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**Doamnei Grațiela GHEORGHE – Director  
Consiliul Concurenței**

Ref: Răspuns la solicitarea de informații nr. 6248/03.05.2022

**Stimată doamnă Director,**

În virtutea atribuțiilor de autoreglementare privind accesul la profesie și autorizarea activității, Camera Consultanților Fiscali (CCF) acționează de peste 20 de ani pentru consolidarea statutului consultantului fiscal și dezvoltarea pieței de servicii de consultanță fiscală în România. Din această perspectivă, apreciem solicitarea dumneavoastră drept o oportunitate de a prezenta specificul activității de consultanță fiscală, pentru o mai bună înțelegere a rolului și importanței profesiei, precum și a provocărilor care stau în fața acesteia în context european.

Vă rugăm să găsiți mai jos răspunsurile care sperăm să clarifice aspectele ridicate.

- I. Activitatea de consultanță fiscală este un concept relativ nou pentru România, care s-a dezvoltat în strânsă legătură cu deschiderea economiei în principal către investiții majore, române sau străine.

Investitorul a fost primul care a avut nevoie de asistență pentru înțelegerea legislației fiscale și adecvarea acesteia la diferite spețe, pentru conformarea la îndeplinirea obligațiilor fiscale, precum și de asistență în litigiile cu administrația fiscală. Prin această asistență, consultantul este un intermediar între interesele contribuabilului și interesele statului, iar activitatea lui are impact asupra sănătății financiare a economiei atât la nivel micro, cât și macro.

Pe aceste considerente, statul român a preluat și legiferat o serie de măsuri de protecție valabile la nivel european/internațional, pentru a se asigura că un consultant înțelege rolul și responsabilitățile acțiunilor sale.

- i) Mai întâi este protecția prin cerințele legale de integritate și pregătire, educație și experiență profesională, necesare pentru a putea intra în acest corp profesional. Mai mult decât atât, este obligatorie și o pregătire continuă (training-uri obligatorii de perfecționare, credite profesionale), iar pentru aceasta au fost delegate atribuții de autoreglementare organismului profesional (în speță CCF).
- ii) Protecția prin independență - un principiu universal valabil în această activitate, a fost preluat sub forma: "*Exercitarea independentă a calității de consultant fiscal se realizează numai pe baza raporturilor juridice dintre consultantul fiscal și persoanele fizice sau juridice cărora le acordă consultanță și față de care acesta nu*



are niciun fel de interese materiale directe sau indirecte, cu excepția onorariilor cuvenite pentru munca prestată în această calitate” – art. 2 din OG 71/2001, modificat prin OUG 8/2014.

- iii) Majoritatea statelor europene au simțit nevoia să adauge și măsura responsabilizării celor care doresc să-și deschidă o afacere în acest domeniu, prin impunerea de condiții legate de structura acționariatului și/sau de management. Anexăm, pentru o bună înțelegere a practicilor europene în domeniu, Tabelul criteriilor speciale privind activitatea de consultanță fiscală în UE.

În cazul strict al consultantilor fiscali, legiuitorul român a mers pe o protecție evident minimală – fără restricții de asociere, astfel: *”societatea care are în obiectul de activitate consultanța fiscală trebuie să aibă cel puțin un asociat/acționar și administrator care să aibă calitatea de consultant fiscal”* – art. 9 alin. (1) – OG 71/2001, modificat prin OUG 8/2014.

Astfel, potrivit acestei prevederi din legea de organizare și funcționare a profesiei de consultant fiscal, menționată de altfel și în adresa dumneavoastră, este prevăzut ca aceste societăți să aibă cel puțin un acționar sau asociat care este consultant fiscal și, de asemenea, cel puțin un administrator să dețină această calitate, fără să existe alte condiționalități privind numărul de acțiuni/părți sociale și nici cu privire la dreptul de vot în bordul societăților de consultanță.

De asemenea, nu există restricții speciale privind distribuirea dividendelor, care să fie diferite de prevederile legii societăților și nici cu privire la obiectul de activitate.

Prin comparație, în cazul activității de audit statutar, o activitate cu un impact, de asemenea, puternic în economie, s-a ridicat gradul de protecție prin impunerea ca *”majoritatea drepturilor de vot în firma de audit să fie deținută de firme de audit care sunt autorizate în orice stat membru sau de auditori financiari autorizați în România, iar majoritatea membrilor organului administrativ sau de conducere a firmei de audit, dar nu mai mult de 75%, să fie reprezentată de firme de audit autorizate în România sau în oricare dintre statele membre sau de auditori financiari autorizați în România* - art. 3 alin. (5) din Legea 162/2017;

- iv) În Anexa nr. 1 este prezentată o situație privind piața de consultanță fiscală conform declarațiilor cu privire la veniturile realizate de membrii CCF, sub cele două aspecte solicitate de dvs., respectiv dimensiunea pieței de consultanță fiscală, precum și ponderea serviciilor prestate prin intermediul societăților de consultanță fiscală și, de asemenea, cotele de piață deținute de principalele 20 de societăți.

- II. Convingerea noastră este că prevederile semnalate de dvs. drept ”restricții”, reprezintă în fond cerințe minimale de protecție a profesionalismului, astfel că ele ar putea fi considerate restricții tot la fel cum *restricții* ar fi și cele care vizează cerințele de integritate sau de pregătire profesională continuă. Considerăm astfel de *bariere* ca măsuri de protecție: o protecție în favoarea, direct spus, a administrației fiscale/a bugetului de stat, dar și a contribuabilului corect, care poate fi pus în situații vulnerabile de cei care nu înțeleg responsabilitățile profesiei de consultant fiscal.



