of 7 years of professional experience <a href="https://www.zakon.hr/z/604/Zakon-o-poreznom-savjetni%C5%A1tvu">https://www.zakon.hr/z/604/Zakon-o-poreznom-savjetni%C5%A1tvu</a> - članka 8. i 9. Zakona o poreznom savjetništvu (Narodne novine, broj: 127/00, 76/13 i 115/16))
Additional exam	Yes, a qualifying exam - namely a state exam

### PROFESSIONAL REGISTRATION – ORGANISATION OF THE PROFESSION – MEMBERSHIP

Kind of registration / individual professional obliged to be registered in order to be allowed to practice	Yes - it is obligatory to register with a professional organisation
Organisation	Yes
Organisational structure of the professional organisation	self-administered and supervised by the state
More about the professional organisation	Hrvatska komora poreznih savjetnika (HKPS) - KOMORA Croatian Chamber of tax advisors - CHAMBER
Membership	obligatory

#### EXERCISE OF THE PROFESSION

Rules that regulate the profession	national law
	professional conduct enacted by professional organisation
Title/name of the law/regulation	Zakon o poreznom savjetništvu / Tax Advisory (Consultancy) Act
Typically exercised professional activities	tax advice/consulting in general
	annual tax declarations for individuals
	annual tax declarations for companies
	quarterly VAT returns
	payroll accounting
	financial accounting
	representation of clients before fiscal authorities
	accountancy
	business advisory services
acting before administrative courts	
Reserved activities	Yes
Activities that are reserved	tax advice/consulting in general

	representation of clients before fiscal authorities
	1.Verification of tax returns and other acts for taxpayers / Not obliged for tax payers 2.Continuous supervision of tax and accounting records / Not shared activity / Not obliged for tax payers.
Exercise of the profession subject to certain specific professional regulations or "restrictions"	shareholding requirements: 51%
	voting rights
	interdisciplinary cooperation
	incompatible activities
	Obvezno profesionalno osiguranje/compulsory professional insurance

### PROFESSIONAL OBLIGATIONS

General professional obligations	independence
	obligation to full tax compliance
	anti-money laundering obligations: report suspicious activities, due diligence, risk analysis
Obligations towards the client	confidentiality
	loyalty towards the client
	obligation to give information to the client
	obligation to find the best solution in the interest of the client under full tax compliance
	prohibition to represent conflicting interests
	quality commitment towards the client
	compliance in general

	compliance with an ethical code or ethical regulations
Continuous Professional Training	Yes
Requirements of continuous professional training	<p>Continuous professional development of tax advisors is mandatory, and is realized through at least 120 hours of continuous professional training in each consecutive three-year period. In the same three-year period, the tax advisor is obliged to achieve at least 20 hours of continuous professional training for each individual year.</p> <p>Akt: PRAVILNIK O STRUČNOM USAVRŠAVANJU POREZNIH SAVJETNIKA</p>

### CONTROL AND SANCTIONS

Control	Yes
Control concerning access to the profession, quality, exercise of the profession	<p>no criminal record</p> <p>- that tax adviser has not been punished for criminal offenses against property, against forgery, against official duty, and against the judiciary under the law governing criminal offenses and criminal sanctions, for a period of five years after the final verdict of his conviction. time does not take into account the time spent serving the sentence and that no security measure of prohibition to practice an occupation that is fully or partially covered by the subject of tax advice has been imposed against tax adviser.</p>
Subject to professional sanctions in case of misbehaviour	Yes
Professional sanctions	reprimand/warning
	fine
	suspension (temporary ban)
	revocation of the registration
	prohibition to practice the profession

Sanctions are exercised	by the professional organisation (where appropriate)
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**CROSS-BORDER ACTIVITIES**

<p>Assessment of international/cross-border mobility</p> <p>(1 = highly unlikely, 2 = unlikely, 3 = neutral, 4 = likely, 5 = extremely likely)</p>	3
<p>International/cross-border mobility of the profession</p>	<p>It is no possible to exercise the profession without training in another country.</p>

## Czech Republic

Organisation: KDPCR – Komora danovych poradcu CR/Chamber of Tax Advisers of the Czech Republic

Website: <https://www.kdpcr.cz/>

### GENERAL CHARACTERISTICS

Does a profession with the title tax adviser exist in your country?	Yes
Original title in language	Danovy poradce
Other professions who provide tax advice	Advokat - lawyer-barrister <b>normally, only tax advisers and lawyers are allowed to give tax advice - title "tax adviser" is protected by law</b>
Questions answered for:	Tax adviser
Country familiar with concept of liberal professions	Yes

### ACCESS TO THE PROFESSION

Required education/professional training in order to have access to the profession	academic career/university degree (in law, economics, ...) <b>3 years of university are required - no fixed field</b>
Additional exam	Yes, a qualifying exam - namely a state exam <b>Exam - 4 fields: tax law, tax process, accountancy and professional affairs</b> <b>rules for the exam are issued under agreement between Chamber and the Ministry of Finance; examination committee consists of members from the Ministry (1/2) and from the Chamber (1/2)</b>

### PROFESSIONAL REGISTRATION – ORGANISATION OF THE PROFESSION – MEMBERSHIP

Kind of registration / individual professional obliged to be registered in order to be allowed to practice	Yes - it is obligatory to register with a professional organisation
Organisation	Yes
Organisational structure of the professional organisation	organised by the state
	self-administered
More about the professional organisation	<p>Komora danovych poradcu CR/Chamber of Tax Advisers of the Czech Republic</p> <p>Self-regulation within the Chamber based on the special Act on tax advisory (the Chamber was established by the Act)</p> <p>Legal form: chamber - special legal form for professional entities organising legal liberal professions.</p> <p>organisation is fully financially independent, i.e. no financial support from the state, independent budget</p> <p>"Chamber" is an own category of legal entity, written in Tax Advisory Act (similar to universities)</p>
Membership	<p>obligatory</p> <p>tax advisers have an advantage from haven the title/being a tax adviser: they have more time for filing tax returns</p>

### EXERCISE OF THE PROFESSION

Rules that regulate the profession	national law
	code or rules of professional conduct
	professional conduct enacted by professional organisation
Title/name of the law/regulation	<p>Zakon c. 523/1992 Sb., o danovem poradenstvi a Komore danovych poradcu Ceske republiky/ Act on Tax Advisory and the Chamber of Tax Advisers of the Czech Republic no. 523/1992 Coll.</p> <p>basic regulations on ethics in Tax Advisory Act, misuse clause in law (GAAR)</p>



Typically exercised professional activities	tax advice/consulting in general
	annual tax declarations for individuals
	annual tax declarations for companies
	quarterly VAT returns
	payroll accounting
	annual financial statements
	representation of clients before fiscal authorities
	representation of clients before fiscal (and/or criminal) courts
	accountancy
	representation before court on regional level only, no monopoly on this, lawyers are also allowed to do this (only lawyers and tax advisers can do this legally) // can represent clients in front of court, but most of them do tax advice and accountancy, but assign the representation in front of court to lawyers or more experienced tax advisers
Reserved activities	Yes
Activities that are reserved	tax advice/consulting in general
	annual tax declarations for individuals
	annual tax declarations for companies
	quarterly VAT returns
	representation of clients before fiscal authorities
	representation of clients before fiscal (and/or criminal) courts
Exercise of the profession subject to certain specific professional regulations or "restrictions"	None
	special condition for tax adviser firms (legal entity regulation is quite new and liberal): tax adviser firms are obliged to only have

one tax adviser in the firm that will be the "responsible tax adviser" - this tax adviser needs to be on the list of the Chamber and needs to report to the Chamber - no detailed rules on how he acts for or in the firm - tax adviser companies themselves are not members of the Chamber, but have to pay fees and are under supervision // indemnity insurance // fees are not regulated (no compulsory or recommended tariff system), but fees may not be made dependent on the amount of tax savings/limitation of tax obligations

### PROFESSIONAL OBLIGATIONS

General professional obligations	anti-money laundering obligations: report suspicious activities, due diligence, risk analysis
Obligations towards the client	confidentiality
	loyalty towards the client
	obligation to give information to the client
	obligation to find the best solution in the interest of the client under full tax compliance
	prohibition to represent conflicting interests
	quality commitment towards the client
	compliance in general
	compliance with an ethical code or ethical regulations
Requirement of continuous professional training	<p>No</p> <p>no current legislation on continuous professional training (CPT): Chamber has requirements on CPT on voluntary base - nearly half of the members of the organisation are registered - those who follow the requirements of CPT are marked on the list of tax advisers and are allowed to promote themselves with it - Chamber is currently working on a legislation on this, but in general would prefer to leave it</p>

voluntary as an option for promoting for the tax advisers

on voluntary base, but reputational reasons for advertising

### CONTROL AND SANCTIONS

Control	Yes
Control concerning access to the profession, quality, exercise of the profession	Supervision by the Chamber (Supervisory Committee in general, Secretary for AML obligations)
Subject to professional sanctions in case of misbehaviour	Yes
Professional sanctions	reprimand/warning
	fine
	suspension (temporary ban)
	revocation of the registration
	prohibition to practice the profession
Sanctions are exercised	by the professional organisation (where appropriate)

### CROSS-BORDER ACTIVITIES

Assessment of international/cross-border mobility (1 = highly unlikely, 2 = unlikely, 3 = neutral, 4 = likely, 5 = extremely likely)	3
International/cross-border mobility of the profession	The main obstacle could be the language barrier and the lack of knowledge of the special local tax legislation.

