# Protection of Users of Accounting and Tax Advisory Services in the EU27

*Part II Institutional Protection Across Eleven Services, mag.Derganc Franc , Slovenia, www.modro-poslovanje.si*

**Fifth review Examination of developments and supplementary sources 7 October 2026**

The fifth review examines developments in case-law, legislation and other sources relevant to both parts of the research. The cut-off date is 7 October 2026. Confirmed additions change the legal reasoning and evidentiary explanation; they do not provide a sufficiently direct basis for changing the R4 numerical matrices.

The exercise is a targeted review of official publications and an EU27-wide search, not a complete independent audit of all national legislation. We distinguish developments relative to R4, publication dates and application dates. Where a source is an official summary or information notice, the conclusion does not extend beyond that source. The absence of a confirmed addition does not mean that there have been no developments in the country concerned.

## What has changed

R5 adds Italian and Slovenian case-law, the Slovenian ZDavP-2P amendment, the Czech code, a Maltese supervision example and new international sources differentiated by period. The Polish reform and German arrangements were already included in R4. The concluding supplement contains a register of sources and decisions for all 27 countries.

The numerical values, weights and evidentiary markers in the tables remain identical to R4. The fifth review supplements the explanation; a new publication alone neither resolves ND nor increases a score. Legal protection against the conduct of the tax authority must also be assessed separately from professional licensing.

## Limits on the use of the results

A zero for an individual profile that does not meet the criteria does not prove that the country has no safeguarded pathway. ND is not zero. The proportion of SMEs actually protected, price affordability and the effectiveness of supervision remain separate empirical questions; they cannot be calculated from the index. The overview is alphabetical and is not a ranking of countries by quality.

## Methodology of the fifth review

1. DS is a statutory tax professional pathway defined by function, knowledge, duties and mandate. It may be an independent tax adviser, a combined accounting and tax profession, or a regulated lawyer with an officially recognised tax specialisation pathway.

2. BR is a statutory accounting pathway. A public description or recognition of a private system does not in itself establish a statutory professional entitlement. Where that legal link remains unresolved, the entry condition is ND; half a point cannot substitute for it.

3. G and P must relate to the same profile. G comprises ten criteria worth a maximum of one point each; P comprises five criteria worth a maximum of two points each. I = G + P, to a maximum of 20. P4 includes the relevant highest tax court; P5 concerns an uninterrupted pathway through to the first judicial instance.

4. S11 is a separate, unweighted presentation of the scope of practice: D = 1, L = 0.5, N = 0, ND = evidence incomplete. Ordinary return-preparation work does not receive L merely because it is connected with an accounting engagement. A broad tax mandate may also cover tax planning and the domestic dimension of cross-border transactions.

5. Part II assesses the available institutionally safeguarded pathway for a specific service. A demonstrated full pathway is not halved because its market share is unknown or because other, unregulated providers exist. Under the criterion applied, private supervision or a mechanism with a limited substantive scope may receive 0.5.

6. Each service is counted once. Contribution = score × weight / 100 × 11. Services 6–8 do not require a foreign licence; service 8 covers tax matters, not all employment or migration matters. We do not use an audit as substitute evidence for a non-audit service.

## Evidentiary status and calculation

[V7] means the submitted Part I, [V15] the submitted Part II and [ETAF] the revised article. Unchanged legal explanations derive from those documents; web sources specifically identified as R3 additions were examined in the inherited R3 review. In the calculation, “confirmed” means a contribution without * or † in the evidentiary basis used, not a new independent legal opinion on every row. The R4 baseline additionally uses a research catalogue with codes B01–B26, 01–39, A01–A11, D01–D18, D13a and J01–J08. R4 sources are cited alongside the review note and in the final list. “Confirmed” continues to denote the evidentiary status of the inherited matrix, not the proportion of empirically correct services.

An asterisk * denotes a conditional service score; † denotes a methodological imputation. Both are presented separately from confirmed contributions. Where a new conditional increase is made from 0.5 → 1*, the already supported half remains in the confirmed component; the additional half is conditional. NP counts only ND, so NP = 0 does not mean that all points are confirmed.

| No | Service | Weight % |
|---|---|---|
| 1 | Bookkeeping and accounting | 3 |
| 2 | Payroll and social security contributions | 3 |
| 3 | Periodic VAT returns | 5 |
| 4 | Preparation of financial statements | 4 |
| 5 | Annual tax returns | 10 |
| 6 | Tax advice and planning | 10 |
| 7 | Cross-border tax structuring | 12 |

| No | Service | Weight % |
|---|---|---|
| 8 | Taxation of cross-border work and business activities | 8 |
| 9 | Representation before the tax administration | 20 |
| 10 | First-instance tax proceedings | 20 |
| 11 | Higher and constitutional court proceedings | 5 |

## What qualifies as new evidence in R5

To change Part I, a source must confirm the legal position of the same named profile and the relevant G or P criterion. To change Part II, it must show who checks the quality of which service, under which rule and with what consequence. A new publication or more citations alone does not increase the score.

An empirical finding supplements the explanation of effectiveness; a legal provision defines an entitlement; a professional standard and supervision define the institutional pathway. The failure of an earlier pilot does not in itself

invalidate other existing mechanisms. Membership, electronic filing, AML supervision and audit are not substitute evidence of substantive correctness across all services.

Temporal differentiation: the scores describe the evidentiary position of this edition. A 2016 study, supervision in 2025 and publication in 2026 do not represent the same reference period. Comparison with the shadow economy in 2022 requires a separate dataset reflecting the arrangements in force in 2022.

The six zeros in Part I mean that the named profile is excluded under the statutory entry rule. They do not mean that the country lacks accounting legislation, professional qualifications, contractual duties or other institutional pathways. These must be presented in Part II.

The report does not conclude that regulation is inherently effective or ineffective. Studies of different subjects and samples are not added together to produce a national score. Actual coverage of SME needs remains ND in every country.

## Register of review decisions for the EU27

R5: the historical R4 register below is retained for traceability. New decisions and the overview of developments appear in the concluding supplement to the fifth review.

In all rows below, the R3 and R4 numerical scores remain unchanged. The register shows what was substantively checked and supplemented; detailed reasons appear under each country. Research codes refer to the final list of sources.

| Country | Scope examined in R4 | Catalogue sources |
|---|---|---|
| Austria | G1–G10 and P1–P5; S1–S11 | A01, A02, A03, A04, A05, A06, A07, A08, A09, A10, A11, D17 |
| Belgium | G9 and S3–S9; judicial limits S10–S11 | B03, B07, D17 |
| Bulgaria | BR G1 and G3 and S4; outstanding S1–S3 and S5–S10 | B03, B07, B23 |
| Cyprus | Statutory entry for DS and BR and S1–S11 | B03, B07, B08, B23 |
| Czechia | S1 and S4 and responsibility for S3–S9 | 14, B03, B07 |
| Denmark | S1 and S4; outstanding S2–S3, S5–S8 and S10 | B12, B15, B04 |
| Estonia | Qualification pathway and S1–S9; conditional S10–S11 | B03, B07, B12 |
| Finland | S1–S5 and outstanding S6–S8 and conditional S9 | 13, 31, B12 |

| Country | Scope examined in R4 | Catalogue sources |
|---|---|---|
| France | S1–S5 and a separate formal tax-lawyer pathway | 09, B03, B07, B26 |
| Greece | Identity of the combined profession and conditional services | B03, B07, B23 |
| Croatia | Statutory mandate and actual accessibility | B03, B07, B12 |
| Ireland | S2, S3, S5 and S9 and professional liability | 05, 06, B07 |
| Italy | Combined profiles and S6–S11 | B03, B07, B06 |
| Latvia | BR G1, G3, G8 and S1–S5 | 08, B23, B24 |
| Lithuania | S4 and organisation and control of accounting services | B03, B07, B12 |

| Country | Scope examined in R4 | Catalogue sources |
|---|---|---|
| Luxembourg | G9 and procedural safeguards; S9–S11 | J01, J02, J03, J04, J08, B26 |
| Hungary | Unity of the DS profile and conditional scope | B03, B07, B06 |
| Malta | CPA with a tax function and S1–S11 | B03, B07, B08 |
| Germany | G1–G10 and P1–P5 and S1–S11 | 15, D01, D02, D03, D04, D05, D06, D07, D08, D09, D10, D11, D12, D13, D13a, D14, D15, D16, D17, D18 |
| Netherlands | S1, S3–S5 and recognition of intermediary quality | 02, 03, 04, B07, B12 |
| Poland | S1, S4 and quality for users | 29, B03, B07 |
| Portugal | S1–S5 and quality of professional work | 07, 38, 39, B03 |
| Romania | Separate DS and BR and operation of supervision after 2022 | B03, B07, B12, B15 |
| Slovakia | Tax adviser's mandate and outstanding accounting services | B03, B07, B06 |
| Slovenia | SIR qualifications and S1–S10 and users' rights | 11, 12, 30, B26 |
| Spain | S1–S9 and cooperation between the administration and the profession | 10, B03, B07 |
| Sweden | S1–S9 and fitness to act in court for S10–S11 | 01, B07, B12 |

## Baseline documents

[ETAF] Clanek_ETAF_popravljene_predpostavke_FR_SE.docx — 00_izvirniki archive in the third-review folder.

[V7] I del_ponovno_v7_po evalv dolocenih_EU27.docx — 00_izvirniki archive in the third-review folder.

[V15] final14_EU27_ponovna_evalvacija_V15.docx — 00_izvirniki archive in the third-review folder.

[Poročilo] IPVU_Drugo_porocilo_cistopis_VI_05102026_final.pdf — 00_izvirniki archive in the third-review folder.

## Overview of EU27 recalculations

| Country | Confirmed | Additional | Subtotal | NP |
|---|---|---|---|---|
| Austria | 10.725 | 0.000 | 10.725 | 0 |
| Belgium | 4.620 | 3.740 | 8.360 | 1 |
| Bulgaria | 0.440 | 0.275 | 0.715 | 9 |
| Cyprus | 1.210 | 3.190 | 4.400 | 1 |
| Czechia | 4.840 | 0.660 | 5.500 | 0 |
| Denmark | 1.760 | 0.000 | 1.760 | 7 |
| Estonia | 0.000 | 1.375 | 1.375 | 9 |
| Finland | 2.750 | 1.100 | 3.850 | 3 |

| Country | Confirmed | Additional | Subtotal | NP |
|---|---|---|---|---|
| France | 10.725 | 0.000 | 10.725 | 0 |
| Greece | 0.825 | 5.610 | 6.435 | 1 |
| Croatia | 4.620 | 3.740 | 8.360 | 1 |
| Ireland | 2.860 | 1.540 | 4.400 | 1 |
| Italy | 6.985 | 3.575 | 10.560 | 0 |
| Latvia | 0.605 | 1.265 | 1.870 | 5 |
| Lithuania | 0.495 | 0.000 | 0.495 | 9 |
| Luxembourg | 3.850 | 4.675 | 8.525 | 0 |
| Hungary | 1.925 | 4.125 | 6.050 | 1 |
| Malta | 2.035 | 4.015 | 6.050 | 1 |
| Germany | 10.725 | 0.000 | 10.725 | 0 |
| Netherlands | 3.025 | 2.860 | 5.885 | 0 |
| Poland | 6.655 | 3.685 | 10.340 | 0 |
| Portugal | 3.410 | 4.950 | 8.360 | 0 |
| Romania | 4.620 | 4.840 | 9.460 | 0 |
| Slovakia | 3.850 | 3.575 | 7.425 | 4 |
| Slovenia | 0.275 | 0.000 | 0.275 | 10 |
| Spain | 1.540 | 2.860 | 4.400 | 1 |
| Sweden | 5.500 | 0.000 | 5.500 | 0 |

The subtotal includes conditional proposals and imputations; it is not a confirmed national score. Where ND or an additional contribution exists, the final comprehensive score remains outstanding. Actual SME coverage remains ND in every country.

## 01 Austria

The statutory DS and BR pathways are reference models, but remain separate. The broad DS tax mandate also covers the domestic tax dimension of planning and cross-border transactions. P4 takes account of the VwGH, P5 of the first judicial instance; the constitutional-court limitation falls under service 11.

WTBG 2017 and BiBuG 2014 link the mandate, entry conditions and liability. The quota system is evidence of procedural recognition, not a measure of the proportion of SMEs protected.

R4 calculation: confirmed 10.725, additional 0.000, subtotal 10.725/11. NP = 0; ND weight = 0%. R3 baseline: the same amounts and evidentiary markers; numerical change 0.000. The reasons for retaining the figures and the new research limitations are set out in the R4 review note.

| Service | % | R3 | R4 | Confirmed | Additional |
|---|---|---|---|---|---|
| 1 Bookkeeping and accounting | 3 | 1 | 1 | 0.330 | 0.000 |

| Service | % | R3 | R4 | Confirmed | Additional |
|---|---|---|---|---|---|
| 2 Payroll and social security contributions | 3 | 1 | 1 | 0.330 | 0.000 |
| 3 Periodic VAT returns | 5 | 1 | 1 | 0.550 | 0.000 |
| 4 Preparation of financial statements | 4 | 1 | 1 | 0.440 | 0.000 |
| 5 Annual tax returns | 10 | 1 | 1 | 1.100 | 0.000 |
| 6 Tax advice and planning | 10 | 1 | 1 | 1.100 | 0.000 |
| 7 Cross-border tax structuring | 12 | 1 | 1 | 1.320 | 0.000 |
| 8 Taxation of cross-border work and business activities | 8 | 1 | 1 | 0.880 | 0.000 |
| 9 Representation before the tax administration | 20 | 1 | 1 | 2.200 | 0.000 |
| 10 First-instance tax proceedings | 20 | 1 | 1 | 2.200 | 0.000 |
| 11 Higher and constitutional court proceedings | 5 | 0.5 | 0.5 | 0.275 | 0.000 |

## R4 review note on research evidence

Scope examined: G1–G10 and P1–P5; S1–S11.

Catalogue entries: A01 · A02 · A03 · A04 · A05 · A06 · A07 · A08 · A09 · A10 · A11 · D17

The Austrian dossiers in the catalogue distinguish legislative rationale, applicable professional rules, user surveys and evaluation of supervision. A01–A04 and A10 explain why the mandate, knowledge, independence and liability form part of the reference model. WTBG 2017 and BiBuG 2014 remain the direct bases for the scores; a satisfaction survey is not an alternative basis for a legal power.

A05–A09 add reasons for using a professional and experience of supervision. Satisfaction, programme uptake and a field trial of supervision measure different outcomes; we do not convert any of them into the percentage of correct services delivered by all Austrian providers. For G9, D17 supplements the explanation of WTBG § 80 and its procedural effects. This is neither absolute confidentiality nor an automatically identical scope for all professions.

The change in R4 is an evidentiary distinction, not an increase in safeguards already counted: Part I DS 20/20 and BR 14/20 and Part II 10.725/11 remain unchanged. P5 continues to mean continuity through to the first judicial instance; the limitation concerning constitutional proceedings under S11 remains disclosed. The same statutory safeguards, trust studies and administrative evaluations are not added together as three separate points.

Decision on the Part II figures: R3 → R4, no change to individual services. Confirmed 10.725; additional 0.000; subtotal 10.725/11; NP 0/11; ND weight 0%. Even where NP = 0, asterisks and imputations remain separate from confirmed points.

## Explanation of services and changes

**Service 1.** Independent professional bookkeeping is governed by BiBuG 2014 §§ 2–3 and WTBG 2017 § 2. The provider must hold the appropriate professional entitlement; technical data entry under a responsible professional is not an independent competing professional pathway. We take account of mandatory competence, professional liability and supervision, not only the tax adviser pathway.

**Service 2.** BiBuG 2014 §§ 2 and 4 govern the professional provision of payroll services; Personalverrechner is a separate statutory qualification pathway. The existence of several authorised professions therefore does not mean an open market without professional requirements. The assessment concerns responsible payroll services, not merely the use of software.

**Service 3.** Advance VAT returns fall within the statutory scope of authorised accounting or tax advisory professions. The limits of each profession's authorisation apply; work outside those limits requires a broader entitlement. Ordinary authorisation for electronic filing does not replace permission to provide the professional service.

**Service 4.** BiBuG 2014 § 2 recognises financial-statement tasks within a defined scope, while WTBG 2017 covers broader accounting tasks. External preparation of statements is assessed through a responsible qualified profession. Limits on the scope of a Bilanzbuchhalter do not mean that the remaining activity may be performed by an unqualified provider.

**Service 5.** For "Annual tax computations and returns", we take account of the powers of Steuerberater under Wirtschaftstreuhandberufsgesetz 2017, § 2. The basis is a qualified tax advisory profession, not general status as a lawyer. Statutorily required professional qualifications and experience remain established. WTBG § 4 preserves other statutory powers; their limits are a separate question and do not in themselves negate this score. The score establishes neither the proportion of users nor all foreign authorisations.

**Service 6.** For "SME tax planning", we take account of the powers of Steuerberater under Wirtschaftstreuhandberufsgesetz 2017, § 2. The basis is a qualified tax advisory profession, not general status as a lawyer. Statutorily required professional qualifications and experience remain established. WTBG § 4 preserves other statutory powers; their limits are a separate question and do not in themselves negate this score. The score establishes neither the proportion of users nor all foreign authorisations.

**Service 7.** For "Cross-border tax structures and procedures", we take account of the powers of Steuerberater under Wirtschaftstreuhandberufsgesetz 2017, § 2. The basis is a qualified tax advisory profession, not general status as a lawyer. Statutorily required professional qualifications and experience remain established. WTBG § 4 preserves other statutory powers; their limits are a separate question and do not in themselves negate this score. The score establishes neither the proportion of users nor all foreign authorisations.

**Service 8.** For "Cross-border work and business activities — the tax component", we take account of the powers of Steuerberater under Wirtschaftstreuhandberufsgesetz 2017, § 2. The basis is a qualified tax advisory profession, not general status as a lawyer. Statutorily required professional qualifications and experience remain established. WTBG § 4 preserves other statutory powers; their limits are a separate question and do not in themselves negate this score. The score establishes neither the proportion of users nor all foreign authorisations.

**Service 9.** For "Representation before the tax authority", we take account of the powers of Steuerberater under Wirtschaftstreuhandberufsgesetz 2017, § 2. The basis is a qualified tax advisory profession, not general status as a lawyer. Statutorily required professional qualifications and experience remain established. WTBG § 4 preserves other statutory powers; their limits are a separate question and do not in themselves negate this score. The score establishes neither the proportion of users nor all foreign authorisations.

**Service 10.** For "Judicial representation at first instance", we take account of the powers of Steuerberater under Wirtschaftstreuhandberufsgesetz 2017, § 2. The basis is a qualified tax advisory profession, not general status as a lawyer. Statutorily required professional qualifications and experience remain established. WTBG § 4 preserves other statutory powers; their limits are a separate question and do not in themselves negate this score. The score establishes neither the proportion of users nor all foreign authorisations.

**Service 11.** WTBG 2017, § 2(2)9, recognises representation in tax matters and the signing of pleadings before the Verwaltungsgerichtshof. This is a confirmed safeguarded higher-court pathway. We do not equate constitutional proceedings before the Verfassungsgerichtshof with that authorisation; the broadly combined service therefore receives a partial score. The reason is not doubt about the quality of the Steuerberater title, but the different scopes of the two courts.

## Evidence of operation and limits of the conclusion

Inherited finding [V15]: Temporal validity and evidence of operation: the professional framework predates 2022. In its 2026 evaluation, BMF confirms quota-based administrative practice since the 1990s, its statutory codification in 2023

and digital implementation in 2024. The new statutory form is not the beginning of all recognition. Detailed distinctions and data appear in the concluding chapter.

Inherited finding [V15]: Accountants. Bilanzbuchhalter, Buchhalter and Personalverrechner have different statutory scopes under Bilanzbuchhaltungsgesetz 2014, §§ 2–4. This research has not confirmed separate tax-administration statistics on their professional errors or sanctions for 2025.

An administrative register, supervision of the profession and checking a tax return constitute different evidence. We do not award additional points for several descriptions of the same mechanism. Without a comparable denominator, the number of members, inspections or returns filed does not demonstrate SME coverage.

The matrix is numerically complete on the evidence and definitions used. This does not establish a complete inventory of all market pathways, actual SME coverage or the effectiveness of every provider.

### Sources and traceability

Basis: [V7] and [V15], national chapter on Austria; [ETAF] for the revised criteria. The links below are a selection of national legal and institutional sources. The complete inherited list is retained in the accompanying data file. Citing an inherited source does not imply a fresh check of its currency.

[1] AT1 Wirtschaftstreuhandberufsgesetz 2017 (WTBG 2017), especially §§ 2, 8, 11, 13, 22–23, 71, 77–80, 127–129, 173 — source from V7/V15

[2] AT2 Bilanzbuchhaltungsgesetz 2014 (BiBuG 2014), especially §§ 2, 7, 10, 14–16, 33–39, 57, 61–63 — source from V7/V15

[3] AT3 Bundesfinanzgericht — Verfahren — source from V7/V15

[4] AT4 Verfassungsgerichtshofgesetz 1953, § 17 — source from V7/V15

[5] WKO — Aufgaben der Bilanzbuchhaltungsbehörde — source from V7/V15

[6] Verfassungsgerichtshof — Verfahrensablauf and mandatory representation by a lawyer — source from V7/V15

[7] WKO — Der Unternehmer und sein steuerlicher Berater — source from V7/V15

[8] BMF — Erlass zur Quotenregelung gemäß § 134a BAO (guidance on the quota system), 12 June 2024, sections 2.2–2.4 — source from V7/V15

[9] RIS — Wirtschaftstreuhandberufsgesetz 2017 (WTBG 2017; Act on the professions of tax advice and auditing), § 2 — tax adviser — source from V7/V15

[10] BMF — Quotenregelung, Evaluationsbericht 2026 (quota evaluation; earlier observation periods) — source from V7/V15

## 02 Belgium

Conseiller fiscal certifié and expert-comptable certifié are two statutory pathways. The tax title alone does not confer reserved accounting functions. A tax lawyer with an officially recognised specialisation is an additional DS candidate; we do not equate a general lawyer or a stated practice area with a specialist.

Half scores for tax returns and administrative representation justified solely by the existence of other providers are replaced with a full score for the named ITAA pathway. Independent judicial representation by ITAA professionals remains unsupported; a lawyer-based alternative requires its own evidentiary chain.

R4 calculation: confirmed 4.620, additional 3.740, subtotal 8.360/11. NP = 1; ND weight = 20%. R3 baseline: the same amounts and evidentiary markers; numerical change 0.000. The reasons for retaining the figures and the new research limitations are set out in the R4 review note.

| Service | % | R3 | R4 | Confirmed | Additional |
|---|---|---|---|---|---|
| 1 Bookkeeping and accounting | 3 | 1 | 1 | 0.330 | 0.000 |
| 2 Payroll and social security contributions | 3 | 0.5* | 0.5* | 0.000 | 0.165 |
| 3 Periodic VAT returns | 5 | 1 | 1 | 0.550 | 0.000 |
| 4 Preparation of financial statements | 4 | 1 | 1 | 0.440 | 0.000 |
| 5 Annual tax returns | 10 | 1 | 1 | 1.100 | 0.000 |
| 6 Tax advice and planning | 10 | 1† | 1† | 0.000 | 1.100 |
| 7 Cross-border tax structuring | 12 | 1† | 1† | 0.000 | 1.320 |
| 8 Taxation of cross-border work and business activities | 8 | 1† | 1† | 0.000 | 0.880 |
| 9 Representation before the tax administration | 20 | 1 | 1 | 2.200 | 0.000 |
| 10 First-instance tax proceedings | 20 | ND | ND | ND | — |
| 11 Higher and constitutional court proceedings | 5 | 0.5* | 0.5* | 0.000 | 0.275 |

## R4 review note on research evidence

Scope examined: G9 and S3–S9; judicial limits S10–S11.

Catalogue entries: B03 · B07 · D17

D17 supplements the meaning of professional confidentiality: national privilege, exemption from direct reporting under DAC6 and the specific protection afforded to lawyers against notifying other intermediaries must be distinguished. Judgment C-623/22 cannot be used to infer that every tax adviser is equated with a lawyer or that no national privilege exists for other professions.

The catalogue describes the judgment of the Hof van Beroep te Gent of 24 June 2025, 2024/AR/961, through the ITAA explanation of 21 September 2026 and expressly mentions the cassation proceedings. R4 retains it as limited, indirectly reviewed evidence, not a final universal rule. Mandatory business records do not thereby become protected professional communications.

G9 and procedural powers do not change numerically. Confidentiality does not resolve the outstanding issue of an independent judicial mandate under S10. B03 and B07 additionally require a distinction between the two Belgian titles and their scopes of practice. The development is a more precise note on privilege, the judgment's evidentiary status and the client's interest.

Decision on the Part II figures: R3 → R4, no change to individual services. Confirmed 4.620; additional 3.740; subtotal 8.360/11; NP 1/11; ND weight 20%. Even where NP = 0, asterisks and imputations remain separate from confirmed points.

## Explanation of services and changes

**Services 1 and 4.** Reserved accounting activities for third parties are tied to statutorily authorised providers and their professional supervision. The point derives from the mandatory regime applicable to the activity, not simply the membership of an individual competent provider. Audit services are not the subject of this score.

**Service 2.** ITAA accounting pathway. FURTHER VERIFICATION REQUIRED: the full scope of payroll and social security tasks.

**Services 3, 5 and 9.** The documented statutory profile in [V7] and the service basis in [V15] support a full pathway for this task. Under the revised criterion, the previous reasoning that supervision did not also cover other providers does not justify a half score. The score is a methodological recoding of the same evidence, not a finding about the entire market. Specific limitations on other services remain separate.

Specific baseline evidence [V15]: preparation of tax obligations within a recognised accounting or tax advisory pathway. Tax assistance and representation before the administration fall within the professional scope.

**Services 6, 7 and 8.** The broad tax mandate of the same statutory pathway provides the legal basis for domestic tax planning and cross-border tax matters. For comparability, we retain the marked methodological imputation 1† until the entire direct service-specific evidentiary chain has been independently completed. We do not require a foreign licence or migration mandate. The additional contribution is not included in confirmed points.

**Service 10.** The previous positive score was based solely on a general entitlement to practise as a lawyer or to act in proceedings. This is not evidence of mandatory tax knowledge and tax experience. That contribution has been removed. ND concerns the still outstanding examination of a possible alternative, substantively qualified tax pathway for this level of proceedings and the tax concerned; it does not concern the country's other services.

**Service 11.** The questionnaire for service 11 expressly allows half a point for a higher-court pathway through a lawyer even without demonstrated specialist tax knowledge. We therefore do not retain the previous rejection solely because there was no tax examination. The existing source concerns a judicial or legal-practitioner pathway, but the evidence for all higher and constitutional courts covered and for individual taxes is not yet complete. The score of 0.5* is a proposal under this exception, not confirmed evidence of tax specialisation. Confirmation requires identification of the specific procedural provision, the authorised representative and the limits of that representative's right to appear.

## Evidence of operation and limits of the conclusion

Inherited finding [V15]: Temporal validity and evidence of operation: the principal Act dates from 2019. The current ITAA explanation from 2026 is not in itself evidence of the scope or frequency of supervision in 2022.

Inherited finding [V15]: Accountants. SPF publishes Tax-cification minutes in which ITAA participates. The collection includes meetings held in 2025. This enables institutional resolution of administrative and tax difficulties affecting the accounting profession.

An administrative register, supervision of the profession and checking a tax return constitute different evidence. We do not award additional points for several descriptions of the same mechanism. Without a comparable denominator, the number of members, inspections or returns filed does not demonstrate SME coverage.

Final comprehensive national score: ND. Outstanding rows and conditional contributions are identified above. The subtotal serves methodological traceability, not country ranking.

## Sources and traceability

Basis: [V7] and [V15], national chapter on Belgium; [ETAF] for the revised criteria. The links below are a selection of national legal and institutional sources. The complete inherited list is retained in the accompanying data file. Citing an inherited source does not imply a fresh check of its currency.

[1] AVOCATS BE code of professional conduct 2025 — R3 addition

[2] BE1 Loi du 17 mars 2019 relative aux professions d'expert-comptable et de conseiller fiscal — Act on the two professions — source from V7/V15

[3] BE2 ITAA — Réglementation: implementing rules, examinations, CPD, quality and discipline — source from V7/V15

[4] BE3 ITAA — legal handbook, Code judiciaire Article 728 § 2bis — source from V7/V15

[5] ITAA — Membres ITAA (explanation of professional powers) — source from V7/V15

[6] ITAA — Protection du titre et de la profession (explanation distinguishing reserved and unrestricted services), 29 June 2026 — source from V7/V15

[7] ITAA — mandatory revue qualité under Loi du 17 mars 2019, Articles 55–60, and Arrêté royal du 9 décembre 2019; explanation of 27 April 2026 — source from V7/V15

[8] Banque nationale de Belgique, Contrôles des comptes annuels (arithmetical, logical and statutory checks on statements) — source from V7/V15

[9] SPF Finances — Tax-cification, published minutes of cooperation with the profession, including 2025 — source from V7/V15

## 03 Bulgaria

R5 addition: a legislative proposal under public consultation was identified in the search. A proposal is not applicable law in force and does not provide a basis for changing scores.

The statutorily defined preparer of financial statements is included in BR. This condition alone does not demonstrate a comprehensive tax advisory profession. The zero for the former independent DS profile does not mean that every alternative tax pathway is excluded; the broader specialist-lawyer pathway is not conclusively established in the material used.

The positive score for preparing statements remains tied to the statutory responsible preparer. We do not automatically infer protection for bookkeeping, payroll, planning and judicial representation from it. We retain ND for those services.

R4 calculation: confirmed 0.440, additional 0.275, subtotal 0.715/11. NP = 9; ND weight = 91%. R3 baseline: the same amounts and evidentiary markers; numerical change 0.000. The reasons for retaining the figures and the new research limitations are set out in the R4 review note.

| Service | % | R3 | R4 | Confirmed | Additional |
|---|---|---|---|---|---|
| 1 Bookkeeping and accounting | 3 | ND | ND | ND | — |
| 2 Payroll and social security contributions | 3 | ND | ND | ND | — |
| 3 Periodic VAT returns | 5 | ND | ND | ND | — |
| 4 Preparation of financial statements | 4 | 1 | 1 | 0.440 | 0.000 |
| 5 Annual tax returns | 10 | ND | ND | ND | — |
| 6 Tax advice and planning | 10 | ND | ND | ND | — |
| 7 Cross-border tax structuring | 12 | ND | ND | ND | — |
| 8 Taxation of cross-border work and business activities | 8 | ND | ND | ND | — |
| 9 Representation before the tax administration | 20 | ND | ND | ND | — |
| 10 First-instance tax proceedings | 20 | ND | ND | ND | — |
| 11 Higher and constitutional court proceedings | 5 | 0.5* | 0.5* | 0.000 | 0.275 |

### R4 review note on research evidence

Scope examined: BR G1 and G3 and S4; outstanding S1–S3 and S5–S10.

Catalogue entries: B03 · B07 · B23

The catalogue review did not identify a new Bulgarian empirical study supplementing the evidentiary chain for outstanding services. B03 and B07 are comparative bases; they do not themselves prove all national conditions. The

preparer of financial statements under Закон за счетоводството, Articles 17–18, continues to be treated as a specific qualified accounting function.

The full S4 score is not transferred to VAT, tax planning or representation. FATF guidance B23 concerns AML, not the testing of accounting or tax knowledge. R4 therefore retains the legal scores and ND for unverified services. The change is an express limitation on the conclusion: the absence of a new national study is neither evidence of quality nor evidence of the absence of protection.

Decision on the Part II figures: R3 → R4, no change to individual services. Confirmed 0.440; additional 0.275; subtotal 0.715/11; NP 9/11; ND weight 91%. Even where NP = 0, asterisks and imputations remain separate from confirmed points.

## Explanation of services and changes

**Service 1.** Evidence for the precisely defined service is not yet complete. Requirements for the signatory of financial statements do not in themselves demonstrate equivalent safeguards for independent ongoing bookkeeping.