Vedem aceste responsabilități sporite și mai mult la nivel european/global. Este suficient să amintim că există chiar o directivă a intermediarilor fiscali (DAC6 – implementată din 2021): intermediarii (incluzând aici și consultanți fiscali, dar și contabili autorizați, auditori, avocați) sunt primii obligați să raporteze tranzacții ale clienților lor asupra cărora există suspiciuni de evitare a obligațiilor fiscale (*tax avoidance*). Iar lucrurile nu se opresc aici. Nu mai departe de 25 aprilie 2022, Subcomitetul FISC din Parlamentul European a ținut o conferință publică pe tema unei *"noi întăriri a reglementărilor vizând intermediarii fiscali"*.

CCF, ca parte din familia Consultanților Fiscali Europeni/CFE, înțelege acest context și este pregătită să ridice și mai mult standardele interne profesionale și de integritate, inclusiv prin adoptarea noului cod de etică a consultantului, propus la nivel de CFE.

Dar, încă o dată, părțile interesate/stakeholderi – contribuabili, administrație, societatea civilă – vor fi mai bine deservite de acei intermediari fiscali care știu din start că afacerea lor nu e ca oricare alta, este în final una de utilitate publică și, de aceea, trebuie să se supună unor "restricții".

- III. Riscurile decurg din neînțelegerea acestui statut special al intermediarului fiscal, în speță al consultantului fiscal. Eliminarea barierelor de protecție va transmite un semnal că aceasta e o *simplică afacere, e suficient să fii independent față de clientul tău, să-i oferi un serviciu atractiv și ... cam asta e tot*. Dar ce înseamnă *atractiv* când e vorba de taxe? Un consultant care e și acționar, un consultant care e și administrator va ști să spună celorlalți acționari/investitori – *nu, nu e chiar atât, în domeniul acesta al taxelor lucrurile sunt (tot) mai complicate!*

Riscurile eliminării acestor cerințe minimale de protecție a profesionalismului, numite de noi așa pentru că nu le putem considera ca fiind bariere în calea concurenței, ar conduce evident, în esență, spre două tipuri de efecte: primul, acela de deprofesionalizare a profesiei și, implicit, de periclitate a conformării voluntare la plata impozitelor către bugetul public și de expunere a contribuabililor, în egală măsură, iar al doilea, acela de favorizare a hiperconcentrării pieței de consultanță fiscală în mâna unor posibili investitori speculativi din afara profesiei, concomitent cu eliminarea din piață a concurenței reprezentate de profesioniști.

"Restricții" precum cele incriminate sau doar semnalate de dvs. se întâlnesc de altfel în economii de piață puternice, dar și cu rate de conformare fiscală voluntară mult peste rata de 85,5% calculată pentru România (ANAF, Raport activitate semestrul 1/2021). Eliminarea "restricțiilor" într-un asemenea moment ar face să submineze și mai mult eforturile pe care cu toții – contribuabili, administrație, intermediari – trebuie să le facem pentru a reduce acest gap fiscal.

- IV. La nivel teoretic, beneficiile eliminării "restricțiilor" ar trebui să fie cuantificate în "economii" de plăți către buget pe care le vor face contribuabilii care aleg să lucreze cu noii jucători. Practic însă, clienții din piața de consultanță actuală știu că valoarea unui furnizor de astfel de servicii nu se măsoară în astfel de "economii" ci în siguranța



financiară și stabilitate pe piață. Iar acest lucru îl știu și investitorii serioși care aleg să intre în acest domeniu.

- V. Vă rugăm să vedeți Anexa nr. 2 la prezenta, care sintetizează datele adunate de Comisia Europeană în 2021. De remarcat că nu se poate vorbi de o bază de comparabilitate comună la nivelul UE, atâta timp cât între statele membre nu există o abordare unitară a profesiei de consultant fiscal (norme diferite privind accesul la profesie, privind drepturi și obligații, privind sfera de activități rezervate/împărțite cu alte categorii de intermediari fiscali). Diferențele reflectă un specific național care ține seama de perioada apariției reglementărilor, de cultura de conformare, de complexitatea sistemului fiscal, de gradul de sofisticare al părților implicate etc. Un exemplu ilustrativ este modul de implementare al directivei DAC6, cu abordări diferite de la stat la stat, pornind de la delimitarea secretului profesional care guvernează relația consultant-contribuabil, până la nivelul amenzilor în caz de neraportare/raportare incompletă.

- VI. În Anexa nr. 3 regăsiți situația, pe județe, a societăților de consultanță fiscală, conform solicitării dumneavoastră.

- VII. Problemele consultantului fiscal român sunt aceleași cu ale contribuabilului român – legislație impredictibilă (inclusiv la nivelul transpunerilor de directive), proceduri greoaie, birocrație excesivă, toate acestea ducând la un sistem fiscal complex, puțin preocupat de concepte moderne precum cooperare/parteneriat fiscal între administrație și contribuabil. Sistemul nostru fiscal are nevoie de reforme structurale, de investiții în tehnologie și o nouă abordare administrativă, care trebuie să treacă de nivelul formal, de simpla bifare a unor măsuri.

Consecvență devizei sale „**Conformare prin cooperare fiscală**”, Camera Consultanților Fiscali susține aplicarea normelor și procedurilor din categoria ”best practices” europene, de o manieră care să răspundă atât nevoilor practice ale contribuabilului, cât și ale administrației fiscale. Rămânem astfel deschiși oricăror inițiative care pot dovedi că răspund acestor nevoi de dezvoltare sustenabilă, în acest climat politico-economic-fiscal tot mai complicat.