## Estonia

Organisation: /

### GENERAL CHARACTERISTICS

Does a profession with the title tax adviser exist in your country?	No
Original title in language	/
Other professions who provide tax advice	Tax adviser's profession is not regulated in Estonia. Anyone who gives tax advice can call themselves as a tax adviser irrespective of the educational background or experience.
Questions answered for:	Tax adviser's profession is not regulated in Estonia. Anyone who gives tax advice can call themselves as a tax adviser irrespective of the educational background or experience.
Familiar with the concept of liberal professions	/

### ACCESS TO THE PROFESSION

Required education/professional training in order to have access to the profession	N/A
Additional exam	No, there is no additional exam - the successful completion of the education/training is sufficient
	N/A

### PROFESSIONAL REGISTRATION – ORGANISATION OF THE PROFESSION – MEMBERSHIP

Kind of registration / individual professional obliged to be registered in order to be allowed to practice	No - there is no registration at all
Organisation	No

### EXERCISE OF THE PROFESSION

Rules that regulate the profession	N/A
Title/name of the law/regulation	N/A
Typically exercised professional activities	N/A
Reserved activities	No
Exercise of the profession subject to certain specific professional regulations or "restrictions"	none

#### **PROFESSIONAL OBLIGATIONS**

General professional obligations	N/A
Obligations towards the client	N/A
Requirement of continuous professional training	No

#### **CONTROL AND SANCTIONS**

Control concerning access to the profession, quality, exercise of the profession	No
Subject to professional sanctions in case of misbehaviour	No

#### **CROSS-BORDER ACTIVITIES**

Assessment of international/cross-border mobility (1 = highly unlikely, 2 = unlikely, 3 = neutral, 4 = likely, 5 = extremely likely)	1
International/cross-border mobility of the profession	No

## Finland

Organisation: Suomen veroasiantuntijat ry/Association of Finnish Tax Advisors

Website: <https://veroasiantuntijat.fi/>

### GENERAL CHARACTERISTICS

Does a profession with the title tax adviser exist in your country?	Yes
Original title in language	Veroasiantuntija/skattesakkunnig/skatte-expert
Other professions who provide tax advice	Anybody can provide tax advice in Finland. The title tax advisor is not protected in Finland. E.g. auditors, lawyers, accountants etc. provide tax advice on a regular basis
Questions answered for:	Yes, anybody can provide tax advice in Finland
Country familiar with concept of liberal professions	Yes. For instance, attorneys have a self-regulatory body --> the bar association

### ACCESS TO THE PROFESSION

Required education/professional training in order to have access to the profession	most people have at least a lower Wirtschaftshochschule degree, but as the profession is not protected anybody can do it
Additional exam	No, there is no additional exam - the successful completion of the education/training is sufficient.

### PROFESSIONAL REGISTRATION – ORGANISATION OF THE PROFESSION – MEMBERSHIP

Kind of registration / individual professional obliged to be registered in order to be allowed to practice	No - there is no registration at all
Organisation	Yes
Organisational structure of the professional organisation	self-administered
	privately organised

More about the professional organisation	Suomen veroasiantuntijat ry/Association of Finnish Tax Advisors
Membership	voluntary
Advantages of the membership	To be connected with colleagues, to get info about tax reforms etc.

### EXERCISE OF THE PROFESSION

Rules that regulate the profession	professional conduct enacted by professional organisation
Title/name of the law/regulation	Rules & ethical rules of the Association of Finnish Tax advisors
Typically exercised professional activities	tax advice/consulting in general annual tax declarations for individuals annual tax declarations for companies quarterly VAT returns payroll accounting representation of clients before fiscal authorities representation of clients before fiscal (and/or criminal) courts business advisory services
Reserved activities	No
Exercise of the profession subject to certain specific professional regulations or "restrictions"	none

### PROFESSIONAL OBLIGATIONS

General professional obligations	anti-money laundering obligations: report suspicious activities, due diligence, risk analysis
Obligations towards the client	compliance with an ethical code or ethical regulations

Requirement of continuous professional training	No
<b>CONTROL AND SANCTIONS</b>	
Control concerning access to the profession, quality, exercise of the profession	No
Subject to professional sanctions in case of misbehaviour	No
<b>CROSS-BORDER ACTIVITIES</b>	
Assessment of international/cross-border mobility (1 = highly unlikely, 2 = unlikely, 3 = neutral, 4 = likely, 5 = extremely likely)	4
International/cross-border mobility of the profession	Doctor of laws in international taxation and EU law with +20 years of international experience



## France

Organisation: CNOEC – Conseil national de l'ordre des experts-comptables

Website: <https://www.experts-comptables.fr/>

### GENERAL CHARACTERISTICS

Does a profession with the title tax adviser exist in your country?	No
Original title in language	
Other professions who provide tax advice	<p>Experts-comptables, Avocats fiscalistes, Notaires, Conseillers en investissements financiers, Administrateurs de biens, Conseillers en gestion de patrimoine généraliste, les intermédiaires en opérations de banque</p> <p>Chartered accountants, tax lawyers, notaries, financial investment advisors, asset managers, general wealth management advisors, banking intermediaries</p>
Questions answered for:	Les experts-comptables Français
Country familiar with concept of liberal professions	<p>Les professions libérales sont définies en France à l'article 29 de la loi du 22 mars 2012 relative à la simplification du droit et à l'allégement des démarches administratives :</p> <p>« Les professions libérales groupent les personnes exerçant à titre habituel, de manière indépendante et sous leur responsabilité, une activité de nature généralement civile ayant pour objet d'assurer, dans l'intérêt du client ou du public, des prestations principalement intellectuelles, techniques ou de soins mises en œuvre au moyen de qualifications professionnelles appropriées et dans le respect de principes éthiques ou d'une déontologie professionnelle, sans préjudice des dispositions législatives applicables aux autres formes de travail indépendant. »</p>

The liberal professions are defined in France in Article 29 of the Law of 22 March 2012 on the simplification of the law and the reduction of administrative procedures:

"The liberal professions group together persons habitually exercising, independently and under their responsibility, an activity of a generally civil nature whose purpose is to provide, in the interest of the client or the public, services that are mainly intellectual, technical or care services implemented by means of appropriate professional qualifications and in compliance with ethical principles or professional deontology, without prejudice to the legislative provisions applicable to other forms of self-employment."

#### **ACCESS TO THE PROFESSION**

Required education/professional training in order to have access to the profession	academic career/university degree (in law, economics, ...)
Additional exam	No, there is no additional exam - the successful completion of the education/training is sufficient

#### **PROFESSIONAL REGISTRATION – ORGANISATION OF THE PROFESSION – MEMBERSHIP**

Kind of registration / individual professional obliged to be registered in order to be allowed to practice	No - there is no registration at all
Organisation	<b>Yes</b>
Organisational structure of the professional organisation	<b>self-administered and supervised by the state</b>
More about the professional organisation	<b>The accounting profession in France is gathered in the National Council of the Order of Accountants, which is a professional order. The Order of Chartered Accountants is a body with legal personality and public service missions.</b>
Membership	<b>obligatory</b>

#### **EXERCISE OF THE PROFESSION**

Rules that regulate the profession	national law
	sub-legislative norms
	code or rules of professional conduct
	professional conduct enacted by professional organisation
Title/name of the law/regulation	<p>Ces dispositions ne concernent que les Experts-comptables :</p> <ul style="list-style-type: none"> <li>•Ordonnance n°45-2138 du 19 septembre 1945 portant institution de l'ordre des experts-comptables et réglementant le titre et la profession d'expert-comptable</li> <li>•Décret n°2012-432 du 30 mars 2012 relatif à l'exercice de l'activité d'expertise comptable</li> <li>•Arrêté du 25 novembre 2020 portant agrément du règlement intérieur de l'ordre des experts-comptables</li> </ul> <p>These provisions only concern Chartered Accountants:</p> <ul style="list-style-type: none"> <li>-Ordinance n°45-2138 of 19 September 1945 establishing the order of chartered accountants and regulating the title and profession of chartered accountant</li> <li>-Decree n°2012-432 of 30 March 2012 relating to the exercise of the activity of chartered accountant</li> <li>-Order of 25 November 2020 approving the internal regulations of the Order of Chartered Accountants</li> </ul>
Typically exercised professional activities	<p>tax advice/consulting in general</p> <p>annual tax declarations for individuals</p> <p>annual tax declarations for companies</p> <p>representation of clients before fiscal authorities</p> <p>business advisory services</p>
Reserved activities	No

Exercise of the profession subject to certain specific professional regulations or “restrictions”	voting rights
	interdisciplinary cooperation
	incompatible activities
	In France, there is no fee schedule as the accountant is free to decide on the amount of his fees with the client (competition law). The fees will reflect the value of the service rendered and can be fixed either on a flat rate basis or on the basis of the actual time spent on the case. It is also possible to agree a success fee in addition.
<b>PROFESSIONAL OBLIGATIONS</b>	
General professional obligations	due diligence obligations
	independence
	anti-money laundering obligations: report suspicious activities, due diligence, risk analysis
	Chartered accountants are required to undergo specific training before they can perform their duties.
Obligations towards the client	confidentiality
	obligation to give information to the client
	prohibition to represent conflicting interests
	quality commitment towards the client
	compliance in general
	compliance with an ethical code or ethical regulations
	French accountants must ensure that they have no personal, financial or business ties to their clients. This could call into question their impartiality, judgement and independence.

	<p>In addition, before any collaboration begins, the client and the accountant must sign an engagement letter. It details the rights and obligations of each party. The professional must respect professional secrecy. This rule also applies to his collaborators.</p> <p>Other obligations towards clients:</p> <p>- Duty to advise</p> <p>The accountant is able to read and analyse the data in his possession. His task is to determine the financial health of the company. He is able to advise the managers on the best decisions to be taken.</p> <p>- Duty to inform</p> <p>The chartered accountant shares with his client all the information in his possession, whether financial, legal or environmental. This information helps to limit the company's economic risks. It depends mainly on the market in which the company operates, but also on the national situation.</p>
Requirement of continuous professional training	No

### CONTROL AND SANCTIONS

Control	Yes
Control concerning access to the profession, quality, exercise of the profession	<p>French accountants are subject to several controls:</p> <p>- Control of compliance with AML/CFT obligations by chartered accountants and their professional practice structure:</p> <p>This control has been delegated by law to the CNOEC, and more specifically to its anti-money laundering committee, the "AML" committee. Since the publication of Decree 2018-284 of 18 April 2018, the natural and legal persons inspected provide the Conseil supérieur de l'Ordre, upon</p>

request, with any information and documents relating to the fight against money laundering and terrorist financing

- Quality control :

This control is part of the ethical obligations of chartered accountants and aims to improve the quality of the services provided by each individual, and therefore by the profession as a whole.

The CNOEC is responsible for organising this control in the Order's regions. The quality controls are carried out by controllers, experienced professionals who have never been subject to disciplinary sanctions and who have applied for and completed a training course.

- Spot checks:

Article 31 of the Order of 19 September 1945 assigns to the Regional Council of the Order the supervision of the liberal practice of the profession of chartered accountant in its constituency, in order to guarantee to the public the quality of services provided by chartered accountants. Similarly, Article 42 bis of the Order provides that the supervision of management and accounting associations (MGAs) is the responsibility of the national commission for the registration of MGAs (known as Commission 42 bis).

