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

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Fifth review 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 modify the legal reasoning and evidential explanation; they do not provide a sufficiently direct basis for changing the R4 numerical matrices.

The verification is a targeted examination of official publications and searches 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 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 a country.

What has changed

R5 adds Italian and Slovenian case law, the Slovenian ZDavP-2P amending act, the Czech code, a Maltese supervisory case, and new international sources distinguished by their relevant time periods. The Polish reform and the German framework are already included in R4. The concluding appendix contains a register of sources and decisions for all 27 countries.

The numerical values, weights and evidential labels in the tables remain unchanged from 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 a professional licence.

Limits on the use of the results

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

Methodology of the fifth review

1. DS is a statutory tax professional pathway defined by its function, knowledge, obligations and mandate. It may be an independent tax adviser, a combined accounting and tax profession, or a regulated lawyer with an officially confirmed specialist tax 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 this legal connection 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, with a maximum of 20. P4 includes the relevant highest judicial instance for tax matters; P5 concerns an uninterrupted pathway to the first judicial instance.

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

5. Part II assesses the available institutionally safeguarded pathway for a specific service. An established full pathway is not halved because market share is unknown or other providers are unregulated. 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 concerns tax matters, rather than the entirety of employment or immigration matters. Statutory audit is not used as substitute evidence for a non-audit service.

Evidential status and calculation

[V7] denotes the submitted Part I, [V15] the submitted Part II, and [ETAF] the corrected article. Unchanged legal explanations derive from those documents; online sources specifically identified as additions in R3 were examined in the inherited R3 review. In the calculation, “confirmed” means a contribution without an * or † marker in the evidential basis used, rather than a new independent legal opinion for 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 identified alongside the review note and in the concluding list. The term “confirmed” continues to describe the evidential status of the inherited matrix, rather than the proportion of services demonstrated empirically to be correct.

An asterisk * denotes a conditional service score, and † a methodological imputation. Both are shown separately from confirmed contributions. For a new conditional increase from 0.5 to 1*, the previously supported half remains within the confirmed component; the additional half is conditional. NP counts only ND; consequently, NP = 0 does not in itself mean that all points are confirmed.

The expression “x + ND (n)” is the sum of known criteria and the number of unresolved criteria, rather than a final score. Where n > 0, the profile’s final I is ND. For Hungary, it also remains unresolved whether all DS rows relate to a single profile. Even a numerically complete profile does not establish an exhaustive inventory of all alternative pathways in a country.

What counts 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 verifies the quality of which service, under which rule and with what consequence. A new publication alone, or a greater number of citations, does not increase a score.

An empirical finding supplements the explanation of effectiveness; a legal provision defines an entitlement; a professional standard and supervision define an institutional pathway. The failure of an earlier pilot does not, in itself, invalidate other existing mechanisms. Membership, electronic filing, AML supervision and statutory audit are not substitute evidence for the substantive correctness of all services.

Temporal distinction: the scores describe the evidential position in this edition. A study from 2016, supervision in 2025 and publication in 2026 do not represent the same cut-off date. Comparison with the shadow economy in 2022 requires a separate dataset reflecting the framework applicable 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 a country has no accounting legislation, professional qualifications, contractual obligations or other institutional pathways. These must be presented in Part II.

The report does not conclude that regulation is inherently effective or ineffective. Studies concerning different subjects and samples are not aggregated into a national score. Actual coverage of SMEs’ 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 appendix to the fifth review.

The R3 and R4 numerical scores remain unchanged in every row below. The register shows what was substantively verified and supplemented; detailed reasons accompany the individual countries. Research identifiers refer to the concluding list of sources.

Country	Scope of R4 verification	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 for S10–S11	B03, B07, D17
Bulgaria	BR G1 and G3 and S4; unresolved 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 liability for S3–S9	14, B03, B07
Denmark	S1 and S4; unresolved S2–S3, S5–S8 and S10	B12, B15, B04
Estonia	Qualification pathway and S1–S9; conditional S10–S11	B03, B07, B12
Finland	S1–S5; unresolved S6–S8 and conditional S9	13, 31, B12
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 availability	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 the organisation and control of accounting services	B03, B07, B12
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 the quality of professional work	07, 38, 39, B03
Romania	Separate DS and BR and the operation of supervision after 2022	B03, B07, B12, B15
Slovakia	Tax adviser’s mandate and unresolved accounting services	B03, B07, B06
Slovenia	SIR qualifications and S1–S10 and users’ rights	11, 12, 30, B26

Country	Scope of R4 verification	Catalogue sources
Spain	S1–S9 and cooperation between the administration and the profession	10, B03, B07
Sweden	S1–S9 and suitability for judicial representation in 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.

