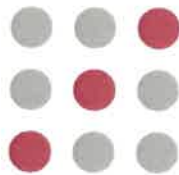


**Tax Advisory Chamber of Slovenia**

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# **DISCIPLINARY CODE**

Ljubljana, July 10, 2019

Pursuant to Article 19, paragraph 1, item 16 of the Statut of the Tax Advisory Chamber of Slovenia (hereinafter referred to as: „Chamber“), on July 10, 2019 the Management Board of the Chamber adopted the following

## **DISCIPLINARY CODE**

### **I. GENERAL PROVISIONS**

#### **Article 1**

The Disciplinary Code of the Chamber shall define basic rules of conduct of the members, as well as the procedure and penalty policy in case of the members or bodies failure to adhere to the rules.

The infringement of this Code (hereinafter referred to as: „offense“) shall constitute grounds for the initiation of a disciplinary proceedings against the offender.

#### **Article 2**

All the members, regardless of the type of their membership, position in the Chamber and the like, shall be accountable for their actions in accordance with this Disciplinary Code, as well as for any offenses they commit either deliberately or due to negligence.

Accountability of the members or bodies may also arise from omission or lack of action, i.e. default in terms of assumed obligations and tasks.

#### **Article 3**

A member of the Chamber shall also have disciplinary accountability if they have instigated or assisted in an offense, or if they have been aware of the offense, but has not disclosed the fact.

### **Disciplinary Bodies**

#### **Article 4**

The Disciplinary Committee is a first-instance disciplinary body assigned to receive and review any reports based on conducted offenses and impose appropriate measures and penalties.

The Disciplinary Committee shall comprise three members appointed at the meeting of the General Assembly. The members of the Disciplinary Committee shall hold the first constitutional meeting within seven days, enact the Work Regulation and elect their Chair. The constitutional meeting of the Disciplinary Committee shall be chaired by the eldest member.

### **Article 5**

The Chamber Management Board is a second-instance disciplinary body.

The Chamber Management Board shall be assigned to receive and consider appeals to the decisions enacted by the Disciplinary Committee. In case the Disciplinary Committee is not appointed or constituted, its assignments shall be performed by the Chamber Management Board at its own meetings.

## **Offenses**

### **Article 6**

If a member of the Chamber acts inappropriately towards another member, responsible person or third persons attending the activities and events organized by the Chamber, such conduct shall be deemed a minor offense.

If a member of the Chamber's Management Board acts inappropriately or present inappropriate conduct in public, thereby harming the reputation of the Chamber, such conduct shall be deemed a major offense.

### **Article 7**

If a member of the Chamber fails to observe established rules of conduct and conduct prescribed for the activities and events of the Chamber, such conduct shall be deemed a minor offense.

If an offense was made by a member of a body of the Chamber or the offense caused significant harm to the reputation of the Chamber or tax advising, such offense shall be deemed a major offense.

### **Article 8**

Any form of violent behavior, regardless of whether it is directed towards the members or third parties, shall be deemed a major offense.

If in addition the above violent behavior contributes to the tarnishing of the reputation of the Chamber and tax advising, it shall be deemed that this act was conducted under particularly severe circumstances and it shall be characterized as extremely severe offense.

### **Article 9**

If during the application for membership in the Chamber or other official activities a member of the Chamber provides inaccurate, incomplete or deliberately falsified data for the official documents, makes false representation or uses someone else's identity, it shall be deemed a major offense.

If the false data under the previous paragraph have been provided for the purpose of achieving personal material gain, such conduct shall be deemed a major offense.

If such act is made by a member of the Chamber Management, it shall be deemed an extremely severe offense made under particularly severe circumstances.

### **Article 10**

If a member of the Chamber deliberately acts against the Chamber interests or in such a fashion as to intentionally damages the reputation of the Chamber and tax advising, it shall be deemed a major offense.

If such offense is made by a member of the Chamber Management, it shall be deemed an extremely severe offense made under particularly severe circumstances.

### **Article 11**

If a member of the Chamber asks or receives a financial or any kind of material compensation for services rendered under the scope of the Chamber's activity to a person, or if they do so for the performance of their regular duties in the Chamber, it shall be deemed an extremely severe offense made under particularly severe circumstances.