The Order of 19 January 2022 approving the Order's internal rules specifies the supervision procedures in the liberal and associative sectors.

The decision to carry out a spot check within a professional practice structure is taken after certain facts that may constitute a breach of obligations by the legal entity or the natural person registered on the roll or following it. In order to establish whether or

	<p>not material elements exist, a controller or a pair of controllers is sent to the site.</p> <p>The consequences of the inspection are as follows: closure, formal notice to regularise, transmission of the file to the disciplinary board."</p>
Subject to professional sanctions in case of misbehaviour	Yes
Professional sanctions	reprimand/warning
	suspension (temporary ban)
	revocation of the registration
	prohibition to practice the profession
Sanctions are exercised	by the state
	by the professional organisation (where appropriate)

### CROSS-BORDER ACTIVITIES

<p>Assessment of international/cross-border mobility</p> <p>(1 = highly unlikely, 2 = unlikely, 3 = neutral, 4 = likely, 5 = extremely likely)</p>	3
International/cross-border mobility of the profession	<p>Necessité d'une connaissance fine de la réglementation et fiscalité de l'autre pays.</p> <p>Necessity of a detailed knowledge of the regulations and taxation of the other country.</p>

## Germany

Organisation: BStBK – Bundessteuerberaterkammer K.d.ö.R

Website: <https://www.bstbk.de/de/>

### GENERAL CHARACTERISTICS

Does a profession with the title tax adviser exist in your country?	Yes
Original title in language	Steuerberater
Other professions who provide tax advice	Rechtsanwalt (Lawyer), Wirtschaftsprüfer/vereidigter Buchprüfer (Auditor/Accountant)
Questions answered for:	Steuerberater / Tax Adviser
Country familiar with concept of liberal professions	Yes

### ACCESS TO THE PROFESSION

Required education/professional training in order to have access to the profession	academic career/university degree (in law, economics, ...)
	Abschlussprüfung in einem kaufmännischen Ausbildungsberuf und 8 Jahre praktische Tätigkeit
	Abschluss als Geprüfter Bilanzbuchhalter/ Steuerfachwirt und 6 Jahre praktische Tätigkeit
	Beamter/Angestellter der Finanzverwaltung und 6 Jahre praktische Tätigkeit
	Examination in a commercial apprenticeship and 8 years of practical experience
	Qualification as a certified accountant/tax specialist and 6 years of practical experience
	Civil servant/employee of the tax authorities and 6 years of practical experience
Additional exam	Yes, a qualifying exam - namely a state exam



After successfully passing the state exam, the candidate will be admitted to the profession by an act called "Bestellung" (§§ 40ff. StBerG) - with this act, the tax adviser becomes member of one of the 21 regional chambers of tax advisers.

### PROFESSIONAL REGISTRATION – ORGANISATION OF THE PROFESSION – MEMBERSHIP

Kind of registration / individual professional obliged to be registered in order to be allowed to practice	Yes - it is obligatory to register with a professional organisation
Organisation	Yes
Organisational structure of the professional organisation	self-administered and supervised by the state
More about the professional organisation	21 Steuerberaterkammern (regional chambers of tax advisers), Körperschaften des öffentlichen Rechts, Selbstverwaltungseinrichtungen mit Rechtsaufsicht durch das Finanzministerium – <b>Satzungshoheit</b>  (regional) Chambers of tax advisers, public-law entity, self-regulatory bodies with legal supervision by the Ministry of Finance – <b>authorised to issue sub-legislative norms</b>
Membership	obligatory

### EXERCISE OF THE PROFESSION

Rules that regulate the profession	national law
	<b>sub-legislative norms</b>
	professional conduct enacted by professional organisation
Title/name of the law/regulation	Steuerberatungsgesetz (Tax Advisory Act) Berufsordnung (Professional Code)
Typically exercised professional activities	tax advice/consulting in general
	annual tax declarations for individuals
	annual tax declarations for companies

	quarterly VAT returns
	payroll accounting
	financial accounting
	annual financial statements
	representation of clients before fiscal authorities
	representation of clients before fiscal (and/or criminal) courts
	accountancy
	business advisory services
Reserved activities	Yes
Activities that are reserved	tax advice/consulting in general
	annual tax declarations for individuals
	annual tax declarations for companies
	quarterly VAT returns
	annual financial statements
	representation of clients before fiscal authorities
	representation of clients before fiscal (and/or criminal) courts
	accountancy
Exercise of the profession subject to certain specific professional regulations or "restrictions"	<p>shareholding requirements:</p> <p>Gesellschafter dürfen neben Steuerberatern nur Angehörige der freien Berufe sein. Es gibt aber keine Vorgabe, dass in einer bestimmten Höhe Anteile Steuerberatern zustehen müssen.</p> <p>Apart from tax advisers, only members of the liberal professions may be shareholders. However, there is no requirement that a certain amount of shares must be held by tax advisers</p>

	specific compulsory tariff system
	interdisciplinary cooperation
	incompatible activities

### PROFESSIONAL OBLIGATIONS

General professional obligations	due diligence obligations
	independence
	anti-money laundering obligations: report suspicious activities, due diligence, risk analysis
Obligations towards the client	confidentiality
	loyalty towards the client
	obligation to give information to the client
	obligation to find the best solution in the interest of the client under full tax compliance
	prohibition to represent conflicting interests
	compliance in general
Requirement of continuous professional training	Yes
	Nur allgemeine Fortbildungspflicht (keine konkreten Vorgaben), geregelt in § 57 Abs. 2a Steuerberatungsgesetz, Aufsicht durch die Steuerberaterkammer  Only general requirement of continuous professional education (no specific requirements), regulated in § 57 para. 2a StBerG/Tax Advisory Act, supervision by the (regional) Chamber of tax advisers

### CONTROL AND SANCTIONS

Control	Yes
Control concerning access to the profession, quality, exercise of the profession	Zulassung zum Beruf und Aufsicht der Berufsausübung durch die Steuerberaterkammer

	Admission to the profession and supervision of the practice of the profession by the Chamber of Tax advisers
Subject to professional sanctions in case of misbehaviour	Yes
Professional sanctions	reprimand/warning
	fine
	suspension (temporary ban)
	revocation of the registration
	prohibition to practice the profession
Sanctions are exercised	by the state
	by the professional organisation (where appropriate)

### **CROSS-BORDER ACTIVITIES**

Assessment of international/cross-border mobility (1 = highly unlikely, 2 = unlikely, 3 = neutral, 4 = likely, 5 = extremely likely)	3
International/cross-border mobility of the profession	Unterschiedliche Steuersysteme, Sprachbarriere <a href="#">Different tax systems, language barrier</a>

## Hungary

Organisation: MOKLASZ – Magyar Okleveles Adószakértők Egyesülete

Website: <https://moklasz.hu/>

### GENERAL CHARACTERISTICS

Does a profession with the title tax adviser exist in your country?	Yes
Original title in language	Adótanácsadó (Tax Adviser), Okleveles Adószakértő (Chartered Tax Expert)
Other professions who provide tax advice	Yes, there are, e.g.: accountants, chartered auditors, lawyers
Questions answered for:	Tax advisors and Chartered Tax Experts
Country familiar with concept of liberal professions	Yes, Tax advisors and Chartered Tax Experts

### ACCESS TO THE PROFESSION

Required education/professional training in order to have access to the profession	academic career/university degree (in law, economics, ...)
	special tax related training program
	by years of practice, namely: 2
	1 or 2 years in case of tax advisors and 5 years in case of Chartered Tax Experts There is a two-tier system in Hungary. 1. Tax advisor – accessible after 1 or 2 years of practice and completing a special post-graduate training 2. Chartered tax expert – accessible being a tax advisor and after 5 years of practice and completing a special post-graduate training
Additional exam	No – there is no additional exam, the successful completion of the specific post-graduate education/training (including several exams and final exams) is sufficient

**PROFESSIONAL REGISTRATION – ORGANISATION OF THE PROFESSION –  
MEMBERSHIP**

Kind of registration / individual professional obliged to be registered in order to be allowed to practice	Yes - it is obligatory to register with the state  To remain registered, continuous professional training is necessary, credit points have to be collected. During 5 years period altogether 100 credit points. 20 points annually.
Organisation	Yes
Organisational structure of the professional organisation	self-administered
More about the professional organisation	Moklasz is a non-profit organisation  1. Tax advisors: Adótanácsadók Egyesülete (Association of Tax Advisors)  2. Chartered Tax Experts: Magyar Okleveles Adószakértők Egyesülete, Moklasz (Association of Hungarian Chartered Tax Experts)  Both are non-profit organisations.
Membership	voluntary
Advantages of membership	Yes, for example: conferences, newsletters, trainings, gathering credit points, representation of interests, international memberships

**EXERCISE OF THE PROFESSION**

Rules that regulate the profession	national law
	professional conduct enacted by professional organisation
	Only training is regulated by law, the rules to conduct the profession is liberal.
Title/name of the law/regulation	Gov. decree
Typically exercised professional activities	tax advice/consulting in general
	annual tax declarations for individuals
	annual tax declarations for companies

	quarterly VAT returns
	representation of clients before fiscal authorities
	representation of clients before fiscal (and/or criminal) courts
	business advisory services
Reserved activities	annual tax declarations for individuals
	annual tax declarations for companies
	quarterly VAT returns
	Transfer pricing, APA-procedure
Exercise of the profession subject to certain specific professional regulations or "restrictions"	None

### PROFESSIONAL OBLIGATIONS

General professional obligations	due diligence obligations
	independence
	anti-money laundering obligations: report suspicious activities, due diligence, risk analysis
Obligations towards the client	confidentiality
	loyalty towards the client
	compliance in general
	compliance with an ethical code or ethical regulations
Continuous Professional Training	Yes
Requirements of continuous professional training	Credit points gathering, each year 20 points in 5 years term.