**Service 2.** Evidence for the precisely defined service is not yet complete. Specific verifiability of the payroll provider and recognition of that provider's knowledge have not been confirmed.

**Service 3.** Evidence for the precisely defined service is not yet complete. Accounting competence alone does not demonstrate a recognition system for VAT returns.

**Service 4.** Закон за счетоводството (Accounting Act), Articles 17–18: the preparer of statements, or the responsible signatory of an accounting firm, must meet education and practical-experience requirements. A master's graduate in accounting and economics requires two years' experience, a bachelor's graduate three years, a professional bachelor's graduate four years, a person with other higher economic education five years, and a person with secondary economic education eight years of accounting experience. Article 17(2) allows exceptions for certain sole traders using simple bookkeeping and for inactive micro-enterprises. Articles 70–71 provide for sanctions; Article 78 for state supervision. On 19 June 2020, the Ministry of Finance confirmed the client's responsibility to choose an appropriate preparer and supervision by НАП/АДФИ. Evidence of qualifications need not be submitted with every return, but the conditions can be checked in supervisory proceedings. The point is confirmed for the statutory regime governing preparation of statements; it is not based on an auditor's licence. It is not evidence of actual coverage or the frequency of supervision in 2025. We do not automatically score the other ten services on that basis.

**Service 5.** Evidence for the precisely defined service is not yet complete. Specific entitlements and supervision of competence for tax returns have not been confirmed.

**Services 6, 7, 8 and 9.** For this service, the evidence of publicly recognised verification of substantive accounting or tax knowledge, relevant experience and safeguards is not yet complete. General legal authorisation is insufficient. The qualification requirements and their connection with the specified service must be established. ND therefore applies only to this row.

**Service 10.** The previous positive score was based solely on a general entitlement to practise as a lawyer or to act in proceedings. This is not evidence of mandatory tax knowledge and tax experience. That contribution has been removed. ND concerns the still outstanding examination of a possible alternative, substantively qualified tax pathway for this level of proceedings and the tax concerned; it does not concern the country's other services.

**Service 11.** The questionnaire for service 11 expressly allows half a point for a higher-court pathway through a lawyer even without demonstrated specialist tax knowledge. We therefore do not retain the previous rejection solely because there was no tax examination. The existing source concerns a judicial or legal-practitioner pathway, but the evidence for all higher and constitutional courts covered and for individual taxes is not yet complete. The score of 0.5* is a proposal under this exception, not confirmed evidence of tax specialisation. Confirmation requires identification of the specific procedural provision, the authorised representative and the limits of that representative's right to appear.

### Evidence of operation and limits of the conclusion

Inherited finding [V15]: Temporal validity and evidence of operation: the ministry's response of 19 June 2020 confirms that this supervisory regime existed before 2022. The number of qualification checks carried out in 2025 has not been established.

Inherited finding [V15]: Accountants. Закон за счетоводството, Articles 17–18, sets conditions for preparers of financial statements. The official collection contains the НАП report for 2025, published on 29 April 2026. This review has not confirmed a specific outcome of checks on the professional competence of statement preparers for that year.

An administrative register, supervision of the profession and checking a tax return constitute different evidence. We do not award additional points for several descriptions of the same mechanism. Without a comparable denominator, the number of members, inspections or returns filed does not demonstrate SME coverage.

Final comprehensive national score: ND. Outstanding rows and conditional contributions are identified above. The subtotal serves methodological traceability, not country ranking.

### Sources and traceability

Basis: [V7] and [V15], national chapter on Bulgaria; [ETAF] for the revised criteria. The links below are a selection of national legal and institutional sources. The complete inherited list is retained in the accompanying data file. Citing an inherited source does not imply a fresh check of its currency.

[1] BG1 Закон за счетоводството — Accounting Act, especially Articles 17–18 and 70–71; Ministry of Finance, English translation — source from V7/V15

[2] BG2 European Commission — COM(2021)385, comparative overview of accounting and tax advisory professions; historical baseline, not evidence of all changes through 2026 — source from V7/V15

[3] Закон за счетоводството — Accounting Act, Articles 17–18, 70–71 and 78 — source from V7/V15

[4] Министерство на финансите — response on the legality of statement preparers, 19 June 2020; supervision under Article 78 — source from V7/V15

[5] НАП — Годишни отчети за дейността на НАП (annual reports); the 2025 report published on 29 April 2026 — source from V7/V15

## 04 Cyprus

The ICPAC general practising certificate includes accounting and tax activities. A functional DS candidate therefore exists, but its precise non-audit statutory basis remains unresolved. We score the candidate ND; private requirements are not transferred into the statutory index. The former half point for BR G1 likewise cannot replace an unproven statutory entry condition.

The verified membership pathway remains relevant to Part II. Local tax testing, experience and supervision support the existing partial scores; the unresolved public-law link and the specific limits of individual services prevent an automatic increase to 1.

R4 calculation: confirmed 1.210, additional 3.190, subtotal 4.400/11. NP = 1; ND weight = 20%. R3 baseline: the same amounts and evidentiary markers; numerical change 0.000. The reasons for retaining the figures and the new research limitations are set out in the R4 review note.

| Service | % | R3 | R4 | Confirmed | Additional |
|---|---|---|---|---|---|
| 1 Bookkeeping and accounting | 3 | 0.5 | 0.5 | 0.165 | 0.000 |
| 2 Payroll and social security contributions | 3 | 0.5* | 0.5* | 0.000 | 0.165 |
| 3 Periodic VAT returns | 5 | 0.5 | 0.5 | 0.275 | 0.000 |

| Service | % | R3 | R4 | Confirmed | Additional |
|---|---|---|---|---|---|
| 4 Preparation of financial statements | 4 | 0.5 | 0.5 | 0.220 | 0.000 |
| 5 Annual tax returns | 10 | 0.5 | 0.5 | 0.550 | 0.000 |
| 6 Tax advice and planning | 10 | 0.5* | 0.5* | 0.000 | 0.550 |
| 7 Cross-border tax structuring | 12 | 0.5* | 0.5* | 0.000 | 0.660 |
| 8 Taxation of cross-border work and business activities | 8 | 0.5* | 0.5* | 0.000 | 0.440 |
| 9 Representation before the tax administration | 20 | 0.5* | 0.5* | 0.000 | 1.100 |
| 10 First-instance tax proceedings | 20 | ND | ND | ND | — |
| 11 Higher and constitutional court proceedings | 5 | 0.5* | 0.5* | 0.000 | 0.275 |

## R4 review note on research evidence

Scope examined: statutory entry for DS and BR and S1–S11.

Catalogue entries: B03 · B07 · B08 · B23

The catalogue distinguishes the organisation of the accounting profession, public oversight of audit and AML obligations. None of these categories alone resolves the Cypriot non-audit legal link for the ICPAC general practising certificate that remained outstanding in R3.

Research overview B07 maps institutions; B08 is an audit comparison. We do not transfer an audit licence and oversight into DS or BR without a link to the same individual and that individual's non-audit services. Nor does membership demonstrate market coverage. R4 retains ND for the legal entry criteria and the current partial and conditional service scores. Individual identification of the authorisation and duties for accounting and tax work remains necessary.

Decision on the Part II figures: R3 → R4, no change to individual services. Confirmed 1.210; additional 3.190; subtotal 4.400/11; NP 1/11; ND weight 20%. Even where NP = 0, asterisks and imputations remain separate from confirmed points.

## Explanation of services and changes

**Service 1.** Authorisation for general accounting practice; ICPAC register and supervision of the provider.

**Service 2.** The accounting pathway is confirmed. VERIFY: the precise scope of payroll and social security services.

**Service 3.** The professional pathway includes local tax knowledge and obligations of the provider.

**Service 4.** Verifiable accounting qualification and authorisation; preparation is not the same as audit.

**Service 5.** Verified tax competence within the practising authorisation.

**Service 6.** The tax professional pathway is established. VERIFY: the precise scope of planning under the general authorisation.

**Service 7.** The existing tax professional pathway is a relevant starting point. The specific domestic tax mandate for a cross-border engagement and the scope of insurance or other enforceable safeguards remain unresolved. We do not require a special international-specialist title or a licence in foreign law solely because of a cross-border element. The existing conditional score of 0.5* therefore remains.

**Service 8.** The subject is tax obligations arising from cross-border work and business activities: for example, taxation of payments to workers, withholding taxes, tax filings and employers' obligations. The starting point is the accountant

professional pathway described in the government explanation of authorisation for accounting practice. The conditional point extends the demonstrated domestic tax competence to this tax component. The precise scope for cross-border workers has not yet been confirmed; the contribution under the new weighting is therefore marked with an asterisk.

**Service 9.** A tax-qualified provider can be verified. VERIFY the specific procedural recognition before the Tax Department.

**Service 10.** The previous positive score was based solely on a general entitlement to practise as a lawyer or to act in proceedings. This is not evidence of mandatory tax knowledge and tax experience. That contribution has been removed. ND concerns the still outstanding examination of a possible alternative, substantively qualified tax pathway for this level of proceedings and the tax concerned; it does not concern the country's other services.

**Service 11.** The questionnaire for service 11 expressly allows half a point for a higher-court pathway through a lawyer even without demonstrated specialist tax knowledge. We therefore do not retain the previous rejection solely because there was no tax examination. The existing source concerns a judicial or legal-practitioner pathway, but the evidence for all higher and constitutional courts covered and for individual taxes is not yet complete. The score of 0.5* is a proposal under this exception, not confirmed evidence of tax specialisation. Confirmation requires identification of the specific procedural provision, the authorised representative and the limits of that representative's right to appear.

### Evidence of operation and limits of the conclusion

Inherited finding [V15]: Temporal validity and evidence of operation: the government explanation used was updated on 6 November 2024. This evidence does not fully verify that all conditions remained unchanged or that supervision operated up to 2022.

Inherited finding [V15]: Accountants. The government professional portal describes the conditions for carrying on accounting practice. We do not equate these conditions with an exclusive right to every ordinary bookkeeping task. The evidence reviewed for 2025 contains no separate number of quality inspections of accounting services.

An administrative register, supervision of the profession and checking a tax return constitute different evidence. We do not award additional points for several descriptions of the same mechanism. Without a comparable denominator, the number of members, inspections or returns filed does not demonstrate SME coverage.

Final comprehensive national score: ND. Outstanding rows and conditional contributions are identified above. The subtotal serves methodological traceability, not country ranking.

### Sources and traceability

Basis: [V7] and [V15], national chapter on Cyprus; [ETAF] for the revised criteria. The links below are a selection of national legal and institutional sources. The complete inherited list is retained in the accompanying data file. Citing an inherited source does not imply a fresh check of its currency.

[1] CY1 Republic of Cyprus — Accountant/Auditor, conditions for the general practising certificate; Νόμος περί Ελεγκτών 53(I)/2017 cited as the audit basis — source from V7/V15

[2] CY2 European Commission — COM(2021)385, comparative overview of accounting and tax advisory professions; historical baseline, not evidence of all changes through 2026 — source from V7/V15

[3] CY3 CY2 Government portal Accounting Audit and Administrative Services Firm — source from V7/V15

[4] Τμήμα Φορολογίας — Ετήσιες Εκθέσεις (tax-administration annual reports), 2025 collection — source from V7/V15

[5] e-Justice — Cypriot legal professions — source from V7/V15

## 05 Czechia

R5 addition: R5-06 supplements the evidence on due care and professional liability. It does not change a score without evidence for a specific outstanding criterion of the same profile.

Daňový poradce is a functional statutory DS pathway. The qualified-trade accounting activity remains a separate BR pathway. Tax knowledge tested by examination does not establish mandatory prior experience: Act 523/1992, § 5, does not prescribe it as a general entry condition.

Half scores remain because a compulsory practical-experience threshold is absent and, for certain tasks, because of scope limitations. The same reason also applies to planning and cross-border tax tasks: we replace the former 1† with 0.5. A broad mandate explains the task permitted; it does not remove the missing quality condition.

R4 calculation: confirmed 4.840, additional 0.660, subtotal 5.500/11. NP = 0; ND weight = 0%. R3 baseline: the same amounts and evidentiary markers; numerical change 0.000. The reasons for retaining the figures and the new research limitations are set out in the R4 review note.

| Service | % | R3 | R4 | Confirmed | Additional |
|---|---|---|---|---|---|
| 1 Bookkeeping and accounting | 3 | 0.5 | 0.5 | 0.165 | 0.000 |
| 2 Payroll and social security contributions | 3 | 0.5* | 0.5* | 0.000 | 0.165 |
| 3 Periodic VAT returns | 5 | 0.5 | 0.5 | 0.275 | 0.000 |
| 4 Preparation of financial statements | 4 | 0.5* | 0.5* | 0.000 | 0.220 |
| 5 Annual tax returns | 10 | 0.5 | 0.5 | 0.550 | 0.000 |
| 6 Tax advice and planning | 10 | 0.5 | 0.5 | 0.550 | 0.000 |
| 7 Cross-border tax structuring | 12 | 0.5 | 0.5 | 0.660 | 0.000 |
| 8 Taxation of cross-border work and business activities | 8 | 0.5 | 0.5 | 0.440 | 0.000 |
| 9 Representation before the tax administration | 20 | 0.5 | 0.5 | 1.100 | 0.000 |
| 10 First-instance tax proceedings | 20 | 0.5 | 0.5 | 1.100 | 0.000 |
| 11 Higher and constitutional court proceedings | 5 | 0.5* | 0.5* | 0.000 | 0.275 |

## R4 review note on research evidence

Scope examined: S1 and S4 and responsibility for S3–S9.

Catalogue entries: 14 · B03 · B07

The 2020 study by Homola, Paseková and Šindelář, based on a 2019 survey, adds an important substantive distinction: a professional may detect an error while management refuses to correct it. The data are professionals' responses about errors observed, not the proportion of incorrect Czech companies or tax returns.

In assessing quality, R4 adds a requirement for traceability of the warning and the client's response. This is a research implication for evaluating the service, not a claim that a new statutory duty has been introduced. The results do not fill outstanding qualification conditions or demonstrate compulsory prior experience under Act 523/1992 Sb. G/P, S11 and Part II therefore remain numerically identical to R3.

Decision on the Part II figures: R3 → R4, no change to individual services. Confirmed 4.840; additional 0.660; subtotal 5.500/11; NP 0/11; ND weight 0%. Even where NP = 0, asterisks and imputations remain separate from confirmed points.

## Explanation of services and changes

**Service 1.** Keeping and supervising accounts within tax advisory practice. KDP ČR confirms an examination in tax and accounting, but explains that prior experience is not compulsory for the examination or registration. The score therefore remains partial; we do not impute mandatory years of experience to the system.

**Service 2.** Tax and social security reports are covered. VERIFY the scope of the entire payroll process. KDP ČR confirms an examination in tax and accounting, but explains that prior experience is not compulsory for the examination or registration. The score therefore remains partial; we do not impute mandatory years of experience to the system.

**Service 3.** Preparation and filing of tax returns within the professional framework. KDP ČR confirms an examination in tax and accounting, but explains that prior experience is not compulsory for the examination or registration. The score therefore remains partial; we do not impute mandatory years of experience to the system.

**Service 4.** Accounting is permitted. VERIFY express coverage of preparation of annual financial statements and responsibility for them. KDP ČR confirms an examination in tax and accounting, but explains that prior experience is not compulsory for the examination or registration. The score therefore remains partial; we do not impute mandatory years of experience to the system.

**Service 5.** Tax returns; a longer filing deadline is also available where the relevant conditions are met. KDP ČR confirms an examination in tax and accounting, but explains that prior experience is not compulsory for the examination or registration. The score therefore remains partial; we do not impute mandatory years of experience to the system.

**Services 6, 7 and 8.** Broad tax advice also covers the domestic tax content of this task, so the mere absence of its explicit name is not an obstacle. However, compulsory prior experience is not a general condition under § 5 of Act 523/1992. We apply the same quality criterion as for other services; a partial score of 0.5 replaces the automatic 1†.

**Service 9.** Representation before the financial administration, including during inspections. KDP ČR confirms an examination in tax and accounting, but explains that prior experience is not compulsory for the examination or registration. The score therefore remains partial; we do not impute mandatory years of experience to the system.

**Service 10.** A tax adviser may represent clients up to regional-court level. KDP ČR confirms an examination in tax and accounting, but explains that prior experience is not compulsory for the examination or registration. The score therefore remains partial; we do not impute mandatory years of experience to the system.

**Service 11.** The questionnaire for service 11 expressly allows half a point for a higher-court pathway through a lawyer even without demonstrated specialist tax knowledge. We therefore do not retain the previous rejection solely because there was no tax examination. The existing source concerns a judicial or legal-practitioner pathway, but the evidence for all higher and constitutional courts covered and for individual taxes is not yet complete. The score of 0.5* is a proposal under this exception, not confirmed evidence of tax specialisation. Confirmation requires identification of the specific procedural provision, the authorised representative and the limits of that representative's right to appear.

## Evidence of operation and limits of the conclusion

Inherited finding [V15]: Temporal validity and evidence of operation: the professional Act predates 2022. Current examination information confirms present conditions; individual service exceptions and historical implementation of supervision remain a separate evidentiary task.

Inherited finding [V15]: Accountants. Accounting activities are subject to qualification requirements under Zákon č. 455/1991 Sb., Annex 2. Coordination committees connect the tax profession, the administration and also the accounting profession; they are not an inspection of every accounting firm.

An administrative register, supervision of the profession and checking a tax return constitute different evidence. We do not award additional points for several descriptions of the same mechanism. Without a comparable denominator, the number of members, inspections or returns filed does not demonstrate SME coverage.

Final comprehensive national score: ND. Outstanding rows and conditional contributions are identified above. The subtotal serves methodological traceability, not country ranking.

### Sources and traceability

Basis: [V7] and [V15], national chapter on Czechia; [ETAF] for the revised criteria. The links below are a selection of national legal and institutional sources. The complete inherited list is retained in the accompanying data file. Citing an inherited source does not imply a fresh check of its currency.

[1] KDP ČR Tax Advisory Act — R3 addition

[2] CZ2 KDP — kontinuální profesní vzdělávání, voluntary system — source from V7/V15

[3] CZ3 MPO — qualification for the qualified-trade accounting activity under zákon č. 455/1991 Sb. — source from V7/V15

[4] CZ4 Nejvyšší správní soud — legislation and Soudní řád správní — source from V7/V15

[5] KDP ČR — Zákon č. 523/1992 Sb., o daňovém poradenství a Komoře daňových poradců České republiky (Tax Advisory Act); chamber explanation — source from V7/V15

[6] KDP ČR — Podrobné informace o zkouškách (content of the tax and accounting examination) — source from V7/V15

[7] KDP ČR — Pro uchazeče o zkoušku (explanation that Act 523/1992 Sb. does not require prior experience for the examination or registration) — source from V7/V15

[8] MŠMT — Zákon č. 455/1991 Sb., o živnostenském podnikání (Trade Licensing Act), Annex 2; official database of accounting activities — source from V7/V15

[9] KDP ČR — compulsory insurance under Zákon č. 523/1992 Sb., § 6(10)(a) — source from V7/V15

[10] KDP ČR / GFŘ — Koordinační výbory 2025 (minutes of professional cooperation) — source from V7/V15

## 06 Denmark

The ordinary titles skatterådgiver and bogholder do not, as such, constitute statutory DS or BR pathways. An auditor's status is different: that person's non-audit accounting or tax activities are assessed only where there is evidence that professional safeguards also apply to them. A general legal qualification does not replace confirmed tax specialisation.

The retained half scores evaluate the specific institutional pathway described in V15. Where evidence of tax qualifications or non-audit scope is missing, ND remains. Unknown market share is not a reason for reducing a score.

R4 calculation: confirmed 1.760, additional 0.000, subtotal 1.760/11. NP = 7; ND weight = 68%. R3 baseline: the same amounts and evidentiary markers; numerical change 0.000. The reasons for retaining the figures and the new research limitations are set out in the R4 review note.

| Service | % | R3 | R4 | Confirmed | Additional |
|---|---|---|---|---|---|
| 1 Bookkeeping and accounting | 3 | 0.5 | 0.5 | 0.165 | 0.000 |
| 2 Payroll and social security contributions | 3 | ND | ND | ND | — |
| 3 Periodic VAT returns | 5 | ND | ND | ND | — |
| 4 Preparation of financial statements | 4 | 0.5 | 0.5 | 0.220 | 0.000 |
| 5 Annual tax returns | 10 | ND | ND | ND | — |
| 6 Tax advice and planning | 10 | ND | ND | ND | — |
| 7 Cross-border tax structuring | 12 | ND | ND | ND | — |
| 8 Taxation of cross-border work and business activities | 8 | ND | ND | ND | — |

| Service | % | R3 | R4 | Confirmed | Additional |
|---|---|---|---|---|---|
| 9 Representation before the tax administration | 20 | 0.5 | 0.5 | 1.100 | 0.000 |
| 10 First-instance tax proceedings | 20 | ND | ND | ND | — |
| 11 Higher and constitutional court proceedings | 5 | 0.5 | 0.5 | 0.275 | 0.000 |

## R4 review note on research evidence

Scope examined: S1 and S4; outstanding S2–S3, S5–S8 and S10.

Catalogue entries: B12 · B15 · B04

We do not characterise Denmark as a country without any quality rules. The zero in Part I concerns the named general professional profiles bogholder and skatterådgiver under the research entry rule. R3 already recognises substantive supervision of bookkeeping and annual reports in Part II. Lov om bogføring, § 23, and the measures described by Erhvervsstyrelsen therefore remain separate from audit authorisation.

OECD Rethinking Tax Services (B12) and Tax Administration 2025 (B15) explain why data systems, embedded controls and administrative cooperation can support quality. These are comparative research frameworks, not Danish evidence that every external provider is qualified for all eleven services. A general check on a taxpayer is not necessarily a check on the professional work of that taxpayer's adviser.

The additionally reviewed mandate of Momskontaktudvalg and the Skattekontaktudvalg minutes of 16 June 2025 establish the existence of structured cooperation with businesses and advisers. The minutes document the administration's willingness to reconsider the wording of legal guidance. This supports institutional learning and the removal of ambiguities, not individual licensing, testing of knowledge or general protection against errors giving rise to compensation claims. A meeting alone therefore does not resolve ND for payroll, VAT or planning.

R4 retains S1 = 0.5 and S4 = 0.5 because of specific product supervision; S9 = 0.5 remains limited to the described professional assistance in administrative appeals. Landsskatteretten remains an administrative appeal body and is not converted into a first judicial instance. S11 = 0.5 is based on the express methodological exception for a professional higher-court pathway. Seven ND entries remain outstanding.

The change is substantive: we do not interpret the low partial index as demonstrated low quality of Danish services, high tax morale or proof that Denmark does not need the profession. The subtotal of 1.760/11 does not capture all administrative and digital compliance factors. Their effect is a matter for further empirical assessment; we do not calculate it merely from the existence of a software solution or a low level of shadow-economy activity.

Decision on the Part II figures: R3 → R4, no change to individual services. Confirmed 1.760; additional 0.000; subtotal 1.760/11; NP 7/11; ND weight 68%. Even where NP = 0, asterisks and imputations remain separate from confirmed points.

## Additional primary institutional sources reviewed in R4

R4 DK1 Skattestyrelsen Momskontaktudvalg — mandate and purpose of the committee

R4 DK2 Skattekontaktudvalg — minutes of 16 June 2025

Reviewed on 6 October 2026. The source cited establishes the limited mechanism described; the scope of the conclusion and the reason for retaining the score are set out above.

## Explanation of services and changes

**Service 1.** Lov om bogføring, § 23, permits substantive supervision of bookkeeping in new companies and companies not subject to mandatory audit. The authority may request documentation and, where relevant indications of breaches exist, a professional statement; §§ 26 and 28 govern measures. This is supervision of the bookkeeping

output, so the absence of a general bookkeeper's licence is not a reason for ND. Half a point applies to the limited supervised scope. Implementation in 2025 is described below the table.

**Service 2.** Evidence for the precisely defined service is not yet complete. Verify safeguards for non-audit payroll services.

**Service 3.** Evidence for the precisely defined service is not yet complete. Specific institutional recognition of the VAT provider's professional quality has not been established.

**Service 4.** In addition to digital checks, Erhvervsstyrelsen carries out manual, risk-based reviews of the content of annual reports and takes action against material breaches. The mechanism is not confined to listed companies. Half a point is based on product quality, not the automatic transfer of an audit licence to the preparation of statements. An additional, narrower pathway exists for non-audit preparation accompanied by a statement under Revisorloven § 1(3); we therefore do not score the same service twice.

**Service 5.** Evidence for the precisely defined service is not yet complete. A tax return is not in itself audit assurance; the additional link has not been confirmed.

**Services 6 and 7.** Recognition of professional assistance for reimbursement of costs in a tax dispute does not demonstrate the conditions for independent tax planning. General status as a lawyer is insufficient evidence. The scope of the qualified pathway for this service remains unresolved.

**Service 8.** Rules on reimbursement of the costs of professional tax assistance do not themselves establish the entire tax component of cross-border workers and business activities. A direct link to this service has not yet been demonstrated; we do not automatically infer planning points from representation.

**Service 9.** Bekendtgørelse nr. 2051 af 11. november 2021, § 1, and Skatteforvaltningsloven, Chapter 19, link cost reimbursement to an eligible professional. For other comparable providers, education and practical tax knowledge are checked. The partial score covers assistance in administrative appeals; it does not establish the same mechanism in initial proceedings before Skatteforvaltningen. Landsskatteretten is an administrative appeal body, not the first-instance court of service 10.

**Service 10.** Retsplejeloven, § 260, distinguishes judicial representation from administrative tax assistance. SKM2019.483.BR shows that accountants do not, merely by virtue of their accounting status, have the right to bring an action for a client. Reimbursement of the costs of professional assistance improves access to justice, but does not itself confirm specialist tax knowledge for all authorised representatives. A score of 0.5 under the alternative requires evidence of specific substantive scrutiny of representation, not merely general status as a lawyer. ND therefore remains.

**Service 11.** Advokatsamfundet describes specific conditions for appearing before Højesteret. This tests procedural competence, not specialist tax knowledge through an examination. Under the express exception in the questionnaire for service 11, 0.5 is awarded. We do not confuse the Danish Højesteret with the administrative tax appeal body Landsskatteretten.

## Evidence of operation and limits of the conclusion

Inherited finding [V15]: Temporal validity and evidence of operation: the regulations date from 2021; no direct evidence has been obtained of the coverage or frequency of checks on all advisers in 2022. Checks on advisory firms' own tax obligations in 2023–2024 are not checks on the quality of their services to clients.

Inherited finding [V15]: Accountants. In 2025, Erhvervsstyrelsen opened 22 and completed 21 bookkeeping inspections of newly established companies and companies without an audit; in one case it requested a professional statement. The report also describes action on fictitious statements and withdrawal of misleading reports. This demonstrates implementation of product supervision, not merely the existence of rules. The number of inspections does not give the proportion of all SMEs protected. Erhvervsstyrelsen, Årsberetning 2025 (annual supervision report), April 2026, pp. 34–36.

An administrative register, supervision of the profession and checking a tax return constitute different evidence. We do not award additional points for several descriptions of the same mechanism. Without a comparable denominator, the number of members, inspections or returns filed does not demonstrate SME coverage.

Final comprehensive national score: ND. Outstanding rows and conditional contributions are identified above. The subtotal serves methodological traceability, not country ranking.

### Sources and traceability

Basis: [V7] and [V15], national chapter on Denmark; [ETAF] for the revised criteria. The links below are a selection of national legal and institutional sources. The complete inherited list is retained in the accompanying data file. Citing an inherited source does not imply a fresh check of its currency.

[1] DK1 Danish government portal — Regulated professions; list of formal professions — source from V7/V15

[2] DK2 Erhvervsstyrelsen — rules for statements by godkendte revisorer; delineation of the audit pathway — source from V7/V15

[3] DK3 European Commission — COM(2021)385, comparative overview of accounting and tax advisory professions; historical baseline, not evidence of all changes through 2026 — source from V7/V15

[4] DK4 DK1 Revisorloven § 1 — source from V7/V15

[5] DK5 DK2 Skattestyrelsen Rådgiveradgang til virksomhedens TastSelv Erhverv — source from V7/V15

[6] Retsinformation — Bekendtgørelse om oplysninger om udgifter til sagkyndig bistand m.v. ved godtgørelse efter skatteforvaltningslovens kapitel 19, BEK nr. 205… — source from V7/V15

[7] Skatteankestyrelsen — Omkostningsgodtgørelse (explanation of cost reimbursement) — source from V7/V15

[8] Skattestyrelsen — Kontrol af rådgivervirksomheder rammer plet, 9 November 2024 (data for 2023–September 2024) — source from V7/V15

[9] Lov om bogføring, lov nr. 700 af 24. maj 2022 (Bookkeeping Act), §§ 23, 26, 28 and 34 — source from V7/V15

[10] Erhvervsstyrelsen, Regnskabskontrol generelt (supervision of financial statements), 17 October 2025 — source from V7/V15

## 07 Estonia

Raamatupidaja and maksunõustaja remain outside the statutory entry condition on the evidence for those pathways. A professional standard or voluntary certificate is not in itself a state licence. Any tax specialisation of lawyers is not inferred from a general right of representation.

The evidence does not complete the connection between qualification, supervision and all of the first nine services. We retain ND; the conditional judicial half scores remain in the additional subtotal, not the confirmed component.

R4 calculation: confirmed 0.000, additional 1.375, subtotal 1.375/11. NP = 9; ND weight = 75%. R3 baseline: the same amounts and evidentiary markers; numerical change 0.000. The reasons for retaining the figures and the new research limitations are set out in the R4 review note.

| Service | % | R3 | R4 | Confirmed | Additional |
|---|---|---|---|---|---|
| 1 Bookkeeping and accounting | 3 | ND | ND | ND | — |
| 2 Payroll and social security contributions | 3 | ND | ND | ND | — |
| 3 Periodic VAT returns | 5 | ND | ND | ND | — |
| 4 Preparation of financial statements | 4 | ND | ND | ND | — |

| Service | % | R3 | R4 | Confirmed | Additional |
|---|---|---|---|---|---|
| 5 Annual tax returns | 10 | ND | ND | ND | — |
| 6 Tax advice and planning | 10 | ND | ND | ND | — |
| 7 Cross-border tax structuring | 12 | ND | ND | ND | — |
| 8 Taxation of cross-border work and business activities | 8 | ND | ND | ND | — |
| 9 Representation before the tax administration | 20 | ND | ND | ND | — |
| 10 First-instance tax proceedings | 20 | 0.5* | 0.5* | 0.000 | 1.100 |
| 11 Higher and constitutional court proceedings | 5 | 0.5* | 0.5* | 0.000 | 0.275 |

## R4 review note on research evidence

Scope examined: qualification pathway and S1–S9; conditional S10–S11.

Catalogue entries: B03 · B07 · B12

The catalogue contains no new direct Estonian study on the correctness of external accounting and tax services. Comparative literature on digitalisation therefore does not replace the national evidentiary chain. R4 additionally examines the official qualification register and the rules of Eesti Raamatupidajate Kogu, and expressly corrects the impression that this is a new Act from 2026.

Kutseregister publishes qualification-award rules adopted in 2023 and amended in May 2026. This shows institutional verification of competence, not a new compulsory licence for everyone offering bookkeeping on the market. For level 6 renewal, ERK specifies 40 academic hours of education and three years of relevant experience within the preceding five years. According to the publication, level 5 is permanent and is not renewed. Different levels are therefore not combined into a supposedly uniform safeguard.

These data supplement the description of qualification infrastructure in Part I. Under the retained statutory entry rule, they do not create DS/BR points. For Part II, a complete link between verified competence and quality supervision of the commissioned service, sanctions and the scope of safeguards for the user is still missing. Qualification renewal and examination of a sample of client work are different checks.