Cu deosebită considerație,

**Dan Manolescu**  
**Președinte CCF**

TABEL

Criterii speciale privind activitatea de consultanță fiscală în UE

Sursa <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:52021SC0185&from=EN>

Stat membru	Cerințe privind profesia liberală de consultant fiscal	Cerințe privind firmele de consultanță fiscală	Observații
Austria	Studii universitare, stagii de pregătire, asigurare profesională + 120 ore de formare profesională continuă/3 ani	Accionarii majoritari (sau membrii de familie) să fie profesioniști; profesioniștii din alt stat membru nu pot deține mai mult de 25% din drepturile de vot	
Belgia	Studii universitare, stagii de pregătire (examene la absolvire și finalizare) sau dovadă de experiență profesională, asigurare, jurământ profesional, înregistrare în organismul profesional și cursuri de pregătire continuă	Majoritatea drepturilor de vot deținută de profesioniștii care lucrează în companie	Restricții privind publicitatea
Bulgaria	Diplomă master + experiență profesională	Nu	
Croația	Studii universitare, experiență, asigurare, înregistrare în organismul profesional, examen de admitere (taxă 950 euro), cursuri de formare profesională continuă	Majoritatea voturilor și a drepturilor de vot, precum și majoritatea managementului formată din consultanți fiscali certificați	
Cipru	Nu	Nu	
Cehia	Studii universitare, examen de stat, înregistrare în organismul profesional	Firmele trebuie să desemneze un reprezentat care întrunește condițiile de calificare	
Danemarca	Reglementări speciale doar în cazul auditorilor statutari	Nu	
Estonia	Doar în cazul auditorilor interni	Nu	
Finlanda	Doar în cazul auditori statutari	Nu	
Franța	Studii universitare, pregătire, examen de stat, înregistrare în organism profesional, asigurare	Două treimi din drepturile de vot trebuie să fie deținute de contabili într-o SEC (société d'exercice comptable)	Contabilii (terminologia franceză) pot avea ca activitate secundară

			acordarea de asistență legală în spețe de ordin fiscal/social; își reprezenta clienții în fața autorităților fiscal.
Germania	<p>Studii universitare, experiență profesională, examen de stat, înregistrare într-o Camera regională, asigurare</p> <p>Reguli stricte privind asocierea profesională, doar cu profesii care țin de domeniul legal/contabilitate</p>	<p>Membrii board-ului de directori sau directorii executivi trebuie să fie consultanți fiscali/avocați/auditori/agenți fiscali. Cel puțin un consultant fiscal care este membru al board-ului sau director executiv trebuie să-și stabilească sediul la/în vecinătatea sediului companiei. 100% din acțiuni și 51% din drepturile de vot trebuie să fie deținute de consultanți fiscali/ avocați/ auditori/ contabili/ firme de consultanță fiscală sau persoane mandatate de acționere ca membri ai board-ului ori directori executivi.</p>	<p>Remunerarea consultantului fiscal se stabilește, dacă nu se specifică altfel între părți, în baza tarifelor aprobate de Ministerul de Finanțe. Consultantul fiscal are dreptul la publicitate doar cu informații bazate pe fapte. Este interzisă publicitatea promoțională.</p>
Grecia	<p>Studii secundare economice, diplomă universitară, experiență profesională, certificări</p>	Nu	
Ungaria	<p>Training specific 280-420 ore + formare continuă; înregistrare la autorități</p>	<p>Cel puțin un angajat/partener să fie profesionist în domeniu</p>	
Irlanda	<p>Restricții privind capacitatea de exercițiu + tarife de înregistrare ridicate + cerințe ridicate pentru formarea profesională continuă</p>	<p>Pentru categoria expert contabil (chartered accountants) – 50% din acțiuni să fie deținute de profesioniști, iar acționari să fie doar persoane fizice</p>	
Italia	<p>Program special de training de trei ani; formare profesională continuă (90 de credite la fiecare trei ani) înregistrare în registrul auditorilor; examen de stat; asigurare</p>	<p>Contabilii trebuie să dețină minimum 66% din acțiuni și drepturi de vot</p>	<p>Este neclară distincția între activitățile rezervate unui expert contabil și</p>

	Profesia de contabil este incompatibilă cu cea de notar, jurnalist, contractor de servicii publice, bancher (retail).		unui consultant financiar
Lenonia	Nu	Nu	
Lituania	Nu	Nu	
Luxemburg	<p>Studii secundare - pentru contabil, studii universitare – expert contabil + stagiu supervizat de 3 ani finalizat cu examen</p> <p>Înregistrarea în organism profesional, pentru expert contabil; aderarea la standarde de etică</p> <p>Activitatea de expert contabil este incompatibilă cu orice activitate care afectează independența profesională.</p>	<p>Expert-contabilii trebuie să dețină majoritatea acțiunilor și drepturilor de vot într-o firmă de servicii profesionale, iar majoritatea directorilor trebuie să fie formată din expert-contabili</p>	<p>Contabilii pot oferi servicii de consultanță terților.</p> <p>Serviciile de asistență și reprezentare în fața autorităților fiscale sunt rezervate doar expert contabililor.</p> <p>Comaniile cu activ net peste 3,2 mil. euro sau cifră de afaceri peste 4,6 mil. euro pot angaja doar expert-contabili</p>
Malta	<p>Studii universitare, training de 3 ani (nu e necesar examen de stat), asigurare, înregistrarea este voluntară</p> <p>Formare profesională continuă – min 40 ore/an</p>	<p>Contabilii autorizați trebuie să dețină peste 50% din acțiunile și drepturile de vot într-o firmă de contabilitate</p>	
Olanda	<p>Studii universitare + master, training 3 ani + examen, formare profesională continuă (40 ore)</p> <p>Înregistrare în organism profesional</p> <p>Depunere jurământ de profesie</p>	nu	
Polonia	<p>Pregătire academică, stagiu practic, cursuri de formare continuă prin Camera profesională</p>	<p>Majoritatea membrilor board-ului trebuie să fie consultanți fiscali.</p> <p>Majoritatea drepturilor de vot să aparțină consultanților fiscali.</p>	
Portugalia	<p>Educație secundară + stagiu de pregătire de cinci luni</p>	<p>Contabilii dețin majoritatea din acțiunile și drepturile de</p>	<p>Contabilii "împart" consultanța fiscală</p>