### CONTROL AND SANCTIONS

Control concerning access to the profession, quality, exercise of the profession	No
Subject to professional sanctions in case of misbehaviour	Yes
Professional sanctions	revocation of the registration
	prohibition to practice the profession
Sanctions are exercised	by the state
	by the professional organisation (where appropriate)

#### **CROSS-BORDER ACTIVITIES**

<p>Assessment of international/cross-border mobility</p> <p>(1 = highly unlikely, 2 = unlikely, 3 = neutral, 4 = likely, 5 = extremely likely)</p>	3
International/cross-border mobility of the profession	Mostly local regulations, local proceedings, language reasons



## Italy

Organisation: CNDCEC – Consiglio Nazionale dei Dottori Commercialisti e degli Esperti Contabili

Website: <https://commercialisti.it/>

### GENERAL CHARACTERISTICS

Does a profession with the title tax adviser exist in your country?	Yes
Original title in language	DOTTORE COMMERCIALISTA ED ESPERTO CONTABILE
Other professions who provide tax advice	YES, LAWYERS AND TAX ADVISORS NON REGISTRERED IN PROFESSIONAL ROLLS
Questions answered for:	DOTTORE COMMERCIALISTA ED ESPERTO CONTABILE
Country familiar with concept of liberal professions	YES

### ACCESS TO THE PROFESSION

Required education/professional training in order to have access to the profession	academic career/university degree (in law, economics, ...)
	training program organised by a professional organisation
	18 MONTHS TRAINING WITH A PROFESSIONAL ACCOUNTANT (experienced MENTOR) – mandatory Dottori Commercialisti: bachelor's and master's degree = 3+2 = 5 years / Esperto Contabili: 3 years
Additional exam	Yes, a qualifying exam - namely a state exam  3 written tests + 1 oral exam

### PROFESSIONAL REGISTRATION – ORGANISATION OF THE PROFESSION – MEMBERSHIP

Kind of registration / individual professional obliged to be registered in order to be allowed to practice	Yes - it is obligatory to register with a professional organisation  there are two different rolls: section A – dottori commercialisti and section B - esperti contabili
Organisation	Yes
Organisational structure of the professional organisation	self-administered and supervised by the state
More about the professional organisation	CNDCEC is the national body representing the accountancy profession in Italy and it is supervised by the Ministry of Justice. The accountancy profession has been reformed by the legislative decree 139/2005  144 Ordini territoriali (local branches), at national level, the Profession is exclusively and univocally represented by CNDCEC, which is based in Rome  CNDCEC is a public sector legal entity, with its own assets and financial resources, and self-regulatory powers - provides for its own organisation through special regulations, and is subject to the supervision of the Ministry of Justice
Membership	obligatory

#### EXERCISE OF THE PROFESSION

Rules that regulate the profession	national law
	sub-legislative norms
	code or rules of professional conduct
	professional conduct enacted by professional organisation
	guidelines enacted by the professional body
	Code of Ethics of the Italian Commercialisti
Title/name of the law/regulation	legislative decree 139/2005  Law on the profession of Commercialisti and Esperti Contabili

Typically exercised professional activities	tax advice/consulting in general
	annual tax declarations for individuals
	annual tax declarations for companies
	quarterly VAT returns
	payroll accounting
	financial accounting
	annual financial statements
	representation of clients before fiscal authorities
	representation of clients before fiscal (and/or criminal) courts
	accountancy
	business advisory services
	<p>The main difference between the two sections in the Roll consists in the range of activities that the practitioners registered in each of them are entitled to carry out</p> <p>Dottori Commercialisti are allowed to exercise all the activities of Esperti Contabili and some that go beyond that, e.g. only Dottori Commercialisti are allowed to defend and represent clients before tax courts or to consult the financial activities for local governments</p> <p>professional activities are defined as "auxiliary" to the public administrations and of "relevant public interest"</p> <p>Dottore Commercialista fulfils an important public interest role when assisting the entrepreneur in decision-making, by providing consultancy services, or when performing the typical functions of corporate control</p>
Reserved activities	Yes

Activities that are reserved	representation of clients before fiscal (and/or criminal) courts
	also lawyers carry on this activity
Exercise of the profession subject to certain specific professional regulations or "restrictions"	incompatible activities

### PROFESSIONAL OBLIGATIONS

General professional obligations	independence
	anti-money laundering obligations: report suspicious activities, due diligence, risk analysis
Obligations towards the client	confidentiality
	obligation to give information to the client
	prohibition to represent conflicting interests
Continuous Professional Training	Yes
Requirements of continuous professional training	The professional has to achieve 90 credits in 3 years (minimum 20 credits/year) - training programs are approved by CNDCEC

### CONTROL AND SANCTIONS

Control	Yes
Control concerning access to the profession, quality, exercise of the profession	the local chambers have a disciplinary department
Subject to professional sanctions in case of misbehaviour	Yes
Professional sanctions	reprimand/warning
	suspension (temporary ban)
	revocation of the registration
	during suspension and revocation, the professional can't exercise

Sanctions are exercised	by the professional organisation (where appropriate)
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**CROSS-BORDER ACTIVITIES**

<p>Assessment of international/cross-border mobility</p> <p>(1 = highly unlikely, 2 = unlikely, 3 = neutral, 4 = likely, 5 = extremely likely)</p>	4
<p>International/cross-border mobility of the profession</p>	<p>You have to fill the gap of the taxation system of the foreign country</p>

## Liechtenstein

Organisation: LTHK – Liechtensteinische Treuhandkammer

Website: [www.thk.li](http://www.thk.li)

### GENERAL CHARACTERISTICS

Does a profession with the title tax adviser exist in your country?	Yes
Original title in language	Steuerberater
Other professions who provide tax advice	lawyers, trustees
Questions answered for:	tax advisor / Steuerberater
Country familiar with concept of liberal professions	yes

### ACCESS TO THE PROFESSION

Required education/professional training in order to have access to the profession	academic career/university degree (in law, economics, ...)
	training program organised by the state
	training program organised by a professional organisation
	by years of practice, namely: 3
Additional exam	Yes, a qualifying exam - namely a state exam

### PROFESSIONAL REGISTRATION – ORGANISATION OF THE PROFESSION – MEMBERSHIP

Kind of registration / individual professional obliged to be registered in order to be allowed to practice	Yes - it is obligatory to register with the state
Organisation	Yes
Organisational structure of the professional organisation	self-administered and supervised by the state
More about the professional organisation	liechtensteinische Treuhandkammer / Liechtenstein Chamber of trustees, self-

	organised organisation supervised the Liechtenstein Financial Market Authority liechtensteinische Anwaltskammer / Liechtenstein lawyers association, self-organised organisation
Membership	obligatory

### EXERCISE OF THE PROFESSION

Rules that regulate the profession	national law
	code or rules of professional conduct
	professional conduct enacted by professional organisation
Title/name of the law/regulation	Treuhandgesetz
Typically exercised professional activities	tax advice/consulting in general
	annual tax declarations for individuals
	annual tax declarations for companies
	quarterly VAT returns
	representation of clients before fiscal authorities
	representation of clients before fiscal (and/or criminal) courts
Reserved activities	Yes
Activities that are reserved	tax advice/consulting in general
Exercise of the profession subject to certain specific professional regulations or "restrictions"	a specific tariff system is only recommended

### PROFESSIONAL OBLIGATIONS

General professional obligations	obligation to full tax compliance
	anti-money laundering obligations: report suspicious activities, due diligence, risk analysis
Obligations towards the client	confidentiality

	obligation to find the best solution in the interest of the client under full tax compliance
	prohibition to represent conflicting interests
	compliance with an ethical code or ethical regulations
Continuous Professional Training	Yes
Requirements of continuous professional training	based on law ('Treuhandgesetz'), supervised by the Liechtenstein Financial Market Authority

### CONTROL AND SANCTIONS

Control concerning access to the profession, quality, exercise of the profession	No
Subject to professional sanctions in case of misbehaviour	Yes
Professional sanctions	reprimand/warning
	fine
	suspension (temporary ban)
	revocation of the registration
	prohibition to practice the profession
Sanctions are exercised	by the state
	by the professional organisation (where appropriate)

### CROSS-BORDER ACTIVITIES

Assessment of international/cross-border mobility (1 = highly unlikely, 2 = unlikely, 3 = neutral, 4 = likely, 5 = extremely likely)	2
International/cross-border mobility of the profession	because local tax law is not applicable in another country, therefore the existing



expertise is useful only very limited in  
another country.

## Malta

Organisation: MIT – Malta Institute of Taxation

Website: <https://maintax.org/>

### GENERAL CHARACTERISTICS

Does a profession with the title tax adviser exist in your country?	Yes
Original title in language	Tax Professional
Other professions who provide tax advice	Accountants and lawyers
Questions answered for:	consultants
Country familiar with concept of liberal professions	no

### ACCESS TO THE PROFESSION

Required education/professional training in order to have access to the profession	academic career/university degree (in law, economics, ...)
	training program organised by a professional organisation
Additional exam	No, there is no additional exam - the successful completion of the education/training is sufficient

### PROFESSIONAL REGISTRATION – ORGANISATION OF THE PROFESSION – MEMBERSHIP

Kind of registration / individual professional obliged to be registered in order to be allowed to practice	Yes - there is registration, but it is voluntary
Organisation	Yes
Organisational structure of the professional organisation	privately organised
More about the professional organisation	Malta Institute of Taxation is a voluntary organisation and its role is to educate future generations in the field of tax and also to

	keep lawyers and accountant up to date by running various seminars.
Membership	voluntary
Advantages of the membership	Being a member with MIT is good on your profile and you are given a titel AMIT which shows credibility. You can compare this like when you are in a chamber of .... If you are kicked out, it does not reflect well on you in your profession.