For S1–S5, a professional pathway has therefore been positively identified, but ND does not automatically become 0.5. For S6–S9, the relevant tax scope and supervision must be established separately. The judicial candidates for S10–S11 remain 0.5*; we do not label a general rule excluding an unsuitable representative a confirmed result without completing the current procedural and tax-specific distinctions.

R4 retains the subtotal of 1.375/11 entirely as an additional conditional contribution and nine ND entries. The change is more precise identification of institutions, levels and temporal validity. This is more important than an unjustified numerical increase based on the country's technological development.

Decision on the Part II figures: R3 → R4, no change to individual services. Confirmed 0.000; additional 1.375; subtotal 1.375/11; NP 9/11; ND weight 75%. Even where NP = 0, asterisks and imputations remain separate from confirmed points.

## Additional primary institutional sources reviewed in R4

R4 EE1 Kutseregister — rules for awarding accounting qualifications, amendment of 7 May 2026

R4 EE2 Eesti Raamatupidajate Kogu — Taastõendamine, renewal of qualifications

R4 EE3 Kutseregister — qualification records

Reviewed on 6 October 2026. The source cited establishes the limited mechanism described; the scope of the conclusion and the reason for retaining the score are set out above.

## Explanation of services and changes

**Services 1, 2, 3, 4 and 5.** The previous zero was inferred principally from the voluntary nature of the accounting certificate. This establishes the absence of a compulsory qualification pathway, not the absence of all institutional controls over work or outputs. The review of RIK electronic reporting does not complete the evidence of substantive supervision of this specific service. Under the same rule as for Denmark, the result is therefore ND until such supervision has been delineated. The 2026 Raamatupidaja tase 5 standard remains voluntary and is not presented as a new Act.

**Services 6, 7, 8 and 9.** For this service, the evidence of publicly recognised verification of substantive accounting or tax knowledge, relevant experience and safeguards is not yet complete. General legal authorisation is insufficient. The qualification requirements and their connection with the specified service must be established. ND therefore applies only to this row.

**Service 10.** Halduskohtumenetluse seadustik contains rules on authorised representatives and exclusion of a person who is unable to participate properly, or is unprofessional or irresponsible. This is a candidate for half a point under the institutional rule, not evidence of a tax adviser's licence. A historical source from 2016 is used. The current wording, the precise exclusion provision, its application in a tax case and the limits at first instance must be checked. A score of 0.5* therefore remains in the conditional subtotal.

**Service 11.** Halduskohtumenetluse seadustik contains rules on authorised representatives and exclusion of a person who is unable to participate properly, or is unprofessional or irresponsible. This is a candidate for half a point under the institutional rule, not evidence of a tax adviser's licence. A historical source from 2016 is used. The current wording, the precise exclusion provision, its application in a tax case, the limits on appearing before Riigikohus and the constitutional pathway must be checked. A score of 0.5* therefore remains in the conditional subtotal.

## Evidence of operation and limits of the conclusion

Inherited finding [V15]: Temporal validity and evidence of operation: we do not treat the voluntary 2026 standard as a reform already operating in 2022. An older legal source exists on fitness to act in court; whether the scope remains unchanged currently still requires verification.

Inherited finding [V15]: Accountants. The summary of the 2025 annual report describes development of data transfers between business software and MTA, intended to reduce the burden on entrepreneurs and accountants. This improves data procedures; it is not evidence of licensing or knowledge testing for all accountants.

An administrative register, supervision of the profession and checking a tax return constitute different evidence. We do not award additional points for several descriptions of the same mechanism. Without a comparable denominator, the number of members, inspections or returns filed does not demonstrate SME coverage.

Final comprehensive national score: ND. Outstanding rows and conditional contributions are identified above. The subtotal serves methodological traceability, not country ranking.

## Sources and traceability

Basis: [V7] and [V15], national chapter on Estonia; [ETAF] for the revised criteria. The links below are a selection of national legal and institutional sources. The complete inherited list is retained in the accompanying data file. Citing an inherited source does not imply a fresh check of its currency.

[1] EE1 Kutsekoda — reguleeritud kutsed, overview of regulated professions — source from V7/V15

[2] EE2 Kutsekoda — revision of accounting standards, 2026 — source from V7/V15

[3] EE3 OSKA — Arvestusala; analysis of accounting professions — source from V7/V15

[4] EE4 European Commission — COM(2021)385, comparative overview of accounting and tax advisory professions; historical baseline, not evidence of all changes through 2026 — source from V7/V15

[5] EE5 EE1 Kutseregister — description of the qualification and legal basis — source from V7/V15

[6] EE6 EE2 Kutsestandard Vanemraamatupidaja tase 6, section A5 — source from V7/V15

[7] EE7 EE3 Current standard and renewal of qualification — source from V7/V15

[8] Kutsekoda OSKA — Arvestusala ja ärinõustamine (accounting and business advice); voluntary nature of the accounting qualification — source from V7/V15

[9] Kutseregister — Raamatupidaja tase 5; standard effective from 7 May 2026, not an Act imposing compulsory licensing — source from V7/V15

[10] Riigi Teataja — Halduskohtumenetluse seadustik (Code of Administrative Court Procedure), §§ 32 and 36; historical 2016 text — source from V7/V15

## 08 Finland

KLT and Taloushallintoliitto authorisation are important professional pathways, but we do not transfer them into the statutory index. Part I remains zero for these two profiles. Quality requirements, testing and supervision of member firms are assessed in Part II.

The newly reviewed rules on authorisation and inspections of accounting firms support an additional partial contribution for bookkeeping, payroll and statements. We do not infer full judicial powers or the proportion of all SMEs from authorisation; cross-border services remain ND.

R4 calculation: confirmed 2.750, additional 1.100, subtotal 3.850/11. NP = 3; ND weight = 30%. R3 baseline: the same amounts and evidentiary markers; numerical change 0.000. The reasons for retaining the figures and the new research limitations are set out in the R4 review note.

| Service | % | R3 | R4 | Confirmed | Additional |
|---|---|---|---|---|---|
| 1 Bookkeeping and accounting | 3 | 0.5 | 0.5 | 0.165 | 0.000 |
| 2 Payroll and social security contributions | 3 | 0.5 | 0.5 | 0.165 | 0.000 |
| 3 Periodic VAT returns | 5 | 0.5 | 0.5 | 0.275 | 0.000 |
| 4 Preparation of financial statements | 4 | 0.5 | 0.5 | 0.220 | 0.000 |
| 5 Annual tax returns | 10 | 0.5 | 0.5 | 0.550 | 0.000 |
| 6 Tax advice and planning | 10 | ND | ND | ND | — |
| 7 Cross-border tax structuring | 12 | ND | ND | ND | — |
| 8 Taxation of cross-border work and business activities | 8 | ND | ND | ND | — |
| 9 Representation before the tax administration | 20 | 0.5* | 0.5* | 0.000 | 1.100 |
| 10 First-instance tax proceedings | 20 | 0.5 | 0.5 | 1.100 | 0.000 |
| 11 Higher and constitutional court proceedings | 5 | 0.5 | 0.5 | 0.275 | 0.000 |

### R4 review note on research evidence

Scope examined: S1–S5 and outstanding S6–S8 and conditional S9.

Catalogue entries: 13 · 31 · B12

The 2016 study by Höglund and Sundvik associates outsourcing of accounting tasks with the reporting quality of small Finnish companies, measured through accruals. It particularly highlights the preparation of statutory financial statements. The absence of an equivalent association for outsourced payroll is not a finding that payroll is calculated incorrectly: the study uses a different outcome measure.

This evidence substantively supports the importance of assessing S4 separately. It does not identify the effect of KLT, authorisation or every contractual provider, and therefore does not itself raise S4 from 0.5 to 1. Bibliographic lead 31 on tax adjustments remains incompletely verified; without confirmed authors, sample and results, it cannot be used to change the points for S5.

The additionally reviewed Taloushallintoliitto publication confirms that authorisation includes an office inspection and the TAL-STA standard. This is a professional organisation's mechanism, not a general state licence. The correct Part I result for the selected profiles is therefore zero, while Part II already includes positive half scores for S1–S5. This difference is not a contradiction: the two parts measure different legal and institutional questions.

For S6–S8, a general offer of financial advice or the existence of an additional examination does not in itself establish the scope of the supervised tax service. For S9, R3 contains a conditional half score; before confirmation, the evidence of a specific assessment of professional fitness in a tax case must be completed. Vero's official guidance confirms the general application of Hallintolaki in tax proceedings, but this is not yet evidence of the frequency or outcomes of such supervision.

R4 retains confirmed 2.750 and additional 1.100, giving a subtotal of 3.850/11, with three ND entries. The change is the addition of empirical evidence on the usefulness of external preparation of statements and a clear distinction between its reach and legal and professional protection. SME coverage and the causal effect of authorisation remain unmeasured.

Decision on the Part II figures: R3 → R4, no change to individual services. Confirmed 2.750; additional 1.100; subtotal 3.850/11; NP 3/11; ND weight 30%. Even where NP = 0, asterisks and imputations remain separate from confirmed points.

## Additional primary institutional sources reviewed in R4

R4 FI1 Taloushallintoliitto Auktorisointi — conditions and verification of authorisation

R4 FI2 Vero Verotuksen yleiset menettelysäännökset, 25 June 2026

Reviewed on 6 October 2026. The source cited establishes the limited mechanism described; the scope of the conclusion and the reason for retaining the score are set out above.

## Explanation of services and changes

**Services 1, 2 and 4.** Taloushallintoliitto confirms authorisation of accounting firms and inspections of their work; accounting and payroll tasks are relevant. This supports a partial private institutional mechanism for the participating firm, not a statutory profession or a general guarantee for all clients. The scope of the new score is limited to the authorised pathway.

**Service 3.** Vero describes action taken directly with an accounting firm where errors recur in tax reporting for several of its clients. This provides the basis for 0.5 under the alternative rule. It is not recognition of a KLT licence or a more favourable substantive tax decision. The source is dated 15 January 2025; it contains neither the proportion of all SMEs nor the success rate of measures.

**Service 5.** The same Vero programme covers the quality of tax reporting by accounting firms and is also used for annual tax returns. This provides the basis for 0.5 under the alternative rule. It is not recognition of a KLT licence or a more favourable substantive tax decision. The source is dated 15 January 2025; it contains neither the proportion of all SMEs nor the success rate of measures.

**Services 6, 7 and 8.** For this service, the evidence of publicly recognised verification of substantive accounting or tax knowledge, relevant experience and safeguards is not yet complete. General legal authorisation is insufficient. The

qualification requirements and their connection with the specified service must be established. ND therefore applies only to this row.

**Service 9.** V14 supplements the evidentiary basis; the previous reasoning is replaced by the following assessment.

V14 re-evaluation: ND → 0.5*. FI1, Article 12, permits exclusion of an unsuitable authorised representative; FI2 confirms application of administrative rules in tax proceedings. Supervisory body: Vero. Application on grounds of professional incompetence must additionally be demonstrated; a general statutory possibility is not evidence that a check has been carried out.

**Service 10.** Laki oikeudenkäynnistä hallintoasioissa 808/2019, §§ 30–31, requires a capable and suitable representative and allows a court to prohibit that person from appearing in the particular case or for up to three years. § 2 covers regional administrative courts and Korkein hallinto-oikeus. Half a point is based on the judicial mechanism for assessing capability for the task, not on a presumption that every lawyer has tax knowledge. There are no data on frequency of use or a standardised tax examination. The score concerns administrative courts and public-law matters.

**Service 11.** Laki oikeudenkäynnistä hallintoasioissa 808/2019, §§ 30–31, requires a capable and suitable representative and allows a court to prohibit that person from appearing in the particular case or for up to three years. § 2 covers regional administrative courts and Korkein hallinto-oikeus. Half a point is based on the judicial mechanism for assessing capability for the task, not on a presumption that every lawyer has tax knowledge. There are no data on frequency of use or a standardised tax examination. In this row, the highest administrative-court pathway is covered; we do not assume a separate constitutional-court pathway.

## Evidence of operation and limits of the conclusion

Inherited finding [V15]: Temporal validity and evidence of operation: a description from 2025 is documented for Vero; commencement before 2022 has not been confirmed. The 2019 judicial regime is apparent from the translation incorporating amendments through 2021.

Inherited finding [V15]: Accountants. In the guidance Verohallinnon palvelut tilitoimistoille, Vero describes contacting an accounting firm following observations on the returns of several of its clients. Joint problem-solving and error prevention provide substantive feedback to the provider, not merely technical access.

An administrative register, supervision of the profession and checking a tax return constitute different evidence. We do not award additional points for several descriptions of the same mechanism. Without a comparable denominator, the number of members, inspections or returns filed does not demonstrate SME coverage.

Final comprehensive national score: ND. Outstanding rows and conditional contributions are identified above. The subtotal serves methodological traceability, not country ranking.

## Sources and traceability

Basis: [V7] and [V15], national chapter on Finland; [ETAF] for the revised criteria. The links below are a selection of national legal and institutional sources. The complete inherited list is retained in the accompanying data file. Citing an inherited source does not imply a fresh check of its currency.

[1] Taloushallintoliitto authorisation — R3 addition

[2] Taloushallintoliitto inspections — R3 addition

[3] FI1 Taloushallintoliitto — KLT-opas, qualification and conditions — source from V7/V15

[4] FI2 KLT — pätevyyden ylläpito ja säännöt, maintaining the qualification — source from V7/V15

[5] FI3 Opetushallitus — recognition of regulated professional qualifications — source from V7/V15

[6] FI4 European Commission — COM(2021)385, comparative overview of accounting and tax advisory professions; historical baseline, not evidence of all changes through 2026 — source from V7/V15

[7] FI5 FI1 Suomi fi Taloushallinnon ulkoistaminen — source from V7/V15

[8] FI6 FI2 Taloushallintoliitto Valitse auktorisoitu tilitoimisto — source from V7/V15

[9] Vero — Verohallinnon palvelut tilitoimistoille (direct handling of errors and guidance for accounting firms), 15 January 2025 — source from V7/V15

[10] Finlex — Laki oikeudenkäynnistä hallintoasioissa 808/2019 (Administrative Judicial Procedure Act), §§ 30–34; official translation — source from V7/V15

## 09 France

DS is an avocat holding an official certificat de spécialisation droit fiscal et droit douanier. Expert-comptable remains a separate BR pathway. Specialist status, experience, assessment and continuing education relate to the same regulated lawyer profile.

We apply the recoding in the ETAF article: services 1–10 have an available fully safeguarded pathway, while service 11 remains 0.5. Ordinary VAT work and annual returns under BR receive D. An arithmetical slip in the article is corrected: five D and four L mean BR S11 = 7.0, not 7.5.

R4 calculation: confirmed 10.725, additional 0.000, subtotal 10.725/11. NP = 0; ND weight = 0%. R3 baseline: the same amounts and evidentiary markers; numerical change 0.000. The reasons for retaining the figures and the new research limitations are set out in the R4 review note.

| Service | % | R3 | R4 | Confirmed | Additional |
|---|---|---|---|---|---|
| 1 Bookkeeping and accounting | 3 | 1 | 1 | 0.330 | 0.000 |
| 2 Payroll and social security contributions | 3 | 1 | 1 | 0.330 | 0.000 |
| 3 Periodic VAT returns | 5 | 1 | 1 | 0.550 | 0.000 |
| 4 Preparation of financial statements | 4 | 1 | 1 | 0.440 | 0.000 |
| 5 Annual tax returns | 10 | 1 | 1 | 1.100 | 0.000 |
| 6 Tax advice and planning | 10 | 1 | 1 | 1.100 | 0.000 |
| 7 Cross-border tax structuring | 12 | 1 | 1 | 1.320 | 0.000 |
| 8 Taxation of cross-border work and business activities | 8 | 1 | 1 | 0.880 | 0.000 |
| 9 Representation before the tax administration | 20 | 1 | 1 | 2.200 | 0.000 |
| 10 First-instance tax proceedings | 20 | 1 | 1 | 2.200 | 0.000 |
| 11 Higher and constitutional court proceedings | 5 | 0.5 | 0.5 | 0.275 | 0.000 |

### R4 review note on research evidence

Scope examined: S1–S5 and a separate formal tax-lawyer pathway.

Catalogue entries: 09 · B03 · B07 · B26

Entry 09 adds the Examen de conformité fiscale, introduced by Décret n° 2021-25 and the Arrêté of 13 January 2021. It covers ten defined areas of tax compliance and a traceable report. The mechanism is important for the underlying accounting records and tax returns, but is not a general safeguard for every provider or every stage of a dispute.

Data on declared ECF engagements show programme use, not the proportion of correct returns. R4 therefore cites ECF as supplementary evidence of the design of a specific service, not as additional points beyond the pathway already recognised. An officially specialised tax lawyer remains separate from an expert-comptable, and G/P relating to different individuals are not combined. R3 scores remain unchanged.

Decision on the Part II figures: R3 → R4, no change to individual services. Confirmed 10.725; additional 0.000; subtotal 10.725/11; NP 0/11; ND weight 0%. Even where NP = 0, asterisks and imputations remain separate from confirmed points.

## Explanation of services and changes

**Services 1, 2, 3, 4, 5, 6, 7, 8, 9 and 10.** Recoding under the ETAF article: the specific task has a fully safeguarded pathway through an expert-comptable or an officially specialised tax lawyer. BR is the provider for 1, 2 and 4; tax tasks are governed by the relevant tax mandate. Source: the article, chapter 2, and the national bases [V7].

**Service 11.** Limited composite higher-court pathway under the ETAF article. We do not equate an avocat's specialisation with the specific status of avocat aux Conseils.

## Evidence of operation and limits of the conclusion

Inherited finding [V15]: Temporal validity and evidence of operation: the professional framework predates 2022. The list of additional tax specialisations from 2026 is not evidence that all the same designations and options were already available in 2022.

Inherited finding [V15]: Accountants. The 2025 annual report, p. 28, lists three simplified guidance materials published in October 2025: delegation of access to clients' secure accounts, clarification of the expert-comptable's functions and good practice among large companies in electronic procedures.

An administrative register, supervision of the profession and checking a tax return constitute different evidence. We do not award additional points for several descriptions of the same mechanism. Without a comparable denominator, the number of members, inspections or returns filed does not demonstrate SME coverage.

The matrix is numerically complete on the evidence and definitions used. This does not establish a complete inventory of all market pathways, actual SME coverage or the effectiveness of every provider.

## Sources and traceability

Basis: [V7] and [V15], national chapter on France; [ETAF] for the revised criteria. The links below are a selection of national legal and institutional sources. The complete inherited list is retained in the accompanying data file. Citing an inherited source does not imply a fresh check of its currency.

[1] CNB official specialisation — R3 addition

[2] Ordonnance 45-2138, Article 22 — R3 addition

[3] FR1 Ordonnance n° 45-2138 du 19 septembre 1945 — regulation of the expert-comptable profession, Articles 2–3, 17, 21–22 — source from V7/V15

[4] FR2 Décret n° 2012-432 du 30 mars 2012 relatif à l'exercice de l'activité d'expertise comptable — source from V7/V15

[5] FR3 European Commission — COM(2021)385, comparative overview of accounting and tax advisory professions; historical baseline, not evidence of all changes through 2026 — source from V7/V15

[6] Légifrance — Ordonnance n° 45-2138 du 19 septembre 1945 (regulation of the expert-comptable profession), Articles 2, 20 and 22 — source from V7/V15

[7] CNB — Spécialisation (rules for verifying lawyers' specialisation) — source from V7/V15

[8] CNB — tax specialisations 2026 — source from V7/V15

[9] DGFiP, L'examen de conformité fiscale : une sécurité juridique renforcée pour les entreprises, 25 October 2022; Décret n° 2021-25 du 13 janvier 2021 — source from V7/V15

[10] DGFiP — Rapport d'activité 2025 (annual report), p. 28 — source from V7/V15

# 10 Greece

Class A logistis forotechnikos is the same combined accounting and tax pathway in both columns. We do not add the two indices together. Class, transitional rights and the specific validity of the authorisation remain part of the national evidentiary limitation.

The reasoning that a different status for other providers would in itself prevent a full point has been removed. Outstanding safeguards and classes nevertheless remain substantive evidentiary questions. We therefore do not declare conditional points confirmed; a broad advisory mandate is not demonstrated merely by an accounting licence.

R4 calculation: confirmed 0.825, additional 5.610, subtotal 6.435/11. NP = 1; ND weight = 20%. R3 baseline: the same amounts and evidentiary markers; numerical change 0.000. The reasons for retaining the figures and the new research limitations are set out in the R4 review note.

| Service | % | R3 | R4 | Confirmed | Additional |
|---|---|---|---|---|---|
| 1 Bookkeeping and accounting | 3 | 1* | 1* | 0.000 | 0.330 |
| 2 Payroll and social security contributions | 3 | 0.5* | 0.5* | 0.000 | 0.165 |
| 3 Periodic VAT returns | 5 | 0.5 | 0.5 | 0.275 | 0.000 |
| 4 Preparation of financial statements | 4 | 1* | 1* | 0.000 | 0.440 |
| 5 Annual tax returns | 10 | 0.5 | 0.5 | 0.550 | 0.000 |
| 6 Tax advice and planning | 10 | 1† | 1† | 0.000 | 1.100 |
| 7 Cross-border tax structuring | 12 | 1† | 1† | 0.000 | 1.320 |
| 8 Taxation of cross-border work and business activities | 8 | 1† | 1† | 0.000 | 0.880 |
| 9 Representation before the tax administration | 20 | 0.5* | 0.5* | 0.000 | 1.100 |
| 10 First-instance tax proceedings | 20 | ND | ND | ND | — |
| 11 Higher and constitutional court proceedings | 5 | 0.5* | 0.5* | 0.000 | 0.275 |

## R4 review note on research evidence

Scope examined: identity of the combined profession and conditional services.

Catalogue entries: B03 · B07 · B23

The catalogue contains no new direct Greek evaluation that would confirm outstanding classes, transitional rights or the specific procedural scope of logistis forotechnikos. European overviews show the diversity of regulation, not confirmation of every national condition.

R4 retains the same combined pathway in DS and BR without double counting. We do not use AML-supervision data to fill conditions of tax expertise. Scores of 1* and methodological imputations remain separate from confirmed points; additional research literature does not in itself resolve them. The R3 national legal evidence remains the basis, not a fresh independent confirmation of its currency.

Decision on the Part II figures: R3 → R4, no change to individual services. Confirmed 0.825; additional 5.610; subtotal 6.435/11; NP 1/11; ND weight 20%. Even where NP = 0, asterisks and imputations remain separate from confirmed points.

## Explanation of services and changes

**Services 1 and 4.** The official EUGO procedures confirm qualification-based authorisations for accountants and tax technicians under PD 340/1998. The conditional point relies on service licensing. FURTHER VERIFICATION REQUIRED: the entire current scope of classes, transitional rights and exceptions for external providers; this is therefore not yet a confirmed universal result.

**Service 2.** Recognised accounting and tax pathway. VERIFY the precise payroll and social security scope.

**Service 3.** Accountant–tax technician; official pathway for checking status.

**Service 5.** Tax reports within the applicable professional class.

**Services 6, 7 and 8.** The conditional methodological imputation of 1† from V15 is retained solely in the additional subtotal. The existence of the named professional pathway is the starting point for a broader tax mandate, not independent evidence of all service safeguards. The connection between this particular task, the qualification and the liability of the same provider must be completed. For cross-border tasks, the domestic tax component is assessed; no special foreign licence is required.

**Service 9.** AADE recognises the accountant. VERIFY the scope of representation in inspections and administrative remedies.

**Service 10.** The previous positive score was based solely on a general entitlement to practise as a lawyer or to act in proceedings. This is not evidence of mandatory tax knowledge and tax experience. That contribution has been removed. ND concerns the still outstanding examination of a possible alternative, substantively qualified tax pathway for this level of proceedings and the tax concerned; it does not concern the country's other services.

**Service 11.** The questionnaire for service 11 expressly allows half a point for a higher-court pathway through a lawyer even without demonstrated specialist tax knowledge. We therefore do not retain the previous rejection solely because there was no tax examination. The existing source concerns a judicial or legal-practitioner pathway, but the evidence for all higher and constitutional courts covered and for individual taxes is not yet complete. The score of 0.5* is a proposal under this exception, not confirmed evidence of tax specialisation. Confirmation requires identification of the specific procedural provision, the authorised representative and the limits of that representative's right to appear.

## Evidence of operation and limits of the conclusion

Inherited finding [V15]: Temporal validity and evidence of operation: the principal decree dates from 1998. Measure A.1065/2025 extending deadlines where an accountant is incapacitated is subsequent procedural evidence, not data on service quality in 2022.

Inherited finding [V15]: Accountants. On 30 July 2025, AADE explained decision A.1065/2025: subject to conditions, it allows deadlines to be extended following illness, childbirth or death of an accountant–tax technician. Recognised professional assistance thus has a specific consequence for protecting the client's deadlines.

An administrative register, supervision of the profession and checking a tax return constitute different evidence. We do not award additional points for several descriptions of the same mechanism. Without a comparable denominator, the number of members, inspections or returns filed does not demonstrate SME coverage.

Final comprehensive national score: ND. Outstanding rows and conditional contributions are identified above. The subtotal serves methodological traceability, not country ranking.

### Sources and traceability

Basis: [V7] and [V15], national chapter on Greece; [ETAF] for the revised criteria. The links below are a selection of national legal and institutional sources. The complete inherited list is retained in the accompanying data file. Citing an inherited source does not imply that its current validity has been checked afresh.

[1] GR1 Προεδρικό Διάταγμα 340/1998 and Νόμος 2515/1997 – EUGO, obtaining class B — source from V7/V15

[2] GR2 EUGO – advancement to class A, conditions and legal bases — source from V7/V15

[3] GR3 AADE – Στοιχεία Λογιστή, accountant details — source from V7/V15

[4] AADE – announcement of 30 July 2025 on A.1065/2025 (extension of deadlines where the accountant–tax technician is unable to act) — source from V7/V15

# 11 Croatia

Porezni savjetnik is a statutory DS. Article 2 of the Act covers tax advice, returns and administrative representation, while paragraph 3 permits bookkeeping and financial statements. Participation in an administrative dispute does not automatically confer an independent right of representation in court.

The broad tax mandate enables services 6–8 to be assessed directly. For VAT, annual returns and administrative representation, halving the score because other providers exist is discontinued. Payroll and an independent court pathway remain separate evidential questions.

R4 calculation: confirmed 4.620, additional 3.740, subtotal 8.360/11. NP = 1; ND weight = 20%. R3 baseline: the same amounts and evidence markers; numerical change 0.000. The reasons for retaining these values and the new research limitations are set out in the R4 review note.

| Service | % | R3 | R4 | Confirmed | Additional |
|---|---|---|---|---|---|
| 1 Bookkeeping and accounting | 3 | 1 | 1 | 0.330 | 0.000 |
| 2 Payroll and social security contribution calculations | 3 | 0.5* | 0.5* | 0.000 | 0.165 |
| 3 In-year VAT returns | 5 | 1 | 1 | 0.550 | 0.000 |
| 4 Preparation of financial statements | 4 | 1 | 1 | 0.440 | 0.000 |
| 5 Annual tax returns | 10 | 1 | 1 | 1.100 | 0.000 |
| 6 Tax advice and planning | 10 | 1† | 1† | 0.000 | 1.100 |
| 7 Cross-border tax structuring | 12 | 1† | 1† | 0.000 | 1.320 |
| 8 Taxation of cross-border work and business activities | 8 | 1† | 1† | 0.000 | 0.880 |
| 9 Representation before the tax administration | 20 | 1 | 1 | 2.200 | 0.000 |
| 10 First-instance tax court proceedings | 20 | ND | ND | ND | — |
| 11 Higher-court and constitutional proceedings | 5 | 0.5* | 0.5* | 0.000 | 0.275 |

### R4 review note on research evidence

Scope examined: Statutory mandate and actual accessibility.

Catalogue entries: B03 · B07 · B12

Zakon o poreznom savjetništvu remains the basis for the named tax-advisory pathway. The catalogue contains no new Croatian measure of reach among SMEs or information resolving the outstanding issue of representation in court. A small number of professionals does not in itself alter their legal mandate; equally, their mandate does not establish accessibility for most businesses.

R4 therefore expressly distinguishes the assessment of an available pathway from coverage of needs. OECD B12 provides a basis for researching implementation and accessibility, not for imputing 75% coverage. Accounting and tax scopes of practice, administrative representation and independent appearances in court are not equated. The numerical scores and the outstanding procedural evidence are retained.

Decision on the figures in Part II: R3 → R4, no change to individual services. Confirmed 4.620; additional 3.740; subtotal 8.360/11; NP 1/11; ND weight 20%. Even where NP = 0, asterisks and imputations remain separate from confirmed points.

**Explanation of services and changes**

Services 1, 3, 4, 5 and 9. The documented statutory profile in [V7] and the service basis in [V15] support a full pathway for this task. Under the revised criterion, the previous argument that supervision does not also cover other providers does not justify a half-score. The assessment is a methodological recoding of the same evidence, not a finding about the entire market. Specific limitations affecting other services remain separate.

Specific baseline evidence [V15]: The tax adviser prepares and certifies tax returns. Statutory representation before the tax authorities; supervision of records is taken into account in assessing tax risk.

Service 2. Accounting services are permitted. CHECK the full payroll scope and social security tasks.

Services 6, 7 and 8. The broad tax mandate of the same statutory pathway provides the legal basis for domestic tax planning and cross-border tax matters. To ensure comparability, the marked methodological imputation 1† is retained until the entire direct chain of service evidence has been independently completed. Neither a foreign licence nor an immigration mandate is required. The additional contribution is not included in confirmed points.

Service 10. The previous positive score was based solely on a general entitlement to practise as a lawyer or to act in proceedings. This does not establish mandatory tax knowledge and tax experience. That contribution has been removed. ND concerns the outstanding verification of any other tax pathway with substantive qualifications for this level and tax; it does not concern the country's other services.

Service 11. The questionnaire for service 11 expressly allows half a point for a higher-court pathway through a lawyer even without demonstrated specialist tax knowledge. The previous rejection solely on the ground that no tax examination was required is therefore not retained. The existing source concerns a court or legal-practitioner pathway, but the evidence for all higher and constitutional instances covered, and for the individual taxes, is not yet complete. The score of 0.5* is a proposal under this exception, not confirmed evidence of tax specialisation. Confirmation requires the specific procedural provision, the authorised representative and the limits of that representative's right to act to be identified.

**Evidence of operation and limits of the conclusion**

Inherited finding [V15]: Temporal validity and evidence of operation: The Act has existed since 2000. Amendment NN 114/2023 has applied since 1 January 2024: it reduces the required experience from 5/7 to 3/5 years, changes the rules governing firms and adds sanctions. It provides a transitional period for insured amounts. Current requirements are not attributed to 2022; see the concluding analysis.

Inherited finding [V15]: Accountants. An ordinary accounting practice is not automatically a licensed porezni savjetnik. The adviser's professional pathway also includes accounting tasks, which is why that pathway receives partial points. R3 assessment: the openness of other accounting pathways does not in itself limit the score of the named profession.

An administrative register, supervision of the profession and verification of a tax return constitute different types of evidence. No additional points are awarded for several descriptions of the same mechanism. Without a comparable denominator, the number of members, inspections or returns filed does not establish SME coverage.

Final comprehensive national assessment: ND. Outstanding rows and conditional contributions are identified above. The subtotal serves methodological traceability, not country ranking.

**Sources and traceability**

Basis: [V7] and [V15], national chapter on Croatia; [ETAF] for the revised criteria. The links below are a selection of national legal and institutional sources. The complete inherited list is retained in the accompanying data file. Citing an inherited source does not imply that its current validity has been checked afresh.