EU27 overview by named profile

Country	DS I / 20	BR I / 20	DS S11	BR S11
Austria	20	14	10.5	5.5
Belgium	16.5	16.5	6	9
Bulgaria	0	3.5 + ND (3)	0	1
Cyprus	0 + ND (15)	0 + ND (15)	0 + ND (11)	0 + ND (11)
Czechia	16.5	4.5 + ND (3)	8.5	4
Denmark	0	0	0	0
Estonia	0	0	0	0
Finland	0	0	0	0
France	19	13	7.5	7
Greece	4.5 + ND (9)	4.5 + ND (9)	6.5 + ND (1)	6.5 + ND (1)
Croatia	15.5 + ND (2)	0	9 + ND (2)	0
Ireland	0	3.5 + ND (5)	0	4
Italy	18.5	12.5 + ND (1)	10.5	5.5
Latvia	0	5.5 + ND (3)	0	3
Lithuania	0	0	0	0
Luxembourg	12.5 + ND (2)	12.5 + ND (2)	9 + ND (1)	9 + ND (1)
Hungary	8.5 + ND (5)	9.5 + ND (4)	7	5
Malta	11.5 + ND (3)	11.5 + ND (3)	7 + ND (2)	7 + ND (2)
Germany	19.5	3.5 + ND (3)	10.5	1.5
Netherlands	0	8 + ND (1)	0	5.5
Poland	18.5	0	9.5	0

Country	DS I / 20	BR I / 20	DS S11	BR S11
Portugal	13.5	13.5	7	7
Romania	16.5	11 + ND (2)	7.5	6
Slovakia	16.5 + ND (1)	0	7.5 + ND (2)	0
Slovenia	0	0	0	0
Spain	0	4 + ND (7)	0	4.5
Sweden	0	0	0	0

The table shows the basic named profiles, rather than the maximum across all professions in a country. The identification of DS has changed for France and Malta; statutory entry remains unresolved for Cyprus. Additional pathways are identified in the national chapters and the concluding matrix. For Hungary, the DS numerical total remains merely an inherited working sum for a family of titles, rather than a confirmed single profile.

01 Austria

DS: Steuerberater.

BR: Bilanzbuchhalter.

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

Implication for the assessment of services: WTBG 2017 and BiBuG 2014 connect the mandate, entry requirements and liability. The quota system is evidence of procedural recognition, rather than a measure of the proportion of protected SMEs.

Profile	G / 10	P / 10	I / 20
DS	10	10	20
BR	10	4	14

R4 review note on research evidence

Scope verified: 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 the legislative rationale, current professional rules, user surveys and evaluation of supervision. A01–A04 and A10 explain why 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 cannot substitute for a legal authorisation.

A05–A09 add reasons for using a professional and experience of supervision. Satisfaction, acceptance of a programme and a field test of supervision measure different outcomes; none is converted into a percentage of correct services provided by all Austrian practitioners. For G9, D17 supplements the explanation of WTBG § 80 and its procedural effects. This does not amount to absolute confidentiality or automatically identical scope for every profession.

The R4 change is an evidential distinction, rather than an increase in safeguards already recognised: Part I DS 20/20 and BR 14/20, and Part II 10.725/11 remain unchanged. P5 continues to mean continuity to the first judicial instance;

the limitation on the constitutional court pathway under S11 remains disclosed. The same statutory safeguards, research on trust and administrative evaluations are not aggregated as three separate points.

Decision on Part I numerical values: R3 → R4 unchanged. DS I: 20; BR I: 14; DS S11: 10.5; BR S11: 5.5. ND and conditional identification of profiles remain unresolved. S11 values measure scope, rather than market share.

Professional safeguards G

Criterion	Tax advisory pathway DS	Accounting pathway BR
G1 Legal status	1 — WTBG 2017 §§ 1–2, 5, 8: statutory profession and public appointment; § 4 preserves other statutory pathways.	1 — BiBuG 2014 §§ 1–2, 6–7: independent Bilanzbuchhalter profession, distinct from Buchhalter and Personalverrechner.
G2 Register	1 — WTBG § 173: public list, type of entitlement and status of independent practice.	1 — BiBuG § 63(4): register of appointments, suspension and termination of entitlements.
G3 Qualification	1 — WTBG §§ 8, 13, 22–23: compulsory professional qualification; academic and alternative vocational pathways.	1 — BiBuG §§ 7, 14–16: prescribed accounting and tax knowledge.
G4 Practical experience	1 — WTBG § 8(2): three years' practical experience, normally including two years primarily engaged in tax advisory work; special rules on credited periods.	1 — BiBuG § 7(2): at least three years of relevant accounting experience.