### EXERCISE OF THE PROFESSION

Rules that regulate the profession	<p>professional conduct enacted by professional organisation</p> <p>others (e.g. guidelines): kindly see our website</p> <p>Members are obliged to observe the provisions of the Institute's statute, and in particular the Code of Conduct and Ethics.</p>
Title/name of the law/regulation	<p>MIT Statute</p> <p><a href="https://maintax.org/wp-content/uploads/2022/01/220616-MIT-Proposed-Revised-for-AGM-23_6_22_CLEAN-PDF.pdf">https://maintax.org/wp-content/uploads/2022/01/220616-MIT-Proposed-Revised-for-AGM-23_6_22_CLEAN-PDF.pdf</a></p> <p>Code of Conduct &amp; Ethics</p> <p><a href="https://maintax.org/wp-content/uploads/2019/12/Revised-Code-Of-Conduct-And-Ethics-2019.pdf">https://maintax.org/wp-content/uploads/2019/12/Revised-Code-Of-Conduct-And-Ethics-2019.pdf</a></p>
Typically exercised professional activities	<p>tax advice/consulting in general</p> <p>annual tax declarations for individuals</p> <p>annual tax declarations for companies</p> <p>quarterly VAT returns</p> <p>payroll accounting</p> <p>financial accounting</p> <p>annual financial statements</p>

	representation of clients before fiscal authorities
	representation of clients before fiscal (and/or criminal) courts
	accountancy
	business advisory services
Reserved activities	Yes
Activities that are reserved	tax advice/consulting in general
Exercise of the profession subject to certain specific professional regulations or "restrictions"	don't know the details <b>MIT Code of Conduct does not mention any of them</b>

### PROFESSIONAL OBLIGATIONS

General professional obligations	due diligence obligations
	obligation to full tax compliance
	anti-money laundering obligations: report suspicious activities, due diligence, risk analysis
Obligations towards the client	confidentiality
	obligation to give information to the client
	obligation to find the best solution in the interest of the client under full tax compliance
	prohibition to represent conflicting interests
	compliance in general
	compliance with an ethical code or ethical regulations
Continuous Professional Training	Yes
Requirements of continuous professional training	There are a certain amount of continuous professional development hours that accountant need to carry out.

### CONTROL AND SANCTIONS

Control concerning access to the profession, quality, exercise of the profession	No
Subject to professional sanctions in case of misbehaviour	Yes
Professional sanctions	reprimand/warning
	fine
	suspension (temporary ban)
	revocation of the registration
	not sure of all of the above, because what Gov say and what they do differs
Sanctions are exercised	by the state
	by the professional organisation (where appropriate)

### CROSS-BORDER ACTIVITIES

<p>Assessment of international/cross-border mobility</p> <p>(1 = highly unlikely, 2 = unlikely, 3 = neutral, 4 = likely, 5 = extremely likely)</p>	3
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## Poland

Organisation: KIDP – Krajowa Izba Doradców Podatkowych

Website: [www.kidp.pl](http://www.kidp.pl)

### GENERAL CHARACTERISTICS

Does a profession with the title tax adviser exist in your country?	Yes
Original title in language	Doradca podatkowy
Other professions who provide tax advice	Spółka doradztwa podatkowego (TAX Advisory company), radca prawny or adwokat (Attorney-at-Law), biegły rewident (certified auditor)
Questions answered for:	Tax Advisor
Country familiar with concept of liberal professions	Yes

### ACCESS TO THE PROFESSION

Required education/professional training in order to have access to the profession	academic career/university degree (in law, economics, ...)
	by years of practice, namely: 1
	2-stage-exams organized by the state
Additional exam	Yes, a qualifying exam - namely a state exam

### PROFESSIONAL REGISTRATION – ORGANISATION OF THE PROFESSION – MEMBERSHIP

Kind of registration / individual professional obliged to be registered in order to be allowed to practice	Yes - it is obligatory to register with the state
Organisation	Yes
Organisational structure of the professional organisation	self-administered and supervised by the state
More about the professional organisation	Krajowa Izba Doradców Podatkowych

	National Chamber of Tax Advisers
Membership	obligatory
<b>EXERCISE OF THE PROFESSION</b>	
Rules that regulate the profession	national law
	professional conduct enacted by professional organisation
Title/name of the law/regulation	Ustawa o doradztwie podatkowym Tax advisory act/Tax Advisory Services Act
Typically exercised professional activities	tax advice/consulting in general
	annual tax declarations for individuals
	annual tax declarations for companies
	payroll accounting
	representation of clients before fiscal authorities
	representation of clients before fiscal (and/or criminal) courts
Reserved activities	Yes
Activities that are reserved	tax advice/consulting in general
	representation of clients before fiscal authorities
	representation of clients before fiscal (and/or criminal) courts
Exercise of the profession subject to certain specific professional regulations or "restrictions"	shareholding requirements: 50%+
	voting rights
	interdisciplinary cooperation
<b>PROFESSIONAL OBLIGATIONS</b>	
General professional obligations	due diligence obligations
	independence

	obligation to full tax compliance
	anti-money laundering obligations: report suspicious activities, due diligence, risk analysis
Obligations towards the client	confidentiality
	obligation to give information to the client
	obligation to find the best solution in the interest of the client under full tax compliance
	prohibition to represent conflicting interests
	quality commitment towards the client
	compliance in general
	compliance with an ethical code or ethical regulations
Continuous Professional Training	Yes
Requirements of continuous professional training	Point system (certain number of points must be collected each year via trainings, participation in conferences, lectures, academic activity, publications etc.). There is central web based reporting system supervised by tax advisors chamber.

### CONTROL AND SANCTIONS

Control	Yes
Control concerning access to the profession, quality, exercise of the profession	Only the point system designed to monitor knowledge maintenance
Subject to professional sanctions in case of misbehaviour	Yes
Professional sanctions	reprimand/warning
	suspension (temporary ban)
	revocation of the registration
	prohibition to practice the profession



Sanctions are exercised	by the state
	by the professional organisation (where appropriate)

**CROSS-BORDER ACTIVITIES**

<p>Assessment of international/cross-border mobility</p> <p>(1 = highly unlikely, 2 = unlikely, 3 = neutral, 4 = likely, 5 = extremely likely)</p>	3
<p>International/cross-border mobility of the profession</p>	<p>Essentially the profession is based on domestic law system, but on the other hand the domestic tax law is more and more driven by the international tax law (OECD, EU)</p>

## Portugal

Organisation: OCC – Ordem dos Contabilistas Certificados

Website: <https://www.occ.pt/pt/>

### GENERAL CHARACTERISTICS

Does a profession with the title tax adviser exist in your country?	No
Other professions who provide tax advice	Tax advice may be provided without professional title by any consultant, accountant or lawyer. Accountants are legally responsible to prepare and sign tax returns of companies and individuals carrying businesses for which accounting is mandatory (in general, for businesses with turnover exceeding 200.000 Euros)  system of mandatory involvement of accountants, threshold is for individuals, companies always need to have a certified accountant
Questions answered for:	Accountant
Concept of liberal professions	Yes, this is a commonly accepted concept

### ACCESS TO THE PROFESSION

Required education/professional training in order to have access to the profession	academic career/university degree (in law, economics, ...)
Additional exam	A qualifying exam by the professional order of accountants

### PROFESSIONAL REGISTRATION – ORGANISATION OF THE PROFESSION – MEMBERSHIP

Kind of registration / individual professional obliged to be registered in order to be allowed to practice	Yes - it is obligatory to register with a professional organisation
Organisation	Yes
Structure of the professional organisation:	For accountants, self-administered by the professional organisation and supervised by the state

More about the professional organisation	<p>OCC is the national professional organisation. It has legally attributed regulatory powers towards the accountant profession, including tax compliance duties. Tax consulting and advice is not regulated by OCC</p> <p>to file a tax return you need to be registered in OCC (written in national law) --&gt; "hidden" obligatory membership // special role in Portugal: mandatory involvement highly increased the tax compliance, after experiencing a high level of fraud in former times</p>
Membership	obligatory
<b>EXERCISE OF THE PROFESSION</b>	
Rules that regulate the profession	national law
	sub-legislative norms
	professional conduct enacted by professional organisation
Title/name of regulation	Laws governing the profession include: national regulation of professional organisations (Lei 2/2013), the statute of OCC (Lei 139/2015), the deontologic code and professional guidelines issued for certain matters.
Typically exercised professional activities	tax advice/consulting in general
	annual tax declarations for individuals
	annual tax declarations for companies
	quarterly VAT returns
	payroll accounting
	financial accounting
	annual financial statements
	accountancy
	business advisory services

Reserved activities	Yes
Activities that are reserved	annual tax declarations for companies
	quarterly VAT returns
	financial accounting
	annual financial statements
	accountancy
Exercise of the profession subject to certain specific professional regulations or “restrictions”	None <b>Accountants are subject to personal liability</b>

### PROFESSIONAL OBLIGATIONS

General professional obligations	anti-money laundering obligations: report suspicious activities, due diligence, risk analysis
Obligations towards the client	confidentiality
	loyalty towards the client
	obligation to give information to the client
	quality commitment towards the client
	compliance in general
Continuous Professional Training	Yes
Requirements of continuous professional training	For accountants doing the tax compliance there is an annual credit system (usually, 30 credits/hours), which is mandatory

### CONTROL AND SANCTIONS

Control	Yes
Control concerning access to the profession, quality, exercise of the profession	OCC must perform regulatory controls on statutory accountants as part of its regulatory duties towards registered professionals, thus including the tax compliance control. Quality control encompasses checking procedures in accordance with the tax legislation

Subject to professional sanctions in case of misbehaviour	Yes
Professional sanctions	reprimand/warning
	fine
	suspension (temporary ban)
	revocation of the registration
	prohibition to practice the profession
Sanctions are exercised by	the professional organisation (where appropriate)

### CROSS-BORDER ACTIVITIES

<p>Assessment of international/cross-border mobility</p> <p>(1 = highly unlikely, 2 = unlikely, 3 = neutral, 4 = likely, 5 = extremely likely)</p>	3
International/cross-border mobility of the profession	<p>Despite partially harmonised in terms of VAT and corporate tax at some extent, national tax legislations across the European Union and its interpretation by tax authorities and courts are extremely volatile, demanding the professional to focus on national details. Nevertheless, this is a matter of adaptation and ongoing training. There are many national tax professionals who have moved to other countries (either in the EU or outside) and have been very successful because the underlying education is, in general, good.</p>

## Romania

Organisations: CCF – Camera Consultantilor Fiscali  
CECCAR – Corpul Experților Contabili și Contabililor Autorizați din România

Website: <https://www.ccfiscali.ro/>  
<https://ceccar.ro/ro/>

### GENERAL CHARACTERISTICS

Organisation	CFF	CECCAR
Does a profession with the title tax adviser exist in your country?	Yes	No
Original title in language	Consultant fiscal	/
Other professions who provide tax advice	Da, avocatii. Yes, the Lawyers.	Tax consultants, professional accountants in public practice, lawyers
Questions answered for:	Consultant fiscal	Professional accountants
Country familiar with concept of liberal professions	Da Yes	Yes

### ACCESS TO THE PROFESSION

Required education/professional training in order to have access to the profession	academic career/university degree (in law, economics, ...)	academic career/university degree (in law, economics, ...)
		training program organised by the professional organisation
		It is combined: university degree and completion of a training program of the professional organization
Additional exam	Yes, an entering exam	Yes, a qualifying exam, namely a state exam