	Înregistrare în Camere profesionale, asigurare	vot dintr-o firmă de contabilitate	cu avocații și auditorii
România	Studii universitare (3 ani), experiență profesională (totală de 5 ani, din care 3 ani în domeniul specific), înregistrare în CCF, asigurare profesională	Asocierea în firme alături de alte profesii este permisă, indiferent de forma juridică. Societatea cu obiect de activitate consultanța fiscală trebuie să aibă cel puțin un asociat/acționar și administrator care să aibă calitatea de consultant fiscal.	Activitatea de consultanță fiscală este rezervată consultantilor fiscali, dar poate fi regăsită și la expert-contabili (ex expertiză tehnică pentru creare și restructurare societăți)
Slovacia	Educație universitară – 5 ani, stagiu de practică – 5 ani, examen de stat. Înregistrare în Camera profesională Depunere jurământ de profesie	50% din acțiuni și drepturi de vot – consultanți fiscali Acționarii trebuie să fie persoane fizice	Publicitatea este permisă, dar trebuie să se limiteze la fapte
Slovenia	Nu	Nu	
Spania	Nu	Nu	
Suedia	Doar în cazul auditorilor statutari, cf Directivei 43 din 2006	Nu	



## Criteria speciale privind activitatea de consultanță fiscală în UE

Sursa: <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:52021SC0185&from=EN>

Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions on taking stock of and updating the reform recommendations for regulation in professional services of 2017 / Brussels, 9.7. 2021

### **AUSTRIA**

The profession of tax adviser ('Steuerberater'), a liberal profession, is regulated by a reserve of activities and a title protection. The number of reserved activities is rather large, as it includes the services that can be provided by the other three accounting professions. Tax advisers have extensive powers to represent clients before authorities and administrative courts as well as to provide legal advice and perform functions equivalent to lawyers in these areas. However, none of the reserved activities are exclusive, but rather shared with accounting professionals or other liberal professions.

To qualify for a professional licence, candidates must complete a university degree (minimum 180 ECTS), undertake a three-year traineeship, and pass a professional exam. Note that admission to the professional exam is already possible after 1.5 years of practical experience as a trainee.

While there are no specific restrictions or rules on legal form and shareholding for accountants, only a limited number of legal forms are available for tax advisers. Shareholders must either be professionals or members of the family and must hold the majority of the shares. Professionals from other Member States cannot hold more than 25% of the shares or of the voting rights.

The very precise rule on joint exercise only being possible with other liberal professions, accountants, management and technical consultants, was relaxed under the 2017 reform, and cooperation with other self-employed professionals for specific tasks and contracts is now permitted. Professional indemnity insurance is still mandatory. The 2017 reform of the law governing tax advisers and auditors did not change the above mentioned rules substantially, except for one. It introduced a new obligation on continuous professional development (CPD), prescribing a minimum of 120 hours to be followed within 3 years, and at least 30 hours a year. Fulfilment of this obligation must be notified to the professional chamber. A regulation governing the professional body gives more detail on this obligation. The professional chamber has set up its own 'academy' which is responsible for the education and the CPD of the professionals. However there are no restrictions on the use of advanced training courses from other advanced training institutes, provided they are technically suitable. There are no restrictions for tax advisers on advertising and marketing. On tariffs, exclusive success fees ('Erfolgshonorar') are forbidden, as is the acceptance of a commission ('Provision').

### **BELGIA**

As was the case under the old law, for both professions of certified accountant and certified tax advisor, the required education is: (i) 3 years of university or post-secondary study; (ii) a mandatory traineeship of 3 years; and (iii) two separate state exams (an entry exam at the start and a competency exam at the

end of the traineeship). An exemption from the three-year traineeship requirement as well as the entry exam is possible for those who can prove 7 years of relevant professional experience. All professionals still need to register with the relevant professional body and follow continuous professional development activities as determined by this body.

The new law on accountants and tax advisors removes any remaining requirements on legal form and shareholding for both professions. However, it upholds the requirement that the majority of the voting rights in a professional company of accountants/tax advisors must be held by the professionals working in that company. There is still a mandatory obligation for accountants/tax advisors to hold indemnity insurance, and the insurance contract must be approved by the professional body. In addition, the professional must take an oath before he or she can be registered. Finally, the code of ethics applicable to the former 'accountants' will apply to the current certified accountant insofar as it is not contradictory to the new Accountant and Tax Advisor law or other legislation. This code would seem to considerably restrict the type of advertising allowed by such 'accountants'.

### **BULGARIA**

Article 17 of the Law on accountancy reserves for professionals holding particular qualifications the activity of drawing up consolidated, annual and interim financial statements of enterprises (with the exception of consolidated statements of microenterprises). This activity is shared with auditors. The Law on accountancy establishes 5 pathways to obtain the required qualification, with a total duration of 7 to 8 years depending on the pathway. The main pathway consists in a master's degree in accounting and economics, and professional experience of 2 years in accounting, external or internal auditing and financial inspection or tax audits. Additional authorisation requirements or restrictions to exercise the profession have not been identified.

