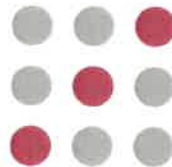


**Tax Advisory Chamber of Slovenia**

dszs



**STATUTE  
OF THE TAX  
ADVISORY CHAMBER  
OF SLOVENIA**

Ljubljana, December 6, 2018



The Founding Assembly of the Chamber of Commerce The Tax Advisory Chamber of Slovenia, at its founding meeting on 6 December 2018, on the basis of Articles 9, 10 and 11 of the Chambers of Commerce Act (Official Gazette of RS, no. 30/2006, 110/09 and 77/11), adopted the following

## **STATUTE OF TAX ADVISORY CHAMBER OF SLOVENIA**

### **I. GENERAL PROVISIONS**

#### **Article 1**

This statute regulate the operation of the Tax Advisory Chamber of Slovenia. (hereinafter referred to as: chamber).

The designations used for persons in this statute are written in the masculine grammatical gender and are used as a neutral for both women and men.

The chamber is a voluntary and professional organization operating in the region of the Republic of Slovenia.

#### **Article 2**

Members of the Chamber are legal and natural persons providing tax consultancy services.

The chamber is managed by its members through their elected persons or designees in the bodies of the chamber.

The chamber continues the work or operation of the tax advisory chamber at Davčno Izobraževalni Inštitut as the previous form of association of tax advisors.

### **II. NAME AND REGISTERED OFFICE OF THE CHAMBER**

#### **Article 3**

Name of the chamber is: Tax Advisory Chamber of Slovenia.

Abbreviated name of the Chamber is: DSZS

Headquarter of the chamber is: Ljubljana

For the business abroad, the Chamber can also use the name of the Chamber in English and German language, which reads as follows:

- In English language: Tax Advisory Chamber of Slovenia
- In German language: Slowenische Steuerberatungskammer

the first business address of the Chamber with its decision is determined by the founding assembly, and all subsequent changes to the business address are determined by the Management Board with its decision.

The Chamber has its own flag, flag and stamp, the form of which is determined by the Board of Directors of the Chamber.

### **III. MEMBERS OF THE CHAMBER**

#### **Article 4**

Members of the chamber are:

- all natural persons who were on the day of foundation of the Chamber, that is, on December 6, 2018, members of the tax advisors chamber at Davčno Izobraževalni Inštitut and
- legal and natural persons who carry out the activity of tax consultancy on the market and who enter the chamber with the declaration of accession.

individual legal or natural person becomes a member of the Chamber on the day when the accession declaration arrives at the office address of the Chamber and the annual membership fee is paid. The accession to membership, the membership fee and the method of payment of membership fees are decided by the board of directors of the Chamber.

The annual membership fee is payable upon joining the Chambers of Commerce, and after accession to membership each year by 31 March of the current year for the current year. In the event that a member does not pay an annual membership fee by the above date, his membership ceases. In the event that a member pays an annual membership fee ever after March 31, his membership is automatically activated from the date of payment of the annual membership fee.

#### **Article 5**

Other legal and natural persons who wish to participate in the work of the chamber may also be included in the Chamber, but on the basis of a written application, they are considered as associate members of the Chamber.

The chamber can also have honorary members that are nominated by the chamber's assembly on the motion of the administrative board on account of their special merits in the field of tax consultancy. Honorary members do not pay membership fees.

Associated and honorary members do not have an active and passive right to vote but have the same rights of obligations and responsibilities as other members of the chamber.

#### **IV. ACTIVITY**

##### **Article 6**

The chamber follows and addresses the issues and actively participates by the development, improvement and establishment of a modern tax system in the Republic of Slovenia. The chamber professionally educates its members, determines elements of the tax standard and with it the tax consultancy activity, as well as matters of public interest.

The chamber takes care of its harmonious development, represents interests of its members in front of bodies of local and regional communities, keeps the register of tax consultants and executes tasks that are important for seamless performance in the tax field.