The exam is organised and managed by CECCAR on the grounds of the OUG 65/94

**PROFESSIONAL REGISTRATION – ORGANISATION OF THE PROFESSION – MEMBERSHIP**

Kind of registration / individual professional obliged to be registered in order to be allowed to practice	Yes - it is obligatory to register with a professional organisation	Yes - it is obligatory to register with a professional organisation
Organisation	Yes	Yes
Organisational structure of the professional organisation	organizație profesională professional organisation	self-administered and supervised by the state
More about the professional organisation	<p>Camera Consultanților Fiscali este o organizație profesională de utilitate publică, persoană juridică fără scop lucrativ.</p> <p>The Chamber of Tax Advisors is a professional organization of public interest, non-lucrative legal entity.</p>	<p>The Body of Expert and Licensed Accountants of Romania is established as an autonomous public interest legal entity, consisting of expert accountants and licensed accountants, under the terms established by the OYG 65/94, is a non-profit professional organization.</p> <p>Is the only competent authority that organizes and monitors the expert accountants' and licensed accountants' activity, as well as the activity of accounting expertise and accounting companies.</p>
Membership	obligatory	obligatory

**EXERCISE OF THE PROFESSION**

Rules that regulate the profession	national law	national law
	professional conduct enacted by professional organisation	professional conduct enacted by professional organisation

Title/name of the law/regulation	Ordinance no. 71/2001 on the organization and exercise of the tax consultancy activity of August 30, 2001	OG 65/94
Typically exercised professional activities	tax advice/consulting in general	tax advice/consulting in general
	annual tax declarations for individuals	annual tax declarations for individuals
	annual tax declarations for companies	annual tax declarations for companies
	payroll accounting	quarterly VAT returns.
	annual financial statements	payroll accounting
	representation of clients before fiscal authorities	financial accounting
	representation of clients before fiscal (and/or criminal) courts	annual financial statements
		representation of clients
		accountancy
		business advisory services
Reserved activities	Yes	Yes
Activities that are reserved	annual tax declarations for individuals	annual tax declarations for individuals
	annual tax declarations for companies	annual tax declarations for companies
	Certificarea declaratiilor fiscale este o activitate rezervata consultantului fiscal Certification of tax returns is an activity reserved for the tax consultant	quarterly VAT returns
		financial accounting
		annual financial statements



		accountancy
		The selected activities are reserved but not exclusively to a single profession.
Exercise of the profession subject to certain specific professional regulations or "restrictions"	none	shareholding requirements: 51%

### PROFESSIONAL OBLIGATIONS

General professional obligations	obligation to full tax compliance	independence
	anti-money laundering obligations: report suspicious activities, due diligence, risk analysis	anti-money laundering obligations: report suspicious activities, due diligence, risk analysis
Obligations towards the client	confidentiality	confidentiality
	compliance with an ethical code or ethical regulations	loyalty towards the client
		quality commitment towards the client
		compliance in general
		compliance with an ethical code or ethical regulations
Continuous Professional Training	Yes	Yes
Requirement of continuous professional training	<p>Pregătirea profesională este un drept dar și o obligație, reglementată de OG nr. 71/2001 privind organizarea și exercitarea activității de consultanță fiscală, precum și de Regulamentul de organizare și funcționare al Camerei Consultanților Fiscali</p> <p>Consultanții fiscali activi au obligația de a efectua anual un număr de 30 de ore de</p>	every year

	<p>pregatire profesionala continua.</p> <p>Professional training is a right but also an obligation, regulated by the OG no. 71/2001 on the organization and exercise of the tax consultancy activity, as well as by the Rules of organization and functioning of the Chamber of Tax Consultants.</p> <p>Active tax consultants are obliged to attend 30 hours of continuous professional training per year.</p>	
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### CONTROL AND SANCTIONS

Control	No	Yes
Control concerning access to the profession, quality, exercise of the profession		the professional body
Subject to professional sanctions in case of misbehaviour	Yes	Yes
Professional sanctions	reprimand/warning	suspension (temporary ban)
	fine	revocation of the registration
	suspension (temporary ban)	prohibition to practice the profession
	prohibition to practice the profession	
Sanctions are exercised	by the professional organisation (where appropriate)	by the professional organisation (where appropriate)

### CROSS-BORDER ACTIVITIES

Assessment of international/cross-border mobility	5	4
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(1 = highly unlikely, 2 = unlikely, 3 = neutral, 4 = likely, 5 = extremely likely)		
International/cross-border mobility of the profession		Due to specialized training in international tax issues

## Slovak Republic

Organisation: SKDP – Slovenská komora daňových poradcov / Slovak chamber of tax advisors

Website: <https://skdp.sk/>

### GENERAL CHARACTERISTICS

Does a profession with the title tax adviser exist in your country?	Yes
Original title in language	lex about tax advisors and Slovak chamber of tax advisors (78/1992 Zb.)
Other professions who provide tax advice	such activities can also be provided under the trade 'bookkeeping' or 'economic consultancy'
Questions answered for:	'bookkeeping' or 'economic consultancy'
Country familiar with concept of liberal professions	Yes. Although our Chamber is established by law, we are independent in the normal course of business. Tax advice is treated as a liberal profession under our regulations.

### ACCESS TO THE PROFESSION

Required education/professional training in order to have access to the profession	academic career/university degree (in law, economics, ...)
Additional exam	Yes, a qualifying exam - namely a state exam

### PROFESSIONAL REGISTRATION – ORGANISATION OF THE PROFESSION – MEMBERSHIP

Kind of registration / individual professional obliged to be registered in order to be allowed to practice	Yes - it is obligatory to register with a professional organisation
Organisation	Yes
Organisational structure of the professional organisation	self-administered and supervised by the state
More about the professional organisation	Slovenská komora daňových poradcov / Slovak chamber of tax advisors

	<p>a self-governing professional organisation with partial authorisation to exercise public authority (e.g. certification to practise as a tax adviser).</p> <p>The examinations are organised in cooperation with the Ministry of Finance.</p> <p>Disciplinary proceedings are self-administered with the possibility of appeal to the courts.</p>
Membership	obligatory

### EXERCISE OF THE PROFESSION

Rules that regulate the profession	national law
Title/name of the law/regulation	<p>zákon 78/1992 Zb. o daňových poradcov a Slovenskej komore daňových poradcov</p> <p>Act 78/1992 Coll. on Tax Advisors and the Slovak Chamber of Tax Advisors</p>
Typically exercised professional activities	tax advice/consulting in general
	annual tax declarations for individuals
	annual tax declarations for companies
	quarterly VAT returns
	representation of clients before fiscal authorities
Reserved activities	Yes
Activities that are reserved	tax advice/consulting in general
	authorised person for entries in the register of public sector partners
Exercise of the profession subject to certain specific professional regulations or “restrictions”	<p>shareholding requirements:</p> <p>at least 50% of the ownership or voting rights of the company</p>

### PROFESSIONAL OBLIGATIONS

General professional obligations	anti-money laundering obligations: report suspicious activities, due diligence, risk analysis
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Obligations towards the client	confidentiality
	compliance in general
	compliance with an ethical code or ethical regulations
Continuous Professional Training	Yes
Requirements of continuous professional training	The tax adviser is obliged to undergo annual training and the chamber monitors the fulfilment of this obligation

### CONTROL AND SANCTIONS

Control	Yes
Control concerning access to the profession, quality, exercise of the profession	In order to enter the profession, the prescribed criteria must be met and while practising a tax adviser is subject to the disciplinary jurisdiction of the Chamber.
Subject to professional sanctions in case of misbehaviour	Yes
Professional sanctions	reprimand/warning
	fine
	suspension (temporary ban)
	revocation of the registration
Sanctions are exercised	by the professional organisation (where appropriate)

### CROSS-BORDER ACTIVITIES

Assessment of international/cross-border mobility (1 = highly unlikely, 2 = unlikely, 3 = neutral, 4 = likely, 5 = extremely likely)	2
International/cross-border mobility of the profession	The tax rules that tax advisers use in their work are very different from country to country.

## Slovenia

Organisations: Zbornica Davčnih Svetovalcev Slovenije – ZDSS  
Davčno svetovalna zbornica Slovenije / Tax Advisory Chamber of Slovenia – DSZS

Website: [www.zdss.si](http://www.zdss.si) / [www.davki.com](http://www.davki.com)  
[www.dszs.si](http://www.dszs.si)

### GENERAL CHARACTERISTICS

Organisation	ZDSS	DSZS
Does a profession with the title tax adviser exist in your country?	No	Yes
Original title in language		Davčni svetovalec (men) or Davčna svetovalka (women)
Other professions who provide tax advice	RAČUNOVODJA, ODVETNIKI, DAVČNI SVETOVALCI	Yes, layers, accountants and others. <b>activity of giving tax advice is not regulated, everyone can give tax advice</b>
Questions answered for:	accountant, tax consultant (without legal basis), lawyer can represent clients before the administrative court in tax matters	Yes, as indicate on the previous page.
Country familiar with concept of liberal professions	YES. In our country, any company that has a registered activity (which does not have any substantive conditions) provides tax advice.	Yes.