Criterion	Tax advisory pathway DS	Accounting pathway BR
G5 Professional examination	1 — WTBG § 22(5), § 23: substantive and procedural tax law and fiscal criminal law.	1 — BiBuG §§ 14–16: written and oral examination; includes tax matters within the statutory scope of practice.
G6 Continuing professional development	1 — WTBG § 71(3): 120 hours over three years, at least 30 annually; evidence submitted to the chamber.	1 — BiBuG § 33(3): at least 30 teaching units annually for Bilanzbuchhalter.
G7 Ethics supervision and discipline	1 — WTBG §§ 71–72, 127–129: binding duties and disciplinary sanctions.	1 — BiBuG §§ 33–34, 57, 61–63: binding duties, supervision, revocation and sanctions.
G8 Insurance	1 — WTBG § 11: compulsory insurance; § 77: engagements must remain within the insurance cover.	1 — BiBuG §§ 7, 10, 36: compulsory insurance and restriction of engagements to the insured scope.
G9 Confidentiality and protection	1 — WTBG § 80: professional secrecy and special procedural protection, subject to statutory exceptions; not absolute immunity.	1 — BiBuG § 39: secrecy and reference to special procedural protection; statutory exceptions.
G10 Independence	1 — WTBG §§ 71, 77, 79: independent professional judgement, rejection of impermissible instructions and incompatibilities.	1 — BiBuG §§ 33, 36: independent professional judgement and protection of the client's legitimate interests.

Procedural rights P

Criterion	DS	BR
P1 Tax administration	2 — WTBG § 2(1)(4): broad representation before the tax authorities.	1 — BiBuG § 2: only expressly listed tax tasks and limited representation.

Criterion	DS	BR
P2 Tax inspections	2 — The same professional competence encompasses ordinary tax inspections.	1 — Restricted to the statutory scope of practice; no general mandate for tax inspection proceedings.
P3 Administrative remedies	2 — Tax remedies fall within representation under § 2.	1 — Narrower administrative areas; limitations particularly concerning payroll-related remedies.
P4 Tax courts	2 — WTBG § 2(1)(4), (2)(9): BFG and VwGH; tax knowledge is subject to compulsory assessment.	0 — BiBuG § 2 excludes broader administrative court and VwGH competence.
P5 Continuity	2 — The same tax-qualified profession can provide assistance through to the first stage of judicial protection.	1 — The chain is partial; broader tax and judicial matters require another authorised practitioner.

Scope of eleven services

No.	Service	DS	BR
1	Bookkeeping and accounting	D	D
2	Payroll and social security contribution calculations	D	D
3	Periodic VAT returns	D	D
4	Preparation of financial statements	D	L

No.	Service	DS	BR
5	Annual tax returns	D	N
6	Tax advice and planning	D	L
7	Cross-border tax structuring	D	L
8	Taxation of cross-border work and business activities	D	L
9	Representation before the tax administration	D	L
10	First judicial instance for tax matters	D	N
11	Higher and constitutional court pathways	L	N

S11 calculation: DS 10.5/11; BR 5.5/11. S11 is not added to index I. The two profiles are not aggregated. N means that a service is not confirmed as an entitlement under this pathway, rather than that it is prohibited in the country.

National procedural limitations

1. The tax adviser achieves 20/20 in a model in which P4 requires the administrative court pathway for tax matters, rather than independent constitutional court representation. VfGG § 17 requires a lawyer for certain submissions; this boundary remains disclosed under service 11.

G1–G10 are scored at 0, 0.5 or 1. P1–P5 are scored at 0, 1 or 2. The maximum total is 20 for each profession. Each criterion must identify the legal obligation or competence that justifies its score. A full G3 score for BR therefore means qualification for its statutory scope of practice, rather than tax knowledge equal in scope to that of DS.

Sources and traceability

Basis: [V7] and [V15], Austria national chapter; [ETAF] for the corrected criteria. The references 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 mean that its currency has been verified afresh.

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

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

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

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

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

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

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

[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 Source

[9] RIS – Wirtschaftstreuhandberufsgesetz 2017 (WTBG 2017; Act on the Tax Advisory and Auditing Professions), § 2 – tax adviser — source from V7/V15 Source

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

02 Belgium

DS: Conseiller fiscal certifié.

BR: Expert-comptable certifié.

Conseiller fiscal certifié and expert-comptable certifié are two statutory pathways. The tax title alone does not confer reserved accounting tasks. A tax lawyer with officially recognised specialisation is an additional DS candidate; a general lawyer and the identification of a practice area are not equated with a specialist.