The chamber carries out mutual interests and executes tasks responsibly in relation to the people, the company and the environment. In accordance with its own interests on the basis of a decision issued by the administrative body, the chamber can connect with other similar organizations in Slovenia and abroad.

The chamber renders services to its own members which are financed out of member contributions, or are payable, or they are financed by the state or other sources.

##### **Article 7**

The tasks of the chamber in the context of matters of public interest are:

1. Keeping of the Register of Tax Consultants and directory of companies that are registered for tax advice and are members of the chamber.
2. Education of taxpayers and tax consultants
3. Execution of certification examinations for tax consultant candidates.
4. Improving the level of professionalism of tax consultancy.
5. Participation in the preparation or modification of the Slovene Tax Legislation or legislation that is connected with taxes.

6. Regular informing of the chamber's members and the professional public with the viewpoints and clarifications of the chamber.
7. Promoting the profession of a tax consultant from the constructed moral principles in the field of tax consultancy.
8. Independently or in collaboration with other organizations executes education courses, consultations, congresses, for its members and/or external public.
9. Once a year at the assembly, the chamber adopts the work program and the financial plan.
10. Executes other tasks that are in the interest of its members.

## **V. AUTHORIZATION IN LEGAL TRANSACTIONS**

### **Article 8**

The work of the chamber is public.

The board of directors can determine which work, individual acts, information and tasks in the chamber are not available to the public.

The Chamber has all the powers in legal transactions and is responsible for its obligations with all its assets.

The chamber informs its members and the public about its work and other matters that are important for the members.

## **VI. RIGHTS, OBLIGATIONS AND RESPONSIBILITIES OF THE MEMBERS OF THE CHAMBER**

### **Article 9**

Unless otherwise stated in this statute, the members of the chamber have equal rights, obligations and responsibilities.

### **Article 10**

Rights, obligations and responsibilities of the members of the Chamber are particularly:

1. Active and passive right to vote in the bodies of the chamber and other forms of activity and decision-making in the chamber.
2. Participation in the management of the chamber on the basis of this statute.
3. Giving initiatives and propositions for the adoption of amendments and changes of laws and other regulations.
4. Use of services and other professional help offered by the chamber.
5. Regular payment of the membership fee for the membership in the chamber.

## **VII. BODIES AND ORGANIZATION OF THE CHAMBER**

### **Article 11**

The chamber is managed by its members who were elected or appointed to the bodies of the chamber.

The members of the chamber perform functions in the bodies and other forms of activities and decision-making in the chamber unprofessionally (voluntarily).

The term of the bodies of the chamber is 4 (four) years. The members of the bodies perform their tasks even after the term is over until new members are elected or designated.

Only a member of the chamber that does not have outstanding liabilities in respect of the membership fee may be elected or designated to (or become a member of) a chamber's body.

Members of the bodies of the chamber may be subject to an early dismissal. They are dismissed by the body that designated or elected them.

### **Article 12**

The bodies of the chamber are the assembly, administrative board, monitoring committee, court of honour and the president of the chamber.

The work methods and membership in the chamber are determined by the rules of procedure of each of the chamber's bodies.

#### **a) Assembly**

### **Article 13**

The assembly is the highest management body and consists of all the chamber's members.

Beside the members of the assembly, other persons that have the right to discuss and give propositions and clarifications, can also be invited to the meeting. However, they do not have the right to vote.

The assembly meetings are managed by a working presidency consisting of three members (the president and two members) that is elected among the assembly members on the motion of the administrative board at every meeting.

#### **Article 14**

Above all, the assembly performs the following tasks:

1. Adopts the statute as well as modifications and amendments of the chamber's statute.
2. Adopts the chamber's work programme and its modifications and amendments.
3. Adopts the chamber's financial plan and its modifications and amendments.
4. Determines the re-balancing/amending of the financial plan.
5. Elects and discharges the chamber's president, the members of the administrative board, members of the monitoring committee and the court of honour.
6. Adopts the chamber's annual financial statement.
7. Adopts the assembly's rules of procedure.
8. Adopts other decisions in accordance with this statute and other acts of the chamber.

#### **Article 15**

The chamber's assembly holds a meeting at least once a year.