### ACCESS TO THE PROFESSION

Required education/professional training in order to have access to the profession	No regulation.	academic career/university degree (in law, economics, ...)
		special tax related training program

		"tax academy"
		training program organised by a professional organisation
		by years of practice, namely: 3
Additional exam	No regulation.	Yes, a qualifying exam - namely a private exam
		Yes, an entering exam

**PROFESSIONAL REGISTRATION – ORGANISATION OF THE PROFESSION – MEMBERSHIP**

Kind of registration / individual professional obliged to be registered in order to be allowed to practice	No - there is no registration at all	No - there is no registration at all
Organisation	Yes	Yes
Organisational structure of the professional organisation	privately organised	self-administered
	we have two civil organizations - the Chamber of Tax Consultants	privately organised
More about the professional organisation	<a href="http://www.zdss.si">www.zdss.si</a>	Davčno svetovalna zbornica Slovenije / Tax Advisory Chamber of Slovenia  Membership is on voluntary base - but members will be licensed by the organisation
Membership	voluntary	voluntary

**EXERCISE OF THE PROFESSION**

Rules that regulate the profession	No regulation.	code or rules of professional conduct
		professional conduct enacted by professional organisation



		Organisation has ethical and disciplinary rules
Title/name of the law/regulation	no regulation	We have no law. in Slovenia tax advisers are not regulated by law, but organisation has ethical and disciplinary rules
Typically exercised professional activities	tax advice/consulting in general	tax advice/consulting in general
		annual tax declarations for individuals
		annual tax declarations for companies
		quarterly VAT returns
		payroll accounting
		financial accounting
		annual financial statements
	representation of clients before fiscal authorities	representation of clients before fiscal authorities
		representation of clients before fiscal (and/or criminal) courts
		accountancy
		business advisory services
Reserved activities	No	No
Exercise of the profession subject to certain specific professional regulations or "restrictions"	none no regulation	none

**PROFESSIONAL OBLIGATIONS**

General professional obligations	no regulation	independence
		obligation to full tax compliance
		anti-money laundering obligations: report suspicious activities, due diligence, risk analysis
Obligations towards the client	No regulation. Based on the STATUTE of the Chamber of Tax Consultants of SLOVENIA ( <a href="http://www.zdss.si">www.zdss.si</a> ), members are obliged to respect all key commitments.	confidentiality
		loyalty towards the client
		obligation to give information to the client
		obligation to find the best solution in the interest of the client under full tax compliance
		prohibition to represent conflicting interests
		obligation to accept mandates in specific cases
		quality commitment towards the client
		compliance in general
compliance with an ethical code or ethical regulations		
Requirement of continuous professional training	No	No

#### **CONTROL AND SANCTIONS**

Control concerning access to the profession, quality, exercise of the profession	No	No
Subject to professional sanctions in case of misbehaviour	No	Yes

Professional sanctions		reprimand/warning
		suspension (temporary ban)
		prohibition to practice the profession
Sanctions are exercised		by the professional organisation (where appropriate)

### CROSS-BORDER ACTIVITIES

<p>Assessment of international/cross-border mobility</p> <p>(1 = highly unlikely, 2 = unlikely, 3 = neutral, 4 = likely, 5 = extremely likely)</p>	1	3
International/cross-border mobility of the profession	It is not possible to monitor practice and legislation in all countries.	It would not be fully or completely recovered. We would like to obtain basic information and get to know tax advisors in another country, with whom we would then agree to cooperate, so that they would do the work for us or our clients.
Additional comments	<p>Our chamber proposes the introduction of tax advisory standards for the professions of accountants, tax advisors, notaries and lawyers - for all tax intermediaries. Since our country does not have a law on tax advice and has no tradition, we believe that it would be best to slowly educate all stakeholders through standards (PCRT)</p> <p>(PCRT = Professional conduct in relation to taxation)</p>	

## Spain

Organisation: REAF – Registro de Economistas Asesores Fiscales

Website: <https://reaf.economistas.es/>

### GENERAL CHARACTERISTICS

Does a profession with the title tax adviser exist in your country?	Yes
Original title in language	Asesor fiscal
Other professions who provide tax advice	<p>Banks, insurance entities, another companies...</p> <p>Anyone can work as a tax adviser, even if they have not studied or have any preparation</p> <p>In Spain, if a person studies a university degree, when he/she finishes the studies can join a "Colegio", what is a professional association. For example, a person who had studied Medicine joins "Colegio de Médicos". There are Colegios in many parts of Spain: Colegio de Médicos de Madrid, Colegio de Médicos de Barcelona, etc. The same goes for architects, pharmacists, lawyers, economists, etc. To exercise certain professions, it's mandatory to join a Colegio. For example, if you are a doctor and you want to work in a hospital, you must be part of a Colegio. It's mandatory by Spanish law. On the contrary, there are professions that it's not mandatory to join a Colegio. For example, if you are an economist, you can join a Colegio if you want, but it's not mandatory. For lawyers it's mandatory only if the lawyer goes to court to defend his client, not if the lawyer works doing different things.</p> <p>As I said, there are Colegios in many cities in Spain. "Above" Colegios there always be a "Consejo". Consejo is a public law corporation that coordinates Colegios. // An Economista is a person who has studied Economy in the university. Economistas do</p>

	different things. Some economists specialize in tax advice, but not all. “Asesor fiscal” is a tax adviser. In tax advice area there are many professionals who have studied law and economics, but not all.
Questions answered for:	Lawyers and economist
Concept of liberal professions	

### ACCESS TO THE PROFESSION

Required education/professional training in order to have access to the profession	Nothing In Spain there is no regulation about tax advisers
Additional exam	No, there is no additional exam - the successful completion of the education/training is sufficient

### PROFESSIONAL REGISTRATION – ORGANISATION OF THE PROFESSION – MEMBERSHIP

Kind of registration / individual professional obliged to be registered in order to be allowed to practice	No - there is no registration at all
Organisation	Yes
More about the professional organisation	REAF is part of “Consejo General de Economistas de España”. Imagine a company that has different departments or areas. In this case, the “company” is “Consejo General de Economistas de España”, and REAF is a "department" of the “Consejo General de Economistas de España”. // As I said, there are Colegios in many cities in Spain. “Above” Colegios there always be a “Consejo”. Consejo is a public law corporation that coordinates Colegios.
Membership	voluntary
Advantages of the membership	REAF provides different services to our members. Our members are people who had studied Economy in the university and joined a Colegio de Economistas in Spain.

We don't accept people who has not studied or didn't join a Colegio.

### EXERCISE OF THE PROFESSION

Rules that regulate the profession	<p>Code or rules of professional conduct</p> <p>“Consejo General de Economistas” has a code of conduct.</p> <p>The law:  <a href="https://www.boe.es/buscar/act.php?id=BOE-A-2010-6737">https://www.boe.es/buscar/act.php?id=BOE-A-2010-6737</a> //  <a href="https://www.boe.es/buscar/act.php?id=BOE-A-2003-23186">https://www.boe.es/buscar/act.php?id=BOE-A-2003-23186</a></p>
Typically exercised professional activities	<p>tax advice/consulting in general</p> <p>annual tax declarations for individuals</p> <p>annual tax declarations for companies</p> <p>quarterly VAT returns</p> <p>financial accounting</p> <p>annual financial statements</p> <p>representation of clients before fiscal (and/or criminal) courts</p> <p>accountancy</p> <p>business advisory services</p>
Reserved activities	No
Exercise of the profession subject to certain specific professional regulations or “restrictions”	None

### PROFESSIONAL OBLIGATIONS

General professional obligations	<p>due diligence obligations</p> <p>obligation to full tax compliance</p> <p>anti-money laundering obligations: report suspicious activities, due diligence, risk analysis</p>
Obligations towards the client	confidentiality

	loyalty towards the client
	obligation to give information to the client
	obligation to find the best solution in the interest of the client under full tax compliance
	obligation to accept mandates in specific cases
	quality commitment towards the client
	compliance in general
	compliance with an ethical code or ethical regulations
Requirement of continuous professional training	No

### CONTROL AND SANCTIONS

Control concerning access to the profession, quality, exercise of the profession	No It's a control procedure only initiated when professional misbehaviour has been reported by someone.
Subject to professional sanctions in case of misbehaviour	Yes
Professional sanctions	fine
Sanctions are exercised by	by the state

### CROSS-BORDER ACTIVITIES

Assessment of international/cross-border mobility (1 = highly unlikely, 2 = unlikely, 3 = neutral, 4 = likely, 5 = extremely likely)	1
International/cross-border mobility of the profession	different laws

## Sweden

Organisation: FAR  
 Website: <https://far.se/>

### GENERAL CHARACTERISTICS

Does a profession with the title tax adviser exist in your country?	Yes
Original title of the profession “tax adviser” in Sweden	Auktoriserad Skatterådgivare FAR <a href="#">Certified tax advisor FAR</a>
Other professions who provide tax advice	Tax lawyers, auditors, other advisors, for instance in banks and insurance companies  <i>basically, everyone is allowed to give tax advice to anyone - people who think that they have enough experience</i>
Questions answered for	We answer these questions for Certified Tax Advisors FAR
Concept of liberal professions	Yes

### ACCESS TO THE PROFESSION

Required education/professional training in order to have access to the profession	academic career/university degree (in law, economics, ...)
	special tax related training program
	by years of practice, namely: 5
	<i>tax related training program is conducted by the professional organisation and mainly focused on ethics and the IESBA ethical framework/standards</i>  <i>education needs to contain law and economics</i>  <i>an applicant needs to have experience as a tax adviser</i>
Additional exam	A qualifying exam - namely a private exam



**PROFESSIONAL REGISTRATION – ORGANISATION OF THE PROFESSION –  
MEMBERSHIP**

Kind of registration / individual professional obliged to be registered in order to be allowed to practice	Yes - it is obligatory to register with a professional organisation  you are obliged to register with FAR to acquire the title - title is less than 10 years old
Organisation	Yes
Structure of the professional organisation:	self-administered
	privately organised
More about the professional organisation	Association for Auditors, certified tax advisors, accountants etc
Membership	voluntary
Advantages of the membership	Quality guarantees, ethical code of conduct rules, professional certifications, professional training, knowledge sharing and tools  So, members have access to different content, cheaper liability insurance, they can make specialized tax questions, etc.

**EXERCISE OF THE PROFESSION**

Rules that regulate the profession	code or rules of professional conduct
	professional conduct enacted by professional organisation
Title/name of regulation	IESBA Ethics code and FAR ethical framework
Typically exercised professional activities	tax advice/consulting in general
	annual tax declarations for individuals
	annual tax declarations for companies
	quarterly VAT returns
	representation of clients before fiscal authorities

	representation of clients before fiscal (and/or criminal) courts
Reserved activities	No
Exercise of the profession subject to certain specific professional regulations or "restrictions"	Based on the ethical framework and the independency analysis to be made, there may well be restrictions on the respective engagements.