Implication for the assessment of services: half scores for tax returns and administrative representation justified solely by the existence of other providers are replaced by a full score for the named ITAA pathway. Independent court representation by ITAA remains unsupported; the lawyer alternative requires its own evidential chain.

Profile	G / 10	P / 10	I / 20
DS	9.5	7	16.5
BR	9.5	7	16.5

R4 review note on research evidence

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

Catalogue entries: B03 · B07 · D17

D17 supplements the meaning of professional confidentiality: national privilege, exemption from direct reporting under DAC6 and the special protection of lawyers against notification of other intermediaries must be distinguished.

Judgment C-623/22 cannot be taken to mean that every tax adviser is equivalent to 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 cassation proceedings. R4 retains this as limited evidence reviewed indirectly, rather than a final universal rule. Mandatory business records do not thereby constitute protected professional communications.

G9 and procedural rights remain numerically unchanged. Confidentiality does not resolve the outstanding question of an independent judicial mandate under S10. B03 and B07 additionally require the two Belgian titles and their scopes of practice to be distinguished. The development is a more precise note on privilege, the judgment's evidential status and the client's interest.

Decision on Part I numerical values: R3 → R4 unchanged. DS I: 16.5; BR I: 16.5; DS S11: 6; BR S11: 9. ND and conditional identification of profiles remain unresolved. S11 values measure scope, rather than market share.

Professional safeguards G

Criterion	Tax advisory pathway DS	Accounting pathway BR
G1 Legal status	1 — Act of 17 March 2019, Articles 3–8: statutory professional statuses; reserved tasks and protection of a title are not the same.	1 — Act of 17 March 2019, Articles 3–8: statutory professional statuses; reserved tasks and protection of a title are not the same.
G2 Register	1 — Articles 29–35 and AR of 11 September 2020: ITAA public register.	1 — Articles 29–35 and AR of 11 September 2020: ITAA public register.
G3 Qualification	1 — Articles 10–12: appropriate diploma and conditions for acquiring professional status.	1 — Articles 10–12: appropriate diploma and conditions for acquiring professional status.
G4 Practical experience	1 — Articles 13–18 and AR of 11 September 2020: professional training and supervised practical experience.	1 — Articles 13–18 and AR of 11 September 2020: professional training and supervised practical experience.
G5 Professional examination	1 — Articles 19–22 and examination regulations: assessment of professional competence.	1 — Articles 19–22 and examination regulations: assessment of professional competence.

Criterion	Tax advisory pathway DS	Accounting pathway BR
G6 Continuing professional development	1 — Article 39 and the binding ITAA standard on formation continue: continuing professional development.	1 — Article 39 and the binding ITAA standard on formation continue: continuing professional development.
G7 Ethics supervision and discipline	1 — Articles 55–60: quality review; disciplinary framework under the Act and ITAA.	1 — Articles 55–60: quality review; disciplinary framework under the Act and ITAA.
G8 Insurance	1 — Article 44: professional civil liability insurance.	1 — Article 44: professional civil liability insurance.
G9 Confidentiality and protection	0.5 — Articles 50–52: confidentiality is confirmed. A full 1 requires specific confirmation of the procedural scope of protection during tax inspections.	0.5 — Articles 50–52: confidentiality is confirmed. A full 1 requires specific confirmation of the procedural scope of protection during tax inspections.
G10 Independence	1 — Articles 48–49: incompatibilities and conflicts of interest.	1 — Articles 48–49: incompatibilities and conflicts of interest.

Procedural rights P

Criterion	DS	BR
P1 Tax administration	2 — Article 6: professional assistance and representation in tax matters before the administration.	2 — Article 6: professional assistance and representation in tax matters before the administration.
P2 Tax inspections	2 — Representation before the tax administration encompasses inspections within the professional mandate.	2 — Representation before the tax administration encompasses inspections within the professional mandate.
P3 Administrative remedies	2 — Article 6: tax administrative assistance and representation; this does not extend to independent court representation.	2 — Article 6: tax administrative assistance and representation; this does not extend to independent court representation.
P4 Tax courts	0 — Code judiciaire, Article 728 § 2bis: professional explanations or assistance do not constitute independent appearance in place of a lawyer.	0 — Code judiciaire, Article 728 § 2bis: professional explanations or assistance do not constitute independent appearance in place of a lawyer.
P5 Continuity	1 — Tax expertise remains available, but the profession's own procedural chain to the court is not uninterrupted.	1 — Tax expertise remains available, but the profession's own procedural chain to the court is not uninterrupted.

