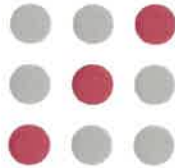


**Tax Advisory Chamber of Slovenia**

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**RULES  
ON THE TAX  
CONSULTANT  
LICENSE**

Ljubljana, December 27, 2018

The Managing Board of the Tax Advisory Chamber of Slovenia, Parmova ulica 53, Ljubljana, at its first meeting held on 27.12.2018, adopted the following

## **RULES ON THE TAX CONSULTANT LICENSE**

### **I. GENERAL PROVISION**

#### **Article 1**

These rules determine the procedure and method of granting a tax consultant license and how to maintain it.

### **II. GRANTING THE LICENSE AND ISSUING THE CERTIFICATE**

#### **Article 2**

The tax consultant license (hereinafter: license) is issued to a member of the Tax Advisory Chamber of Slovenia on the basis of a successfully passed professional examination for the tax advisor, carried out by a candidate at any institution that provides education for tax advisor in Slovenia and conducts exams for tax advisors.

certification examination which the candidate passes in accordance with the rules of the section, in the prescribed manner and in accordance with the requirements prescribed with these rules.

The tax consultant license is also issued to everyone who:

- concluded specialist studies for tax consulting or specialist studies from the field of taxes and has acquired the title Tax Consultant Specialist or Tax Law Specialist and has written their specialist thesis in the field of tax consultancy or taxes, or
- concluded their masters or doctoral studies and acquired the title Master of Arts or Doctor of Science in the field of tax law, and has written their master's thesis or doctoral dissertation in the field of taxes, or
- has been appointed as court expert in the field of taxes by the Ministry of Justice and is entered in the directory of court experts at the Ministry of Justice, or
- has the title Master of Arts or Doctor of Science or Tax Consultant Specialist or Tax Specialist and lectures about taxes in the context of organized school education.

### **Article 3**

The license is assigned at the request of the candidate who satisfies the conditions to acquire the license and provides the necessary evidence of fulfilling the required conditions. The candidate must address the request for acquiring the license to the board of directors of the chamber.

The chamber's board of directors decides whether conditions are met or not. In the case that they are met, it grants the candidate the license.

### **Article 4**

The tax consultant is entered into the chamber's register of tax consultants when acquiring the license.

## **III. REGISTER OF TAX CONSULTANTS**

### **Article 5**

The register of tax consultants is a book which contains a list of all appointed tax consultants who meet conditions for entry.

The register contains the following information:

- sequence number of entry,
- date of entry,
- name and surname of the tax consultant,
- PIN,
- citizenship,
- permanent residence,
- occupation,
- education,
- number and date of granting the title and entry into the register
- number and date of deletion from the register and
- the reason for deletion.

The register with information about tax consultants is accessible only to the tax consultants who are members of the chamber.

The extract from the register of tax consultants which is publicly available on the chamber's website, contains the following information:

- name and surname of the tax consultant,
- education,
- number and date of granting the title and
- occupation.

### **Article 6**

The tax consultant may be deleted from the register of tax consultants at his own wish or in the case that he does not abide by the rules of the chamber of tax consultants or the valid tax regulations.

An objection against the issued decision concerning the deletion from the register in writing may be addressed to the administrative board of the chamber within eight days from the day the decision was concluded.

## **IV. THE OBLIGATIONS OF TAX CONSULTANTS**

### **Article 7**

When granted the license, the tax consultants sign a statement:

- that they will respect the tax legislation in force while conducting their work,
- that they will act in accordance with the chamber's code of professional ethics that is in force,
- that they will comply with the tariff for payment of services of tax consulting,
- that they will insure their professional activity of tax consulting with an insurance company in such a way that a professional indemnity insurance for a minimum amount of 100.000,00 EUR shall be evident from the concluded contract,
- that they will, in accordance with these rules, participate in an adequate number of education courses.

## **V. PROTECTION OF PERSONAL DATA**

### **Article 8**

Each candidate who gives a request for granting a license along with his personal information, must be informed that his information is available to the public when he is entered into the register. The candidate confirms this with his signature on the given request.

### **Article 9**

The chamber is obligated to use the information entered in accordance with the General Data Protection Regulation.

## **VI. PROFESSIONAL TRAINING AND LICENSE ACQUISITION**

### **Article 10**

A tax advisor who has a license and wants to work as a tax advisor must properly educate himself/herself.

## VII. FINAL PROVISION

### Article 11

These rules will be published on the website of the Chamber and will enter into force on 01.01.2019.

In Ljubljana, 27.12.2018



Ivan Simič  
President