### PROFESSIONAL OBLIGATIONS

General professional obligations	independence
	anti-money laundering obligations: report suspicious activities, due diligence, risk analysis
	KYC obligations, no services with clients in non-cooperative countries
Obligations towards the client	confidentiality
	loyalty towards the client
	obligation to give information to the client
	obligation to find the best solution in the interest of the client under full tax compliance
	prohibition to represent conflicting interests
	quality commitment towards the client
	compliance with an ethical code or ethical regulations
Continuous Professional Training	Yes
Requirements of continuous professional training	a certain number of hours of training of which a portion should be documented

### CONTROL AND SANCTIONS

Control	Yes
Control concerning access to the profession, quality, exercise of the profession	FAR will exercise the control - regarding risk, quality and ethics

Subject to professional sanctions in case of misbehaviour	Yes
Professional sanctions	reprimand/warning
	suspension (temporary ban)
	revocation of the registration
Sanctions are exercised by	by the professional organisation (where appropriate)

### CROSS-BORDER ACTIVITIES

<p>Assessment of international/cross-border mobility</p> <p>(1 = highly unlikely, 2 = unlikely, 3 = neutral, 4 = likely, 5 = extremely likely)</p>	4
International/cross-border mobility of the profession	likely to a certain extent (there are secondment programs in all big four firms at least)

## Switzerland

Organisation: EXPERTsuisse  
 Website: <https://www.expertsuisse.ch/home>

### GENERAL CHARACTERISTICS

Does a profession with the title tax adviser exist in your country?	Yes
Original title in language	Eidgenössisch diplomierter Steuerexperte
Other professions who provide tax advice	Treuhänder
Questions answered for:	Steuerberater, Treuhänder
Country familiar with concept of liberal professions	yes

### ACCESS TO THE PROFESSION

Required education/professional training in order to have access to the profession	none for access → the title 'Steuerberater' is not a protected title
Additional exam	Yes, a qualifying exam - namely a private exam
	<p>none for access → the title 'Steuerberater' is not a protected title</p> <p>education for 'Swiss certified tax expert' (eidgenössisch diplomierter Steuerberater) or eidgenössisch diplomierter Treuhandexperte or any other MAS/CAS etc. from universities or other organisations in the area of direct and indirect taxation</p>

### PROFESSIONAL REGISTRATION – ORGANISATION OF THE PROFESSION – MEMBERSHIP

Kind of registration / individual professional obliged to be registered in order to be allowed to practice	No - there is no registration at all
Organisation	Yes
Organisational structure of the professional organisation	privately organised
More about the professional organisation	EXPERTsuisse, Treuhand Suisse

Membership	voluntary
Advantages of membership	<p>EXPERTsuisse members have to meet the high standards imposed for admission and constantly adhere to the strict requirements of the Code of Conduct and Professional Rules. Ordinary EXPERTsuisse members must be certified as auditors, tax experts or fiduciary experts or be admitted as certified auditors by the Swiss Federal Audit Oversight Authority.</p> <p>Ordinary EXPERTsuisse members are subject to EXPERTsuisse's Code of Conduct and Professional Rules. The Code of Conduct and the Professional Rules contain ethical provisions, which it is intended members of the profession should observe and thus ensure that they perform their duties in a reliable and proper manner. They include, inter alia, provisions on due diligence and responsibility, confidentiality and independence. They also include principles on continuing professional development and the charging of fees.</p>

### EXERCISE OF THE PROFESSION

Rules that regulate the profession	professional conduct enacted by professional organisation
Title/name of the law/regulation	EXPERTsuisse's Code of Conduct and Professional Rules
Typically exercised professional activities	<p>tax advice/consulting in general</p> <p>annual tax declarations for individuals</p> <p>annual tax declarations for companies</p> <p>quarterly VAT returns</p> <p>payroll accounting</p> <p>representation of clients before fiscal authorities</p> <p>representation of clients before fiscal (and/or criminal) courts</p>
Reserved activities	No

Exercise of the profession subject to certain specific professional regulations or “restrictions”	none
<b>PROFESSIONAL OBLIGATIONS</b>	
General professional obligations	due diligence obligations
	<b>independence</b>
	anti-money laundering obligations: report suspicious activities, due diligence, risk analysis
Obligations towards the client	no obligation by law → EXPERTsuisse Code of Conduct and the Professional Rules (info see below and above)
	<b>confidentiality</b>
	<b>prohibition to represent conflicting interests</b>
	<b>quality commitment towards the client</b>
	<b>compliance in general</b>
Continuous Professional Training	Yes
Requirement of continuous professional training	<p>The EXPERTsuisse Code of Conduct and the Professional Rules contain ethical provisions, which it is intended members of the profession should observe and thus ensure that they perform their duties in a reliable and proper manner. They include, inter alia, provisions on due diligence and responsibility, confidentiality and independence. They also include principles on continuing professional development and the charging of fees.</p> <p>supervised by EXPERTsuisse: To ensure consistently high standards of service, the individual members of EXPERTsuisse undertake to keep their skills and expertise up to date through continuing professional development (CPD). They record their own CPD activities in a personal user account on EXPERTsuisse’s online portal and submit an annual declaration on this. EXPERTsuisse uses this declaration to review their compliance with CPD requirements and may</p>

where necessary impose sanctions on members whose compliance is unsatisfactory.

average of 60 hours per year professional training required. please see <https://www.expertsuisse.ch/einzelmitglieder-weiterbildungsverpflichtung-und-kontrolle>

### CONTROL AND SANCTIONS

Control concerning access to the profession, quality, exercise of the profession	No
Subject to professional sanctions in case of misbehaviour	Yes
Professional sanctions	reprimand/warning  please see document 'Standes- und Berufsregeln': <a href="https://www.expertsuisse.ch/reglemente">https://www.expertsuisse.ch/reglemente</a>
Sanctions are exercised	by the professional organisation (where appropriate)

### CROSS-BORDER ACTIVITIES

Assessment of international/cross-border mobility  (1 = highly unlikely, 2 = unlikely, 3 = neutral, 4 = likely, 5 = extremely likely)	1
International/cross-border mobility of the profession	non EU-country with different legal framework  education for Swiss certified tax expert focuses on national law and not international or EU law (only crossborder context → DTAs and other agreements) but not foreign law per se.

## Turkey

Organisation: İSTANBUL SERBEST MUHASEBECİ MALİ MÜŞAVİRLER ODASI – ISMMMO / Mali Müşavirler Odası, Yeminli Mali Müşavirler Odası

Website: <https://www.ismmmo.org.tr/Kurumsal>

### GENERAL CHARACTERISTICS

Does a profession with the title tax adviser exist in your country?	Yes
Original title in language	Vergi Danışmanı
Other professions who provide tax advice	(Tax) Law Offices and consultancy agencies
Questions answered for:	Danışmanlık Şirketleri <a href="#">Consultancy Firms</a>
Country familiar with concept of liberal professions	Yes.

### ACCESS TO THE PROFESSION

Required education/professional training in order to have access to the profession	academic career/university degree (in law, economics, ...)
	combined study program
Additional exam	No, there is no additional exam - the successful completion of the education/training is sufficient
	SMMM, YMM <b>special certifications:</b> <b>YMM – Yeminli Mali Müşavir</b> <b>= Certified Public accountant</b> <b>SMMM - Serbest Muhasebeci Mali Müşavir</b> <b>= Independent Accountant Financial Advisor</b>

### PROFESSIONAL REGISTRATION – ORGANISATION OF THE PROFESSION – MEMBERSHIP

Kind of registration / individual professional obliged to be registered in order to be allowed to practice	It depends on the title the advisor uses.
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Organisation	Yes
Organisational structure of the professional organisation	organised by the state
More about the professional organisation	Mali Müşavirler Odası, Yeminli Mali Müşavirler Odası Chamber of Certified Public Accountants
Membership	obligatory

### EXERCISE OF THE PROFESSION

Rules that regulate the profession	national law
	code or rules of professional conduct
	professional conduct enacted by professional organisation
Title/name of the law/regulation	SERBEST MUHASEBECİ MALİ MÜŞAVİRLİK VE YEMİNLİ MALİ MÜŞAVİRLİK KANUNU LAW ON INDEPENDENT ACCOUNTANTS AND CERTIFIED FINANCIAL ADVISORS
Typically exercised professional activities	tax advice/consulting in general
	annual tax declarations for individuals
	annual tax declarations for companies
	quarterly VAT returns
	payroll accounting
	financial accounting
	annual financial statements
	representation of clients before fiscal authorities
	representation of clients before fiscal (and/or criminal) courts
	accountancy
business advisory services	

Reserved activities	Yes
Activities that are reserved	representation of clients before fiscal authorities
	representation of clients before fiscal (and/or criminal) courts
Exercise of the profession subject to certain specific professional regulations or "restrictions"	none

### PROFESSIONAL OBLIGATIONS

General professional obligations	due diligence obligations
	independence
	obligation to full tax compliance
	anti-money laundering obligations: report suspicious activities, due diligence, risk analysis
Obligations towards the client	confidentiality
	obligation to give information to the client
	prohibition to represent conflicting interests
	quality commitment towards the client
	compliance in general
	compliance with an ethical code or ethical regulations
Continuous Professional Training	Yes
Requirements of continuous professional training	Voluntary organised by the related chambers.

### CONTROL AND SANCTIONS

Control	Yes
Control concerning access to the profession, quality, exercise of the profession	grievance mechanism: Mali Müşavir veya Yeminli Mali Müşavirin bağlı bulunduğu odaya, Mükellefin kendi bağlı olduğu vergi dairesine,

	<p>Cumhurbaşkanlığı İletişim Merkezi'ne (CİMER)</p> <p>To the chamber to which the Financial Advisor or Certified Public Accountant is affiliated, to the tax office to which the taxpayer is affiliated, to the Presidential Communication Center (CIMER)</p>
Subject to professional sanctions in case of misbehaviour	Yes
Professional sanctions	reprimand/warning
	fine
	suspension (temporary ban)
	revocation of the registration
	prohibition to practice the profession
Sanctions are exercised	by the state
	by the professional organisation (where appropriate)

### CROSS-BORDER ACTIVITIES

<p>Assessment of international/cross-border mobility</p> <p>(1 = highly unlikely, 2 = unlikely, 3 = neutral, 4 = likely, 5 = extremely likely)</p>	1
International/cross-border mobility of the profession	Tax laws are very specific and country bound.

## **Imprint**

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As these findings are based on a questionnaire as well as oral interviews and selective clarification questions, it cannot be guaranteed that the professional landscape in the surveyed countries is portrayed in its entirety.

Although the authors have made every effort to ensure that the information gathered in this publication was correct and while this publication is designed to provide information about regulatory approaches concerning tax advisory professions in Europe, neither the Bundessteuerberaterkammer K.d.ö.R., nor the authors assume responsibility for errors, inaccuracies or any other inconsistencies.

Date of publication: 1 February 2023