### **Article 12**

If a member of the Chamber makes public appearances on behalf of the Chamber without authorization, publicly assumes any obligations on behalf of the Chamber, agrees upon or negotiates any business affairs they are not authorized for or makes any other unauthorized representation on behalf of the Chamber, its shall be deemed a major offense.

If such offense is made by a member of the Chamber Management, it shall be deemed an extremely severe offense made under particularly severe circumstances.

### **Article 13**

If a member of the Chamber knowingly hinders the operations of the Chamber or makes deliberate or intentional actions in opposition to the Articles of Chamber or any other acts of the Chamber, it shall be deemed a major offense.

If such offense is made by a member of the Chamber Management, it shall be deemed that the offense has been made under particularly severe circumstances.

## **Filing a Report**

### **Article 14**

For any major or extremely severe offenses, i.e. offenses made under particularly severe circumstances, a report shall be filed ex officio by the Chamber Management Board to the Disciplinary Committee.

In case it is established that the Management Board has been aware of the offense and failed to initiate a disciplinary action, it shall be deemed that all members of the Management Board who have been aware of the offense have participating in its cover-up, which shall be deemed a major offense.

### **Article 15**

Any member of the Chamber may file an offense report if they become aware of the offense or think it would be reasonable to propose an initiation of a disciplinary action.

### **Article 16**

A report against an offender shall be filed in writing and shall clearly state a person against whom it is filed, the nature of the offense and basic facts as to the time, place and witnesses to such offense. The reporting person shall also attach their version of the events.

The written report shall be filed to the Chamber President. If they are not available, the report may be filed to any other member of the Chamber Management Board.

### **Article 17**

The Chamber President shall file all received reports and as soon as possible forward them to the Disciplinary Committee Chair or, if the Committee has not yet been constituted, to the members of the Management Board to initiate a disciplinary proceedings.

Simultaneously with this procedure, the Chamber President shall learn the contents of such report, the facts about the person(s) against whom the report has been filed and send a copy of the report to the Chamber Archives.

### **Article 18**

Major offenses shall include any other activities punishable by law and implying prison sentence.

If such an offense was made on behalf of the Chamber or if the offender used their Chamber's membership, Chamber's property or otherwise involved the Chamber in committing such offense, the offense shall be deemed committed under particularly severe circumstances.

## **Penalties**

### **Article 19**

The Disciplinary Committee may issue a warning to an offender who committed a minor offense or offense which has been made under a number of alleviating circumstances.

The warning shall be public and communicated to all members by e-mail or via the Chamber's website.

### **Article 20**

In case of a repeated minor offense or minor resultant material damage, the Disciplinary Committee may set a fine to be paid.

The fine maximum shall be a double amount of an annual Chamber membership fee.

The fine shall be increased by an amount required to compensate for the resulting damage.

The offender shall pay the fine to the current account of the Chamber within a set date and so obtained funds shall be used for the regular activities of the Chamber or compensation of damages, if any.

### **Article 21**

In case of a repeated minor offense or major offense, the Disciplinary Committee may order suspended Chamber's membership. The membership suspension shall be effective for a defined period and shall last between three and twelve months, depending on the severity of the committed offense.

This penalty shall imply complete suspension of the punished offender's membership during the above period, which means that they shall lose any and all member rights and possibility to participate in all activities of the Chamber.

### **Article 22**

In case of a multiple repetition of minor offenses, repeated major offense or offense committed under particularly severe circumstances, the Disciplinary Committee may order exclusion of the offender from the Chamber.

Such measure shall be permanent and the excluded member shall not be allowed to regain the Chamber membership.

## **Operations of the Disciplinary Committee**

### **Article 23**

The Disciplinary Committee shall meet as required, no later than 30 days from the offense report filing date.

Exceptionally, in case of extremely severe offenses or circumstances which may cause intense damage to the reputation of the Chamber or professional tax advising in general, the Management Board may request an emergency meeting of the Disciplinary Committee. An emergency meeting of this body shall be held no later than 7 days after the request made by the Management Board.

### **Article 24**

The meetings of the Disciplinary Committee may properly function only if all three members of the Disciplinary Committee are present.

If a meeting of the Disciplinary Committee is not appointed due to the inactivity of a member within the period stated in this Code, the Management Board may exclude the concerned member from the Committee's operations and appoint a new provisional member of the Disciplinary Committee who shall perform the assumed duties until the first following meeting of the Chamber General Assembly.