[1] HKPS consolidated Tax Advisory Act — R3 addition

[2] HR2 Zakon o izmjenama i dopunama Zakona o poreznom savjetništvu, NN 114/2023 — source from V7/V15

[3] HR3 HKPS – discussion of court representation and the limits of competence — source from V7/V15

[4] Narodne novine – Zakon o računovodstvu (Accounting Act), NN 85/2024, Article 7 — source from V7/V15

[5] Narodne novine – Zakon o upravnim sporovima (Administrative Disputes Act), NN 36/2024, Articles 26–27 — source from V7/V15

[6] Fina, Zakonski i podzakonski propisi; Pravilnik o načinu vođenja Registra godišnjih financijskih izvještaja, te načinu primanja i postupku provjere potpunost… — source from V7/V15

# 12 Ireland

R5 addition: Updates to tax-agent authorisations were considered as a procedural source. An authorisation for electronic transactions does not in itself establish the substantive quality of all services.

Chartered Tax Adviser, as a private professional title, is not an independent statutory DS. A practising certificate under the membership-based accounting pathway and IAASA's public oversight must be linked to the non-audit obligations of the same provider; the limits of statutory qualification in Part I remain outstanding.

Part II retains the evidence of CAI's supervised membership pathway. Its half-score is based on the type of institutional mechanism and the evidenced service. TAIN tax-agent registration does not in itself establish quality. Cross-border and payroll coverage remain conditional.

R4 calculation: confirmed 2.860, additional 1.540, subtotal 4.400/11. NP = 1; ND weight = 20%. R3 baseline: the same amounts and evidence markers; numerical change 0.000. The reasons for retaining these values and the new research limitations are set out in the R4 review note.

| Service | % | R3 | R4 | Confirmed | Additional |
|---|---|---|---|---|---|
| 1 Bookkeeping and accounting | 3 | 0.5 | 0.5 | 0.165 | 0.000 |
| 2 Payroll and social security contribution calculations | 3 | 0.5* | 0.5* | 0.000 | 0.165 |
| 3 In-year VAT returns | 5 | 0.5 | 0.5 | 0.275 | 0.000 |
| 4 Preparation of financial statements | 4 | 0.5 | 0.5 | 0.220 | 0.000 |
| 5 Annual tax returns | 10 | 0.5 | 0.5 | 0.550 | 0.000 |
| 6 Tax advice and planning | 10 | 0.5 | 0.5 | 0.550 | 0.000 |
| 7 Cross-border tax structuring | 12 | 0.5* | 0.5* | 0.000 | 0.660 |
| 8 Taxation of cross-border work and business activities | 8 | 0.5* | 0.5* | 0.000 | 0.440 |
| 9 Representation before the tax administration | 20 | 0.5 | 0.5 | 1.100 | 0.000 |
| 10 First-instance tax court proceedings | 20 | ND | ND | ND | — |
| 11 Higher-court and constitutional proceedings | 5 | 0.5* | 0.5* | 0.000 | 0.275 |

### R4 review note on research evidence

Scope examined: S2, S3, S5 and S9, and professional liability.

Catalogue entries: 05 · 06 · B07

The Agent Compliance Programme in entry 05 and the referral mechanism in entry 06 add a direct institutional link between Revenue and professional bodies. The programme addresses risks involving agents, particularly PAYE; referral

under the Taxes Consolidation Act 1997, s. 851A(7), enables serious or repeated professional misconduct to be addressed.

This is more than registration for electronic filing. Supervisory intervention may concern the provider's working methods, while the professional body may address the provider's accountability. However, the data do not establish equivalent protection for all non-members or all services, or an effect on error rates. PAYE claims by individuals are not treated as a direct review of SMEs' entire payroll calculations.

R4 supplements the explanation of the limited pathways already recognised; it does not reclassify the private Chartered Tax Adviser title as a statutory DS. Existing scores remain, as do conditional cross-border and court contributions. The July 2026 manual update is dated explicitly; it does not establish equivalent implementation in 2022.

Decision on the figures in Part II: R3 → R4, no change to individual services. Confirmed 2.860; additional 1.540; subtotal 4.400/11; NP 1/11; ND weight 20%. Even where NP = 0, asterisks and imputations remain separate from confirmed points.

**Explanation of services and changes**

Service 1. Service examined: bookkeeping and accounting tasks. The supplemented chain of evidence links IAASA's supervision of the professional organisation, CAI's practising authorisation and the review of accounting or tax services. Detailed conditions and limits are set out in the national chapter [V15]. For service 9, the tax agent's entitlement is assessed together with supervision of the agent's professional work, rather than solely by reference to a TAIN registration number. The score applies to the membership pathway identified, not to all external providers.

Service 2. Accounting professional pathway. CHECK the specific payroll scope of the authorisation and insurance.

Service 3. Service examined: VAT return preparation. The supplemented chain of evidence links IAASA's supervision of the professional organisation, CAI's practising authorisation and the review of accounting or tax services. Detailed conditions and limits are set out in the national chapter [V15]. For service 9, the tax agent's entitlement is assessed together with supervision of the agent's professional work, rather than solely by reference to a TAIN registration number. The score applies to the membership pathway identified, not to all external providers.

Service 4. Service examined: preparation of financial statements. The supplemented chain of evidence links IAASA's supervision of the professional organisation, CAI's practising authorisation and the review of accounting or tax services. Detailed conditions and limits are set out in the national chapter [V15]. For service 9, the tax agent's entitlement is assessed together with supervision of the agent's professional work, rather than solely by reference to a TAIN registration number. The score applies to the membership pathway identified, not to all external providers.

Service 5. Service examined: preparation of tax returns. The supplemented chain of evidence links IAASA's supervision of the professional organisation, CAI's practising authorisation and the review of accounting or tax services. Detailed conditions and limits are set out in the national chapter [V15]. For service 9, the tax agent's entitlement is assessed together with supervision of the agent's professional work, rather than solely by reference to a TAIN registration number. The score applies to the membership pathway identified, not to all external providers.

Service 6. Service examined: tax advice and planning. The supplemented chain of evidence links IAASA's supervision of the professional organisation, CAI's practising authorisation and the review of accounting or tax services. Detailed conditions and limits are set out in the national chapter [V15]. For service 9, the tax agent's entitlement is assessed together with supervision of the agent's professional work, rather than solely by reference to a TAIN registration number. The score applies to the membership pathway identified, not to all external providers.

Service 7. The existing tax-professional pathway is a relevant starting point. The specific domestic tax mandate for a cross-border engagement and the scope of insurance or other enforceable safeguards remain outstanding. A special international-specialist title or a licence to advise on foreign law is not required solely because a cross-border element is present. The existing conditional score of 0.5* is therefore retained.

Service 8. The subject is tax obligations arising from cross-border work and business activities: for example, taxation of payments to workers, withholding taxes, tax returns and employers' obligations. The starting point is the accounting

professional pathway within organisations supervised by IAASA. The conditional point extends the demonstrated domestic tax competence to this tax component. The precise scope for cross-border workers has not yet been confirmed; the contribution is therefore marked with an asterisk under the new weighting.

Service 9. Service examined: tax assistance to a client before the administration. The supplemented chain of evidence links IAASA's supervision of the professional organisation, CAI's practising authorisation and the review of accounting or tax services. Detailed conditions and limits are set out in the national chapter [V15]. For service 9, the tax agent's entitlement is assessed together with supervision of the agent's professional work, rather than solely by reference to a TAIN registration number. The score applies to the membership pathway identified, not to all external providers.

Service 10. The previous positive score was based solely on a general entitlement to practise as a lawyer or to act in proceedings. This does not establish mandatory tax knowledge and tax experience. That contribution has been removed. ND concerns the outstanding verification of any other tax pathway with substantive qualifications for this level and tax; it does not concern the country's other services.

Service 11. The questionnaire for service 11 expressly allows half a point for a higher-court pathway through a lawyer even without demonstrated specialist tax knowledge. The previous rejection solely on the ground that no tax examination was required is therefore not retained. The existing source concerns a court or legal-practitioner pathway, but the evidence for all higher and constitutional instances covered, and for the individual taxes, is not yet complete. The score of 0.5* is a proposal under this exception, not confirmed evidence of tax specialisation. Confirmation requires the specific procedural provision, the authorised representative and the limits of that representative's right to act to be identified.

**Evidence of operation and limits of the conclusion**

Inherited finding [V15]: Temporal validity and evidence of operation: IAASA's explanations and the response concerning TAIN date from 2024. A historical evidential supplement is required to claim the same service scope and operation up to 2022.

Inherited finding [V15]: Accountants. In its Annual Report 2025, p. 27, Revenue reports visits and 99 documentary reviews of agents under programme A2. The tax-agent function may include an accountant, but TAIN is not in itself a professional qualification.

An administrative register, supervision of the profession and verification of a tax return constitute different types of evidence. No additional points are awarded for several descriptions of the same mechanism. Without a comparable denominator, the number of members, inspections or returns filed does not establish SME coverage.

Final comprehensive national assessment: ND. Outstanding rows and conditional contributions are identified above. The subtotal serves methodological traceability, not country ranking.

**Sources and traceability**

Basis: [V7] and [V15], national chapter on Ireland; [ETAF] for the revised criteria. The links below are a selection of national legal and institutional sources. The complete inherited list is retained in the accompanying data file. Citing an inherited source does not imply that its current validity has been checked afresh.

[1] IE1 IAASA – FAQ: PABs, practising certificates, CPD and complaints — source from V7/V15

[2] IE2 IAASA – Regulatory Monitoring and Supervision Unit; Companies Act 2014 — source from V7/V15

[3] IE3 European Commission – COM(2021)385, comparative overview of accounting and tax-advisory professions; a historical baseline, not evidence of all changes up to 2026 — source from V7/V15

[4] IE4 IE1 Companies Act 2014 section 905 — source from V7/V15

[5] IAASA – Supervision of PABs Explainer Factsheets, September 2024 (limits of supervision of accounting providers) — source from V7/V15

[6] Oireachtas – ministerial response concerning TAIN, 22 February 2024 (administrative registration of tax representatives) — source from V7/V15

[7] Chartered Accountants Ireland, Monitoring visit (quality review covering accounting, advisory and tax services) — source from V7/V15

[8] Chartered Accountants Ireland, Practising certificates (practising authorisation, insurance, CPD and quality monitoring) — source from V7/V15

[9] Revenue – Annual Report 2025, p. 27; published in May 2026 — source from V7/V15

[10] Revenue – tax agent — source from V7/V15

# 13 Italy

R5 addition: R5-02 and R5-03 add case law on interference with documentation and bank data. An available professional mandate does not automatically mean effective protection against state interference.

A dottore commercialista in section A constitutes a combined statutory tax and accounting pathway; the esperto contabile in section B remains a separate profile. The additional avvocato specialista in diritto tributario, doganale e della fiscalità internazionale must be considered separately, particularly as regards registration for higher-court practice.

For routine tax and accounting tasks and first-instance tax court proceedings, halving the score because of other providers is discontinued. Preparing returns is not the same as issuing the specific visto di conformità. Article 12 of D.Lgs. 546/1992 applies during the period examined; the future rules applicable from 2027 are not used for October 2026.

R4 calculation: confirmed 6.985, additional 3.575, subtotal 10.560/11. NP = 0; ND weight = 0%. R3 baseline: the same amounts and evidence markers; numerical change 0.000. The reasons for retaining these values and the new research limitations are set out in the R4 review note.

| Service | % | R3 | R4 | Confirmed | Additional |
|---|---|---|---|---|---|
| 1 Bookkeeping and accounting | 3 | 1 | 1 | 0.330 | 0.000 |
| 2 Payroll and social security contribution calculations | 3 | 0.5 | 0.5 | 0.165 | 0.000 |
| 3 In-year VAT returns | 5 | 1 | 1 | 0.550 | 0.000 |
| 4 Preparation of financial statements | 4 | 1 | 1 | 0.440 | 0.000 |
| 5 Annual tax returns | 10 | 1 | 1 | 1.100 | 0.000 |
| 6 Tax advice and planning | 10 | 1† | 1† | 0.000 | 1.100 |
| 7 Cross-border tax structuring | 12 | 1† | 1† | 0.000 | 1.320 |
| 8 Taxation of cross-border work and business activities | 8 | 1† | 1† | 0.000 | 0.880 |
| 9 Representation before the tax administration | 20 | 1 | 1 | 2.200 | 0.000 |
| 10 First-instance tax court proceedings | 20 | 1 | 1 | 2.200 | 0.000 |
| 11 Higher-court and constitutional proceedings | 5 | 0.5* | 0.5* | 0.000 | 0.275 |

### R4 review note on research evidence

Scope examined: Combined profiles and S6–S11.

Catalogue entries: B03 · B07 · B06

The catalogue confirms the need to distinguish tax intermediaries from accounting professions, but supplies no new Italian outcome measure resolving the methodological imputations for S6–S8 or the conditional higher-court scope. Dottore commercialista, esperto contabile and the specialist lawyer remain separate named profiles.

R4 does not infer full protection from the generic term accountant in a European study. Part I remains tied to the national rule for the same profile, and Part II to the specific service. The existence of a broader comparative study is not new evidence that all Italian competences are valid. The R3 results remain, with the status of additional contributions clearly preserved.

Decision on the figures in Part II: R3 → R4, no change to individual services. Confirmed 6.985; additional 3.575; subtotal 10.560/11; NP 0/11; ND weight 0%. Even where NP = 0, asterisks and imputations remain separate from confirmed points.

**Explanation of services and changes**

Services 1, 3, 4, 5, 9 and 10. The documented statutory profile in [V7] and the service basis in [V15] support a full pathway for this task. Under the revised criterion, the previous argument that supervision does not also cover other providers does not justify a half-score. The assessment is a methodological recoding of the same evidence, not a finding about the entire market. Specific limitations affecting other services remain separate.

Specific baseline evidence [V15]: D.Lgs. 139/2005, Article 1: accounting tasks of registered professionals. Accounting-related tax tasks; additional conditions apply to certification. Preparation of financial statements within the professional scope. Professional tax representation through an authorised profession; verify the specific mandate. D.Lgs. 546/1992, Article 12, recognises assistance in tax court proceedings by appropriately registered professionals, including commercialisti in section A. The official portal indicates that this provision applies until 1 January 2027. The old and new codifications are therefore not conflated.

Service 2. Law 12/1979 regulates the professional pathway for employment and social security obligations.

Services 6, 7 and 8. The broad tax mandate of the same statutory pathway provides the legal basis for domestic tax planning and cross-border tax matters. To ensure comparability, the marked methodological imputation 1† is retained until the entire direct chain of service evidence has been independently completed. Neither a foreign licence nor an immigration mandate is required. The additional contribution is not included in confirmed points.

Service 11. The specialist tax lawyer is confirmed. CHECK additional registration for the Cassazione and constitutional proceedings.

**Evidence of operation and limits of the conclusion**

Inherited finding [V15]: Temporal validity and evidence of operation: The basic legislation cited predates 2022. According to the collection used, the new codification, Decreto legislativo n. 175/2024, becomes applicable on 1 January 2027; it is not used to assess 2022.

Inherited finding [V15]: Accountants. An official notice of 25 September 2025 announces the transition to delega unica on 8 December 2025. The system unifies authorised intermediaries' access to tax services and collection; it does not remove their professional requirements.

An administrative register, supervision of the profession and verification of a tax return constitute different types of evidence. No additional points are awarded for several descriptions of the same mechanism. Without a comparable denominator, the number of members, inspections or returns filed does not establish SME coverage.

Final comprehensive national assessment: ND. Outstanding rows and conditional contributions are identified above. The subtotal serves methodological traceability, not country ranking.

**Sources and traceability**

Basis: [V7] and [V15], national chapter on Italy; [ETAF] for the revised criteria. The links below are a selection of national legal and institutional sources. The complete inherited list is retained in the accompanying data file. Citing an inherited source does not imply that its current validity has been checked afresh.

[1] IT1 Decreto legislativo 28 giugno 2005, n. 139 – Costituzione dell'Ordine dei dottori commercialisti e degli esperti contabili — source from V7/V15

[2] IT2 D.Lgs. 546/1992, Article 12; Ministry of Finance – explanation of tax representation — source from V7/V15

[3] IT3 Senato – deferred application of the Testo unico della giustizia tributaria until 1 January 2027 — source from V7/V15

[4] Gazzetta Ufficiale – Legge 11 gennaio 1979, n. 12, Norme per l'ordinamento della professione di consulente del lavoro (Act governing employment consultants) — source from V7/V15

[5] MEF – Decreto legislativo 31 dicembre 1992, n. 546, Disposizioni sul processo tributario (tax court procedure), Article 12; applicable until 1 January 2027 — source from V7/V15

[6] MEF – Testo unico della giustizia tributaria, Decreto legislativo 14 novembre 2024, n. 175 (new codification of tax justice); applicable from 1 January 2027 — source from V7/V15

[7] Agenzia delle Entrate – Novità delega unica, 25 September 2025; introduction on 8 December 2025 — source from V7/V15

## 14 Latvia

The licensed external accountant is a BR. A VID licence, accounting qualification and insurance do not in themselves constitute a separate comprehensive DS. Routine preparation of tax documents under an accounting engagement must be distinguished from a court mandate or a comprehensive advisory mandate.

The partial bookkeeping score and conditional scores for return-preparation tasks remain because the service or safeguards chain is incomplete. The research does not equate AML supervision with substantive verification of tax quality. Preparation of financial statements remains separately assessed.

R4 calculation: confirmed 0.605, additional 1.265, subtotal 1.870/11. NP = 5; ND weight = 70%. R3 baseline: the same amounts and evidence markers; numerical change 0.000. The reasons for retaining these values and the new research limitations are set out in the R4 review note.

| Service | % | R3 | R4 | Confirmed | Additional |
|---|---|---|---|---|---|
| 1 Bookkeeping and accounting | 3 | 0.5 | 0.5 | 0.165 | 0.000 |
| 2 Payroll and social security contribution calculations | 3 | 0.5* | 0.5* | 0.000 | 0.165 |
| 3 In-year VAT returns | 5 | 0.5* | 0.5* | 0.000 | 0.275 |
| 4 Preparation of financial statements | 4 | 1 | 1 | 0.440 | 0.000 |
| 5 Annual tax returns | 10 | 0.5* | 0.5* | 0.000 | 0.550 |
| 6 Tax advice and planning | 10 | ND | ND | ND | — |
| 7 Cross-border tax structuring | 12 | ND | ND | ND | — |
| 8 Taxation of cross-border work and business activities | 8 | ND | ND | ND | — |
| 9 Representation before the tax administration | 20 | ND | ND | ND | — |
| 10 First-instance tax court proceedings | 20 | ND | ND | ND | — |
| 11 Higher-court and constitutional proceedings | 5 | 0.5* | 0.5* | 0.000 | 0.275 |

## R4 review note on research evidence

Scope examined: BR G1, G3 and G8, and S1–S5.

Catalogue entries: 08 · B23 · B24

Entry 08 is a direct national evaluation of VID licensing of external accountants. The legal basis, Grāmatvedības likums, Articles 34 and 38–40, links requirements, licensing and insurance. R3 already recognises this as an accounting pathway; it is not a general tax adviser.

The licensing report supplements the description of the register, supervision and measures. A reduction in the number of registered providers is not equivalent to the number of unprofessional providers removed; cessation of activities also affects the figure. AML infringements and satisfaction with the licensing procedure are not an error rate for VAT returns.

Because of this distinction, R4 does not remove asterisks for individual tax and payroll services. That requires a specific scope of practice and service safeguard, rather than merely an aggregate report figure. The transition to mandatory licensing in 2023 is expressly distinguished from a comparison with the shadow economy in 2022. The results remain; the explanation of operation is supplemented.

Decision on the figures in Part II: R3 → R4, no change to individual services. Confirmed 0.605; additional 1.265; subtotal 1.870/11; NP 5/11; ND weight 70%. Even where NP = 0, asterisks and imputations remain separate from confirmed points.

### Explanation of services and changes

Service 1. External accounting requires a VID licence, education, practical experience and insurance.

Service 2. Licensed accounting pathway. CHECK the scope of the payroll service; standalone payroll tasks may be subject to a different regime.

Service 3. Licensed accounting pathway. CHECK that the specific VAT task falls within the service and insurance cover.

Service 4. Preparation of financial statements falls within the professional accounting function; an external provider must hold a licence and have a qualified responsible person. Mandatory competence and the statutory liability or insurance regime are taken into account. Exceptions for payroll or data entry do not authorise independent comprehensive preparation of financial statements.

Service 5. Accounting-related tax preparation. CHECK the link between the annual tax return and the scope of the licence.

Services 6, 7, 8 and 9. For this service, evidence of publicly recognised verification of substantive accounting or tax knowledge, relevant experience and safeguards is incomplete. A general legal authorisation is insufficient. The qualification requirements and their connection to the service concerned must be supplemented. ND therefore applies only to this row.

Service 10. The previous positive score was based solely on a general entitlement to practise as a lawyer or to act in proceedings. This does not establish mandatory tax knowledge and tax experience. That contribution has been removed. ND concerns the outstanding verification of any other tax pathway with substantive qualifications for this level and tax; it does not concern the country's other services.

Service 11. The questionnaire for service 11 expressly allows half a point for a higher-court pathway through a lawyer even without demonstrated specialist tax knowledge. The previous rejection solely on the ground that no tax examination was required is therefore not retained. The existing source concerns a court or legal-practitioner pathway, but the evidence for all higher and constitutional instances covered, and for the individual taxes, is not yet complete. The score of 0.5* is a proposal under this exception, not confirmed evidence of tax specialisation. Confirmation requires the specific procedural provision, the authorised representative and the limits of that representative's right to act to be identified.

**Evidence of operation and limits of the conclusion**

Inherited finding [V15]: Temporal validity and evidence of operation: Full mandatory licensing for external accounting services has applied since 1 July 2023. The current assessment cannot be transferred in its entirety to 2022, when a transitional period was in progress.

Inherited finding [V15]: Accountants. VID reports 92 external-accountant licences revoked in 2025, compared with 48 in 2024. The most frequent reasons were cessation of activities and registration changes. The figure is therefore not presented as 92 instances proving a lack of professional competence.

An administrative register, supervision of the profession and verification of a tax return constitute different types of evidence. No additional points are awarded for several descriptions of the same mechanism. Without a comparable denominator, the number of members, inspections or returns filed does not establish SME coverage.

Final comprehensive national assessment: ND. Outstanding rows and conditional contributions are identified above. The subtotal serves methodological traceability, not country ranking.

**Sources and traceability**

Basis: [V7] and [V15], national chapter on Latvia; [ETAF] for the revised criteria. The links below are a selection of national legal and institutional sources. The complete inherited list is retained in the accompanying data file. Citing an inherited source does not imply that its current validity has been checked afresh.

[1] LV1 Grāmatvedības likums – Accounting Act, in particular Articles 34 and 38–40 and the transitional provisions — source from V7/V15

[2] LV2 European Commission – COM(2021)385, comparative overview of accounting and tax-advisory professions; a historical baseline, not evidence of all changes up to 2026 — source from V7/V15

[3] LV3 LV1 Grāmatvedības likums, Articles 34 and 38 to 40 — source from V7/V15

[4] VID – Licensing outsourced accountants / Ārpakalpojuma grāmatvežu licencēšana (government explanation of accountant licensing) — source from V7/V15

[5] VID – mandatory licensing of external accountants — source from V7/V15

[6] VID – Ārpakalpojuma grāmatvežu licencēšanas mehānisma novērtējums (licensing evaluation), p. 10 — source from V7/V15

[7] LV1 — Grāmatvedības likums – Accounting Act, Articles 34 and 38–40 — source from V7/V15

[8] LV2 — VID – Licencēto ārpakalpojuma grāmatvežu reģistrs — source from V7/V15

[9] LV3 — VID – mandatory licence by 1 July 2023 — source from V7/V15

# 15 Lithuania

R5 addition: Current AVNT publications on financial reports require the service scope to be limited. Supervision of reports does not in itself establish a safeguarded pathway for all eleven services.

For the general DS and BR titles examined, a statutory pathway is not confirmed in the baseline. Financial-accounting rules and requirements for preparing reports are assessed as specific mechanisms under Part II; they do not automatically create a specialist tax profession.

The retained half-score for financial statements is tied to the documented mechanism. Other tasks without a completed link between qualification and supervision remain ND. The half-score for the final service follows the special rule for the court pathway, not evidence of tax specialisation.

R4 calculation: confirmed 0.495, additional 0.000, subtotal 0.495/11. NP = 9; ND weight = 91%. R3 baseline: the same amounts and evidence markers; numerical change 0.000. The reasons for retaining these values and the new research limitations are set out in the R4 review note.

| Service | % | R3 | R4 | Confirmed | Additional |
|---|---|---|---|---|---|
| 1 Bookkeeping and accounting | 3 | ND | ND | ND | — |
| 2 Payroll and social security contribution calculations | 3 | ND | ND | ND | — |
| 3 In-year VAT returns | 5 | ND | ND | ND | — |
| 4 Preparation of financial statements | 4 | 0.5 | 0.5 | 0.220 | 0.000 |
| 5 Annual tax returns | 10 | ND | ND | ND | — |
| 6 Tax advice and planning | 10 | ND | ND | ND | — |
| 7 Cross-border tax structuring | 12 | ND | ND | ND | — |
| 8 Taxation of cross-border work and business activities | 8 | ND | ND | ND | — |
| 9 Representation before the tax administration | 20 | ND | ND | ND | — |
| 10 First-instance tax court proceedings | 20 | ND | ND | ND | — |
| 11 Higher-court and constitutional proceedings | 5 | 0.5 | 0.5 | 0.275 | 0.000 |

## R4 review note on research evidence

Scope examined: S4, and the organisation and control of accounting services.

Catalogue entries: B03 · B07 · B12

The catalogue contains no new direct Lithuanian study of errors by external providers resolving the nine outstanding services. This does not mean that an institutional framework is absent. R3 already cites the Finansinės apskaitos įstatymas and AVNT's monitoring of the quality of financial statements.

A further examination of AVNT's official collection identifies guidance on the organisation and control of services, selection of the person responsible for accounting, a model contract and handover of documentation. Publications from March and July 2022 are not new rules introduced only in 2026. The guidance helps specify engagement quality, but the provider's obligation, recommended implementation and actual external review must be distinguished.

AVNT's supervision of reports under S4 is already reflected numerically by 0.5. It is not counted twice because the same guidance is mentioned again. A review of financial statements does not automatically imply verification of ongoing payroll, VAT or tax planning. For S1, Article 14 and the organisational requirements provide an important basis; evidence of institutional control of the specific service to the extent required by the criterion used is still missing.

R4 retains Part I at 0 for the named general profiles, and Part II at a confirmed 0.495/11 with nine ND entries. For S11, the half-score follows the special higher-court pathway rule, rather than an evidenced tax examination. A zero professional index is therefore not used to claim that accounting rules, contractual liability or state monitoring are absent in Lithuania.

The change is substantive and temporal: AVNT is defined more precisely as an institution that is not the tax administration, and the distinction between the statutory organisation of accounting and evidence of the correctness of work performed is clarified. Further evaluation must measure implementation and correction of identified errors, rather than merely the existence of a published recommendation.

Decision on the figures in Part II: R3 → R4, no change to individual services. Confirmed 0.495; additional 0.000; subtotal 0.495/11; NP 9/11; ND weight 91%. Even where NP = 0, asterisks and imputations remain separate from confirmed points.

### Additional primary institutional sources examined in R4

R4 LT1 AVNT Rekomendacijos Recommendations on the selection, contracting, organisation and control of accounting services

Examined on 6 October 2026. The cited source establishes the limited mechanism described; the scope of the conclusion and the reason for retaining the score are set out above.

### Explanation of services and changes

Service 1. Article 14 of the Finansinės apskaitos įstatymas sets organisational requirements for the provider. AVNT's monitoring of financial statements is taken into account under service 4, but without direct evidence does not confirm external control of ongoing bookkeeping. The provider's education and experience remain a further question.

Service 2. Evidence for the precisely defined service is not yet complete. Requirements for the organisation of accounting services are also relevant to data preparation. However, the evidence examined concerning monitoring of financial statements does not confirm the same mechanism for the quality of payroll calculations and the correctness of withholding taxes. The positive assessment for preparing financial statements is therefore not automatically extended. Evidence of the institutional scope is missing, in addition to the separate uncertainty about coverage.

Service 3. Evidence for the precisely defined service is not yet complete. Requirements for the organisation of accounting services are also relevant to data preparation. However, the evidence examined concerning monitoring of financial statements does not confirm the same mechanism for the quality of specific VAT returns. The positive assessment for preparing financial statements is therefore not automatically extended. Evidence of the institutional scope is missing, in addition to the separate uncertainty about coverage.

Service 4. In 2025, AVNT examined the quality of financial statements for 2024 at 41 companies. The review covered the compliance of balance sheets, income statements and notes with accounting rules. Selection targeted small and micro companies with specified risk indicators; the result is not a representative proportion of all providers. The report cites Ministerial Act No 1K-93 of 16 March 2022. This directly establishes institutional monitoring of the quality of the service output and justifies 0.5 without requiring a professional licence. It does not establish provider insurance or protection of most SMEs.

Service 5. Evidence for the precisely defined service is not yet complete. Requirements for the organisation of accounting services are also relevant to data preparation. However, the evidence examined concerning monitoring of financial statements does not confirm the same mechanism for the quality of annual tax returns. The positive assessment for preparing financial statements is therefore not automatically extended. Evidence of the institutional scope is missing, in addition to the separate uncertainty about coverage.

Services 6, 7, 8 and 9. For this service, evidence of publicly recognised verification of substantive accounting or tax knowledge, relevant experience and safeguards is incomplete. A general legal authorisation is insufficient. The qualification requirements and their connection to the service concerned must be supplemented. ND therefore applies only to this row.

Service 10. The previous positive score was based solely on a general entitlement to practise as a lawyer or to act in proceedings. This does not establish mandatory tax knowledge and tax experience. That contribution has been removed. ND concerns the outstanding verification of any other tax pathway with substantive qualifications for this level and tax; it does not concern the country's other services.

Service 11. Article 47 of the Administracinių bylų teisenos įstatymas governs representation; Article 158(2) specifically governs preparation by a lawyer of an application to reopen proceedings before the Lietuvos vyriausiasis administracinis teismas, and the statutory exceptions. The half-score under service 11 is applied to this legal-professional pathway. The source is a translation dated 1 May 2019. It does not establish a tax examination or a complete delineation of the constitutional-court pathway.

**Evidence of operation and limits of the conclusion**

Inherited finding [V15]: Temporal validity and evidence of operation: For its 2025 monitoring, AVNT cites Ministerial Act No 1K-93 of 16 March 2022. This establishes a legal basis in 2022, not full implementation of supervision already before 2022. The 2025 report was presented on 13 March 2026.

Inherited finding [V15]: Accountants. AVNT's report for quarters I–III of 2025 documents monitoring of financial-reporting quality. This is an important public mechanism, but the body is not the tax administration and the subject is not all accounting services. It does not establish mandatory auditing of all businesses.

An administrative register, supervision of the profession and verification of a tax return constitute different types of evidence. No additional points are awarded for several descriptions of the same mechanism. Without a comparable denominator, the number of members, inspections or returns filed does not establish SME coverage.

Final comprehensive national assessment: ND. Outstanding rows and conditional contributions are identified above. The subtotal serves methodological traceability, not country ranking.

**Sources and traceability**

Basis: [V7] and [V15], national chapter on Lithuania; [ETAF] for the revised criteria. The links below are a selection of national legal and institutional sources. The complete inherited list is retained in the accompanying data file. Citing an inherited source does not imply that its current validity has been checked afresh.

[1] LT1 Finansinės apskaitos įstatymas – Financial Accounting Act; Ministry of Finance, official legal collection — source from V7/V15

[2] LT2 European Commission – COM(2021)385, comparative overview of accounting and tax-advisory professions; a historical baseline, not evidence of all changes up to 2026 — source from V7/V15

[3] AVNT – 2025 m. finansinių ataskaitų kokybės stebėsenos apžvalga, 13 March 2026, pp. 2–6; monitoring of financial-statement quality in 2025 — source from V7/V15

[4] LT1 — AVNT – frequently asked questions; monitoring under Article 35 of the Įmonių ir įmonių grupių atskaitomybės įstatymas — source from V7/V15

[5] LT2 — AVNT – organisation and control of accounting services, 13 March 2026; Finansinės apskaitos įstatymas, Article 14(4) — source from V7/V15

[6] AVNT – 2025 m. I–III ketv. ataskaita (report on implementation of state monitoring of reporting quality) — source from V7/V15

[7] VMI – 2025 metai (official collection of explanations for 2025) — source from V7/V15

[8] Įmonių ir įmonių grupių atskaitomybės įstatymas (Act on reporting by companies and groups of companies), Article 35; text applicable from 1 January 2026 — source from V7/V15

# 16 Luxembourg

Expert-comptable is the same combined accounting–tax pathway for DS and BR. The official portal identifies a professional authorisation, practical experience and accounting–tax tasks. Tax court competence is limited to the evidenced field of direct taxation.