### **CROATIA**

While the law provided for the licensing of accountants by the beginning of 2019, Croatia abandoned this plan and chose to continue not to regulate accountants. It does however regulate tax advisors, by way of reserves of activities and a protected title. Activities reserved for tax advisors include providing tax advice (partially shared with auditors), representing clients before administrative bodies (shared with lawyers), acting as court-appointed experts and providing valuation services. There are two pathways to obtaining the required qualifications. The first is a master's diploma in economy or law, minimum 5 years professional experience and passing a state exam. The second is a 4-5 year specialist university graduate degree related to taxes, minimum 7 years professional experience and passing a state exam. The exam is particularly expensive, at around EUR 950. Chamber membership is compulsory, and subject to an annual fee. Linked to this chamber membership is a continuous professional development obligation of minimum 120 hours/3 years. While there are no numerical or territorial restrictions for tax advisor licences, the stringent access requirements seem to act as a significant deterrent as there are currently only about 70 licensed tax advisors for the whole of Croatia. It seems that most providers of tax advice do so without applying for a licence<sup>41</sup>, which suggests either that the exclusive rights are interpreted quite leniently or that enforcement is very limited. Following the reform of the Act on tax advisory services in early 2017, tax advisors are now also allowed to set up a limited liability company to provide their services. The majority of the shares and voting rights in such

companies need to be held by licensed tax advisors, and the majority of the management board should be tax advisors. Since this reform, tax advisors can also work for a multidisciplinary company that also provides services other than tax advice, as long as the shareholding, voting rights and management board requirements are fulfilled. Furthermore, under the amended act tax advisors are no longer prohibited from engaging in other types of professional activity. The indemnity insurance is compulsory for professionals, and any evidence of insurance from other EEA countries is accepted. Other authorisation requirements include a certain level of knowledge of the Croatian language and on tax laws.

### **CIPRU**

Cyprus regulates the profession of registered auditor. In contrast, the profession of accountant is not regulated. Membership of Accountants with ICPAC (the Institute of Certified Public Accountants of Cyprus) is not obligatory to exercise the profession of accountant (as opposed to registered auditors). ICPAC's awarding of the title 'certified public accountant' to its members has no legal consequences.

### **CEHIA**

The activity is regulated for both companies and the self-employed. As legal entities, companies must appoint a person who meets the qualification requirement. However, for salaried employees qualification is not required. For tax advisers the qualification requirement is 3 years of university education and passing a state exam. For accountants, there are three pathways: (i) completing general secondary education and passing a school-leaving exam followed by 5 years of professional experience, (ii) an accredited requalification course and 5 years of professional experience, or (iii) a university education and 3 years of professional experience. For tax advisers, registration in a chamber is compulsory, as is professional liability insurance. However, these conditions do not apply to accountants.

### **DANEMARCA**

The profession of accountant/tax adviser is not regulated in Denmark. Only the profession of statutory auditor (Statsautoriseret revisor) is regulated with reserved activities, as required by Article 6 of Directive 2006/43/EC50 .

### **ESTONIA**

Accountants/tax advisors The profession of accountant/tax advisor is not regulated in Estonia. Only the profession of sworn/internal auditor is regulated in this sector.

### **FINLANDA**

The profession of accountant is not regulated in Finland. Only the profession of statutory auditor is regulated, as required Europe-wide by Article 6 of Directive 2006/43/EC58 . For specialisations, dedicated exams are required, which are organised by the Finnish Patent and Registration Office (the HT, KHT and JHT exams).

### **FRANTA**

Following those recommendations, the French authorities provided clarification on the scope of reserved activities for accountants, which do not include payroll activities or the preparation of tax

returns. They also clarified that there is no shareholding requirement, but 80 that two thirds of voting rights have to be held by accountants in a 'société d'exercice comptable'. The profession benefits from reserved activities and a protected title.

Activities reserved for accountants include assessing companies' and bodies' bookkeeping, and drawing up annual financial statements and consolidated financial statements for companies (except for those where they are employed). Under the reserved activities, accountants review and evaluate accountancy, attest to the truthfulness and conformity of the profit and loss accounts and also keep, centralise, open, close, monitor, recover and consolidate the accounts of companies and organisations to which they are not bound by an employment contract. Less complex tasks, such as making electronic accounting entries can be performed by people other than accountants (e.g. employees in the company), as long as their accuracy is confirmed by an accountant.

Regarding shared activities, accountants can as a side (and not main) activity, give legal advice in fiscal and social matters, carry out legal, fiscal or social studies and works to any authority or public or private body if they do bookkeeping for them and if those studies are directly linked to their bookkeeping work. They can also carry out other non-reserved activities, like organise the accounts and use accounting techniques to analyse the economic, legal and financial functioning of companies, and provide assistance for the creation of a company.

In May 2019, the Law on the growth and transformation of enterprises (the 'Loi Pacte') somewhat broadened and simplified the role of accountants. They can now manage debt payment and debt collection on behalf of their client. The mandate for accountants to represent their clients before the tax authorities and social security bodies is now presumed. Accountants require a minimum of 5 years of study followed by a three-year traineeship and passing a state exam. Membership with the professional body is compulsory, as is professional indemnity insurance. Ethical rules include a general obligation to undertake continuous professional development, and for this, the professional body recommends 120 hours every 3 years, with a minimum of 20 hours per year. There are no restrictions on territorial validity and the number of licences

## GERMANIA

The accountancy profession is not regulated in Germany. However, there is the possibility to obtain the recognised title of 'qualified accountant' ('geprüfter Bilanzbuchhalter') following a successful examination according to conditions laid down in a federal law.

Most tax advice services as well as representation before administrative authorities are reserved for tax advisers, in combination with a title protection. Parts of the reserved activities, namely, tax advice, are shared with lawyers and notaries, while bookkeeping and payroll activities are shared with professionals who have undertaken a commercial apprenticeship and have 3 years of professional experience in bookkeeping.

To qualify as a tax adviser, it is necessary to pass a state exam irrespective of which of the following three educational pathways was followed: (i) university studies in economics or law or another university degree with a specialisation in economics and a minimum of 3 years of professional experience, if the studies are less than 4 years, or 2 years, if the studies are more than 4 years; (ii) being a public official with at least 6 years of professional experience in a tax authority; or (iii) a minimum of 6

years of professional experience following professional education. After passing the state exam, a professional also needs to be formally appointed as a tax adviser before he or she can commence activities.

