

Tax Advisory Chamber of Slovenia



RULES ON TAKING THE EXAMINATION FOR TAX ADVISOR

Ljubljana, _____, 2019

On the basis of Article 19 of the Statute of the Tax Advisory Chamber of Slovenia, the Management Board adopted at its 11th meeting, on October 17, 2019, the following

RULES ON TAKING THE EXAMINATION FOR TAX ADVISOR

I. GENERAL PROVISIONS

Article 1

These rules determine the conditions and manner of passing the exam for a tax advisor, which is performed at the Tax Advisory Chamber of Slovenia, Parmova ulica 53, 1000 Ljubljana (hereinafter: DSZS) and for which the Chamber is competent.

II. THE RIGHT TO TAKING THE EXAM

Article 2

Persons who meet the following conditions may apply for the tax advisor exam:

1. Must be a citizen of the European Union,
2. To have at least a college degree,
3. Have three years of practical experience in tax, auditing or accounting,
4. That he/she has completed education (lectures) on Slovenian tax legislation, lasting at least 48 hours.
5. Must be fluent in the official language of a member of the European Union,
6. That he has not been convicted of a criminal offense against property, business or legal affairs by a judgment which has the force of res judicata (including probation) and has not been sentenced to two or more years of imprisonment.

The applicant must provide proof of compliance with the required conditions upon application.

III. TAKING THE EXAM

Article 3

Candidates who meet the requirements of article 2 of these rules may take the written exam for a tax advisor. The exam checks the candidate's ability to perform tax counseling.

The exam is scheduled by the Chamber at least 60 days before the day of the exam

Article 4

The invitation to take the tax advisor exam includes:

- The conditions referred to in Article 2 of these rules,
- The deadline for applying for the exam and the deadline for submitting proof of eligibility for admission to the exam,
- Exam content and subject matter, and
- Method of application with appropriate instructions and forms.

The invitation to tender shall be published on the Chamber's website and, where appropriate, in other media.

Article 5

The examination board consists of three members appointed by the board of directors of the Chamber.

A member of the examination board may be a person who is or has been a lecturer in education on Slovenian tax legislation and has at least a Master of Science degree.

The members of the examination board shall elect the chairman of the examination board.

Article 6

The examination board shall, at least 15 days before the scheduled exam deadline, issue a decision on eligibility for admission to the examination. The decision shall inform the candidate of the time and place of the examination.

Article 7

In the event that the exam committee rejects the candidate's application to take the exam for a tax advisor, the candidate has the right to appeal against the decision. The appeal shall be submitted within three days from the Board of Directors of the Chamber, which must decide on the appeal within three days from the date of receiving the appeal.

Article 8

In all procedures under these rules, the provisions of the applicable General Administrative Procedure Act (hereinafter: ZUP) shall apply.

Article 9

The exam, which covers tax questions, is written and takes a maximum of 5 hours.

During the exam, the candidate may have with him laws or regulations, but they should not consult with anyone.

Article 10

The exam covers knowledge of tax regulations of the Republic of Slovenia and practical examples in the field of tax consulting.

Article 11

The examination board must inform the candidates about the result of the examination within ten days of the completion of the examination.

If the candidate fails the examination, he/she may proceed to the next enrollment deadline.

Article 12

Detailed examination content, questions and required exam topics are prepared by the exam board.

Article 13

The candidate who has successfully passed the exam is issued a certificate of completion of the exam.

The certificate, which serves as a proof of eligibility for obtaining a tax advisory license, is signed by the chairman of the examination board.

IV. FINAL PROVISION

Article 14

These rules shall enter into force on the day following its acceptance.

M.Sc. Ivan Simič
President