The convocation of a meeting can be requested by the administrative board, the monitoring committee or at least by 1/3 (one third) of the chamber's members.

#### **Article 16**

There shall be a quorum in the assembly if at least one half of the members are present at the meeting.

The assembly adopts its decisions by the majority vote of the members present at the meeting.

In the case that there shall not be a quorum in the assembly, it can, in spite of everything, begin with work after 15 minutes have passed from the official start of the assembly. If at least 10 members are present after 15 minutes have passed from the official beginning of the assembly, there shall be a quorum in the assembly.

#### **Article 17**

On the proposition or at the request of the chamber's administrative board, the president of the chamber may convoke a written meeting of the chamber's assembly in exceptional circumstances.



With the exception of elections to the chamber's bodies, a written meeting of the assembly can be convoked for the discussion of all matters that are under the assembly's competence to hear and determine.

## **b) Administrative board**

### **Article 18**

The administrative board is the executive body of the chamber and has five members. Four members of the administrative board are elected at the assembly by the members of the chamber.

The fifth member of the administrative board is the president of the chamber. He is also the president of the administrative board. The vice-president of the administrative board is appointed from and by the members of the administrative board.

### **Article 19**

The administrative board performs the following tasks:

1. It is in charge of and responsible for giving effect to the decisions, rulings and recommendations of the assembly.
2. Discusses the chamber's annual financial statement and proposes its adoption to the assembly.
3. Discusses the material for the chamber's assembly meetings and takes an appropriate position with regard to the material.
4. Adopts the decision about calling the elections to the chamber's bodies.
5. Takes independent decisions about specific matters in the financial plan.
6. Appoints the chamber's vice-president.
7. Appoints the examining board.
8. Appoints its standing committees and periodical bodies of the chamber (commissions, project groups...).
9. It is responsible for coordinating work and procedures with other organizations.
10. Appoints the chamber's representatives in the bodies of other organizations with which it collaborates.
11. Decides on the business address of the Chamber.
12. Decides on admission to membership of the Chamber.
13. Determines the sign, the flag and the stamp of the Chamber.
14. Determines the amount of the annual membership fee and the method of payment of the membership fee.
15. Determines which documents and information should be considered as the chamber's business secret.
16. Discusses and adopts the chamber's general acts with the exception of the



statute.

17. Makes decisions about other matters that are not under the competence of the assembly or any other body of the chamber.

#### **Article 20**

The meetings of the administrative board are convoked and lead by the chamber's president. In his absence they are led by the vice-president or other member of the administrative board if he was authorized by the president.

The administrative board adopts its decisions by the majority vote of the members present at the meeting of the administrative board.

#### **Article 21**

To ensure the quality in performing tasks from the field of work, the administrative board can appoint standing committees and periodical committees that have a total of three members, including the president.

The field of work and the competence of an individual committee is determined by a decision made by the administrative board.

#### **c) Monitoring committee**

#### **Article 22**

The chamber's monitoring committee consists of members elected by the assembly for the period of four years and consists of three members.

A member of the monitoring committee cannot be a member of any other body of the Chamber at the same time.

In case the number of members of the monitoring committee decreases by one during the period between two assembly meetings for any reason whatsoever, the new member will be appointed by the chamber's administrative board and chosen from the regular members of the chamber. The chosen member will perform the function of a member of the monitoring committee until the first regular session of the assembly is convoked.

#### **Article 23**

The chamber's monitoring committee shall be in quorum if there are at least  $\frac{1}{2}$  (half) of the members present. The decisions are adopted with a simple majority vote.

## **Article 24**

The monitoring committee oversees:

1. The execution of the statute and other general acts of the chamber as well as the implementation of the rights and obligations of the chamber's members.
2. The use of the chamber's funds, the chamber's financial and material operations and the use of funds for the chamber's work.

The monitoring committee monitors the information about the settlement of membership fees and other financial obligations of the members towards the chamber, and reports about its findings to the administrative board once a year.

## **Article 25**

At the first meeting, the members of the monitoring committee elect a president and a vice-president from amongst themselves.