Chamber membership in one of the regional chambers is mandatory for tax advisers and depends on the place of establishment. There is a general non-specific continuous professional development obligation for tax advisers. Appropriate professional indemnity insurance is also required.

Tax advisory companies need to be recognised as such. Members of the board of directors or the managing directors must be tax advisers, lawyers, auditors, sworn auditors or tax agents. At least one tax adviser who is a member of the board of directors, managing director or personally liable partner must have their professional establishment at the company's headquarters or in its vicinity. 100% of the shares and 51% of voting rights must be held by tax advisers, lawyers, auditors, sworn accountants, tax agents, tax adviser companies or individuals eligible to act as board member or managing directors. The law also lays down very strict rules on joint exercise, for example that tax advisers can only undertake joint professional activities with other legal or accounting professionals. Rules on incompatible activities are equally strict and encompass any commercial activity, employed status (with some exceptions), and in particular employment by the administration of finance.

The remuneration of tax advisers is based on the Steuerberatervergütungsverordnung, unless agreed otherwise in writing. Advertising and marketing is allowed as long as the information on services offered is factual. Promotional advertising is prohibited, however.

The law profession is regulated at federal level by reserving the following activities: representation of clients before courts, legal advice (including in tax matters), drawing up legal documents, representation before administrative authorities (including tax authorities), and insolvency practice and mediation. All these activities are shared with other service providers or regulated professions, in particular with debt collection services, notaries, tax advisers, auditors and mediators. The title is protected and may only be used once a lawyer has been formally admitted to the legal profession by the competent regional bar association (chamber).

## **GRECIA**

Accountants benefit from a protected title and Greek law distinguishes between two categories of accountants. Access to the entry category of accountants ('category B' accountants) is available to (a) holders of a secondary school certificate with 7 years of professional experience as an assistant accountant, graduates from technical secondary schools (economy branch) with 6 years of work experience as an assistant accountant, and graduates of Accountancy Institutes (IEK) or of ELKEPA with 5 years of work experience as an assistant accountant; (b) university graduates (AEI and TEI) in economic subjects, and (c) individuals who have had their foreign qualifications recognised under Greek law (in line with the EU Professional Qualifications Directive). The higher category of accountants ('category A'), is open to category B accountants in categories (b) and (c), with a post-licensing professional experience in accounting of 3 years (with some exceptions), and completion of specific courses on tax and accountancy topics leading to relevant attendance and evaluation certificates. Since 1 January 2014 there is no compulsory membership of a Chamber. According to the Code of Conduct for accountants,

continuous professional development is mandatory. Greek law lays down the activities that both category A and category B accountants can provide, but gives no clear indication as to whether some or all of them are reserved. However, when read in conjunction with fiscal and company law provisions, it appears that certain activities are reserved for licensed accountants. For example, category A and B accountants may sign 'single-entry books', category A accountants can also sign 'double-entry books' and co-sign financial statements of double-entry companies.

Accountants may also engage in non-reserved activities, such as providing advice, and preparing and submitting tax returns. There are no restrictions on corporate forms, shareholdings/voting rights or on the joint exercise of the profession.

While advertising is possible, comparative advertisement and direct solicitation of clients is prohibited according to consumer protection law. In addition the Code of Conduct of accountants prohibits any unfair competition through advertisement as well as misleading advertisement.

### **Ungaria**

Hungary has not reserved payroll services and the preparation of tax declarations to a regulated profession. Hungary regulates two professions under the generic name of accountant: chartered accountants and tax advisers, both by way of reserved activities. For chartered accountants, the following activities are reserved: bookkeeping/drawing up annual financial statements and consolidated financial statements for undertakings; and representation and assistance before administrative authorities. For tax advisers, the following activities are reserved: tax advice and representation and assistance before administrative authorities, which is shared with chartered accountants. Entry for the specific training of chartered accountants is rather flexible (either a vocational financial qualification or an economist BsC/MA). The specific training is 320-480 hours, without any specific traineeship requirement. A qualification as chartered accountant is required to start training as a tax adviser. The specific training is 280-420 hours.

The national registration obliges chartered accountants to be registered with the authorities. Both chartered accountants and tax advisers have to follow compulsory continuous professional development activities on an annual basis.

As regards shareholding requirements, voting rights, corporate forms or the joint exercise of the profession, Hungarian law only stipulates one requirement, namely to have at least one qualified employee or partner.

### **IRLANDA**

The accountancy/tax-advice profession is regulated by reserved activities (that are shared 113 with statutory auditors, examiners and liquidators). The title of accountant or tax adviser is protected, but not on a statutory basis: this title is conferred by the accountancy bodies. Ireland applies many cumulative measures, including: (i) exercise restrictions; (ii) high membership fees for registration; and (iii) particularly high continuous professional development requirements, which vary across the designated accountancy bodies (e.g. 120 hours required over 3 years, with a minimum requirement of 30 hours every year). Professional indemnity insurance is mandatory.



Shareholding requirements only exist for chartered accountants, and those requirements are laid down by the professional body as a condition for membership. The requirement is that at least 50% of the shares in a firm of chartered accountants must be held by professionals and only natural persons can be shareholders.

### **ITALIA**

Two professions are considered to fall under this category: chartered accountant and accounting expert, both of which benefit from reserved activities and protected titles. Following the Bologna process, which introduced a university programme of 3+2 years, the profession of accounting expert was created for graduates of the three-year cycle. Authorisation to practise the professions is granted after completion of an 18-month internship and passing a State exam. It is mandatory to register with a regional order. There are two types of order: (i) for chartered accountants; and (ii) for accounting experts.