Scope of eleven services

No.	Service	DS	BR
1	Bookkeeping and accounting	N	D
2	Payroll and social security contribution calculations	N	D
3	Periodic VAT returns	D	D
4	Preparation of financial statements	N	D
5	Annual tax returns	D	D

No.	Service	DS	BR
6	Tax advice and planning	D	D
7	Cross-border tax structuring	D	D
8	Taxation of cross-border work and business activities	D	D
9	Representation before the tax administration	D	D
10	First judicial instance for tax matters	N	N
11	Higher and constitutional court pathways	N	N

S11 calculation: DS 6/11; BR 9/11. S11 is not added to index I. The two profiles are not aggregated. N means that a service is not confirmed as an entitlement under this pathway, rather than that it is prohibited in the country.

National procedural limitations

2. For P4, it is insufficient that a judge permits a professional to explain books or tax calculations alongside the party or its lawyer. Independent procedural standing and assistance by an expert are different functions.

Sources and traceability

Basis: [V7] and [V15], Belgium national chapter; [ETAF] for the corrected criteria. The references 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 mean that its currency has been verified afresh.

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

[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 Source

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

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

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

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

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

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

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

03 Bulgaria

R5 addition: a legislative proposal undergoing public consultation was identified during the search. The proposal is not treated as applicable law and provides no basis for changing the scores.

DS: Independent tax adviser.

BR: Съставител на финансови отчети – preparer of financial statements.

The statutorily designated preparer of financial statements is included under BR. That requirement alone does not establish a comprehensive tax advisory profession. A zero for the former independent DS does not exclude every other tax pathway; a broader specialist lawyer pathway has not been conclusively evidenced in the materials used.

Implication for the assessment of services: the positive score for preparation of financial statements remains linked to the statutorily responsible preparer. It does not automatically establish protection for bookkeeping, payroll, planning or court representation. ND is retained for these services.

Profile	G / 10	P / 10	I / 20
DS	0	0	0
BR	3.5 + ND (3)	0	3.5 + ND (3)

R4 review note on research evidence

Scope verified: BR G1 and G3 and S4; unresolved S1–S3 and S5–S10.

Catalogue entries: B03 · B07 · B23

The catalogue review did not identify a new Bulgarian empirical study that would supplement the evidential chain for unresolved services. B03 and B07 provide comparative foundations; they do not themselves establish all national

requirements. 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, rather than assessment of accounting or tax knowledge. R4 therefore retains the legal scores and ND for unverified services. The change is an express limitation of the conclusion: the absence of new national research is neither evidence of quality nor evidence of a lack of protection.

Decision on Part I numerical values: R3 → R4 unchanged. DS I: 0; BR I: 3.5 + ND (3); DS S11: 0; BR S11: 1. ND and conditional identification of profiles remain unresolved. S11 values measure scope, rather than market share.

Professional safeguards G

Criterion	Tax advisory pathway DS	Accounting pathway BR
G1 Legal status	0 — Entry rule K; explanation in the national notes.	1 — Закон за счетоводството, Articles 17–18: statutorily qualified preparer of financial statements; a narrower function, rather than the comprehensive Austrian profession.
G2 Register	0 — Entry rule K; explanation in the national notes.	0 — The Act does not establish a comparable public register of preparers' valid professional authorisations.
G3 Qualification	0 — Entry rule K; explanation in the national notes.	1 — Article 18: relevant education in conjunction with the required practical experience.
G4 Practical experience	0 — Entry rule K; explanation in the national notes.	1 — Article 18: different periods of practical experience depending on the level and type of education.
G5 Professional examination	0 — Entry rule K; explanation in the national notes.	0 — No general separate state professional examination for this function.

Criterion	Tax advisory pathway DS	Accounting pathway BR
G6 Continuing professional development	0 — Entry rule K; explanation in the national notes.	0 — Articles 17–18 do not provide a compulsory system of measurable CPD for all preparers.
G7 Ethics supervision and discipline	0 — Entry rule K; explanation in the national notes.	0.5 — Articles 70–71 and supervisory provisions: statutory sanctions, rather than a comprehensive chamber disciplinary system.
G8 Insurance	0 — Entry rule K; explanation in the national notes.	ND — ND: compulsory insurance for the non-audit function has not been conclusively evidenced.
G9 Confidentiality and protection	0 — Entry rule K; explanation in the national notes.	ND — ND: special professional secrecy and procedural protection have not been conclusively evidenced.
G10 Independence	0 — Entry rule K; explanation in the national notes.	ND — ND: a special independence framework for this function has not been conclusively evidenced.