The absence of market exclusivity does not justify a half-score, while outstanding G safeguards prevent an unmarked increase. A conditional proposal of 1* is shown for comprehensive accounting and return-preparation tasks. The limited court scope remains at 0.5; advisory imputations are not a confirmed empirical result.

R4 calculation: confirmed 3.850, additional 4.675, subtotal 8.525/11. NP = 0; ND weight = 0%. R3 baseline: the same amounts and evidence markers; numerical change 0.000. The reasons for retaining these values and the new research limitations are set out in the R4 review note.

| Service | % | R3 | R4 | Confirmed | Additional |
|---|---|---|---|---|---|
| 1 Bookkeeping and accounting | 3 | 1* | 1* | 0.165 | 0.165 |
| 2 Payroll and social security contribution calculations | 3 | 1* | 1* | 0.165 | 0.165 |
| 3 In-year VAT returns | 5 | 1* | 1* | 0.275 | 0.275 |
| 4 Preparation of financial statements | 4 | 1* | 1* | 0.220 | 0.220 |
| 5 Annual tax returns | 10 | 1* | 1* | 0.550 | 0.550 |
| 6 Tax advice and planning | 10 | 1† | 1† | 0.000 | 1.100 |
| 7 Cross-border tax structuring | 12 | 1† | 1† | 0.000 | 1.320 |
| 8 Taxation of cross-border work and business activities | 8 | 1† | 1† | 0.000 | 0.880 |
| 9 Representation before the tax administration | 20 | 0.5 | 0.5 | 1.100 | 0.000 |
| 10 First-instance tax court proceedings | 20 | 0.5 | 0.5 | 1.100 | 0.000 |
| 11 Higher-court and constitutional proceedings | 5 | 0.5 | 0.5 | 0.275 | 0.000 |

## R4 review note on research evidence

Scope examined: G9 and procedural safeguards; S9–S11.

Catalogue entries: J01 · J02 · J03 · J04 · J08 · B26

Case-law entries J01–J04 and J08 are important in the Luxembourg context because of tax-information requests, confidentiality and judicial protection. However, the positions of the addressee of an order, a bank, a lawyer and an expert-comptable are not the same. A judgment concerning a lawyer's file is not extended to the entire accounting profession without a national legal basis.

R4 supplements G9 and the procedural notes by asking who may challenge a request, what information is necessary for an effective remedy and when communications enjoy special protection. These judgments do not create a broader VAT mandate or an independent entitlement to representation before all courts.

Outstanding qualification or professional requirements and conditional contributions for S1–S8 therefore remain. The country and the seat of the Court of Justice of the EU are distinguished: a CJEU judgment delivered in Luxembourg does not in itself establish Luxembourg's professional rules. The scores do not change numerically.

Decision on the figures in Part II: R3 → R4, no change to individual services. Confirmed 3.850; additional 4.675; subtotal 8.525/11; NP 0/11; ND weight 0%. Even where NP = 0, asterisks and imputations remain separate from confirmed points.

### Explanation of services and changes

Services 1, 2, 3, 4 and 5. Conditional proposed correction: the existing evidence of the named statutory pathway permits a full service score without requiring a monopoly. Safeguards or the precise link between the mandate and the service remain outstanding in the national matrix, so 1* is not a confirmed point. The former half-score is visible in the comparative column; the proposal is not an empirical result.

Specific baseline evidence [V15]: The statutory scope includes keeping accounts; authorisation and mandatory registration with the OEC. The expert-comptable considered is subject to public authorisation, verification of qualifications and three years of professional practice. This is the reason for retaining the professional evidence; it is neither an audit authorisation nor merely a client's power of attorney. Guichet expressly identifies payroll calculations and social-secretariat services. The expert-comptable considered is subject to public authorisation, verification of

qualifications and three years of professional practice. This is the reason for retaining the professional evidence; it is neither an audit authorisation nor merely a client's power of attorney. Tax returns within a qualified professional pathway. Specific VAT procedural rights must be distinguished. The expert-comptable considered is subject to public authorisation, verification of qualifications and three years of professional practice. This is the reason for retaining the professional evidence; it is neither an audit authorisation nor merely a client's power of attorney. Preparation of balance sheets is an express part of the permitted professional scope. The expert-comptable considered is subject to public authorisation, verification of qualifications and three years of professional practice. This is the reason for retaining the professional evidence; it is neither an audit authorisation nor merely a client's power of attorney.

Services 6, 7 and 8. The conditional methodological imputation 1† from V15 is retained only in the additional subtotal. The existence of the named professional pathway is a starting point for a broader tax mandate, not independent evidence of all service safeguards. The link between this specific task, the qualification and the liability of the same provider must be completed. For cross-border tasks, the domestic tax component is assessed; a special foreign licence is not required.

Service 9. A qualified expert-comptable may represent clients under a specific power of attorney; the professional pathway provides more than a bare authorisation. The expert-comptable considered is subject to public authorisation, verification of qualifications and three years of professional practice. This is the reason for retaining the professional evidence; it is neither an audit authorisation nor merely a client's power of attorney.

Service 10. ACD expressly lists expert-comptable for the Tribunal administratif. Confirmed for direct taxes. CHECK VAT, excise duties and social security contributions. The expert-comptable considered is subject to public authorisation, verification of qualifications and three years of professional practice. This is the reason for retaining the professional evidence; it is neither an audit authorisation nor merely a client's power of attorney.

Service 11. The official judicial explanation of the Loi du 21 juin 1999 portant règlement de procédure devant les juridictions administratives requires a lawyer's signature for an appeal before the Cour administrative. This justifies a half-score under the exception for service 11. The direct evidence concerns the highest administrative-court pathway; constitutional proceedings and indirect taxes must be delineated separately. The tax specialisation of every avocat is not confirmed.

For rows marked 1*, the original confirmed half-score is retained in the confirmed column. Only the additional increase of 0.5 is conditional; the presentation therefore does not create an apparent fall in protection already supported by evidence.

**Evidence of operation and limits of the conclusion**

Inherited finding [V15]: Temporal validity and evidence of operation: The professional framework is older. The authorisation reform under the Loi du 26 juillet 2023 has applied since 1 September 2023 and introduces electronic verification of authorisations. It does not in itself establish new tax knowledge or greater market coverage. See the concluding temporal analysis.

Inherited finding [V15]: Accountants. Comptable and expert-comptable are different permitted pathways. Authorisation and OEC registration evidence institutional requirements; in this review, the ACD 2025 report supplies no confirmed separate figure for quality controls of these external providers.

An administrative register, supervision of the profession and verification of a tax return constitute different types of evidence. No additional points are awarded for several descriptions of the same mechanism. Without a comparable denominator, the number of members, inspections or returns filed does not establish SME coverage.

Final comprehensive national assessment: ND. Outstanding rows and conditional contributions are identified above. The subtotal serves methodological traceability, not country ranking.

**Sources and traceability**

Basis: [V7] and [V15], national chapter on Luxembourg; [ETAF] for the revised criteria. The links below are a selection of national legal and institutional sources. The complete inherited list is retained in the accompanying data file. Citing an inherited source does not imply that its current validity has been checked afresh.

[1] Guichet expert comptable — R3 addition

[2] LU1 Loi du 10 juin 1999 portant organisation de la profession d'expert-comptable — source from V7/V15

[3] LU3 Guichet.lu – Comptable: a different, narrower entry pathway — source from V7/V15

[4] LU4 ACD – FAQ sociétés, in particular 6.9–6.10: Tribunal administratif and further remedies — source from V7/V15

[5] Justice – Procédure de recours (judicial explanation of proceedings before the administrative courts) — source from V7/V15

[6] ACD – Rapport d'activité 2025 (annual report), published in March 2026 — source from V7/V15

# 17 Hungary

The former DS combines a family of registered tax titles. As G and P must not be assembled by selecting the best characteristics of different individuals, its aggregate comparison is marked as having unresolved profile unity. A final assessment requires every criterion to be tied to the same title and its entry pathway.

NAV registration checks evidence recognition of a specific representative, not all safeguards. Direct half-scores remain; imputations for 6–8 are treated only as a conditional scenario for the same identified profile.

R4 calculation: confirmed 1.925, additional 4.125, subtotal 6.050/11. NP = 1; ND weight = 20%. R3 baseline: the same amounts and evidence markers; numerical change 0.000. The reasons for retaining these values and the new research limitations are set out in the R4 review note.

| Service | % | R3 | R4 | Confirmed | Additional |
|---|---|---|---|---|---|
| 1 Bookkeeping and accounting | 3 | 0.5* | 0.5* | 0.000 | 0.165 |
| 2 Payroll and social security contribution calculations | 3 | 0.5* | 0.5* | 0.000 | 0.165 |
| 3 In-year VAT returns | 5 | 0.5 | 0.5 | 0.275 | 0.000 |
| 4 Preparation of financial statements | 4 | 0.5* | 0.5* | 0.000 | 0.220 |
| 5 Annual tax returns | 10 | 0.5 | 0.5 | 0.550 | 0.000 |
| 6 Tax advice and planning | 10 | 1† | 1† | 0.000 | 1.100 |
| 7 Cross-border tax structuring | 12 | 1† | 1† | 0.000 | 1.320 |
| 8 Taxation of cross-border work and business activities | 8 | 1† | 1† | 0.000 | 0.880 |
| 9 Representation before the tax administration | 20 | 0.5 | 0.5 | 1.100 | 0.000 |
| 10 First-instance tax court proceedings | 20 | ND | ND | ND | — |
| 11 Higher-court and constitutional proceedings | 5 | 0.5* | 0.5* | 0.000 | 0.275 |

## R4 review note on research evidence

Scope examined: Unity of the DS profile and conditional scope.

Catalogue entries: B03 · B07 · B06

The catalogue does not resolve the question raised in R3 of whether all characteristics in the DS column relate to the same Hungarian title. Comparative studies of countries or tax intermediaries do not permit the best requirements of several different individuals to be combined into an artificial professional profile.

R4 retains the outstanding need to identify the profile individually and requires a link between the specific title, qualification, register, scope of practice and supervision. The inherited working subtotal is therefore not a final assessment of a unified pathway. In Part II, conditional contributions and ND remain separate. The change is a stronger evidential limitation, not a numerical increase because of the breadth of the European review.

Decision on the figures in Part II: R3 → R4, no change to individual services. Confirmed 1.925; additional 4.125; subtotal 6.050/11; NP 1/11; ND weight 20%. Even where NP = 0, asterisks and imputations remain separate from confirmed points.

**Explanation of services and changes**

Service 1. Professional registration is apparent from NAV. CHECK the scope of the accounting licence and safeguards for bookkeeping.

Service 2. The accounting pathway is recognised. CHECK payroll tasks and the professional knowledge required.

Service 3. NAV verifies the professional representative's entitlement; the tax service is provided through a registered professional pathway.

Service 4. Registered accountant. CHECK the rules for preparing financial statements and safeguards for this precise service.

Service 5. Registered tax adviser or expert with an officially verified basis for representation.

Services 6, 7 and 8. The conditional methodological imputation 1† from V15 is retained only in the additional subtotal. The existence of the named professional pathway is a starting point for a broader tax mandate, not independent evidence of all service safeguards. The link between this specific task, the qualification and the liability of the same provider must be completed. For cross-border tasks, the domestic tax component is assessed; a special foreign licence is not required.

Service 9. The professional basis and registration number are checked when representation is notified.

Service 10. The previous positive score was based solely on a general entitlement to practise as a lawyer or to act in proceedings. This does not establish mandatory tax knowledge and tax experience. That contribution has been removed. ND concerns the outstanding verification of any other tax pathway with substantive qualifications for this level and tax; it does not concern the country's other services.

Service 11. The questionnaire for service 11 expressly allows half a point for a higher-court pathway through a lawyer even without demonstrated specialist tax knowledge. The previous rejection solely on the ground that no tax examination was required is therefore not retained. The existing source concerns a court or legal-practitioner pathway, but the evidence for all higher and constitutional instances covered, and for the individual taxes, is not yet complete. The score of 0.5* is a proposal under this exception, not confirmed evidence of tax specialisation. Confirmation requires the specific procedural provision, the authorised representative and the limits of that representative's right to act to be identified.

**Evidence of operation and limits of the conclusion**

Inherited finding [V15]: Temporal validity and evidence of operation: The Accounting Act predates 2022. Current UJEGYKE instructions do not in themselves establish all historical entry and insurance requirements.

Inherited finding [V15]: Accountants. The published register contains 2025 decisions concerning bookkeeping providers: warnings, correction of infringements and mandatory training. The matters include client risk assessment and reporting obligations.

An administrative register, supervision of the profession and verification of a tax return constitute different types of evidence. No additional points are awarded for several descriptions of the same mechanism. Without a comparable denominator, the number of members, inspections or returns filed does not establish SME coverage.

Final comprehensive national assessment: ND. Outstanding rows and conditional contributions are identified above. The subtotal serves methodological traceability, not country ranking.

**Sources and traceability**

Basis: [V7] and [V15], national chapter on Hungary; [ETAF] for the revised criteria. The links below are a selection of national legal and institutional sources. The complete inherited list is retained in the accompanying data file. Citing an inherited source does not imply that its current validity has been checked afresh.

[1] HU1 2000. évi C. törvény a számvitelről – Accounting Act, §§ 150–152 — source from V7/V15

[2] HU2 93/2002. (V. 5.) Korm. rendelet – registration of accounting providers — source from V7/V15

[3] HU3 263/2018. (XII. 20.) Korm. rendelet – register and education of tax professionals — source from V7/V15

[4] HU4 NAV – permanent representation, 2017. évi CLI. törvény — source from V7/V15

[5] NJT – 2000. évi C. törvény a számvitelről (Accounting Act), §§ 150–151 — source from V7/V15

[6] NAV – Completion guide to UJEGYKE form (official instructions for notifying representation, English version) — source from V7/V15

[7] NAV, Pénzmosás Elleni Iroda – Határozatok közzététele (published decisions), extract dated 21 January 2026 containing 2025 decisions — source from V7/V15

# 18 Malta

R5 addition: R5-01 adds an individual example of supervision in operation that also covers accounting work. It is not generalised to all providers or all eleven services.

A CPA holding a warrant and performing the tax function of tax practitioner is also included as a functional DS. The official description of requirements includes tax law, a professional examination and practical experience. This is the same person or the same combined pathway as BR; MIT membership and an audit licence are not added to it.

Transferring BR into DS changes the identification of the pathway; it does not in itself resolve outstanding insurance or a court mandate. G = 8.5 with one ND, P = 3 with two ND; the known part of I = 11.5. Online registration establishes limited procedural recognition, not a general court licence.

R4 calculation: confirmed 2.035, additional 4.015, subtotal 6.050/11. NP = 1; ND weight = 20%. R3 baseline: the same amounts and evidence markers; numerical change 0.000. The reasons for retaining these values and the new research limitations are set out in the R4 review note.

| Service | % | R3 | R4 | Confirmed | Additional |
|---|---|---|---|---|---|
| 1 Bookkeeping and accounting | 3 | 0.5 | 0.5 | 0.165 | 0.000 |
| 2 Payroll and social security contribution calculations | 3 | 0.5* | 0.5* | 0.000 | 0.165 |
| 3 In-year VAT returns | 5 | 0.5* | 0.5* | 0.000 | 0.275 |
| 4 Preparation of financial statements | 4 | 0.5 | 0.5 | 0.220 | 0.000 |
| 5 Annual tax returns | 10 | 0.5 | 0.5 | 0.550 | 0.000 |
| 6 Tax advice and planning | 10 | 1† | 1† | 0.000 | 1.100 |
| 7 Cross-border tax structuring | 12 | 1† | 1† | 0.000 | 1.320 |
| 8 Taxation of cross-border work and business activities | 8 | 1† | 1† | 0.000 | 0.880 |
| 9 Representation before the tax administration | 20 | 0.5 | 0.5 | 1.100 | 0.000 |
| 10 First-instance tax court proceedings | 20 | ND | ND | ND | — |
| 11 Higher-court and constitutional proceedings | 5 | 0.5* | 0.5* | 0.000 | 0.275 |

## R4 review note on research evidence

Scope examined: CPA with a tax function, and S1–S11.

Catalogue entries: B03 · B07 · B08

The catalogue helps distinguish regulated accounting status from an audit licence. The CPA with a tax function remains a combined pathway as individually identified in R3; membership of an additional tax organisation is not counted as a new profession.

Comparative audit study B08 does not resolve the scope of administrative or court tax activity. The catalogue supplies no new Maltese evaluation of individual services. Outstanding G/P criteria, conditional services and NP therefore do not change. R4 expressly warns that the same person may be shown in two functions, but their results must not be added together as double protection for the client.

Decision on the figures in Part II: R3 → R4, no change to individual services. Confirmed 2.035; additional 4.015; subtotal 6.050/11; NP 1/11; ND weight 20%. Even where NP = 0, asterisks and imputations remain separate from confirmed points.

### Explanation of services and changes

Service 1. CPA with a valid authorisation and public register; verification of professional obligations.

Service 2. The accounting pathway is confirmed. CHECK the payroll service and the scope of its associated safeguards.

Service 3. Recognised CPA. CHECK the specific scope of VAT services and electronic-representation rules.

Service 4. Accounting authorisation and professional liability; separate from audit authorisation.

Service 5. MTCA also links tax practitioner status to a valid CPA warrant.

Services 6, 7 and 8. The conditional methodological imputation 1† from V15 is retained only in the additional subtotal. The existence of the named professional pathway is a starting point for a broader tax mandate, not independent evidence of all service safeguards. The link between this specific task, the qualification and the liability of the same provider must be completed. For cross-border tasks, the domestic tax component is assessed; a special foreign licence is not required.

Service 9. A registered tax practitioner is specifically recognised for certain tax services; this is more than an ordinary power of attorney.

Service 10. The previous positive score was based solely on a general entitlement to practise as a lawyer or to act in proceedings. This does not establish mandatory tax knowledge and tax experience. That contribution has been removed. ND concerns the outstanding verification of any other tax pathway with substantive qualifications for this level and tax; it does not concern the country's other services.

Service 11. The questionnaire for service 11 expressly allows half a point for a higher-court pathway through a lawyer even without demonstrated specialist tax knowledge. The previous rejection solely on the ground that no tax examination was required is therefore not retained. The existing source concerns a court or legal-practitioner pathway, but the evidence for all higher and constitutional instances covered, and for the individual taxes, is not yet complete. The score of 0.5* is a proposal under this exception, not confirmed evidence of tax specialisation. Confirmation requires the specific procedural provision, the authorised representative and the limits of that representative's right to act to be identified.

### Evidence of operation and limits of the conclusion

Inherited finding [V15]: Temporal validity and evidence of operation: The basic professional Act predates 2022. The precise historical scope of electronic tax practitioner status and the implementation of supervision require further verification.

Inherited finding [V15]: Accountants. On 24 June 2026, MTCA published its report for 2025. A CPA has professional status under the Accountancy Profession Act, Cap. 281; supervision by the Accountancy Board must be distinguished from the tax administration.

An administrative register, supervision of the profession and verification of a tax return constitute different types of evidence. No additional points are awarded for several descriptions of the same mechanism. Without a comparable denominator, the number of members, inspections or returns filed does not establish SME coverage.

Final comprehensive national assessment: ND. Outstanding rows and conditional contributions are identified above. The subtotal serves methodological traceability, not country ranking.

**Sources and traceability**

Basis: [V7] and [V15], national chapter on Malta; [ETAF] for the revised criteria. The links below are a selection of national legal and institutional sources. The complete inherited list is retained in the accompanying data file. Citing an inherited source does not imply that its current validity has been checked afresh.

[1] Servizz CPA warrant requirements — R3 addition

[2] CFR tax practitioner registration — R3 addition

[3] MT1 Accountancy Profession Act, Chapter 281 – official text — source from V7/V15

[4] MT2 Accountancy Board – Single Digital Gateway, qualification and practical experience — source from V7/V15

[5] MT3 Accountancy Board – FAQ, warrant and scope of professional activity — source from V7/V15

[6] MT4 MTCA – Electronic Communications (Income Tax) Regulations; tax practitioners — source from V7/V15

[7] Accountancy Board – Registered Accountants (official register under the Accountancy Profession Act, Chapter 281) — source from V7/V15

[8] MTCA – Annual Report 2025 – Now Published, 24 June 2026 (publication announcement) — source from V7/V15

## 19 Germany

R5 addition: R5-10 reconfirms the distinction between the statutory tax-advisory mandate and limited ancillary activities. No further change to the matrix is justified.

Steuerberater remains an independent DS. Fachanwalt für Steuerrecht is an additional formal pathway for lawyers specialising in tax; its profile is maintained separately. The limited accounting exception under § 6 no. 4 StBerG does not justify reducing the broader Steuerberater mandate.

§ 33 StBerG covers tax assistance, representation and accounting obligations. Services 1 and 2 under the Steuerberater pathway therefore do not remain at half-scores merely because of the narrower exception for other providers. Part II reaches 10.725; this does not change G6 or BR.

R4 calculation: confirmed 10.725, additional 0.000, subtotal 10.725/11. NP = 0; ND weight = 0%. R3 baseline: the same amounts and evidence markers; numerical change 0.000. The reasons for retaining these values and the new research limitations are set out in the R4 review note.

| Service | % | R3 | R4 | Confirmed | Additional |
|---|---|---|---|---|---|
| 1 Bookkeeping and accounting | 3 | 1 | 1 | 0.330 | 0.000 |
| 2 Payroll and social security contribution calculations | 3 | 1 | 1 | 0.330 | 0.000 |
| 3 In-year VAT returns | 5 | 1 | 1 | 0.550 | 0.000 |
| 4 Preparation of financial statements | 4 | 1 | 1 | 0.440 | 0.000 |
| 5 Annual tax returns | 10 | 1 | 1 | 1.100 | 0.000 |

| Service | % | R3 | R4 | Confirmed | Additional |
|---|---|---|---|---|---|
| 6 Tax advice and planning | 10 | 1 | 1 | 1.100 | 0.000 |
| 7 Cross-border tax structuring | 12 | 1 | 1 | 1.320 | 0.000 |
| 8 Taxation of cross-border work and business activities | 8 | 1 | 1 | 0.880 | 0.000 |
| 9 Representation before the tax administration | 20 | 1 | 1 | 2.200 | 0.000 |
| 10 First-instance tax court proceedings | 20 | 1 | 1 | 2.200 | 0.000 |
| 11 Higher-court and constitutional proceedings | 5 | 0.5 | 0.5 | 0.275 | 0.000 |

## R4 review note on research evidence

Scope examined: G1–G10 and P1–P5, and S1–S11.

Catalogue entries: 15 · D01 · D02 · D03 · D04 · D05 · D06 · D07 · D08 · D09 · D10 · D11 · D12 · D13 · D13a · D14 · D15 · D16 · D17 · D18

The German dossiers expand the explanation of the reference pathway. StBerG, professional rules and procedural legislation provide the direct basis for the safeguards; quality-label study 15/D01 measures user decision-making, not the correctness of all services. Entries 15 and D01 are not two independent studies.

D07–D10 explain the distinction between permitted bookkeeping, preparation of VAT returns, the duty when preparing financial statements and up-to-date legal knowledge when pursuing remedies. D13–D15 add the European requirement for substantive consideration of qualifications and proportionality of restrictions. They do not mean automatic authorisation for every foreign provider or mandatory uniform regulation in all Member States.

D17 explains confidentiality and statutory exceptions in greater detail. D02–D03 draw attention to provider capacity; a formally strong pathway does not in itself guarantee immediate affordable assistance. Reform proposal or explanatory memorandum D05 is not automatically law in force and does not change the matrix without verification of its entry into force.

R4 retains I DS at 19.5/20 and II at 10.725/11. It does not recode continuing-education obligations solely on the basis of a satisfaction survey. The new element is the link between legal obligations, the specific service and the business's needs, and a clear distinction between a normative argument and a measured effect.

Decision on the figures in Part II: R3 → R4, no change to individual services. Confirmed 10.725; additional 0.000; subtotal 10.725/11; NP 0/11; ND weight 0%. Even where NP = 0, asterisks and imputations remain separate from confirmed points.

### Explanation of services and changes

Services 1 and 2. The Steuerberater pathway has a broader mandate than the accounting exception under § 6 no. 4 StBerG. The score of 1 follows the available full professional pathway and the scope in [V7], rather than the rules for other, narrower providers. Basis: § 33 StBerG and the professional safeguards of the same profile.

Service 3. For the service "In-year VAT", the Steuerberater and the statutory scope of practice under the Steuerberatungsgesetz are taken into account. § 37 prescribes a professional tax examination and § 36 relevant practical experience. This makes the evidence of a qualified tax pathway substantive. The same tax competence is not automatically attributed to other professions under § 3. Outstanding limits of alternative pathways are identified separately and do not negate the evidenced profession.

Service 4. For the service "Annual financial statements", the Steuerberater and the statutory scope of practice under the Steuerberatungsgesetz are taken into account. § 37 prescribes a professional tax examination and § 36 relevant practical experience. This makes the evidence of a qualified tax pathway substantive. The same tax competence is not

automatically attributed to other professions under § 3. Outstanding limits of alternative pathways are identified separately and do not negate the evidenced profession.

Service 5. For the service “Annual tax calculations and returns”, the Steuerberater and the statutory scope of practice under the Steuerberatungsgesetz are taken into account. § 37 prescribes a professional tax examination and § 36 relevant practical experience. This makes the evidence of a qualified tax pathway substantive. The same tax competence is not automatically attributed to other professions under § 3. Outstanding limits of alternative pathways are identified separately and do not negate the evidenced profession.

Service 6. For the service “SME tax planning”, the Steuerberater and the statutory scope of practice under the Steuerberatungsgesetz are taken into account. § 37 prescribes a professional tax examination and § 36 relevant practical experience. This makes the evidence of a qualified tax pathway substantive. The same tax competence is not automatically attributed to other professions under § 3. Outstanding limits of alternative pathways are identified separately and do not negate the evidenced profession.

Service 7. For the service “Cross-border tax structures and procedures”, the Steuerberater and the statutory scope of practice under the Steuerberatungsgesetz are taken into account. § 37 prescribes a professional tax examination and § 36 relevant practical experience. This makes the evidence of a qualified tax pathway substantive. The same tax competence is not automatically attributed to other professions under § 3. Outstanding limits of alternative pathways are identified separately and do not negate the evidenced profession.

Service 8. For the service “Cross-border work and business activities — tax component”, the Steuerberater and the statutory scope of practice under the Steuerberatungsgesetz are taken into account. § 37 prescribes a professional tax examination and § 36 relevant practical experience. This makes the evidence of a qualified tax pathway substantive. The same tax competence is not automatically attributed to other professions under § 3. Outstanding limits of alternative pathways are identified separately and do not negate the evidenced profession.

Service 9. For the service “Representation before the tax authority”, the Steuerberater and the statutory scope of practice under the Steuerberatungsgesetz are taken into account. § 37 prescribes a professional tax examination and § 36 relevant practical experience. This makes the evidence of a qualified tax pathway substantive. The same tax competence is not automatically attributed to other professions under § 3. Outstanding limits of alternative pathways are identified separately and do not negate the evidenced profession.

Service 10. For the service “Court representation at first instance”, the Steuerberater and the statutory scope of practice under the Steuerberatungsgesetz are taken into account. § 37 prescribes a professional tax examination and § 36 relevant practical experience. This makes the evidence of a qualified tax pathway substantive. The same tax competence is not automatically attributed to other professions under § 3. Outstanding limits of alternative pathways are identified separately and do not negate the evidenced profession. The entitlement to act in court is assessed under § 62 of the Finanzgerichtsordnung; higher-court and constitutional pathways are separated in row 11.

Service 11. § 62(4) of the Finanzgerichtsordnung recognises Steuerberater for representation before the Bundesfinanzhof. This is a documented safeguarded cassation pathway. The provision does not itself regulate representation before the Bundesverfassungsgericht; the combined service therefore receives a partial score, with the constitutional-court delineation outstanding.

**Evidence of operation and limits of the conclusion**

Inherited finding [V15]: Temporal validity and evidence of operation: The framework predates 2022. The numbering and wording of § 6 in the current version differ from older editions; the version applicable at the time must be used for 2022.

Inherited finding [V15]: Accountants. Amtliches Handbuch Steuerberatungsrecht 2025 enables a temporally appropriate verification of limited bookkeeping exceptions and professional rights. Ongoing bookkeeping and payroll calculations are not equivalent to full tax assistance.

An administrative register, supervision of the profession and verification of a tax return constitute different types of evidence. No additional points are awarded for several descriptions of the same mechanism. Without a comparable denominator, the number of members, inspections or returns filed does not establish SME coverage.

The matrix is numerically complete on the evidence and definitions used. This does not confirm a complete inventory of all market pathways, actual SME coverage or the performance of every provider.

**Sources and traceability**

Basis: [V7] and [V15], national chapter on Germany; [ETAF] for the revised criteria. The links below are a selection of national legal and institutional sources. The complete inherited list is retained in the accompanying data file. Citing an inherited source does not imply that its current validity has been checked afresh.

[1] StBerG 33 — R3 addition

[2] BRAK Fachanwaltsausbildung — R3 addition

[3] DE1 Steuerberatungsgesetz – Tax Advisory Act, §§ 3, 6, 33, 36–37, 57, 67, 76, 86b and 89 — source from V7/V15

[4] DE2 Finanzgerichtsordnung – tax court procedure, § 62 — source from V7/V15

[5] DE3 Abgabenordnung – tax procedure, § 102 — source from V7/V15

[6] Steuerberatungsgesetz (Tax Advisory Act), § 37 — content of the professional examination — source from V7/V15

[7] Steuerberatungsgesetz (Tax Advisory Act), § 36 — practical experience — source from V7/V15

[8] Steuerberatungsgesetz (Tax Advisory Act), § 3 — authorised professions — source from V7/V15

[9] Gesetze im Internet – Steuerberatungsgesetz (Tax Advisory Act), § 6; exceptions — source from V7/V15

[10] BMF – Amtliches Handbuch Steuerberatungsrecht 2025 (official handbook of tax-advisory law) — source from V7/V15

# 20 Netherlands

R5 addition: Information about the tax authority's relationship with intermediaries does not establish new quality outcomes. The R4 distinction between horizontal monitoring and discontinued pilots is retained.

NOB and RB are professional tax pathways, while AA/RA is a statutorily protected accounting status. A new DS based on an accounting or legal-practitioner pathway requires a link between formally confirmed tax knowledge and the same regulated provider; attendance at a tax course is not enough.

AA/RA discipline in preparing financial statements is non-audit evidence. The argument that "others may provide the same service" is insufficient to justify a half-score: for bookkeeping and financial statements a conditional increase to 1* is shown until all safeguards are resolved. HT is a specific agreed form of monitoring and is therefore not converted into a general statutory licence.