The distinction between activities reserved for chartered accountants and those reserved for tax consultants is not very clear. For instance, only a chartered accountant can defend their client in front of the Tax Court and review financial statements, while accounting experts can supervise and review accounting records. Some activities are shared with other specific professions (e.g. appointment as curator of bankruptcy procedures is shared with lawyers, and appointment as referee for judicial sales is shared with lawyers and notaries). Assistance in matters of social security and social assistance of employees is reserved for labour law experts (Consulenti del lavoro) but also shared with accountants and lawyers. Up until 2010, chartered accountants could enrol themselves in the 'statutory auditors' register. However, since then, they must have followed a specific three-year traineeship with a statutory auditor. Chartered accountants must also pass a State exam with extra exams on subjects relevant to the auditing profession.

There is no limitation on joint exercise with professionals in other areas. However, accountants must hold at least 66% of the shares and therefore have 66% of voting rights.

Continuous professional development is required, and takes the form of 90 credits every 3 years. It is supervised by the National Council. Professional insurance is also required to practise as an accountant. The accountancy profession is incompatible with the professions of notary, journalist, entrepreneur, public service contractor and merchant banker.

### **LETONIA**

The profession of accountant/tax adviser remains not regulated in Latvia.

### **LITUANIA**

The profession of accountant/tax adviser remains unregulated in Lithuania. The current draft amending the Law on accounting envisages some future reforms, namely lifting a prohibition on company managers from serving at the same time as an accountant in the same company (as of 1 January 2022), and withdrawing the compulsory insurance requirement for an entity providing accounting services.

### **LUXEMBURG**

Two professions are regulated in Luxembourg: chartered accountancy (Expert comptable) and accountancy (comptable). Companies with a balance sheet of over EUR 2.3 million or turnover of EUR



4.6 million or higher, can only hire chartered accountants to work on their 96 e.g., where in order to pursue specific/specialised activities, additional education or experience or an exam would be required. This may concern activities such as construction supervision, energy certification, energy audits, expertise activities, and activities related to special buildings (such as nuclear power plants and historical heritage sites). 146 accounts. Both professions benefit from reserved activities but only the title of chartered accountant is protected.

The reserved activities of accountants are shared with chartered accountants. Payroll services, and representation and assistance before administrative authorities (tax authorities) are reserved exclusively for chartered accountants. Chartered accountants organise, assess and adjust all kinds of accounts, establish balance sheets and analyse the position and operation of companies and organisations in their various economic and financial aspects. Accountants provide, within the limits imposed by law on the public accounting profession, accounting and advisory services to third parties. They ensure the opening, keeping, centralising and closing of accounting records necessary for preparing accounts and determining company results, and they draft the financial statements in the form required by the relevant legal provisions. To become accountant, a general or technical secondary education is required. A bachelor's degree in economics, financial studies, management, business law, or an equivalent field is required to qualify as a chartered accountant. The academic training must be completed by a professional traineeship of 3 years, with one of the years being supervised by an authorised chartered accountant. At the end of the traineeship, there is a final examination on certain parts of Luxembourg's legislation for accountants and chartered accountants. Membership of a professional body is mandatory for chartered accountants.

Chartered accountants must hold the majority of shares and voting rights in a professional company. The majority of directors must be chartered accountants.

There are certain restrictions on joint exercises with other professions to avoid conflicts of interest. The chartered accountancy profession is incompatible with any activity that has an impact on professional independence.

No such restrictions have been identified for accountants. Both professions have to adhere to certain ethics and standards.

## **MALTA**

Accountants benefit from a protected title and reserved activities such as the drawing-up of financial statements and issuing of independent reports on share valuations or valuation of businesses. The required education is 5 years of study and a mandatory traineeship of 3 years without the need to pass a state exam. Registration with the professional body is voluntary and no restrictions exist on the use of corporate forms.

Concerning shareholding and voting requirements, more than 50% of the shares of an accountancy firm need to be held by licensed accountants. There are no restrictions on joint exercise of professions or professional activities as long as the provisions on conflicts of interest found in the Code of Ethics are followed. All holders of a licence to practise accountancy must spend at least 40 hours per calendar year on continuous professional development activities and the majority of the voting rights/shares in an accountancy firm need to be held by licensed accountants.

There is a mandatory professional indemnity insurance that needs to be taken out according to national professional indemnity rules.

### OLANDA

The profession of accountant-administration consultant (Accountant-Administratieconsulent) is regulated in the Netherlands by way of a protected title. A total of 6 years of study (four-year HBO bachelor + two-year master's degree) is required, plus 3 years of practical training concluded by an exam. There is also compulsory membership of the professional body and a continuous professional development obligation of 40 hours per year. Finally, there is an obligation to take an oath.

### POLONIA

Poland provides the following pathways to access the profession of tax adviser: 1) three years of (any) completed university education, a state exam, six months of professional training and enrolment in the register of tax advisers within three years of passing the examination. To enrol, applicants must have full legal capacity, good repute and a clean criminal record; 2) members of the National Examination Committee on Tax Advisory (which include employees of the finance ministry with five years' experience in the profession, judges from the Supreme Administrative Court and district administrative courts, researchers from universities, etc.) can be exempt from the requirements of professional practice and the state exam; 3) holders of an academic title of doktor habilitowany in law or economy in the area of financial law or finance can be exempt from the requirements of professional practice and the state exam.

Registration in the professional chamber is mandatory. Professionals enrolled in the list of tax advisers become automatically members of the chamber. Tax advisers are subject to continuous professional development requirements. According to the rules adopted by the chamber, tax advisers must obtain 32 points within two years, of which a minimum eight points must be obtained within the first year. One point is granted for each hour of training, three points for providing training, three points per page of published article, etc. Tax advisers can practise as self-employed, in companies without legal personality or employed in tax advisory companies (a limited liability company (sp. z o.o) or in joint-stock company (SA). Tax advisers can also be employed in any other types of companies, but then can provide services only to these companies. Tax advisers can practice in unregistered companies, provided that the general partners in a limited partnership and a limited jointstock partnership and partners in other companies are either tax advisers, advocates, attorneys-at-law, auditors, patent agents or foreign lawyers. In tax advisory companies (limited liability company or in joint-stock company), the majority of the board members must be tax advisers, and if the management board consists of no more than two persons, one must be a tax adviser. The majority of votes in the shareholders' meeting and supervisory bodies of a limited liability company or in a joint-stock company must be held by tax advisers.