Procedural rights P

Criterion	DS	BR
P1 Tax administration	0 — Entry rule K; explanation in the national notes.	0 — The general possibility of representation under a power of attorney is not a special entitlement of this profession. Lawyer status is not added.
P2 Tax inspections	0 — Entry rule K; explanation in the national notes.	0 — The general possibility of representation under a power of attorney is not a special entitlement of this profession. Lawyer status is not added.
P3 Administrative remedies	0 — Entry rule K; explanation in the national notes.	0 — The general possibility of representation under a power of attorney is not a special entitlement of this profession. Lawyer status is not added.
P4 Tax courts	0 — Entry rule K; explanation in the national notes.	0 — The general possibility of representation under a power of attorney is not a special entitlement of this profession. Lawyer status is not added.
P5 Continuity	0 — Entry rule K; explanation in the national notes.	0 — The general possibility of representation under a power of attorney is not a special entitlement of this profession. Lawyer status is not added.

Scope of eleven services

No.	Service	DS	BR
1	Bookkeeping and accounting	N	N
2	Payroll and social security contribution calculations	N	N
3	Periodic VAT returns	N	N
4	Preparation of financial statements	N	D

No.	Service	DS	BR
5	Annual tax returns	N	N
6	Tax advice and planning	N	N
7	Cross-border tax structuring	N	N
8	Taxation of cross-border work and business activities	N	N
9	Representation before the tax administration	N	N
10	First judicial instance for tax matters	N	N
11	Higher and constitutional court pathways	N	N

S11 calculation: DS 0/11; BR 1/11. S11 is not added to index I. The two profiles are not aggregated. N means that a service is not confirmed as an entitlement under this pathway, rather than that it is prohibited in the country.

Sources and traceability

Basis: [V7] and [V15], Bulgaria national chapter; [ETAF] for the corrected criteria. The references 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 mean that its currency has been verified afresh.

[1] BG1 Закон за счетоводството – Accounting Act, particularly Articles 17–18 and 70–71; MF, English translation — source from V7/V15 Source

[2] BG2 EC – COM(2021)385, comparative overview of accounting and tax advisory professions; a historical baseline, rather than evidence of all changes up to 2026 — source from V7/V15 Source

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

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

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

04 Cyprus

DS and BR candidate: ICPAC accountant with a general practising certificate; the statutory nature of the non-audit pathway remains ND.

The ICPAC general practising certificate encompasses accounting and tax activities. A functional DS candidate therefore exists, but its precise statutory basis for non-audit work remains unresolved. The candidate is scored ND; private requirements are not transferred to the statutory index. Nor can the former half point for BR G1 substitute for an unproven statutory entry condition.

Implication for the assessment of services: the verified membership pathway remains relevant to Part II. Local tax assessment, practical experience and supervision support the existing partial scores; the unresolved public-law connection and the specific boundaries of individual services prevent an automatic increase to 1.

Profile	G / 10	P / 10	I / 20
DS	0 + ND (10)	0 + ND (5)	0 + ND (15)
BR	0 + ND (10)	0 + ND (5)	0 + ND (15)

R4 review note on research evidence

Scope verified: 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 conclusively establishes the Cypriot non-audit legal connection for the ICPAC general practising certificate, which remained unresolved in R3.

Research review B07 maps institutions; B08 is an audit comparison. An audit licence and oversight are not transferred to DS or BR without a connection to the same individual and that individual's non-audit services. Membership likewise does not establish market coverage. R4 retains ND for the legal entry criteria and the existing partial and conditional service scores. The authorisation and obligations for accounting and tax work still need to be identified specifically.

Decision on Part I numerical values: R3 → R4 unchanged. DS I: 0 + ND (15); BR I: 0 + ND (15); DS S11: 0 + ND (11); BR S11: 0 + ND (11). ND and conditional identification of profiles remain unresolved. S11 values measure scope, rather than market share.