R4 calculation: confirmed 3.025, additional 2.860, subtotal 5.885/11. NP = 0; ND weight = 0%. R3 baseline: the same amounts and evidence markers; numerical change 0.000. The reasons for retaining these values and the new research limitations are set out in the R4 review note.

| Service | % | R3 | R4 | Confirmed | Additional |
|---|---|---|---|---|---|
| 1 Bookkeeping and accounting | 3 | 1* | 1* | 0.165 | 0.165 |
| 2 Payroll and social security contribution calculations | 3 | 0.5 | 0.5 | 0.165 | 0.000 |
| 3 In-year VAT returns | 5 | 0.5 | 0.5 | 0.275 | 0.000 |
| 4 Preparation of financial statements | 4 | 1* | 1* | 0.220 | 0.220 |

| Service | % | R3 | R4 | Confirmed | Additional |
|---|---|---|---|---|---|
| 5 Annual tax returns | 10 | 0.5 | 0.5 | 0.550 | 0.000 |
| 6 Tax advice and planning | 10 | 0.5 | 0.5 | 0.550 | 0.000 |
| 7 Cross-border tax structuring | 12 | 0.5* | 0.5* | 0.000 | 0.660 |
| 8 Taxation of cross-border work and business activities | 8 | 0.5* | 0.5* | 0.000 | 0.440 |
| 9 Representation before the tax administration | 20 | 0.5 | 0.5 | 1.100 | 0.000 |
| 10 First-instance tax court proceedings | 20 | 0.5* | 0.5* | 0.000 | 1.100 |
| 11 Higher-court and constitutional proceedings | 5 | 0.5* | 0.5* | 0.000 | 0.275 |

## R4 review note on research evidence

Scope examined: S1, S3–S5, and recognition of intermediary quality.

Catalogue entries: 02 · 03 · 04 · B07 · B12

The catalogue substantially supplements the explanation of horizontal monitoring: trust concerns the practice's working system and monitoring of its application, rather than merely a title or technical filing of returns. Entry 02 is an institutional model, not a completed comparative study of errors.

Entry 03 describes the IH/VpB pilot launched in 2025. Its expected benefits are not presented as final results. The number of other returns under HT is not the sample size of this pilot. Entry 04 corrects OWR's temporal status: on 10 August 2026, NOB announced its discontinuation before the research phase because the eligible population was too small in relation to the resources required. This is not a finding of poor intermediary quality.

R4 therefore does not use OWR as evidence of an operational additional quality safeguard or a successful evaluation. The half-scores already recognised and conditional accounting contributions have other bases in R3; their figures remain. Discontinuing one pilot does not remove horizontal monitoring as a whole or create a new statutory DS. The new element is a clear statement of the status of the two different pilots and a prohibition on attributing effects in advance.

Decision on the figures in Part II: R3 → R4, no change to individual services. Confirmed 3.025; additional 2.860; subtotal 5.885/11; NP 0/11; ND weight 0%. Even where NP = 0, asterisks and imputations remain separate from confirmed points.

### Explanation of services and changes

Services 1 and 4. Conditional proposed correction: the existing evidence of the named statutory pathway permits a full service score without requiring a monopoly. Safeguards or the precise link between the mandate and the service remain outstanding in the national matrix, so 1* is not a confirmed point. The former half-score is visible in the comparative column; the proposal is not an empirical result.

Specific baseline evidence [V15]: AA/RA: a statutorily protected title, register and disciplinary accountability for professional work.

Service 2. In the Handhavingsplan arbeidsrelaties, Belastingdienst expressly includes loonheffingen within horizontal monitoring for enrolled clients. The quality of tax returns is addressed through their professional provider. The score of 0.5 applies to the tax component of payroll under this mechanism; it does not establish supervision of all employment-law calculations, all practices or all clients. The full service therefore does not receive a full point.

Services 3 and 5. Under Horizontaal Toezicht MKB, Belastingdienst checks the tax provider's quality requirements and adjusts supervision of the enrolled client. This is a specific institutional recognition of quality, rather than merely a private register. The regime is voluntary and tied to the provider and enrolled client. The 2025 IB/VPB pilot additionally

examines differences in return quality; its final result has not yet been published. VAT is supported by the general HT rules, not by the IB/VPB pilot itself.

Service 6. HT includes advance discussion of tax issues between the provider and Belastingdienst, and agreed quality requirements. This directly supports institutional verification of the tax treatment of planned transactions. It does not mean that every market tax-planning service falls within HT or that the administration guarantees the business outcome. The score of 0.5 concerns participating providers and enrolled clients.

Services 7 and 8. HT evidences a quality mechanism for enrolled providers and clients. Its coverage of the domestic tax content of the specific cross-border engagement, and valid liability cover, remain outstanding, hence 0.5*. Cooperation by a foreign authority or authorisation to advise on foreign law are not independent conditions of this score.

Service 9. The HT quality agreement gives the provider and enrolled client specific treatment by the tax administration: contact, advance clarification of tax issues and adjusted supervision. This counts as an institutional mechanism when appearing before the administration. The half-score does not confirm all supervisory stages and all administrative remedies; broader procedural evidence would be required for that.

Service 10. Article 8:25 of the Algemene wet bestuursrecht permits a representative to be excluded where there are serious objections. In ECLI:NL:HR:2020:1730, the Hoge Raad ruled on the application of this mechanism in a tax case before the Rechtbank. This evidences actual judicial supervision of appearances and protection of proceedings. The specific case concerned repeatedly offensive conduct, not verification of a tax examination. Accordingly, 0.5* is a proposed institutional score, with evidence outstanding on how the same mechanism verifies professional tax competence. The previous zero based solely on an open market is not retained as definitive.

Service 11. The Hoge Raad permits tax cassation proceedings without a general requirement to instruct a lawyer; a lawyer is required for pleidooi under Article 29(1) of the Algemene wet inzake rijksbelastingen. No special cassation-lawyer licence is required for this tax appearance. The half-score under the service 11 exception is therefore proposed only for the evidenced lawyer stage; it does not cover the entire written pathway. The conditional contribution of 0.275 is shown separately.

For rows marked 1*, the original confirmed half-score is retained in the confirmed column. Only the additional increase of 0.5 is conditional; the presentation therefore does not create an apparent fall in protection already supported by evidence.

**Evidence of operation and limits of the conclusion**

Inherited finding [V15]: Temporal validity and evidence of operation: The official Leidraad exists in an October 2022 edition. The 2025 disciplinary case concerning financial statements is later evidence of application; earlier operation of that same specific case is, of course, impossible.

Inherited finding [V15]: Accountants. An accountant may act as a fiscaal dienstverlener within HT. The 2025 report describes the use of the quality of the accountant's work in supervision. Separately, on 20 January 2025 the Accountantskamer imposed a measure for errors in preparing financial statements; this is neither an audit matter nor a Belastingdienst decision.

An administrative register, supervision of the profession and verification of a tax return constitute different types of evidence. No additional points are awarded for several descriptions of the same mechanism. Without a comparable denominator, the number of members, inspections or returns filed does not establish SME coverage.

Final comprehensive national assessment: ND. Outstanding rows and conditional contributions are identified above. The subtotal serves methodological traceability, not country ranking.

**Sources and traceability**

Basis: [V7] and [V15], national chapter on the Netherlands; [ETAF] for the revised criteria. The links below are a selection of national legal and institutional sources. The complete inherited list is retained in the accompanying data file. Citing an inherited source does not imply that its current validity has been checked afresh.

[1] NL1 Wet op het accountantsberoep – Accountancy Profession Act, Articles 19, 36–42 and 46–49; NBA text — source from V7/V15

[2] NL2 NBA – statutory register of accountants — source from V7/V15

[3] NL3 NOB – Tax Governance Code, delineation of unregulated tax advice — source from V7/V15

[4] NL4 European Commission – COM(2021)385, comparative overview of accounting and tax-advisory professions; a historical baseline, not evidence of all changes up to 2026 — source from V7/V15

[5] Belastingdienst – Leidraad Horizontaal Toezicht Fiscaal dienstverleners, October 2022; official quality framework for tax intermediaries — source from V7/V15

[6] Belastingdienst – Fiscaal dienstverleners, Horizontaal Toezicht MKB (return quality and adjusted supervision) — source from V7/V15

[7] Accountantskamer – ECLI:NL:TACAKN:2025:5, 20 January 2025 (disciplinary decision on preparation of financial statements) — source from V7/V15

[8] Hoge Raad – ECLI:NL:HR:2020:1730, 6 November 2020; Algemene wet bestuursrecht, Article 8:25, exclusion of a representative in a tax case — source from V7/V15

[9] Hoge Raad – Een belastingzaak of bestuursrechtelijke zaak bij de Hoge Raad; guidance on tax cassation proceedings — source from V7/V15

[10] Belastingdienst – Jaarrapportage 2025 (annual report), p. 39 — source from V7/V15

## 21 Poland

R5 addition: R5-09 re-examines a reform already included in R4. There is therefore no new scoring or repeated counting of the legislative change.

Doradca podatkowy is a statutory DS; an accountant without this additional licence remains a different pathway. The broad tax mandate and administrative-court entitlement are assessed for the same tax adviser. Accounting and payroll limitations are not removed by court status.

For tax records, returns, administrative proceedings and the first court instance, halving solely because of an open market is discontinued. Services 2 and 4 remain conditional. Higher-court tax cassation does not amount to an unrestricted combined service 11.

R4 calculation: confirmed 6.655, additional 3.685, subtotal 10.340/11. NP = 0; ND weight = 0%. R3 baseline: the same amounts and evidence markers; numerical change 0.000. The reasons for retaining these values and the new research limitations are set out in the R4 review note.

| Service | % | R3 | R4 | Confirmed | Additional |
|---|---|---|---|---|---|
| 1 Bookkeeping and accounting | 3 | 1 | 1 | 0.330 | 0.000 |
| 2 Payroll and social security contribution calculations | 3 | 0.5* | 0.5* | 0.000 | 0.165 |
| 3 In-year VAT returns | 5 | 1 | 1 | 0.550 | 0.000 |
| 4 Preparation of financial statements | 4 | 0.5* | 0.5* | 0.000 | 0.220 |
| 5 Annual tax returns | 10 | 1 | 1 | 1.100 | 0.000 |
| 6 Tax advice and planning | 10 | 1† | 1† | 0.000 | 1.100 |
| 7 Cross-border tax structuring | 12 | 1† | 1† | 0.000 | 1.320 |
| 8 Taxation of cross-border work and business activities | 8 | 1† | 1† | 0.000 | 0.880 |

| Service | % | R3 | R4 | Confirmed | Additional |
|---|---|---|---|---|---|
| 9 Representation before the tax administration | 20 | 1 | 1 | 2.200 | 0.000 |
| 10 First-instance tax court proceedings | 20 | 1 | 1 | 2.200 | 0.000 |
| 11 Higher-court and constitutional proceedings | 5 | 0.5 | 0.5 | 0.275 | 0.000 |

## R4 review note on research evidence

Scope examined: S1, S4, and quality as assessed by users.

Catalogue entries: 29 · B03 · B07

Bagińska's 2022 study examines users' assessments of adaptations to accounting services during the pandemic. The catalogue retains the limitations relating to access and a sample from one practice. Such a survey is not a national test of the correctness of returns and does not confirm a broader professional mandate.

R4 uses it to explain the importance of communication, timeliness and responses to changes in legislation. The statutory doradca podatkowy profile, its procedural rights and the limitations of other accounting pathways remain as in R3. The study does not remove asterisks from payroll or financial statements and does not establish actual SME coverage.

Decision on the figures in Part II: R3 → R4, no change to individual services. Confirmed 6.655; additional 3.685; subtotal 10.340/11; NP 0/11; ND weight 0%. Even where NP = 0, asterisks and imputations remain separate from confirmed points.

### Explanation of services and changes

Services 1, 3, 5, 9 and 10. The documented statutory profile in [V7] and the service basis in [V15] support a full pathway for this task. Under the revised criterion, the previous argument that supervision does not also cover other providers does not justify a half-score. The assessment is a methodological recoding of the same evidence, not a finding about the entire market. Specific limitations affecting other services remain separate.

Specific baseline evidence [V15]: The professional scope includes accounting and tax records. Tax returns and records within a statutorily regulated profession. Article 41 governs administrative representation within the tax scope. Recognised representation in administrative-court tax matters.

Service 2. Tax records are covered. CHECK the scope of the full payroll and social security service.

Service 4. The accounting pathway is included. CHECK the specific scope of preparation and signing of annual financial statements.

Services 6, 7 and 8. The broad tax mandate of the same statutory pathway provides the legal basis for domestic tax planning and cross-border tax matters. To ensure comparability, the marked methodological imputation 1† is retained until the entire direct chain of service evidence has been independently completed. Neither a foreign licence nor an immigration mandate is required. The additional contribution is not included in confirmed points.

Service 11. A tax adviser may prepare a tax cassation appeal; Article 175 § 3 of the procedural Act.

### Evidence of operation and limits of the conclusion

Inherited finding [V15]: Temporal validity and evidence of operation: The older framework was supplemented by the Act of 4 December 2025, Dz. U. item 1882; most provisions apply from 1 March 2026, and some from 1 July 2026. The previous reference to a proposal alone is replaced by a confirmed reform. Implementing examination documents exist, but this does not measure the effect on service quality. See the concluding temporal analysis.

Inherited finding [V15]: Accountants. In accounting services, requirements and insurance must be distinguished from reserved tax-advisory tasks. This review contains no confirmed specific KAS statistics on the quality of accounting providers for 2025.

An administrative register, supervision of the profession and verification of a tax return constitute different types of evidence. No additional points are awarded for several descriptions of the same mechanism. Without a comparable denominator, the number of members, inspections or returns filed does not establish SME coverage.

Final comprehensive national assessment: ND. Outstanding rows and conditional contributions are identified above. The subtotal serves methodological traceability, not country ranking.

**Sources and traceability**

Basis: [V7] and [V15], national chapter on Poland; [ETAF] for the revised criteria. The links below are a selection of national legal and institutional sources. The complete inherited list is retained in the accompanying data file. Citing an inherited source does not imply that its current validity has been checked afresh.

[1] PL1 Ustawa z dnia 5 lipca 1996 r. o doradztwie podatkowym – consolidated text Dz.U. 2026 item 1274 — source from V7/V15

[2] PL2 KIDP – practical training for candidates — source from V7/V15

[3] PL3 KIDP – binding professional ethics and continuing education — source from V7/V15

[4] PL4 European Commission – COM(2021)385, comparative overview of accounting and tax advisory professions; a historical baseline, not evidence of every change up to 2026 — source from V7/V15

[5] ELI – Ustawa z dnia 5 lipca 1996 r. o doradztwie podatkowym (Tax Advisory Services Act), consolidated text — source from V7/V15

[6] NSA – Prawo o postępowaniu przed sądami administracyjnymi (Act on Proceedings before Administrative Courts); collection of legislation — source from V7/V15

[7] Ministerstwo Finansów – Certyfikat księgowy; Ustawa o rachunkowości, Article 76h (deregulation of knowledge requirements while retaining compulsory insurance) — source from V7/V15

[8] MF/KAS – Rząd przyjął przepisy… doradztwa podatkowego, 9 September 2025 (government proposal for amendments) — source from V7/V15

# 22 Portugal

Contabilista certificado is a combined DS and BR profile. Its limited procedural mandate is not extended by adding a lawyer's mandate. The official advogado specialist pathway in tax law is an additional candidate requiring its own matrix of knowledge, safeguards and procedural powers.

For basic accounting and tax filing tasks, a fully safeguarded pathway is methodologically possible even without a monopoly. As questions remain concerning the connection between the entire mandate and its safeguards, the increase is shown as 1*, rather than as a new, conclusively confirmed national score.

R4 calculation: confirmed 3.410, additional 4.950, subtotal 8.360/11. NP = 0; ND weight = 0%. R3 baseline: the same amounts and evidential markers; numerical change 0.000. The reasons for retaining the scores and the new research limitations are set out in the R4 review note.

| Service | % | R3 | R4 | Confirmed | Additional |
|---|---|---|---|---|---|
| 1 Bookkeeping and accounting | 3 | 1* | 1* | 0.165 | 0.165 |
| 2 Payroll and contribution calculations | 3 | 0.5* | 0.5* | 0.000 | 0.165 |
| 3 Periodic VAT returns | 5 | 1* | 1* | 0.275 | 0.275 |

| Service | % | R3 | R4 | Confirmed | Additional |
|---|---|---|---|---|---|
| 4 Preparation of financial statements | 4 | 1* | 1* | 0.220 | 0.220 |
| 5 Annual tax returns | 10 | 1* | 1* | 0.550 | 0.550 |
| 6 Tax advice and planning | 10 | 1† | 1† | 0.000 | 1.100 |
| 7 Cross-border tax structuring | 12 | 1† | 1† | 0.000 | 1.320 |
| 8 Taxation of cross-border work and business activities | 8 | 1† | 1† | 0.000 | 0.880 |
| 9 Representation before the tax administration | 20 | 0.5 | 0.5 | 1.100 | 0.000 |
| 10 First-instance tax court proceedings | 20 | 0.5 | 0.5 | 1.100 | 0.000 |
| 11 Higher and constitutional court pathways | 5 | 0.5* | 0.5* | 0.000 | 0.275 |

## R4 review note on research evidence

Scope examined: S1–S5 and the quality of professional work.

Catalogue entries: 07 · 38 · 39 · B03

The OCC questionnaire from 2022 demonstrates the preparation or development of a quality certification system, rather than an already measured improvement in services. The study of the use of accounting information and the OCC annual report add evidence of usefulness and institutional operation, but each examines a different subject.

R4 expressly distinguishes a provider's self-reporting about its procedures from external verification that those procedures are implemented. The reference to Article 3(r) of the statute is taken from the 2022 notice; it is not an automatically verified current provision number following all reforms.

The existing combined professional pathway and limited procedural mandate remain. The catalogue does not resolve all conditional increases to 1* or methodological imputations. The scores are therefore not increased; the temporal qualification prevents a newer programme from being used without evidence to explain the shadow economy before that programme was introduced.

Decision on Part II figures: no changes to individual services from R3 to R4. Confirmed 3.410; additional 4.950; subtotal 8.360/11; NP 0/11; ND weight 0%. Even where NP = 0, asterisks and imputations remain separate from confirmed points.

### Explanation of services and changes

Services 1, 3, 4, 5. Conditional proposed correction: existing evidence of a named statutory pathway permits a full service score without requiring a monopoly. Safeguards or the precise connection between mandate and service remain unresolved in the national matrix, so 1* is not a confirmed point. The previous half-point remains visible in the comparison column; the proposal is not an empirical finding.

Specific baseline evidence [V15]: Article 10 of the OCC statute links technical responsibility for accounting to a registered contabilista certificado. The score concerns a service performed under that professional responsibility; we do not claim that every individual entry is reserved exclusively to that professional. Technical responsibility for tax matters applies to entities within the professional scope. Financial statements are signed jointly with the legal representative; OCC status is verifiable.

Service 2. The accounting pathway is confirmed. VERIFY the complete range of payroll and social contribution tasks.

Services 6, 7, 8. The conditional methodological imputation of 1† from V15 is retained only in the additional total. The existence of a named professional pathway provides a starting point for a broader tax mandate, rather than independent evidence of all service safeguards. The connection between this specific task, qualification and

responsibility of the same provider must be completed. Cross-border tasks are assessed in respect of their domestic tax component; no separate foreign licence is required.

Service 9. Article 10(2)(b) permits the representation of clients for whose accounting the professional is responsible, within the professional's specific competences. Article 10(5) does not define these tasks as exclusively reserved activities.

Service 10. Article 10(2)(b) recognises a procedural role up to the threshold at which a lawyer is mandatory, and for matters within the professional's competence. The score is awarded for the demonstrated limited judicial pathway, rather than for all tax disputes irrespective of value and subject matter.

Service 11. The questionnaire for service 11 expressly permits half a point for a lawyer-based higher-court pathway even without demonstrated specialist tax knowledge. The earlier rejection based solely on the absence of a tax examination is therefore not retained. The existing source concerns a judicial or lawyer-based pathway, but the evidence for all higher and constitutional instances and individual levies covered remains incomplete. The score of 0.5* is a proposal under this exception, rather than confirmed evidence of tax specialisation. Confirmation requires identification of the specific procedural provision, the authorised representative and the limits of that representative's right to appear.

For rows marked 1*, the original confirmed half is retained in the confirmed column. Only the additional increase of 0.5 is conditional; the presentation therefore does not create an apparent decline in protection already supported by evidence.

**Evidence of operation and limits of inference**

Inherited finding [V15]: Temporal applicability and evidence of operation: Lei n.º 68/2023 has applied since 1 March 2024. The new supervisory body and ombudsperson for service users are later reinforcements. Complaint data for 2025 do not establish equivalent operation in 2022.

Inherited finding [V15]: Accountants. Relatório de Avaliação da Despesa Fiscal em Portugal describes IES submissions filed by contabilistas certificados as a data basis for analysing enterprises. This confirms institutional use of professionally intermediated data, rather than measuring the quality of an individual accountant.

An administrative register, professional supervision and examination of a tax return constitute different forms of evidence. We do not add points for multiple descriptions of the same mechanism. Without a comparable denominator, the number of members, inspections or returns filed does not establish SME coverage.

Final comprehensive national score: ND. Unresolved rows or conditional contributions are identified above. The subtotal serves methodological traceability, rather than country ranking.

**Sources and traceability**

Basis: [V7] and [V15], Portugal national chapter; [ETAF] for the revised criteria. The links below are a selection of national legal and institutional sources. The complete inherited list is preserved in the accompanying data file. Citing an inherited source does not imply a new check of its currency.

[1] PT1 Estatuto da Ordem dos Contabilistas Certificados e Código Deontológico; consolidated text incorporating Lei n.º 68/2023 — source from V7/V15

[2] PT2 OCC – continuing education requirement under the new statute — source from V7/V15

[3] OCC – Estatuto da Ordem dos Contabilistas Certificados e Código Deontológico (statute and code of ethics), 2024 edition, Article 10 — source from V7/V15

[4] Lei n.º 68/2023 — Alteração ao Estatuto da Ordem dos Contabilistas Certificados; amendment to the statute, applicable from 1 March 2024 — source from V7/V15

[5] OCC — Relatório do Provedor dos Destinatários dos Serviços, atividade 2024–2025; pages 12–14 — source from V7/V15

[6] OCC – compulsory professional insurance under Estatuto da Ordem dos Contabilistas Certificados, Article 70(4) — source from V7/V15

[7] AT – Relatório de Avaliação da Despesa Fiscal em Portugal, June 2025 (Portuguese translation October 2025) — source from V7/V15

## 23 Romania

Consultant fiscal and expert contabil remain separate statutory profiles. CECCAR's reserved accounting activities are not extended to all tax tasks; nor is the tax administration mandate converted into independent representation before courts without a supporting procedural provision.

Returns and administrative representation receive a full service score for the documented pathway, as the existence of other providers is not a reason to award half a point. An expressly marked imputation is retained for services 6–8 where national evidence has not yet established the full scope. Both judicial scores remain conditional.

R4 calculation: confirmed 4.620, additional 4.840, subtotal 9.460/11. NP = 0; ND weight = 0%. R3 baseline: the same amounts and evidential markers; numerical change 0.000. The reasons for retaining the scores and the new research limitations are set out in the R4 review note.

| Service | % | R3 | R4 | Confirmed | Additional |
|---|---|---|---|---|---|
| 1 Bookkeeping and accounting | 3 | 1 | 1 | 0.330 | 0.000 |
| 2 Payroll and contribution calculations | 3 | 0.5* | 0.5* | 0.000 | 0.165 |
| 3 Periodic VAT returns | 5 | 1 | 1 | 0.550 | 0.000 |
| 4 Preparation of financial statements | 4 | 1 | 1 | 0.440 | 0.000 |
| 5 Annual tax returns | 10 | 1 | 1 | 1.100 | 0.000 |
| 6 Tax advice and planning | 10 | 1† | 1† | 0.000 | 1.100 |
| 7 Cross-border tax structuring | 12 | 1† | 1† | 0.000 | 1.320 |
| 8 Taxation of cross-border work and business activities | 8 | 1† | 1† | 0.000 | 0.880 |
| 9 Representation before the tax administration | 20 | 1 | 1 | 2.200 | 0.000 |
| 10 First-instance tax court proceedings | 20 | 0.5* | 0.5* | 0.000 | 1.100 |
| 11 Higher and constitutional court pathways | 5 | 0.5* | 0.5* | 0.000 | 0.275 |

### R4 review note on research evidence

Scope examined: separate DS and BR profiles and the operation of supervision after 2022.

Catalogue entries: B03 · B07 · B12 · B15

The catalogue contains no new Romanian national evaluation measuring the effect of the consultant fiscal or expert contabil arrangements on the correctness of services. A comparative report on tax administrations does not substitute for data on the professional supervision of providers.

R4 therefore corrects the interpretative inference: a large shadow economy cannot be used as evidence that professional supervision does not work. This is a hypothesis requiring data on inspections, sanctions, error correction and the timing of the effects of changes. Equally, a strong formal total cannot be proclaimed evidence of effective implementation.

The separate national profiles, methodological imputations for S6–S8 and conditional judicial contributions remain. Each change after 2022 must be supported by a specific legal instrument and date; in the absence of a new source, no change is presumed. The R3 numerical result is retained, with a clear limitation on causal inference added.

Decision on Part II figures: no changes to individual services from R3 to R4. Confirmed 4.620; additional 4.840; subtotal 9.460/11; NP 0/11; ND weight 0%. Even where NP = 0, asterisks and imputations remain separate from confirmed points.

**Explanation of services and changes**

Services 1, 4. Article 10(3) links the contractual organisation and maintenance of accounts to statutorily authorised CECCAR members. The assessment concerns professional responsibility for the accounting service and preparation of financial statements, rather than audit. Internal employees and independent technical data processing are not comparable external providers bearing professional responsibility.

Service 2. Accounting and contribution-related tasks are included. VERIFY the complete payroll service.

Services 3, 5, 9. The documented statutory profile in [V7] and the service evidence in [V15] support a full pathway for this task. Under the revised criterion, the earlier argument that supervision does not also cover other providers does not justify half a point. The score is a methodological recoding of the same evidence, rather than a finding about the entire market. Specific limitations concerning other services remain separate.

Specific baseline evidence [V15]: Tax returns within an accounting or tax advisory professional pathway. Article 3 expressly governs assistance and representation before tax authorities.

Services 6, 7, 8. The conditional methodological imputation of 1† from V15 is retained only in the additional total. The existence of a named professional pathway provides a starting point for a broader tax mandate, rather than independent evidence of all service safeguards. The connection between this specific task, qualification and responsibility of the same provider must be completed. Cross-border tasks are assessed in respect of their domestic tax component; no separate foreign licence is required.

Service 10. Article 3(1)(j) recognises tax assistance in jurisdictional matters. VERIFY independent procedural representation and the range of levies covered.

Service 11. The questionnaire for service 11 expressly permits half a point for a lawyer-based higher-court pathway even without demonstrated specialist tax knowledge. The earlier rejection based solely on the absence of a tax examination is therefore not retained. The existing source concerns a judicial or lawyer-based pathway, but the evidence for all higher and constitutional instances and individual levies covered remains incomplete. The score of 0.5* is a proposal under this exception, rather than confirmed evidence of tax specialisation. Confirmation requires identification of the specific procedural provision, the authorised representative and the limits of that representative's right to appear.

**Evidence of operation and limits of inference**

Inherited finding [V15]: Temporal applicability and evidence of operation: the core professional framework predates 2022, and subsequent changes are also confirmed: Ordinul nr. 6.649/2024, Hotărârea CCF nr. 3/2025 and OUG nr. 49/2025 of 25 September 2025, published on 29 September 2025. The current points are not a confirmed assessment of 2022. The concluding chapter separately addresses dates, implementation and effects not established by evidence.

Inherited finding [V15]: Accountants. The regulated expert contabil and contabil autorizat profiles are based on Ordonanța Guvernului nr. 65/1994. The ANAF 2025 report describes the administration's work, but this review contains no confirmed separate assessment of the professional quality of accounting providers.

An administrative register, professional supervision and examination of a tax return constitute different forms of evidence. We do not add points for multiple descriptions of the same mechanism. Without a comparable denominator, the number of members, inspections or returns filed does not establish SME coverage.

Final comprehensive national score: ND. Unresolved rows or conditional contributions are identified above. The subtotal serves methodological traceability, rather than country ranking.

**Sources and traceability**

Basis: [V7] and [V15], Romania national chapter; [ETAF] for the revised criteria. The links below are a selection of national legal and institutional sources. The complete inherited list is preserved in the accompanying data file. Citing an inherited source does not imply a new check of its currency.

[1] RO1 Ordonanța Guvernului nr. 71/2001 privind organizarea și exercitarea activității de consultanță fiscală; text following OUG 49/2025 — source from V7/V15

[2] RO2 Ordonanța Guvernului nr. 65/1994 privind organizarea activității de expertiză contabilă și a contabililor autorizați, Articles 1–6, 12–13 — source from V7/V15

[3] RO3 Codul de procedură civilă, Article 84(1), representation of legal persons — source from V7/V15

[4] RO4 CCF – Programul de pregătire profesională 2025, consolidated programme — source from V7/V15

[5] Portal Legislativ – Legea contabilității nr. 82/1991 (Accounting Act), Article 10(3) — source from V7/V15

[6] Portal Legislativ – Ordonanța Guvernului nr. 65/1994 privind organizarea activității de expertiză contabilă și a contabililor autorizați (accounting regulation… — source from V7/V15

[7] ANAF – Raport de performanță 2025 (performance report), published on 6 July 2026 — source from V7/V15

## 24 Slovakia

R5 addition: the search identified amendment 200/2025 and DAC8 reporting. Without a completed assessment of its provisions for the same profile, the amendment does not change the criteria.

Daňový poradca is a statutory DS profile. Act 78/1992 defines tax advisory activity; without additional evidence, this does not establish independent general accounting and payroll work. An accountant without a tax adviser licence remains separate.

VAT, annual returns and administrative representation through the named statutory pathway are not reduced to half scores because other providers exist. The broad tax mandate supports the domestic tax content of planning and cross-border matters. Accounting and judicial gaps remain ND.

R4 calculation: confirmed 3.850, additional 3.575, subtotal 7.425/11. NP = 4; ND weight = 30%. R3 baseline: the same amounts and evidential markers; numerical change 0.000. The reasons for retaining the scores and the new research limitations are set out in the R4 review note.

| Service | % | R3 | R4 | Confirmed | Additional |
|---|---|---|---|---|---|
| 1 Bookkeeping and accounting | 3 | ND | ND | ND | — |
| 2 Payroll and contribution calculations | 3 | ND | ND | ND | — |
| 3 Periodic VAT returns | 5 | 1 | 1 | 0.550 | 0.000 |
| 4 Preparation of financial statements | 4 | ND | ND | ND | — |
| 5 Annual tax returns | 10 | 1 | 1 | 1.100 | 0.000 |
| 6 Tax advice and planning | 10 | 1† | 1† | 0.000 | 1.100 |
| 7 Cross-border tax structuring | 12 | 1† | 1† | 0.000 | 1.320 |
| 8 Taxation of cross-border work and business activities | 8 | 1† | 1† | 0.000 | 0.880 |
| 9 Representation before the tax administration | 20 | 1 | 1 | 2.200 | 0.000 |
| 10 First-instance tax court proceedings | 20 | ND | ND | ND | — |

| Service | % | R3 | R4 | Confirmed | Additional |
|---|---|---|---|---|---|
| 11 Higher and constitutional court pathways | 5 | 0.5* | 0.5* | 0.000 | 0.275 |

## R4 review note on research evidence

Scope examined: the tax adviser's mandate and unresolved accounting services.

Catalogue entries: B03 · B07 · B06

European studies do not close the outstanding Slovak evidential gaps concerning general accounting, payroll and the judicial pathway. Act 78/1992 Zb. remains the national baseline, but the description of tax advice does not automatically authorise every service on the list.

R4 retains the distinction between broad tax assistance and the accounting scope of practice. A country comparison based on professional titles does not eliminate the four ND entries in Part II. In this respect, the catalogue does not constitute new national empirical confirmation. Scores remain unchanged, while the notes clearly identify which claims derive from the inherited legal basis and which provide comparative context only.

Decision on Part II figures: no changes to individual services from R3 to R4. Confirmed 3.850; additional 3.575; subtotal 7.425/11; NP 4/11; ND weight 30%. Even where NP = 0, asterisks and imputations remain separate from confirmed points.