### **Article 25**

If an offense report has been filed against a member of the Disciplinary Committee, the member against whom the proceedings are initiated shall not participate in the activities of the Disciplinary Committee and a person designated by the Chamber Management Board shall take their place.



### **Article 26**

The meetings of the Disciplinary Committee shall be closed and may only be attended by persons invited by the Disciplinary Committee Chair.

### **Article 27**

In order to gain full insight into the circumstances leading to an offense or report, the Disciplinary Committee may ask any members of the Chamber it reasonably believes have any relevant knowledge or evidence to make a statement about any facts of the subject event or submit potential evidence; the statement may be provided either in writing or made before the members of the Committee.

The reporting person shall in all cases personally explain their report upon the request of the Disciplinary Committee.

A person against whom a report has been filed shall be allowed to attend the meeting of the Disciplinary Committee and choose maximum two persons they shall invite to attend the meeting to assist the reported person in the defense of their views. Also, the reported person may request an oral or written statement of the Chamber members who, according to the reported person, may have any information about the event in hand.

### **Article 28**

If a member of the Chamber refuses to take part in the disclosure of facts regarding any such event, or displays any kind of interruption or obstruction of the Disciplinary Committee's work, it shall be deemed a major offense.

### **Article 29**

The Disciplinary Committee shall keep the minutes of meetings. Complete minutes shall be delivered to the Management Board and sent to the Chamber Archives.

### **Article 30**

In addition to the minutes, the Disciplinary Committee shall also enact a decision with measures for each individual case under its discussion. Such decisions shall be enacted in case of an offense report the Committee comes to conclude is unfounded. The decision shall contain a detailed explanation of the Committee.

The Disciplinary Committee shall submit its decision in writing to the reporting and reported persons.

The wording of the decision shall be publicly available in full form to all the Chamber members upon their request.



Basic elements of such decision and summary explanation may be published in the Chamber media (by circulatory e-mail) so that the Chamber's members could be properly informed about the enacted decision.

## **Implementation of the Disciplinary Committee's Decisions**

### **Article 31**

All members of the Chamber shall actively participate in the implementation and supervision of the implementation of the Disciplinary Committee's decisions.

This particularly applies to the disciplinary measure of membership suspension, whereby each member shall have the duty to object to a suspended member's participation in any activities of the Chamber.

Each member shall be entitled to ask the suspended member to leave the Chamber premises, meeting or event organized by the Chamber which are not open. If required, the members shall request police assistance.

### **Article 32**

Each member upon whom a fine has been imposed shall pay the entire amount of the fine and potential indemnity to the Chamber bank account.

The member's membership in the Chamber shall be temporarily suspended until they do so.

If more than a year passes from the moment of penalty imposition without the payment of funds by the punished member as defined by the penalty, it shall be deemed that the member has left the Chamber. Such abandonment of the Chamber shall be deemed as exclusion from the Chamber, which means that this person shall not be allowed to regain membership in the Chamber.

## **Appeal**

### **Article 33**

The decisions of the Disciplinary Committee shall be enforceable and shall apply immediately upon their enactment.

### **Article 34**

A member against whom the Disciplinary Committee has imposed a measure may file an appeal against such decision of the Disciplinary Committee to the Chamber Management Board within 15 days.

If a first-instance decision about penalty imposition was enacted by the Chamber Management Board, the appeal shall be allowed only upon the appearance of new evidence, information or witnesses who may significantly affect the penalty structure or its cancellation.

In both cases, the appeal shall be filed to the Management Board and discussed at the first following meeting of the Chamber Management Board.

### **Article 35**

Along with an appeal, an applicant may also file a request for a temporary suspension of the Disciplinary Committee's decision if they think that it jeopardizes their rights to the implementation of the appeal procedure.

The Chamber Management Board shall temporarily suspend the Disciplinary Committee's decision should it conclude that it is unfounded or enacted based on incomplete information, or that some relevant facts and circumstances under which the offense has been made were not taken into account.

When the Management Board makes a decision about temporary suspension, they shall make a written explanation of such suspension and present it at the first following meeting of the Chamber General Assembly.

## **Final Provisions**

### **Article 36**

This Code shall become effective as of the date of its adoption by the Chamber Management Board.

Ljubljana, July 10, 2019


  
 Ivan Simič  
 President