### ROMANIA

In its recommendations, the Commission invited Romania to: • reconsider reserving simple tasks such as payroll activities or preparation of tax declarations to highly qualified professionals for accountants/tax advisers; • assess the consistency of the reserved activities and the distribution between the multiple regulated professions in the sector of accountancy and tax advice; • assess the proportionality of the shareholding requirements for accountants/tax advisers.

However, Romania has not reviewed the requirements and activities reserved for those professionals. Accounting and tax advice activities are performed by the professions of expert (chartered) accountant, licensed accountant and tax consultant. The professions of expert and licensed accountant are regulated and managed by CECCAR, the Body of Expert and Licensed Accountants of Romania, while the tax consultant profession is regulated and managed by the Chamber of Tax Advisers. All three professions are regulated through protection of title and reserves of activities. The reserved activities for expert (chartered) accountants cover: • bookkeeping/drawing up annual financial statements and consolidated financial statements for undertakings; • accounting expert appraisals required by judicial authorities; • payroll activities, accounting management and bookkeeping; • economic and financial analyses and asset appraisals; • accounting examinations; • representation and assistance before administrative authorities; • technical expertise for the creation and restructuring of commercial companies; • tax advice.

For licensed accounts, the reserved activities cover: • financial and management accounting; • payroll activities; • bookkeeping of economic and financial operations. For tax advisers, the reserved activities cover: • representation and assistance before administrative authorities; • accounting expert appraisals required by judicial authorities; • tax consultancy with bookkeeping; • tax advice.

Many of these reserved activities are shared between the professions. For example, licensed accountants share all their activities (bookkeeping and preparing the documents for financial statements) with chartered accountants. The activity of tax advice is reserved for tax consultants, whereas expert (chartered) accountants can supervise and perform accounting and financial record keeping activities, perform economic and financial analyses and asset appraisals, and provide technical expertise for the creation and restructuring of companies.

The level of qualification differs for expert (chartered) accountants and licensed accountants. The certification of expert (chartered) accountants requires a bachelor's degree in economics and 3 years of theoretical and practical training completed under CECCAR. For licensed accountants, certification requires a high school graduation diploma and 3 years of theoretical and practical training completed under CECCAR. For tax consultants, the education requirement is a 3-year bachelor's degree in economics, while 5 years of prior professional experience in the field is also required.

Accountants are required to complete continuous professional development every year in order to be granted the right to exercise the profession. Membership of a professional association is compulsory. Joint exercise with other professions is allowed.

There are no restrictions regarding the legal form, but the company's main activity should be accounting or tax advice and at least 51% of the shareholders need to be chartered accountants/licensed accountants. However, only one shareholder in a company providing tax advice should be a tax consultant. Professional liability insurance is compulsory.

## **SLOVACIA**

While accountant is not a regulated profession, the profession of tax adviser is regulated by way of reserves of activities and protection of title. The activities of tax adviser consist of: (i) providing advice in determining the tax base and taxes, and in tax planning; (this is not shared with any other profession); and (ii) giving opinions and explanations to clients on the application of legislation in the field of taxation

(shared with lawyer). The access to the profession of tax adviser is subject to the following conditions: 5 years of university education, 5 years of practice in economics or law or, alternatively, 3 years of practice as an assistant tax adviser, and the passing of a state exam. Registration with the Slovak Chamber of Tax Advisers is compulsory. 121 e.g. where additional education or experience or an exam would be required in order to pursue specific/specialised activities. 191 Tax advisers have to attend mandatory yearly training; according to the Chamber's by-laws, different options are offered to the tax advisers, including studying for an LL.M or PhD. Failure to fulfil this obligation may result in suspension from practice. Following an investigation by the European Commission opened in 2012, Slovakia revised the Law on tax advisers and allowed tax advice services to be provided in any corporate form. The minimum obligatory shareholding and voting rights in tax advice companies were reduced from 75% to 50%. Shareholders have to be natural persons.

Other authorisation requirements include legal capacity and taking an oath before the President of the Slovak Chamber of Tax Advisers. The fees are not regulated. However, the remuneration should reflect the level of accountability, complexity and scope of issues to be addressed and time needed for tax consulting. Advertising is permitted as long as it provides true and factual information, in line with the ethics standards in place. Discrediting other tax advisers or third parties is explicitly prohibited.

### **SLOVENIA**

The professions of accountant and tax adviser remain unregulated in Slovenia. There is an Accounting Service Chamber (ZRS), part of the Chamber of Commerce and Industry in Slovenia (GZS); membership of that body is voluntary. The chamber offers training courses at different professional associations in Slovenia. Some associations of tax advisers exist in Slovenia solely on a voluntary basis; there is no obligatory membership or compulsory fees. According to the information provided by the Slovenian authorities, there is no intention at present to regulate these professions.

### **SPAIN**

The profession is not regulated in Spain

### **SUEDIA**

Sweden does not regulate the profession of accountant. Only the profession of statutory auditor is regulated, as required EU-wide by Article 6 of Directive 2006/43/EC. Members of the associations FAR (Föreningen auktoriserade revisorer) and Swedish Accounting and Payroll consultants (Srf konsulterna) may use the title of 'authorised accountant' issued by the association. It is voluntary and does not prevent anyone from accessing the profession. Use of the title requires holders to follow Sweden's accountancy standards (Reko), comply with the rules on ethics and go through regular quality checks organised by the association.