### Explanation of services and changes

Service 1. Evidence for the precisely defined service remains incomplete. Tax authorisation does not yet demonstrate equivalent safeguards for independent ongoing accounting.

Service 2. Evidence for the precisely defined service remains incomplete. Verify the scope of accounting and payroll services outside tax advice.

Services 3, 5, 9. The documented statutory profile in [V7] and the service evidence in [V15] support a full pathway for this task. Under the revised criterion, the earlier argument that supervision does not also cover other providers does not justify half a point. The score is a methodological recoding of the same evidence, rather than a finding about the entire market. Specific limitations concerning other services remain separate.

Specific baseline evidence [V15]: Tax assistance under Act 78/1992; verifiable SKDP status. A recognised tax advisory pathway with professional obligations and insurance.

Service 4. Evidence for the precisely defined service remains incomplete. Preparation of financial statements and the associated safeguards have not been additionally verified.

Services 6, 7, 8. The broad tax mandate of the same statutory pathway provides the legal basis for domestic tax planning and cross-border tax matters. For comparability, the marked methodological imputation of 1† is retained until the complete direct service chain has been independently established. No foreign licence or migration-law mandate is required. The additional contribution is not included among confirmed points.

Service 10. The earlier positive score relied solely on general lawyer-based or procedural authorisation. This does not establish compulsory tax knowledge and tax experience. That contribution has been removed. ND concerns the still outstanding verification of a possible alternative, substantively qualified tax pathway for this level of proceedings and levy; it does not concern the country's remaining services.

Service 11. The questionnaire for service 11 expressly permits half a point for a lawyer-based higher-court pathway even without demonstrated specialist tax knowledge. The earlier rejection based solely on the absence of a tax examination is therefore not retained. The existing source concerns a judicial or lawyer-based pathway, but the evidence for all higher and constitutional instances and individual levies covered remains incomplete. The score of 0.5* is a proposal under this exception, rather than confirmed evidence of tax specialisation. Confirmation requires

identification of the specific procedural provision, the authorised representative and the limits of that representative's right to appear.

**Evidence of operation and limits of inference**

Inherited finding [V15]: Temporal applicability and evidence of operation: the professional framework predates 2022. Three new administrative courts have operated since 1 June 2023 on the basis of reform legislation adopted in 2022. Reorganisation of the judiciary does not automatically constitute a new qualification for representatives; its effect on proceedings must be measured separately. See the concluding analysis.

Inherited finding [V15]: Accountants. The annual report addresses methodological support, accounting rules and tax proceedings. It does not reveal separate statistics on professional errors by external accountants confirmed in this review.

An administrative register, professional supervision and examination of a tax return constitute different forms of evidence. We do not add points for multiple descriptions of the same mechanism. Without a comparable denominator, the number of members, inspections or returns filed does not establish SME coverage.

Final comprehensive national score: ND. Unresolved rows or conditional contributions are identified above. The subtotal serves methodological traceability, rather than country ranking.

**Sources and traceability**

Basis: [V7] and [V15], Slovakia national chapter; [ETAF] for the revised criteria. The links below are a selection of national legal and institutional sources. The complete inherited list is preserved in the accompanying data file. Citing an inherited source does not imply a new check of its currency.

[1] Slov Lex Act 78 of 1992 — R3 addition

[2] SK2 SKDP – vzdelávanie, compulsory credit system — source from V7/V15

[3] SK3 Zákon č. 563/2009 Z. z. o správe daní – Daňový poriadok — source from V7/V15

[4] SK4 Súdna rada – comments on the proposed judicial representation provisions; not evidence of enacted legislation — source from V7/V15

[5] Slov-Lex – Zákon č. 78/1992 Zb. o daňových poradcoch a Slovenskej komore daňových poradcov (Act on Tax Advisers and the Chamber) — source from V7/V15

[6] SKDP – Hľadám poradcu (checking a tax adviser) — source from V7/V15

[7] Slov-Lex – Správny súdny poriadok, zákon č. 162/2015 Z. z. (Code of Administrative Court Procedure) — source from V7/V15

[8] SKDP, Etický a profesijný kódex daňového poradcu (Code of Ethics and Professional Conduct for Tax Advisers), applicable since 2019 — source from V7/V15

[9] Finančná správa – Výročná správa o činnosti finančnej správy za rok 2025 (annual report) — source from V7/V15

# 25 Slovenia

R5 addition: R5-04 and R5-05 supplement procedural protection, time limits and electronic dealings. Outstanding items S1 to S10 remain ND; a question referred for a preliminary ruling is not a final decision of the Court of Justice.

The title preizkušeni davčnik or preizkušeni računovodja does not itself create a statutory licence for the general provision of services. Articles 33–34 of ZOdv provide for specialist lawyer status, but the statutory possibility alone does not demonstrate a specific confirmed tax specialisation. This additional DS pathway remains ND.

The previous ten zeros are not treated as evidence of the absence of all institutional pathways. For each scope of service, the SIR conditions or those of another pathway must be connected to the validity of the title, supervision,

sanctions and responsibility. As this chain has not been completed, the zeros are replaced by ND; the already substantiated half-point for service 11 remains.

R4 calculation: confirmed 0.275, additional 0.000, subtotal 0.275/11. NP = 10; ND weight = 95%. R3 baseline: the same amounts and evidential markers; numerical change 0.000. The reasons for retaining the scores and the new research limitations are set out in the R4 review note.

| Service | % | R3 | R4 | Confirmed | Additional |
|---|---|---|---|---|---|
| 1 Bookkeeping and accounting | 3 | ND | ND | ND | — |
| 2 Payroll and contribution calculations | 3 | ND | ND | ND | — |
| 3 Periodic VAT returns | 5 | ND | ND | ND | — |
| 4 Preparation of financial statements | 4 | ND | ND | ND | — |
| 5 Annual tax returns | 10 | ND | ND | ND | — |
| 6 Tax advice and planning | 10 | ND | ND | ND | — |
| 7 Cross-border tax structuring | 12 | ND | ND | ND | — |
| 8 Taxation of cross-border work and business activities | 8 | ND | ND | ND | — |
| 9 Representation before the tax administration | 20 | ND | ND | ND | — |
| 10 First-instance tax court proceedings | 20 | ND | ND | ND | — |
| 11 Higher and constitutional court pathways | 5 | 0.5 | 0.5 | 0.275 | 0.000 |

## R4 review note on research evidence

Scope examined: SIR qualifications, S1–S10 and users' rights.

Catalogue entries: 11 · 12 · 30 · B26

The Slovenian studies 11 and 12 are directly relevant, but they do not establish the same findings. Čokelc and Oplotnik address users' needs and expectations and propose regulation of tax advice. Zaman Groff, Slapničar and Štumberger study perceived quality and provider retention in a sample of 237 small and micro-enterprises. Qualification is associated with perceived accounting competence, which is not a control test of the correctness of accounting entries or tax returns.

R4 therefore expands the explanation of the significance of qualification, without creating statutory authorisation. ZRev-2 and SIR's institutional pathways remain assessed within their actual scope. Supreme Court order I Up 322/2015 concerns public authority to maintain the list of active preizkušeni davčniki; that order is not used to infer that professional knowledge or the benefits of qualification do not exist.

At the same time, a research proposal from 2013 is not current legislation. A positive user assessment from 2014/2015 does not complete the chain of current provider supervision, sanctions and service responsibility required by the Part II criteria. General authorisation in eDavki does not establish knowledge; ordinary lawyer status does not establish specialist tax expertise for S1–S10.

Part I therefore retains 0 for the named pathways. Part II retains ten ND entries, rather than ten proven zeros, and 0.5 for S11 under the specific methodological exception already stated. This represents 0.275 confirmed weighted points, rather than an estimate that precisely that proportion of Slovenian users is protected. The exception for the higher-court pathway does not establish tax competence for planning.

B26 adds questions of expert assistance and confidentiality as taxpayers' rights. Without verification, a national response in an international questionnaire must not be converted into evidence of their effective implementation. The change made by R4 is a thorough distinction between users' needs, the value of knowledge and institutional safeguards not yet established by evidence. The sources support further examination of a systemic gap; they do not in themselves establish the unconstitutionality of the arrangements or the effect of the proposed legislation.

Decision on Part II figures: no changes to individual services from R3 to R4. Confirmed 0.275; additional 0.000; subtotal 0.275/11; NP 10/11; ND weight 95%. Even where NP = 0, asterisks and imputations remain separate from confirmed points.

**Explanation of services and changes**

Services 1, 2, 3, 4, 5, 6, 7, 8, 9, 10. The former zero is not sufficient evidence of the absence of all functional pathways. For a preizkušeni davčnik or preizkušeni računovodja, and for any officially recognised tax specialist lawyer, the specific chain of powers, current supervision, sanctions and service responsibility remains incomplete. The result is therefore ND, without a positive point and without concluding that protection is absent in the country.

Service 11. Article 22 of ZUS-1, in conjunction with ZPP, governs qualified representation; constitutional complaints are subject to the special procedural and authorisation rules of ZUstS. The state legal examination (PDI) and lawyer status do not establish specialist tax knowledge. However, the attached questionnaire expressly awards half a point in precisely this situation for service 11. The score of 0.5, or 0.275 weighted points, therefore derives from the user's exception, rather than a changed assessment of tax competence. Services 1–10 are marked ND in R3. Representation by a lawyer is not generally compulsory before the Constitutional Court; the exception is not presented as a monopoly.

**Evidence of operation and limits of inference**

Inherited finding [V15]: Temporal applicability and evidence of operation: the decision concerning the list dates from 2015; the procedural framework predates 2022. Later FURS annual data do not in themselves establish systematic testing of the tax competence of external providers.

Inherited finding [V15]: Accountants. Preizkušeni računovodja is a professional title awarded by SIR. The evidence reviewed for 2025 does not confirm special treatment of an ordinary return because it was prepared by a holder of that title. Electronic authorisation in eDavki establishes the client's intention, rather than the provider's qualification.

An administrative register, professional supervision and examination of a tax return constitute different forms of evidence. We do not add points for multiple descriptions of the same mechanism. Without a comparable denominator, the number of members, inspections or returns filed does not establish SME coverage.

Final comprehensive national score: ND. Unresolved rows or conditional contributions are identified above. The subtotal serves methodological traceability, rather than country ranking.

**Sources and traceability**

Basis: [V7] and [V15], Slovenia national chapter; [ETAF] for the revised criteria. The links below are a selection of national legal and institutional sources. The complete inherited list is preserved in the accompanying data file. Citing an inherited source does not imply a new check of its currency.

[1] Official Gazette hierarchy of rules for preizkušeni davčniki, 2011 — R3 addition

[2] SI1 Auditing Act (ZRev-2), Articles 9, 158–159; current consolidated text — source from V7/V15

[3] SI2 Statute of the Slovenian Institute of Auditors, Official Gazette of the Republic of Slovenia 41/2025 — source from V7/V15

[4] SI3 Supreme Court order I Up 322/2015 – limits of public authority over the active list — source from V7/V15

[5] SI4 SPOT – official list of regulated professions — source from V7/V15

[6] SI5 SIR – active preizkušeni računovodje, qualification infrastructure K — source from V7/V15

[7] SI6 SI1 SIR How to become a preizkušeni računovodja — source from V7/V15

[8] SI7 SI2 SIR Active preizkušeni računovodje — source from V7/V15

[9] SIR – active holders of professional titles — source from V7/V15

[10] PISRS – Attorneys Act (ZOdv), Article 33 — source from V7/V15

# 26 Spain

R5 addition: current information on the tax intermediaries' forum is a candidate for further verification. A meeting agenda does not establish that quality supervision has been carried out.

The stand-alone title asesor fiscal does not itself constitute a statutory DS profile. Economista and gestor administrativo are important functional pathways, but must be distinguished, with qualification, tax mandate and safeguards established for the same person. A general lawyer is not designated a tax specialist.

AEAT's special procedural recognition is retained within its documented scope. Earlier conditional points remain conditional; no foreign licence is required for the domestic tax component of cross-border work, but a national service basis is still necessary.

R4 calculation: confirmed 1.540, additional 2.860, subtotal 4.400/11. NP = 1; ND weight = 20%. R3 baseline: the same amounts and evidential markers; numerical change 0.000. The reasons for retaining the scores and the new research limitations are set out in the R4 review note.

| Service | % | R3 | R4 | Confirmed | Additional |
|---|---|---|---|---|---|
| 1 Bookkeeping and accounting | 3 | 0.5* | 0.5* | 0.000 | 0.165 |
| 2 Payroll and contribution calculations | 3 | 0.5* | 0.5* | 0.000 | 0.165 |
| 3 Periodic VAT returns | 5 | 0.5* | 0.5* | 0.000 | 0.275 |
| 4 Preparation of financial statements | 4 | 0.5* | 0.5* | 0.000 | 0.220 |
| 5 Annual tax returns | 10 | 0.5* | 0.5* | 0.000 | 0.550 |
| 6 Tax advice and planning | 10 | 0.5* | 0.5* | 0.000 | 0.550 |
| 7 Cross-border tax structuring | 12 | 0.5* | 0.5* | 0.000 | 0.660 |
| 8 Taxation of cross-border work and business activities | 8 | 0.5 | 0.5 | 0.440 | 0.000 |
| 9 Representation before the tax administration | 20 | 0.5 | 0.5 | 1.100 | 0.000 |
| 10 First-instance tax court proceedings | 20 | ND | ND | ND | — |
| 11 Higher and constitutional court pathways | 5 | 0.5* | 0.5* | 0.000 | 0.275 |

### R4 review note on research evidence

Scope examined: S1–S9 and cooperation between the administration and the profession.

Catalogue entries: 10 · B03 · B07

AEAT Memoria 2024 and the code of good practices demonstrate institutional cooperation with tax intermediaries. The catalogue distinguishes membership or adherence to the code from electronic filing agreements; these numbers must not be added together as a single measure of quality service coverage.

R4 retains the significance of cooperation, while requiring specific obligations, supervision and consequences of breaches for the service concerned. A forum or voluntary commitment alone does not establish all matters concerning knowledge and responsibility. Economista, gestor administrativo and asesor fiscal remain distinct.

There is no new numerical increase. Conditional halves and the unresolved judicial pathway remain, as an annual report on participant numbers is not a completed evaluation of the professional correctness of their work. The change consists of a more precise explanation of the programme's evidential significance and the limitations of the indicators.

Decision on Part II figures: no changes to individual services from R3 to R4. Confirmed 1.540; additional 2.860; subtotal 4.400/11; NP 1/11; ND weight 20%. Even where NP = 0, asterisks and imputations remain separate from confirmed points.

**Explanation of services and changes**

Service 1. The economista statute covers accounting. VERIFY current entry requirements and safeguards for this service.

Service 2. Accounting and administrative pathway. VERIFY payroll powers and professional safeguards.

Service 3. Tax advice provided by an economista. VERIFY the specific connection between the VAT task and enforceable safeguards.

Service 4. The statute covers balance sheets and financial statements. VERIFY current rules and safeguards.

Service 5. Tax documents fall within the professional scope. VERIFY service safeguards.

Service 6. The statute includes tax advice. VERIFY the scope of more complex planning and qualifications.

Service 7. The existing tax professional pathway is a relevant starting point. The specific domestic tax mandate for a cross-border engagement and the extent of insurance or other enforceable safeguards remain unresolved. A specific international specialist title or foreign-law licence is not required solely because of a cross-border element. The existing conditional score of 0.5* is therefore retained.

Service 8. The subject is tax obligations arising from cross-border work and business activity: for example, taxation of payments to workers, withholding taxes, tax filings and employers' obligations. The recognised pathway is taken into account: economista or gestor administrativo within the statutory professional scope. The score is retained for the tax component within the relevant professional competences. This does not establish special authorisation covering the entire range of cross-border business activities.

Service 9. AEAT recognises COGA certification and specific gestor tasks, including certain filings of Modelo 06.

Service 10. For this service, evidence remains incomplete regarding publicly recognised verification of substantive accounting or tax knowledge, relevant experience and safeguards. General legal authorisation is insufficient. Qualification requirements and their connection to the stated service must be added. ND therefore applies to this row only.

Service 11. The questionnaire for service 11 expressly permits half a point for a lawyer-based higher-court pathway even without demonstrated specialist tax knowledge. The earlier rejection based solely on the absence of a tax examination is therefore not retained. The existing source concerns a judicial or lawyer-based pathway, but the evidence for all higher and constitutional instances and individual levies covered remains incomplete. The score of 0.5* is a proposal under this exception, rather than confirmed evidence of tax specialisation. Confirmation requires identification of the specific procedural provision, the authorised representative and the limits of that representative's right to appear.

**Evidence of operation and limits of inference**

Inherited finding [V15]: Temporal applicability and evidence of operation: older professional rules and cooperation arrangements exist; direct evidence that supervision of each of the eleven services remained unchanged through 2022 is incomplete. A forum meeting in 2025 is not in itself a quality inspection.

Inherited finding [V15]: Accountants. On 27 November 2025, AEAT held the 28th meeting of the forum of tax professional organisations. Such a forum and colaboración social are institutional channels of cooperation; they do not constitute an inspection of every accounting provider.

An administrative register, professional supervision and examination of a tax return constitute different forms of evidence. We do not add points for multiple descriptions of the same mechanism. Without a comparable denominator, the number of members, inspections or returns filed does not establish SME coverage.

Final comprehensive national score: ND. Unresolved rows or conditional contributions are identified above. The subtotal serves methodological traceability, rather than country ranking.

**Sources and traceability**

Basis: [V7] and [V15], Spain national chapter; [ETAF] for the revised criteria. The links below are a selection of national legal and institutional sources. The complete inherited list is preserved in the accompanying data file. Citing an inherited source does not imply a new check of its currency.

[1] ES1 Real Decreto 871/1977 – Estatuto Profesional de Economistas y de Profesores y Peritos Mercantiles, Articles 1, 4, 6, 12 — source from V7/V15

[2] ES2 Decreto 424/1963 – Estatuto Orgánico de la profesión de Gestor Administrativo — source from V7/V15

[3] ES3 European Commission – COM(2021)385, comparative overview of accounting and tax advisory professions; a historical baseline, not evidence of every change up to 2026 — source from V7/V15

[4] AEAT – Comunicación COGA-AEAT (official explanation of cooperation and certification) — source from V7/V15

[5] BOE – Ley 58/2003 General Tributaria (General Tax Act), Article 46 — source from V7/V15

[6] AEAT, Código de Buenas Prácticas de Asociaciones y Colegios de Profesionales Tributarios (code of cooperation for tax professionals) — source from V7/V15

[7] AEAT – Foro de Asociaciones y Colegios de Profesionales Tributarios, meeting of 27 November 2025 — source from V7/V15

## 27 Sweden

R5 addition: the targeted search also covered FAR and ethics education. Private professional obligations remain separate from a statutory pathway; without direct evidence, no new point is awarded.

FAR and Srf remain private authorisation schemes in Part II. Part I retains zero scores for skatterådgivare and redovisningskonsult. A search filter for tax practice among lawyers does not establish an official specialist examination comparable to the French one.

FAR links authorisation, standards, periodic review and discipline; members are required to hold liability insurance. Direct descriptions of accounting and tax services support a new half-point for 1, 4, 6 and 7 and confirmation of a half-point for 8. Services 9–11 retain the limited procedural assessment in V15. The result of 5.500 measures the mechanisms described, rather than 50% of SMEs being protected.

R4 calculation: confirmed 5.500, additional 0.000, subtotal 5.500/11. NP = 0; ND weight = 0%. R3 baseline: the same amounts and evidential markers; numerical change 0.000. The reasons for retaining the scores and the new research limitations are set out in the R4 review note.

| Service | % | R3 | R4 | Confirmed | Additional |
|---|---|---|---|---|---|
| 1 Bookkeeping and accounting | 3 | 0.5 | 0.5 | 0.165 | 0.000 |
| 2 Payroll and contribution calculations | 3 | 0.5 | 0.5 | 0.165 | 0.000 |
| 3 Periodic VAT returns | 5 | 0.5 | 0.5 | 0.275 | 0.000 |
| 4 Preparation of financial statements | 4 | 0.5 | 0.5 | 0.220 | 0.000 |
| 5 Annual tax returns | 10 | 0.5 | 0.5 | 0.550 | 0.000 |

| Service | % | R3 | R4 | Confirmed | Additional |
|---|---|---|---|---|---|
| 6 Tax advice and planning | 10 | 0.5 | 0.5 | 0.550 | 0.000 |
| 7 Cross-border tax structuring | 12 | 0.5 | 0.5 | 0.660 | 0.000 |
| 8 Taxation of cross-border work and business activities | 8 | 0.5 | 0.5 | 0.440 | 0.000 |
| 9 Representation before the tax administration | 20 | 0.5 | 0.5 | 1.100 | 0.000 |
| 10 First-instance tax court proceedings | 20 | 0.5 | 0.5 | 1.100 | 0.000 |
| 11 Higher and constitutional court pathways | 5 | 0.5 | 0.5 | 0.275 | 0.000 |

## R4 review note on research evidence

Scope examined: S1–S9 and judicial assessment of suitability for S10–S11.

Catalogue entries: 01 · B07 · B12

Skatteverket's 2017 evaluation of cooperation with FAR/Srf is a direct empirical addition. It found fewer formal errors and delays among participants, but did not confirm a comparable general advantage in risk-based selections. The decision not to continue the pilot therefore establishes neither that authorisation has no value nor that it guarantees a correct tax base.

R4 connects that finding to two separate forms of protection. The first is the private FAR/Srf professional pathway, with education, standards, reviews and discipline. The second is state approval of deklarationsombud under Chapter 6 of Skatteförfarandelagen. Failure to demonstrate additional quality across the entire older pilot does not invalidate a later or independent statutory mechanism.

R3 had already assessed the private pathways for S1, S4 and S6–S8 and protection in tax filing for S2, S3, S5 and S9. R4 therefore does not add another half-point for research concerning the same services. For S2, the tax reporting scope remains expressly disclosed, rather than the entire human resources service. For S9, approval does not automatically entail equivalent rights in every appeal.

S10 and S11 remain linked to the described assessment of the representative's suitability and HFD 2015 ref. 56, rather than automatically equating a lawyer with a tax specialist. Part I retains 0 for the general titles examined, as private authorisations are not relabelled statutory licences.

The Part II result remains 5.500/11, with all eleven institutional scores at 0.5. This numerical completeness does not establish 50% coverage of SMEs or 50% correctness of services. R4 introduces an evidential counterbalance: the existence of a quality system must be distinguished from empirically established correctness, and formal errors from substantive tax risks.

Decision on Part II figures: no changes to individual services from R3 to R4. Confirmed 5.500; additional 0.000; subtotal 5.500/11; NP 0/11; ND weight 0%. Even where NP = 0, asterisks and imputations remain separate from confirmed points.

### Explanation of services and changes

Services 1, 4. FAR-authorised redovisningskonsult: directly described bookkeeping and financial statements, relevant qualification and experience, the Reko standard, periodic review, discipline and compulsory member insurance. The privately safeguarded pathway yields 0.5 in Part II; it does not create statutory G/P scores.

Service 2. V14 supplements the evidential basis; the earlier reasoning is replaced by the following assessment. V14 reassessment: confirmed 0.5 instead of 0.5*. SE1 expressly includes employer returns. The supervisor is Skatteverket; the tax reporting component is confirmed, rather than the entire employment-law payroll calculation service.

Services 3, 5. Skatteförfarandelagen (2011:1244), Chapter 6, §§ 4–8, provides for approval of a tax return representative, checks of knowledge, experience and suitability, and the possibility of withdrawal of approval. The 2025 annual report confirms strengthened supervision of tax return representatives. The score applies to electronic filing and related tasks performed by the approved person; it does not constitute general authorisation for all accounting or appeals services. For payroll, tax filing is covered, rather than the entire human resources function.

Services 6, 7, 8. FAR-authorised skatterådgivare: verified tax qualification and experience, a tax standard and supervision. The scope description includes transaction and international taxation and enterprises' tax obligations. The score of 0.5 is limited to the privately authorised pathway and the domestic tax component of the engagement; a foreign licence is not a prerequisite.

Service 9. V14 supplements the evidential basis; the earlier reasoning is replaced by the following assessment. V14 reassessment: confirmed 0.5 instead of 0.5*. SE1 expressly permits responses to questions and supplementation of returns filed. Limitation: this does not constitute general representation in every inspection and appeal.

Service 10. Förvaltningsprocesslagen (1971:291), § 48: a representative's suitability is assessed in relation to the task. HFD 2015 ref. 56 of 9 October 2015 connects that assessment to the complexity of the proceedings and the person's knowledge, experience and judgement. The decision concerns exclusion of a representative in tax cases. The exclusion was lifted once its factual basis ceased to apply; the judgment is therefore not presented as a permanent prohibition. The half-point is based on the judicial quality mechanism applied. This provides evidence of application also at förvaltningsrätt level.

Service 11. Förvaltningsprocesslagen (1971:291), § 48: a representative's suitability is assessed in relation to the task. HFD 2015 ref. 56 of 9 October 2015 connects that assessment to the complexity of the proceedings and the person's knowledge, experience and judgement. The decision concerns exclusion of a representative in tax cases. The exclusion was lifted once its factual basis ceased to apply; the judgment is therefore not presented as a permanent prohibition. The half-point is based on the judicial quality mechanism applied. The pathway to Högsta förvaltningsdomstolen is covered, rather than an invented separate constitutional instance.

**Evidence of operation and limits of inference**

Inherited finding [V15]: Temporal applicability and evidence of operation: the tax filing legislation dates from 2011 and the judicial interpretation used from 2015. The Skatteverket 2025 report is later evidence of strengthened supervision, rather than evidence of the extent of checks in 2022.

Inherited finding [V15]: Accountants. Årsredovisning 2025, p. 58, expressly refers to strengthened checks on deklarationsombud. An accountant is covered when performing that approved function; the title redovisningskonsult alone is not equivalent to state approval.

An administrative register, professional supervision and examination of a tax return constitute different forms of evidence. We do not add points for multiple descriptions of the same mechanism. Without a comparable denominator, the number of members, inspections or returns filed does not establish SME coverage.

The matrix is numerically complete under the evidence and definitions used. This does not confirm a complete inventory of all market pathways, actual SME coverage or the performance of every provider.

**Sources and traceability**

Basis: [V7] and [V15], Sweden national chapter; [ETAF] for the revised criteria. The links below are a selection of national legal and institutional sources. The complete inherited list is preserved in the accompanying data file. Citing an inherited source does not imply a new check of its currency.

[1] FAR tax adviser authorisation — R3 addition

[2] FAR quality review — R3 addition

[3] FAR liability insurance — R3 addition

[4] FAR tax services — R3 addition

[5] FAR accounting services — R3 addition

[6] FAR discipline — R3 addition

[7] SE1 Revisorsinspektionen – Redovisningskonsult, distinction from revisor — source from V7/V15

[8] SE2 Bokföringsnämnden – Redovisningskonsulter, limits of state supervision — source from V7/V15

[9] SE3 European Commission – COM(2021)385, comparative overview of accounting and tax advisory professions; a historical baseline, not evidence of every change up to 2026 — source from V7/V15

[10] SE4 SE1 Srf Auktoriserad Redovisningskonsult — source from V7/V15

## Conclusion of the third review

The change to the research question affects the identification of professions, service scoring and the interpretation of zeros. France illustrates the importance of an official specialist pathway within the regulated legal profession. Malta illustrates a combined accounting and tax pathway. Sweden and Finland illustrate the significance of private verification and supervision in Part II.

For Austria, France and Germany, the service matrix examined reaches 10.725/11. An identical result does not imply identical professional organisation or identical access for users. For Sweden, the additional evidence of the private pathway permits 5.500/11; Part I retains zero for the titles examined. This difference follows from the different questions addressed by the two parts.

In the other countries, changes and unchanged scores are presented under the same rules. While ND entries, conditional proposals, imputations or unresolved alternative pathways remain, the results are not used to produce a definitive national ranking. Further validation must close the specific identified evidential gaps, rather than reintroduce a requirement for an identically named profession or market exclusivity.

## Research sources used in the fourth review

The codes are taken from the more extensive catalogue Seznam raziskav za IPVU prenovljeno, prepared from Raziskave_kakovost_javni_interes_pravice_prenovljeno (1).docx. The following list includes the entries used. Where no national study is identified, the note expressly distinguishes horizontal context from new national confirmation. The original R3 national legal bases are retained in the chapters.

### B03 European Commission 2021 update on regulation of both professions

Identification. European Commission, 9 July 2021. COM(2021) 385 final and SWD(2021) 185 final; update of reform recommendations for seven professional groups in the EU27.

B03 source 1

### B04 European Commission 2019 regulation and service quality

Identification. Maria Koumenta and co-authors; independent study for DG GROW. Effects of Regulation on Service Quality — Evidence from Six European Cases. Commission publication of 24 January 2019.

B04 source 1

### B06 European Parliament 2022 regulation of tax intermediaries

Identification. Emer Mulligan, Edidiong Bassey, Dennis de Widt, Marco Greggi, Dirk Kiesewetter and Lynne Oats. Regulation of Intermediaries, Including Tax Advisers, in the EU/Member States and Best Practices from Inside and Outside the EU. PE 733.965; July 2022, published on 1 August 2022.

B06 source 1

**B07 Accountancy Europe 2020 organisation of the accountancy profession**

Identification. Accountancy Europe, How Is the European Accountancy Profession Organised?, 9 July 2020; update of the 2012 comparative overview.

B07 source 1

B07 source 2

**B08 Accountancy Europe 2020 public oversight of audit as a comparative baseline**

Identification. Accountancy Europe, Organisation of the Public Oversight of the Audit Profession in 30 European Countries, 9 July 2020; previous reviews in 2015 and 2018.

B08 source 1

**B12 OECD FTA 2016 the role of tax service providers for SMEs**

Identification. OECD, Rethinking Tax Services: The Changing Role of Tax Service Providers in SME Tax Compliance, 2016; DOI 10.1787/9789264256200-en.

B12 source 1

**B15 OECD and ISORA 2025 the state of tax administrations**

Identification. OECD, Tax Administration 2025: Comparative Information on OECD and Other Advanced and Emerging Economies; 13th edition; DOI 10.1787/cc015ce8-en. ISORA data basis: ADB, CIAT, IOTA, IMF and OECD.

B15 source 1

**B23 FATF 2019 risk-based approach for the accounting profession**

Identification. FATF, Guidance for a Risk-Based Approach for the Accounting Profession, June 2019; replaces the 2008 guidance. Consultation with the profession in March 2019.

B23 source 1

**B24 FATF 2021 risk-based supervision**

Identification. FATF, Guidance on Risk-Based Supervision, 2021; guidance and good-practice examples.

B24 source 1

**B26 IBFD Yearbook on Taxpayers' Rights 2025**

Identification. IBFD Observatory on the Protection of Taxpayers' Rights (OPTR), The IBFD Yearbook on Taxpayers' Rights 2025; published on 20 May 2026, 412 pages. Directors Philip Baker and Pasquale Pistone; editor and scientific coordinator Sam van der Vlugt. Data framework: 58 countries, principally the position as at 31 December 2025.

B26 source 1

## 01 Sweden evaluation of cooperation between Skatteverket FAR and Srf

Identification. Skatteverket, 15 February 2017; report, 16 pages; reference number 13141743-17/131. Pilot December 2013–October 2015; data collection completed in November 2015.

01 source 1

## 02 Netherlands horizontal monitoring for SMEs

Identification. Belastingdienst; institutional programme Horizontaal toezicht MKB; guidance for tax intermediaries, October 2022.

02 source 1

02 source 2

## 03 Netherlands IH/VpB pilot on return quality

Identification. Belastingdienst and participating professional organisations; launched on 1 September 2025 for tax year 2024. SRA, publication of 12 September 2025; official 2026 annual plan, p. 33; NOAB, publication of 12 May 2026.

03 source 1

03 source 2

03 source 3

## 04 Netherlands OWR pilot discontinued in August 2026

Identification. Belastingdienst and professional organisations; SRA, 13 January 2026; NOB, 10 August 2026. OWR: form for reporting actual returns for wealth taxation.