The meetings of the monitoring committee are convoked and led by the president of the monitoring committee. The monitoring committee reports about its work to the assembly at least once a year.

While conducting its work, the monitoring committee uses the rules of procedure of the chamber's administrative board.

### **d) Court of Honour**

## **Article 26**

The court of honour consists of three members that are elected by the assembly for the period of four years. At the first meeting, the members of the court of honour elect a president and a vice-president of the court of honour from amongst themselves.

In case the number of members of the court of honour decreases by one during the period between two assembly meetings for any reason whatsoever, the new member is appointed by the chamber's administrative board and is chosen from the chamber's members. The chosen member will perform the function of a member of the court of honour until the first regular session of the assembly is convoked.

The court of honour meets as and when required on the basis of written requests of members or bodies of the chamber.

### **Article 27**

The court of honour decides about the written requests for settling disputes among the chamber's members, between the chamber and a member or members which derive from exercising the rights and obligations of members that are determined in this statute, and about any eventual disputes between citizens and the chamber regarding membership acceptance.

The court of honour can impose the following disciplinary sanctions on members:

1. public warning or
2. expulsion

The chamber's administrative board, as the body of the second instance, shall decide about a plea made against a decree of the court of honour.

The court of honour conducts the procedure and imposes penalties on the basis of provisions of this statute and the regulations of the court of honour.

### **e) President of the Chamber**

### **Article 28**

The president of the chamber presents and represents the chamber, leads its work, executes decisions of the chamber's assembly and is responsible for the legality of the chamber's work.

The president of the chamber is elected from the chamber's members for a term of four years. The president is eligible for reelection. The chamber's president is the president of the administrative board by the virtue of his position.

### **Article 29**

Only a member of the chamber can be elected as the chamber's president. In the event that the chamber's president's mandate is terminated early, a new president may be elected for the remaining period of the mandate at the first meeting of the assembly that follows.

## **VIII. THE SECRETARY GENERAL OF THE CHAMBER AND THE EXPERT SERVICE**

### **Article 30**

The Secretary General of the Chamber, who is a professional manager of the chamber, organizes and manages the chamber's business and is responsible for the legality of the work of the chamber. Secretary General of the chamber:

- represents the chamber in property and other business, upon the order and authorization of the chairperson of the chamber;
- is the authorizing officer for the implementation of the financial plan and is, according to the order and powers of the president of the chamber, responsible for the use of the funds of the chamber;
- proposes the foundations of the chamber's business policy, general acts of the chamber, the program of work and measures for their implementation;
- directs and organizes the work of the professional service and decides on the rights and obligations arising from the employment relationship of the employees of the chamber in accordance with the law, collective agreements and general acts of the chamber;
- performs other duties and tasks in accordance with this statute and other acts of the chamber.

### **Article 31**

The Secretary General of the chamber answers to the Board of Directors of the chamber for his work and work of the expert service.

A citizen of the European Union may be chosen as the Secretary General of the chamber, who meets the tender conditions determined by the chamber in the tender.

When the employment contract with the Secretary General of the chamber is concluded, the board of directors shall act on behalf of the employer. The contract of employment is signed by the president of the chamber.

### **Article 32**

Professional, administrative and other tasks for the chamber are performed by the professional service of the chamber or an external contractual partner.

Rights, obligations and responsibilities of employees are regulated by general acts and collective agreements that bind the Chamber as an employer and in concluded employment contracts.

### **Article 33**

The detailed organization of the professional service, the tasks to be performed by the professional service of the chamber, determined by this statute, the program of work and the instructions of the organs of the chamber, is defined in the rules on the systematization of the work and tasks of the chambers.

## **IX. PROPERTY OF THE CHAMBER**

### **Article 34**

The property of the chamber, which on the day of the chamber's registration in the court register, represents the property of the Tax Advisor Section at Davčno izobraževalni inštitut, is transferred to the chamber as the initial property of the chamber from the moment of transfer of the property to the chamber, it has at its disposal.

