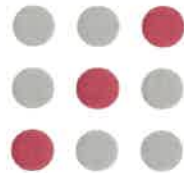


Tax Advisory Chamber of Slovenia

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**RULES ON
THE TAX
CONSULTANCY
TARIFF**

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 CONSULTANCY TARIFF

Article 1 (content)

These rules define the method of valuation, billing and payment of services of tax consultants as well as expenditures the client or the person requesting the service must pay for the services of a tax consultant or to the tax consulting company (hereinafter: tax consultant).

A client is a person for whom the tax consultant performs a service of tax consultancy, representation in a tax procedure or any other service in connection with taxes (hereinafter: tax consultancy) on the basis of a mandate relationship or the person for the benefit of whom the mandate relationship is concluded or a person for whom the tax consultant performs the service of tax consultancy in accordance with the decision of a designated body.

A tax consultant may bill their services to foreign natural and legal persons according to the regulations or tariff valid in the area of the country in which the tax consultant represents the client or works for them. For the service performed by the tax consultant abroad for their domestic client, the tax consultant has the right to demand payment of costs according to these rules or according to regulations or tariff valid in the country where the tax consultant is representing the client. When the tax consultant represents or works for the client in writing only, the aforementioned is also in effect.

Article 2 (the tax consultancy service and the costs of the tax consultancy service)

The tax consultancy service is the work that the tax consultant performs for the client.

The costs of the tax consultancy service are the sum of fees or rewards and other costs of the tax consultant (hereinafter: reward) which belong to the tax consultant for their performed service of tax consultancy according to these rules.

The costs of the tax consultancy service must be paid by the client or person requesting the service.

Article 3
(the method of determining rewards and the amount of the reward)

Rewards are determined in euros and are based on the time spent and on the value of the object of the tax consultancy service, or in accordance with a special written agreement (contract) between the client and the tax consultant.

Rewards are determined in accordance with these rules.

Article 4
(agreement on the amount of rewards)

The tax consultant can reach an agreement with the client for payment of higher reward amounts than defined with these rules. The agreement about a higher amount of payment must be concluded in writing.

The tax consultant can reach an agreement with the client for payment of flat-rate sums or sums according to the time spent which are lower than the rewards defined with these rules. The agreement about a lower amount of payment must be concluded in writing. In the case of a dispute about the existence of such an agreement, the agreement is the burden of proof of the client.

Article 5
(services of representatives of a tax consultant)

The rewards and expenditures for the services of tax consultancy the tax consultant does not perform personally and are instead performed by another tax consultant who represents them, are determined in accordance with these rules.

Article 6
(several tax consultants)

In the event that an order is handed over to several tax consultants to perform together, each of them will get a part of the entire reward and is reimbursed a part of expenditures incurred.

Article 7
(several clients)

If the tax consultant performs services on the same case for several clients, the tax consultant receives rewards and reimbursed expenditures incurred only once.

Each client is jointly and severally liable for payment of the reward and expenditures which they would be expected to pay if the tax consultant performed the service for them only.

If the tax consultant makes and presents documents to each client individually, then the consultant can, irrespective of the provision in the first paragraph of this article, demand the payment of the entire flat-rate amount for the making and presenting of the documents from each client.

Article 8
(when the costs of the tax consultancy service are due)

The costs of the tax consultancy service are due when the tax consultant executes all work that resulted from the mandate relationship concluded between him and the client or the person requesting the service.

Article 9
(advance payment)

The tax consultant can demand an appropriate advance payment for the future or existing rewards and existing and foreseen expenditures before he begins or finishes with his tax consultancy services. When an advance payment is received, the tax consultant must issue a confirmation, a bill or other suitable document to the client.

Article 10
(specification, issuing and payment of the bill and payment for representation from the national budget)

The tax consultant can demand payment of the reward and expenditures only on the basis of a specified bill issued to the client.

The client must pay the bill within fifteen days after it was issued.

Article 11
(rewards based on the value of the object)

As a general rule, the rewards for tax consultancy services are defined in the form of an hourly rate. One hour of tax consultancy amounts to:

- for a tax consultant trainee at least 50,00 euros,
- for a junior tax consultant at least 100,00 euros,
- for a senior tax consultant at least 150,00 euros and
- for a tax consultant partner at least 200,00 euros.

In the case of more demanding tax consultancy or in the case of use of foreign language or in the case of working on work-free days, the person requesting the services and the tax consultant can agree on an additional reward, or a suitably higher hourly rate than the one stated in the previous paragraph of this article.

The reward for tax consultancy services can be determined in the percentage of the value of an individual case or the value of the tax procedure or the amount of the tax saved. The amount of the reward or the percentage of the reward is subject to the agreement between the client and the tax consultant.

**Article 12
 (extent of the reward)**

The rewards cover the entire service of the tax consultant from taking over until completion of the case.

The tax consultant can receive rewards for the same case only once. In the tax procedure the tax consultant can receive rewards at each stage.

An early completion of the case or cessation of authorization or withdrawal of the authorization before the completion of the case, do not affect the already existing rewards. The tax consultant can demand reimbursement of costs resulting from the withdrawal of authorization from the person who requested his services. The amount of costs related to the withdrawal of authorization is decided by the tax consultant's price list or contract concerning the performance of tax consultancy services.

**Article 13
 (expenditures)**

The expenditures of the tax consultant are not paid if they were not essential for the execution of the service done for a client.

Before a business trip the tax consultant intends to make for the client, he informs the client about the intended trip and the costs involved.

**Article 14
 (final provision)**

These rules will be published on the website of the Tax Advisory Chamber and will be in force on the fifteenth day after they were published on the chamber's website.

In Ljubljana, 27.12.2018



Ivan Simič
 President