04 source 1

04 source 2

## 05 Ireland Agent Compliance Programme

Identification. Irish Revenue; parliamentary answer of 22 February 2024, question 116; further discussion in TALC Audit minutes, September 2025.

05 source 1

05 source 2

## 06 Ireland referrals of tax professionals to their professional bodies

Identification. Irish Revenue; manual Revenue referrals to professional bodies under s851A; updated July 2026, 9 pages.

06 source 1

## 07 Portugal OCC questionnaire for quality certification

Identification. Ordem dos Contabilistas Certificados (OCC); notice Certificação de qualidade — Questionário, 6 October 2022; accompanying questionnaire webpage.

07 source 1

07 source 2

## 08 Latvia evaluation of licensing of outsourced accountants

Identification. Valsts ieņēmumu dienests (VID), 28 April 2026; Ārpakalpojuma grāmatvežu licencēšanas mehānisma ietekme uz NILLTPF novēršanu sektorā; 22 pages.

08 source 1

08 source 2

## 09 France Examen de conformité fiscale ECF

Identification. French arrangements in place since 13 January 2021; Ministry of Finance answer to the Senate, 14 March 2024; data up to 15 July 2023.

09 source 1

09 source 2

09 source 3

## 10 Spain cooperation with professional tax intermediaries

Identification. Agencia Estatal de Administración Tributaria (AEAT); Memoria 2024, section 5.2 Profesionales tributarios. Forum established on 30 March 2011; codes adopted on 2 July 2019.

10 source 1

10 source 2

## 11 Slovenia proposal for statutory regulation of tax advice

Identification. Stanko Čokelc and Jan Žan Oplotnik, University of Maribor. Suggestion of Legal Regulation of Tax Advisory Services to Ensure Its Higher Quality – Case Study from Slovenia. Amfiteatru Economic 15(34), 469–484, June 2013; ISSN 1582-9146. Available author PDF, 17 pages; final bibliographic record confirmed in DKUM.

11 source 1

11 source 2

## 12 Slovenia qualification perceived quality and client retention

Identification. Maja Zaman Groff, Sergeja Slapničar and Neža Štumberger; University of Ljubljana. The Influence of Professional Qualification on Customer Perceptions of Accounting Services Quality and Retention Decisions. Journal of Business Economics and Management 16(4), 753–768, 2015; online publication on 2 September 2014. DOI 10.3846/16111699.2013.858076.

12 source 1

## 13 Finland outsourced accounting and financial reporting quality

Identification. Henrik Höglund and Dennis Kristian Sundvik; Hanken School of Economics. Financial Reporting Quality and Outsourcing of Accounting Tasks: Evidence from Small Private Firms. Advances in Accounting 35, 125–134, 2016; online publication on 11 May 2016. DOI 10.1016/j.adiac.2016.03.001.

13 source 1

13 source 2

## 14 Czechia accounting errors from the perspective of auditors and tax advisers

Identification. David Homola, Marie Paseková and Michal Šindelář; Tomáš Bata University in Zlín and the University of Economics in Prague. Experiences of Auditors and Tax Advisors with Accounting Errors: Empirical Evidence from the Czech Republic. International Advances in Economic Research 26(3), 323–324, 2020; DOI 10.1007/s11294-020-09797-x. Postprint, 3 pages.

14 source 1

## 15 Germany quality labels when choosing a tax adviser

Identification. Johannes Wichmann, Michael Leyer and Isabell Altmüller. Do Taxpayers Consider Quality Labels as a Form of Recommendation for Good Tax-Preparation Services? Evidence from Germany. Heliyon 10(1), e23357; published on 19 December 2023, issue dated 15 January 2024. DOI 10.1016/j.heliyon.2023.e23357.

15 source 1

## 29 Poland quality of accounting services during the pandemic

Izabela Bagińska, 2022. Improvement and Evaluation of the Financial (Accounting) Services Quality in the Era of SARS-CoV-2. Production Engineering Archives 28(3), 283–288. DOI 10.30657/pea.2022.28.35.

29 source 1

## 30 Slovenia the preparer user gap in management accounting

Identification. Daniel Zdolšek and Iztok Kolar, University of Maribor. Management Accounting Service Quality in a Small Open Economy A Preparer–User Gap Analysis. Journal of Risk and Financial Management 19(8), 636, 19 August 2026; DOI 10.3390/jrfm19080636.

30 source 1

## 31 Finland factors underlying tax adjustments for micro enterprises

What Turns the Taxman On? A Large Sample Archival Study of Tax Aggressiveness and Voluntary Audit as Triggers of Adjustments of Tax Returns Submitted by Micro-Companies in Finland. EAA conference paper, 2015.

31 source 1

## 38 Portugal use of accounting information in SMEs

Identification. Ana Cristina Santos, Rui Pires and Maria do Céu Alves. An Analysis of the Use of Accounting Information by Portuguese SMEs. Journal of Risk and Financial Management 16(4), 225, 2023; DOI 10.3390/jrfm16040225.

38 source 1

38 source 2

## 39 Portugal OCC annual report 2024

Ordem dos Contabilistas Certificados, Relatório e Contas 2024; PDF located, published under a February 2025 path.

39 source 1

### A01 Explanatory memorandum to WTBG 1999

Identification and basis. Austrian government bill 1273 d. B., 20th legislative term; legislative materials for WTBG, enacted as BGBl. I 58/1999. The document contains the bill and explanatory notes. Its subject is the consolidation and substantive reform of the previous professional, chamber and disciplinary arrangements. This is legislative material, rather than empirical research.

A01 source 1

### A02 Explanatory memorandum to WTBG 2017 protection knowledge and professional independence

Identification. BMWFW, Regierungsvorlage 1669 d. B., 25th legislative term; introduced on 7 June 2017. Erläuterungen, general section and specific explanatory notes to § 2 and § 85. Final Act BGBl. I 137/2017. This is the most direct source for the reasons underlying the reform, rather than a user survey.

A02 source 1

A02 source 2

### A03 Impact assessment of the 2017 reform faster access while retaining practical experience

Identification. Vorblatt und wirkungsorientierte Folgenabschätzung accompanying government bill 1669 d. B., 2017. Commissioning or proposing authority: BMWFW. The subject is an ex ante assessment of examination procedure reform, rather than an ex post measurement of service quality.

A03 source 1

### A04 WTBG 2017 current components of user protection

Source and status. Bundesgesetz über die Wirtschaftstreuhandberufe, RIS consolidated version as at 5 October 2026, Gesetzesnummer 20009983. A legal source, rather than research. § 2 governs tax advisers' services and representation; §§ 8–11 govern requirements and insurance; §§ 22–23 the professional examination; § 71 practice and education; § 80 confidentiality.

A04 source 1

### A05 Austria 2023 why self employed persons engage a tax professional

Identification. Jane Frecknall-Hughes, Katharina Gangl, Eva Hofmann, Barbara Hartl and Erich Kirchler. The Influence of Tax Authorities on the Employment of Tax Practitioners Empirical Evidence from a Survey and Interview Study. Journal of Economic Psychology 97, 102629, August 2023; DOI 10.1016/j.joep.2023.102629. Academic research; bibliographic record and abstract in the Universität Wien and WU repositories.

A05 source 1

A05 source 2

### A06 Spectra and KSW 2023 use trust and satisfaction

Identification. KSW up:date 04/2023, article Weiter im Höhenflug, printed pages 10–11. Survey conducted by Spectra; presentation by professional organisation KSW. Fieldwork September–October 2023, 500 Austrian enterprises, eleventh reputation survey in the series. A source commissioned by the profession must be read as such.

A06 source 1

### A07 BMF 2016 evaluation of Horizontal Monitoring

Identification. Bundesministerium für Finanzen, Horizontal Monitoring Evaluationsbericht, October 2016, 192-page PDF. Content responsibility rests with the HM evaluation team; the Institut für angewandte Psychologie, Universität Wien, participated in the process evaluation. Pilot from 2011 to mid-2016. Administrative process and data evaluation concerning large enterprises.

A07 source 1

### A08 Enachescu and co authors 2018 or 2019 acceptance of cooperative compliance

Identification. Janina Enachescu, Maximilian Zieser, Eva Hofmann and Erich Kirchler. Horizontal Monitoring in Austria Subjective Representations by Tax Officials and Company Employees. Business Research 12, 75–94, 2019; online publication on 6 July 2018; DOI 10.1007/s40685-018-0067-1. Academic publication with BMF cooperation; substantively related to evaluation A07, rather than a wholly independent pilot.

A08 source 1

### A09 Gangl and co authors 2014 field experiment on intensive supervision

Identification. Katharina Gangl, Benno Torgler, Erich Kirchler and Eva Hofmann. Effects of Supervision on Tax Compliance Evidence from a Field Experiment in Austria. Economics Letters 123(3), 378–382, June 2014; DOI 10.1016/j.econlet.2014.03.027. Bibliographic record and abstract confirmed in Austrian university repositories.

A09 source 1

A09 source 2

### A10 KSW the function of the profession and professional rules

Identification. KSW, official presentations Steuerberater and Grundlagen des Berufsrechts, and description of the Institut für Facharbeit. Web review on 5 October 2026. The profession's explanation of its function and the organisation of standards, rather than independent research into actual errors. The web review date is not the adoption date of all rules presented.

A10 source 1

A10 source 2

A10 source 3

### A11 Supplementary European study 2014 information asymmetry and the public interest

Identification. Die Lage der freien Berufe in ihrer Funktion und Bedeutung für die europäische Zivilgesellschaft, EESC/COMM/05/2013. European Centre for Liberal Professions, Universität zu Köln; project leads Martin Henssler and Achim Wambach, with a broader team of authors. Prepared May–October 2013, foreword March 2014. Commissioned by the European Economic and Social Committee. This is neither an Austrian study nor Commission research, but a supplementary European explanation.

A11 source 1

### D01 German study of quality labels and user trust

Identification and status. Johannes Wichmann, Michael Leyer and Isabell Altmüller: “Do taxpayers consider quality labels as a form of recommendation for good tax-preparation services? Evidence from Germany”, Heliyon 10(1), e23357, online publication on 19 December 2023, issue dated 15 January 2024; DOI 10.1016/j.heliyon.2023.e23357. This is academic empirical research, already addressed in catalogue entry 15; it is not counted a second time here. No specific statutory research mandate is required or demonstrated.

D01 source 1

D01 source 2

### D02 STAX 2024 state of the profession digitalisation and staff shortages

Identification, commissioner and implementation. STAX 2024 is a study commissioned by the Bundessteuerberaterkammer (BStBK) and conducted with Institut für Demoskopie Allensbach GmbH. The main report is dated November 2024; a special analysis of digitalisation and staff shortages was published in DStR, supplement to issue 4/2025. This is research commissioned by the profession, rather than a statutory inspection of the correctness of individual services. Publication of a survey does not constitute the exercise of supervisory powers over each respondent.

D02 source 1

D02 source 2

### D03 DATEV Seismograf June 2026 provider capacity

Identification and basis. The sixth round of the periodic DATEV-Seismograf survey took place from 8 to 15 June 2026. Its operator, DATEV eG, is a private cooperative and provider of IT solutions for the profession; the survey is not a state inspection or qualification test. Approximately 7,500 practices were invited and 398 responded, giving an approximately 5.3% response rate.

D03 source 1

### D04 BStBK guidance on quality assurance in tax practices

Identification and status. “Verlautbarung zur Qualitätssicherung in der Steuerberaterkanzlei” was adopted by the Bundeskammerversammlung on 19 April 2021 and prepared in cooperation with professional organisations. It is a

professional recommendation on a quality system, rather than a survey or legislation that itself introduces compulsory certification of all practices.

D04 source 1

D04 source 2

**D05 Legislative explanatory memorandum 2026 protection and proportionate opening**

Identification and basis. Bundestags-Drucksache 21/6002 of 19 May 2026 contains the proposed amendments to StBerG and the explanatory memorandum of the CDU/CSU and SPD parliamentary groups. This is legislative material; it must be considered alongside the subsequently enacted legislation and the current text amended on 29 June 2026. The explanatory memorandum is not an independent empirical evaluation of quality.

D05 source 1

D05 source 2

**D06 Current rules knowledge appointment practice supervision and responsibility**

Identification. StBerG and the implementing DVStB establish the professional framework; AO, FGO and BVerfGG establish procedural rights. The responsible institutions are the legislature, statutorily competent chambers and courts. This is a legal analysis of mechanisms, rather than research into their average empirical effect.

D06 source 1

D06 source 2

D06 source 3

D06 source 4

D06 source 5

D06 source 6

D06 source 7

D06 source 8

D06 source 9

D06 source 10

D06 source 11

D06 source 12

**D07 BVerfG 1980 qualifications and the limits of reserved accounting activities**

Identification and proceedings. Bundesverfassungsgericht, decision of 18 June 1980, 1 BvR 697/77, BVerfGE 54, 301–341. The constitutional review concerned restrictions on account coding activities and occupational freedom under Article 12 of the Grundgesetz. This is a review of a legislative restriction in a specific constitutional case, rather than a survey of accountants.

D07 source 1

**D08 BFH 2017 why preparation of a VAT return goes beyond bookkeeping**

Identification. Bundesfinanzhof, judgment of 7 June 2017, II R 22/15, ECLI:DE:BFH:2017:U.070617.IIR22.15.0. The legal question concerned whether a person authorised to perform ongoing bookkeeping tasks was entitled to prepare Umsatzsteuer-Voranmeldungen using software. The court examined the statutory scope of assistance and rejection under tax procedural law.

D08 source 1

D08 source 2

**D09 BGH 2017 annual financial statements going concern and warning duties**

Identification and subject. Bundesgerichtshof, judgment of 26 January 2017, IX ZR 285/14, ECLI:DE:BGH:2017:260117UIXZR285.14.0, BGHZ 213, 374–394. In a civil damages dispute, the court examined a tax adviser's duties when preparing a GmbH's annual financial statements in circumstances of possible insolvency. This is an assessment of contractual professional duties, rather than general research into all financial statements.

D09 source 1

D09 source 2

D09 source 3

**D10 BGH 2014 current law and decisions on an objection**

Identification and limitation of the review. Bundesgerichtshof, judgment of 25 September 2014, IX ZR 199/13. The review relies on the published legal headnote; it therefore does not reconstruct every factual circumstance of the dispute. The subject is the extent of the duty to monitor relevant case law and the handling of a client's legal remedy.

D10 source 1

D10 source 2

**D11 BVerfG 2013 independence and trust without a blanket prohibition**

Identification and subject. Bundesverfassungsgericht, order of 23 August 2013, 1 BvR 2912/11. In a constitutional complaint, the court examined the application of restrictions on commercial activity alongside tax advisory practice and occupational freedom. Paragraphs 29–34, particularly paragraph 30, are central.

D11 source 1

**D12 BVerfG 2005 trust business data and the limits of investigation**

Identification and subject. Bundesverfassungsgericht, decision of 12 April 2005, 2 BvR 1027/02. The case concerns the investigative acquisition or seizure of electronic data in a professional setting and protection of other clients' data as well. Paragraphs 89 and 96 are particularly relevant. The same case number must not be confused with earlier interim decisions.

D12 source 1

D12 source 2

D12 source 3

**D13 X Steuerberatungsgesellschaft and the public interest in cross border tax assistance**

Identification and dispute. Court of Justice, 17 December 2015, X-Steuerberatungsgesellschaft v Finanzamt Hannover-Nord, C-342/14, ECLI:EU:C:2015:827. A tax advisory company from another Member State remotely prepared and submitted a return for a German client. The German authority rejected it as representative because it lacked domestic professional recognition. The preliminary ruling proceedings under Article 267 TFEU concerned the compatibility of that barrier with Article 56 TFEU.

D13 source 1

D13 source 2

D13 source 4

D13 source 5

### D13a Official guidance and the TAXIN example from Slovenia

The Thuringian Ministry of Finance explains the range of authorised providers on its Beratungsbefugnis page. Specific examples of temporary and occasional assistance also appear in a publication on the official Bundesportal or BayernPortal, updated on 14 July 2026. Editorial responsibility lies with Steuerberaterkammer Nürnberg; the publication is therefore not attributed to the Ministry of Finance.

D13a source 1

D13a source 2

D13a source 3

### D14 Vlassopoulou substantive comparison of qualifications

Identification. Court of Justice, judgment of 7 May 1991, Vlassopoulou, C-340/89, ECLI:EU:C:1991:193. A Greek lawyer sought access to the legal profession in Germany. The case concerned the right of establishment and the treatment of a foreign qualification, rather than tax advice.

D14 source 1

### D15 Gebhard when a professional restriction is compatible with the internal market

Identification and subject. Court of Justice, judgment of 30 November 1995, Gebhard, C-55/94, ECLI:EU:C:1995:411. The dispute concerns a German lawyer in Italy and the distinction between provision of services and more permanent establishment. The temporary nature of activity is assessed by reference to duration, frequency, regularity and continuity, rather than merely the title of the contract.

D15 source 1

### D16 DEB effective judicial protection also for a legal person

Identification and subject. Court of Justice, judgment of 22 December 2010, DEB Deutsche Energiehandels- und Beratungsgesellschaft, C-279/09, ECLI:EU:C:2010:811. A German legal person sought legal aid for proceedings concerning the enforcement of rights under EU law. The case concerned the application of Article 47 of the EU Charter and access to a court.

D16 source 1

### D17 Tax adviser professional confidentiality national privilege DAC6 and Belgian case law

Identification. Court of Justice, Belgian Association of Tax Lawyers and Others, C-623/22, 29 July 2024, ECLI:EU:C:2024:639; connection with C-694/20 of 8 December 2022. The subject is reporting of cross-border tax arrangements under DAC6 and fundamental rights. This is judicial review, rather than AML research or an empirical measurement of quality.

D17 source 1

D17 source 2

D17 source 3

D17 source 4

D17 source 5

### D18 Directive 2018/958 how to demonstrate the necessity of a standard

Identification and mandate. Directive (EU) 2018/958 of the European Parliament and of the Council of 28 June 2018 governs the proportionality test before adopting new professional regulation or amendments to it. It imposes a legal obligation on Member States when designing regulation, rather than constituting a study of the quality of German advisers.

D18 source 1

**J01 Berlioz Investment Fund and examination of the relevance of information requested**

Identification and subject. Court of Justice, Grand Chamber, 16 May 2017, Berlioz Investment Fund SA v Directeur de l'administration des contributions directes, C-682/15, ECLI:EU:C:2017:373. Following a French request for tax information, a Luxembourg company provided some information, refused other information and received a financial penalty. The preliminary ruling proceedings under Article 267 TFEU concerned Directive 2011/16/EU and Articles 47 and 51 of the Charter.

J01 source 1

**J02 Luxembourg orders addressed to a company and a bank and the right to challenge them**

Identification and subject. Court of Justice, Grand Chamber, 6 October 2020, État luxembourgeois v B and Others, Joined Cases C-245/19 and C-246/19, ECLI:EU:C:2020:795. Spain was investigating taxpayer F.C.; the Luxembourg administration issued orders to company B and bank A. The bank order covered account holders, authorised persons, statements and beneficial owners. Under Article 267 TFEU, the Court examined Directive 2011/16 and Articles 7, 8, 47, 51 and 52(1) of the Charter.

J02 source 1

**J03 Group tax information requests and protection against a penalty for seeking judicial review**

Identification and subject. Court of Justice, 25 November 2021, État luxembourgeois v L, C-437/19, ECLI:EU:C:2021:953. The preliminary ruling proceedings under Article 267 TFEU concerned information on a group of taxpayers and a penalty imposed on the information holder; the legal basis comprised Articles 1(1), 5 and 20(2) of Directive 2011/16 and Article 47 of the Charter.

J03 source 1

**J04 A Luxembourg lawyer's file and the impermissible removal of tax advice confidentiality**

Identification and subject. Court of Justice, 26 September 2024, Ordre des avocats du Barreau de Luxembourg, C-432/23, ECLI:EU:C:2024:791. The Luxembourg administration requested documents and information from a law firm concerning advice on a corporate structure. The preliminary ruling proceedings under Article 267 TFEU concerned Directive 2011/16, Article 7 and Article 52(1) of the Charter.

J04 source 1

**J08 Beneficial owners and impermissible unrestricted access for the general public**

Identification and subject. Court of Justice, Grand Chamber, 22 November 2022, WM and Sovim SA v Luxembourg Business Registers, Joined Cases C-37/20 and C-601/20, ECLI:EU:C:2022:912. The preliminary ruling proceedings under Article 267 TFEU concerned the validity of the amendment of Article 30(5)(c) of Directive 2015/849 by Directive 2018/843. The dispute arose from the refusal to restrict public access to information on beneficial owners. The legal criteria were Articles 7 and 8 of the Charter and proportionality of the interference.

J08 source 1

J08 source 2

## Verification of calculations and audit trail of changes

The G + P totals for all 54 profiles presented and the 27 weighted Part II calculations have been checked. R4 provided no basis for a numerical change from R3. In particular, no points are added for a research recommendation, user satisfaction, a discontinued pilot, audit oversight or a general administrative digital system. Substantive additions are marked R4 review note; retained reasoning from earlier versions remains historically traceable.

## Additions in the fifth review as at 7 October 2026

The fifth review checks developments in case law, legislation and other sources connected with both parts of the research. The cut-off date is 7 October 2026. Confirmed additions change the legal and evidential reasoning; they do not provide a sufficiently direct basis for changing the R4 numerical matrices.

The verification is a targeted review of official publications and a search across the EU27, rather than a complete independent audit of all national legislation. We distinguish developments relative to R4, publication dates and dates of application. Where the source is an official summary or information release, the conclusion does not extend beyond that source. The absence of a confirmed addition does not mean that no developments have occurred in the country.

### Criterion for a change in score

In Part I, new evidence must establish a G or P criterion for the same named statutory profile. In Part II, it must connect a specific service, provider, quality rule, supervision and consequence. A new procedural obligation or individual sanction does not in itself confirm all missing criteria. ND is not zero.

All tables in this edition have the same cell content as R4. This deliberately retains the inherited evidential position, rather than providing a new independent legal confirmation of every item. The R3 and R4 labels in historical notes identify the origin of the finding.

### Confirmed and rechecked sources

#### *R5-01 Malta Accountancy Board supervisory decision*

Published on 6 October 2026; decision of 14 September 2026 · Newly included in R5. Official publication of the decision.

The individual measure includes supervision of accounting work alongside audit activity. It supports the description of the exercise of professional supervision, but does not establish general coverage of all services or new entry requirements.

Official source R5-01

#### *R5-02 ECtHR Italgomme Pneumatici Srl and Others v Italy*

Judgment of 6 February 2025; final on 6 May 2025 · Earlier judgment newly included. Full judgment; application 36617/18 and others.

A violation of Article 8 ECHR was found in tax inspections of business premises and documentation. Professional authorisation alone does not ensure effective limits on interference by the tax authority. Professional scores are not automatically reduced because of this judgment.

Official source R5-02

#### *R5-03 ECtHR Ferrieri and Bonassisa v Italy*

Judgment of 8 January 2026 · Earlier judgment newly included. Official ECtHR summary; 40607/19 and 34583/20.

The official summary reports a violation of Article 8 ECHR because of insufficient safeguards for access to bank data. The full judgment and its finality have not been independently verified; the conclusion is limited to the cited summary.

Official source R5-03

#### *R5-04 Supreme Court I Up 6 2026 12*

Official release of 17 March 2026 · Newly included in R5. Official information release; the attachment has not been confirmed.

The question referred to the Court of Justice concerns effective judicial protection in connection with provisional security for tax and the freezing of an account in a VAT case. A reference for a preliminary ruling is not a final judgment of the Court of Justice. It highlights the importance of timely protection for services 9 to 11.

Official source R5-04

***R5-05 Slovenia ZDavP 2P***

Official Gazette of the Republic of Slovenia 100/2025, 3396; in force from 1 January 2026 · New express legislative source in R5. Full text of the amending Act; Articles 4, 10 and 62 to 64.

The amending Act governs electronic applications and the effect of appeals, and transposes DAC8 and DAC9. Some provisions apply later. Procedural obligations are not evidence of general regulation of the accounting or tax advisory profession.

Official source R5-05

***R5-06 Czechia professional code for tax advisers***

Current text marked 17 March 2026 · Newly included in R5. Official online publication of the code; particularly § 2.

The code specifies due care and substantive verification of a tax adviser's work. Merely filing a return formally without substantive review is not an adequate basis for due care. It does not establish an additional statutory practical experience requirement before entry to the profession.

Official source R5-06

***R5-07 IESBA International Code of Ethics 2026 edition***

Published on 24 September 2026; new provisions from 15 December 2026 · New standard with deferred application. Official presentation of the edition and dates.

The edition includes rules on external experts and sustainability information. The relevant new provisions do not yet apply on 7 October. National points require evidence of adoption of the standard and its application to the profile concerned.

Official source R5-07

***R5-08 European Commission TIN and study B27***

Study published on 22 September 2026; B27 already in the catalogue · The connection between the catalogue and the research has been supplemented. Official webpage and research catalogue.

B27 is in the catalogue but is not expressly identified in either part of R4. In R5 it is linked to identification and cross-border data. Checking the structure of a TIN does not in itself confirm identity, the existence of the number or the quality of advice.

Official source R5-08

***R5-09 Poland amendment to the Tax Advisory Services Act***

Act of 4 December 2025; DzU 2025 poz 1882; principal entry into force on 1 March 2026 · Rechecked source already in R4. Full amending Act; transitional rules and Article 32.

The reform is already addressed in R4. It is not a new R5 discovery and yields no additional points. Different commencement dates of individual provisions must remain distinct.

Official source R5-09

***R5-10 Germany Steuerberatungsgesetz***

Text indicating amendment on 29 June 2026 · Rechecked source already in R4. Official consolidated text.

The statutory tax advisory pathway remains distinct from limited ancillary activities. The verified source does not justify a new change to the matrix; changes already included are not counted again.

Official source R5-10

***R5-11 United Kingdom registration of tax advisers with HMRC***

Guidance updated on 3 September 2026; phased introduction from 18 May 2026 · New comparative source outside the EU27. Official guidance on compulsory registration.

Registration has different deadlines for groups of advisers. The source is useful for comparing agent supervision, but the United Kingdom is not added to the EU27 matrix, and registration does not establish the quality of all services.

Official source R5-11

***R5-12 IESBA ethical standards for tax planning***

Published on 15 April 2024; applicable from 1 July 2025 · Earlier standard newly and expressly linked. Official publication of the standards.

The standards are important for the ethical assessment of tax planning. Without evidence of national adoption, an international standard does not resolve an outstanding item of professional or service protection.

Official source R5-12

## Overview of evidential decisions for the EU27

***Austria***

A targeted search for developments was conducted. No new direct basis for changing the R4 matrix has been confirmed. This is not a finding that no legislative or judicial developments exist; national evidential questions remain unresolved to the extent identified in R4.

***Belgium***

A targeted search for developments was conducted. No new direct basis for changing the R4 matrix has been confirmed. This is not a finding that no legislative or judicial developments exist; national evidential questions remain unresolved to the extent identified in R4.

***Bulgaria***

The search identified a legislative proposal under public consultation. A proposal is not current law applied in this assessment and is not a basis for changing scores.

***Cyprus***

A targeted search for developments was conducted. No new direct basis for changing the R4 matrix has been confirmed. This is not a finding that no legislative or judicial developments exist; national evidential questions remain unresolved to the extent identified in R4.

***Czechia***

R5-06 supplements evidence of due care and professional responsibility. It does not change a score without evidence for an individual unresolved criterion of the same profile.

***Denmark***

A targeted search for developments was conducted. No new direct basis for changing the R4 matrix has been confirmed. This is not a finding that no legislative or judicial developments exist; national evidential questions remain unresolved to the extent identified in R4.

***Estonia***

A targeted search for developments was conducted. No new direct basis for changing the R4 matrix has been confirmed. This is not a finding that no legislative or judicial developments exist; national evidential questions remain unresolved to the extent identified in R4.

***Finland***

A targeted search for developments was conducted. No new direct basis for changing the R4 matrix has been confirmed. This is not a finding that no legislative or judicial developments exist; national evidential questions remain unresolved to the extent identified in R4.

***France***

A targeted search for developments was conducted. No new direct basis for changing the R4 matrix has been confirmed. This is not a finding that no legislative or judicial developments exist; national evidential questions remain unresolved to the extent identified in R4.

***Greece***

A targeted search for developments was conducted. No new direct basis for changing the R4 matrix has been confirmed. This is not a finding that no legislative or judicial developments exist; national evidential questions remain unresolved to the extent identified in R4.

***Croatia***

A targeted search for developments was conducted. No new direct basis for changing the R4 matrix has been confirmed. This is not a finding that no legislative or judicial developments exist; national evidential questions remain unresolved to the extent identified in R4.

***Ireland***

Updates to tax agent authorisations were treated as a procedural source. Authorisation for electronic dealings does not in itself establish the substantive quality of all services.

***Italy***

R5-02 and R5-03 add case law on interference with documentation and bank data. An available professional mandate does not automatically mean effective protection against state interference.

***Latvia***

A targeted search for developments was conducted. No new direct basis for changing the R4 matrix has been confirmed. This is not a finding that no legislative or judicial developments exist; national evidential questions remain unresolved to the extent identified in R4.

***Lithuania***

Current AVNT publications on financial reports require the assessment to be limited to the relevant service. Supervision of reports does not in itself establish a safeguarded pathway for all eleven services.

***Luxembourg***

A targeted search for developments was conducted. No new direct basis for changing the R4 matrix has been confirmed. This is not a finding that no legislative or judicial developments exist; national evidential questions remain unresolved to the extent identified in R4.

***Hungary***

A targeted search for developments was conducted. No new direct basis for changing the R4 matrix has been confirmed. This is not a finding that no legislative or judicial developments exist; national evidential questions remain unresolved to the extent identified in R4.

***Malta***

R5-01 adds an individual example of supervision being exercised that also covers accounting work. It is not generalised to all providers or all eleven services.

***Germany***

R5-10 reconfirms the distinction between the statutory tax advisory mandate and limited ancillary activities. No new change to the matrix is justified.

***Netherlands***

Information on the tax authority's relationship with intermediaries does not establish new quality outcomes. R4's distinction between horizontal monitoring and discontinued pilots is retained.

***Poland***

R5-09 is a rechecked reform already included in R4. There is therefore no new scoring or double counting of the legislative change.

***Portugal***

A targeted search for developments was conducted. No new direct basis for changing the R4 matrix has been confirmed. This is not a finding that no legislative or judicial developments exist; national evidential questions remain unresolved to the extent identified in R4.

***Romania***

A targeted search for developments was conducted. No new direct basis for changing the R4 matrix has been confirmed. This is not a finding that no legislative or judicial developments exist; national evidential questions remain unresolved to the extent identified in R4.

***Slovakia***

The search identified amendment 200/2025 and DAC8 reporting. Without a completed assessment of its provisions for the same profile, the amendment does not change the criteria.

***Slovenia***

R5-04 and R5-05 supplement procedural protection, time limits and electronic dealings. Outstanding items S1 to S10 remain ND; a question referred for a preliminary ruling is not a final decision of the Court of Justice.

***Spain***

Current information on the tax intermediaries' forum is a candidate for further verification. A meeting agenda does not establish that quality supervision has been carried out.

***Sweden***

The targeted search also covered FAR and ethics education. Private professional obligations remain separate from a statutory pathway; without direct evidence, no new point is awarded.

**Outstanding questions and further verification**

Final legal use still requires the full text and procedural status of Ferrieri and Bonassisa; the full attachment to I Up 6/2026-12 and the subsequent answer from the Court of Justice; national adoption of the new IESBA standards; insurance and mandate evidence for unresolved profiles; and evidence of the actual extent of protected SMEs. Candidates identified in the targeted search do not provide a basis for raising points.

B27 is a new express linking entry for both parts. The catalogue contains different types of studies, legislation, judgments and reports; the number of catalogue entries is not the number of independent empirical studies. Proposals to improve identification and TINs are not presented as general institutional safeguards already in operation.