In case of termination of the chamber, the property of the chamber belongs to organization which, according to its tasks and status, will be the legal successor of the chamber. If the chamber ceases without successor, the property is distributed equally among the members of the chamber.

### **Article 35**

The chamber can be the founder or co-founder of all forms of organization in accordance with legal regulations.

Establishing and co-founding, which are subject to the chamber as a founder or co-founder and the amount of any contribution decides the Governing Board of the Chamber with a two-thirds majority vote of all members of the board.

All necessary acts as well as acts of organizational forms, in which the chamber acts as the founder or co-founder, shall consider and decide on their contents or be adopted by the board of directors of the chamber.

## **X. FUNDS**

### **Article 36**

The chamber ensures (acquires) funds for performing its tasks from:

1. membership fees,
2. revenues from organization or co-organization of education courses,
3. special earmarked funds which the members provide on the basis of their interests,
4. donations,
5. the state budget in case of exercise of public authority
6. other sources.

### **Article 37**

The following is financed with membership fees:

1. monitoring and addressing the chamber's work issues,
2. ensuring the chamber's harmonious development,
3. representing interests of the chamber's members in front of bodies of local and regional communities,
4. keeping of the register of tax consultants,
5. international collaboration,
6. tasks that are important for representing members' interests in the procedures of adopting and executing the laws, strategies and other acts from the field of the tax system and politics on a national level and on the level of the European Union,
7. some cases of education of members of the chamber and
8. other tasks for the needs of the members of the chamber.

### **Article 38**

Funds for investments, projects and other agreed tasks of the chamber as well as the material and personnel conditions for the chamber's activities are ensured with the membership fees.

All members that have paid the membership fee, can be offered membership discounts on charged-for services.

### **Article 39**

Funds needed for the chamber's activity, the operation of its bodies, chambers and administration are ensured by the chamber's financial plan.

## **XI. HONORARY MEMBERSHIP AND AWARDS**

### **Article 40**

For merits in the development of the tax system and active participation in the chamber, the chamber can:

- grant the title of honorary president of the chamber,
- grant the title of honorary member of the chamber or
- grant awards.

The criteria and manner of granting the title of the chamber's honorary member and awards are determined in the special rules which are adopted by the chamber's administrative board.

The chamber's assembly decides on the granting of titles and awards stated in the first paragraph of this Article.

## **XII. GENERAL ACTS OF THE CHAMBER**

### **Article 41**

The general acts of the chamber are adopted by the chamber's administrative board.

## **XIII. TERMINATION OF THE CHAMBER**

### **Article 42**

The chamber will be terminated when its members decide and adopt the appropriate decision.

## **XI. TRANSITIONAL AND FINAL PROVISIONS**

### **Article 43**

Amendments and modifications of this statute are adopted by the chamber's assembly.



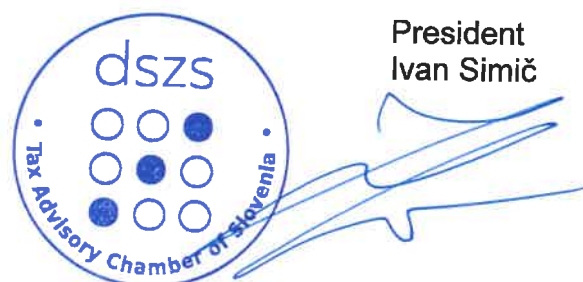
#### Article 44

If any provision stated in this statute is in conflict with the mandatory provisions, the provision that is in conflict does not have any legal effect whatsoever. All remaining provisions shall remain in force.

#### Article 45

The statute will be published on the website of the chamber and enter into force on the day they are adopted at the assembly, which is 06.12.2018.

In Ljubljana, 06.12.2018



dszs  
Tax Advisory Chamber of Slovenia

President  
Ivan Simič

The stamp is circular with the text 'dszs' at the top and 'Tax Advisory Chamber of Slovenia' around the bottom edge. Inside the circle is a 3x3 grid of dots, with the top-right, middle-middle, and bottom-left dots filled with blue ink. To the right of the stamp is a blue ink signature.