Professional safeguards G

Criterion	Tax advisory pathway DS	Accounting pathway BR
G1 Legal status	ND — The statutory entry condition for the candidate pathway has not yet been conclusively established.	ND — The statutory basis of the non-audit pathway has not yet been conclusively established; the membership system is assessed in Part II.
G2 Register	ND — The statutory entry condition for the candidate pathway has not yet been conclusively established.	ND — The statutory basis of the non-audit pathway has not yet been conclusively established; the membership system is assessed in Part II.
G3 Qualification	ND — The statutory entry condition for the candidate pathway has not yet been conclusively established.	ND — The statutory basis of the non-audit pathway has not yet been conclusively established; the membership system is assessed in Part II.
G4 Practical experience	ND — The statutory entry condition for the candidate pathway has not yet been conclusively established.	ND — The statutory basis of the non-audit pathway has not yet been conclusively established; the membership system is assessed in Part II.
G5 Professional examination	ND — The statutory entry condition for the candidate pathway has not yet been conclusively established.	ND — The statutory basis of the non-audit pathway has not yet been conclusively established; the membership system is assessed in Part II.
G6 Continuing professional development	ND — The statutory entry condition for the candidate pathway has not yet been conclusively established.	ND — The statutory basis of the non-audit pathway has not yet been conclusively established; the membership system is assessed in Part II.
G7 Ethics supervision and discipline	ND — The statutory entry condition for the candidate pathway has not yet been conclusively established.	ND — The statutory basis of the non-audit pathway has not yet been conclusively established; the membership system is assessed in Part II.
G8 Insurance	ND — The statutory entry condition for the candidate pathway has not yet been conclusively established.	ND — The statutory basis of the non-audit pathway has not yet been conclusively established; the membership system is assessed in Part II.
G9 Confidentiality and protection	ND — The statutory entry condition for the candidate pathway has not yet been conclusively established.	ND — The statutory basis of the non-audit pathway has not yet been conclusively established; the membership system is assessed in Part II.
G10 Independence	ND — The statutory entry condition for the candidate pathway has not yet been conclusively established.	ND — The statutory basis of the non-audit pathway has not yet been conclusively established; the membership system is assessed in Part II.

Procedural rights P

Criterion	DS	BR
P1 Tax administration	ND — The statutory entry condition for the candidate pathway has not yet been conclusively established.	ND — The statutory basis of the non-audit pathway has not yet been conclusively established; the membership system is assessed in Part II.
P2 Tax inspections	ND — The statutory entry condition for the candidate pathway has not yet been conclusively established.	ND — The statutory basis of the non-audit pathway has not yet been conclusively established; the membership system is assessed in Part II.
P3 Administrative remedies	ND — The statutory entry condition for the candidate pathway has not yet been conclusively established.	ND — The statutory basis of the non-audit pathway has not yet been conclusively established; the membership system is assessed in Part II.

Criterion	DS	BR
P4 Tax courts	ND — The statutory entry condition for the candidate pathway has not yet been conclusively established.	ND — The statutory basis of the non-audit pathway has not yet been conclusively established; the membership system is assessed in Part II.
P5 Continuity	ND — The statutory entry condition for the candidate pathway has not yet been conclusively established.	ND — The statutory basis of the non-audit pathway has not yet been conclusively established; the membership system is assessed in Part II.

Scope of eleven services

No.	Service	DS	BR
1	Bookkeeping and accounting	ND	ND
2	Payroll and social security contribution calculations	ND	ND
3	Periodic VAT returns	ND	ND
4	Preparation of financial statements	ND	ND
5	Annual tax returns	ND	ND
6	Tax advice and planning	ND	ND
7	Cross-border tax structuring	ND	ND
8	Taxation of cross-border work and business activities	ND	ND
9	Representation before the tax administration	ND	ND
10	First judicial instance for tax matters	ND	ND
11	Higher and constitutional court pathways	ND	ND

S11 calculation: DS 0 + ND (11)/11; BR 0 + ND (11)/11. S11 is not added to index I. The two profiles are not aggregated. N means that a service is not confirmed as an entitlement under this pathway, rather than that it is prohibited in the country.

Sources and traceability

Basis: [V7] and [V15], Cyprus national chapter; [ETAF] for the corrected criteria. The references 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 mean that its currency has been verified afresh.

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

[2] CY2 EC – COM(2021)385, comparative overview of accounting and tax advisory professions; a historical baseline, rather than evidence of all changes up to 2026 — source from V7/V15 Source

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

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

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

05 Czechia

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

DS: Daňový poradce.

BR: Účetní poradce – accounting activity subject to qualification requirements.

Daňový poradce is a functional statutory DS pathway. The accounting activity subject to qualification requirements remains a separate BR pathway. Tax knowledge assessed by examination does not establish compulsory prior practical experience: Act 523/1992, § 5, does not prescribe it as a general entry condition.

Implication for the assessment of services: half scores remain because of the absence of a compulsory practical experience threshold and, for some tasks, because of their scope. The same reason also applies to planning and cross-border tax tasks: the previous 1† is replaced by 0.5. A broad mandate explains the task permitted, but does not remedy the missing quality requirement.

Profile	G / 10	P / 10	I / 20
DS	7.5	9	16.5
BR	4.5 + ND (3)	0	4.5 + ND (3)

R4 review note on research evidence

Scope verified: S1 and S4 and liability 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 identify an error, while management refuses to correct it. The data consist of professionals' responses concerning errors observed, rather than the proportion of Czech companies or tax returns that are incorrect.

In assessing quality, R4 supplements the requirement for traceability of the warning and the client's response. This is a research implication for evaluating the service, rather than an assertion that a new statutory obligation has been introduced. The findings do not resolve outstanding qualification requirements or establish compulsory prior practical experience under Act 523/1992 Sb. G/P, S11 and Part II therefore remain numerically unchanged from R3.

Decision on Part I numerical values: R3 → R4 unchanged. DS I: 16.5; BR I: 4.5 + ND (3); DS S11: 8.5; BR S11: 4. ND and conditional identification of profiles remain unresolved. S11 values measure scope, rather than market share.

Professional safeguards G

Criterion	Tax advisory pathway DS	Accounting pathway BR
G1 Legal status	1 — Zákon č. 523/1992 Sb., §§ 1–4: statutory daňový poradce profession.	1 — Živnostenský zákon 455/1991 Sb., § 24 and Annex 2: activity subject to qualification requirements.
G2 Register	1 — § 4: list maintained by Komora daňových poradců ČR.	1 — The Živnostenský rejstřík permits verification of authorisation for the activity subject to qualification requirements.
G3 Qualification	1 — §§ 4–5: higher education pathway and professional tax examination.	1 — Annex 2: specified education and experience pathways.

Criterion	Tax advisory pathway DS	Accounting pathway BR
G4 Practical experience	0 — Prior practical experience is not a general statutory entry condition; therefore 0.	1 — Annex 2: practical experience varies according to the qualification pathway.
G5 Professional examination	1 — § 5: qualifying examination in tax and related accounting subjects.	0 — No uniform additional tax professional examination for all accounting pathways.
G6 Continuing professional development	0 — The KDP kontinuální profesní vzdělávání system is voluntary; it therefore does not count as a general CPD obligation.	0 — A general compulsory CPD requirement as a condition of this activity has not been confirmed.
G7 Ethics supervision and discipline	1 — § 6 and the Act's disciplinary framework: duties and sanctions.	0.5 — Supervision of the authorisation under trade legislation; not equivalent to the tax adviser's disciplinary regime.
G8 Insurance	1 — § 6: compulsory liability insurance.	ND — ND: compulsory insurance covering the entire accounting pathway.
G9 Confidentiality and protection	0.5 — § 6: statutory duty of confidentiality; the procedural scope has not been fully verified, hence a partial score.	ND — ND: special professional secrecy and procedural protection.
G10 Independence	1 — § 6: protection of the client's interests, professional conduct and restrictions on conflicts.	ND — ND: a special binding framework of professional independence.

Procedural rights P

Criterion	DS	BR
P1 Tax administration	2 — Act 523/1992 Sb.: professional tax assistance and representation.	0 — The general possibility of representation under a power of attorney is not a special entitlement of this profession. Lawyer status is not added.
P2 Tax inspections	2 — Representation before the tax administration includes inspections.	0 — The general possibility of representation under a power of attorney is not a special entitlement of this profession. Lawyer status is not added.
P3 Administrative remedies	2 — A tax adviser may handle administrative remedies.	0 — The general possibility of representation under a power of attorney is not a special entitlement of this profession. Lawyer status is not added.
P4 Tax courts	1 — Soudní řád správní, § 35(2): tax matters at first judicial instance; § 105(2) requires a different qualification pathway for cassation.	0 — The general possibility of representation under a power of attorney is not a special entitlement of this profession. Lawyer status is not added.

Criterion	DS	BR
P5 Continuity	2 — A profession with assessed tax knowledge can accompany the client to the first stage of administrative judicial protection.	0 — The general possibility of representation under a power of attorney is not a special entitlement of this profession. Lawyer status is not added.

Scope of eleven services

No.	Service	DS	BR
1	Bookkeeping and accounting	L	D
2	Payroll and social security contribution calculations	L	D
3	Periodic VAT returns	D	L
4	Preparation of financial statements	L	D
5	Annual tax returns	D	L
6	Tax advice and planning	D	N
7	Cross-border tax structuring	D	N
8	Taxation of cross-border work and business activities	D	N
9	Representation before the tax administration	D	N
10	First judicial instance for tax matters	D	N
11	Higher and constitutional court pathways	N	N

S11 calculation: DS 8.5/11; BR 4/11. S11 is not added to index I. The two profiles are not aggregated. N means that a service is not confirmed as an entitlement under this pathway, rather than that it is prohibited in the country.

National procedural limitations

3. P4 = 1 recognises the first judicial level. The additional legal qualification required for cassation is not already an integral part of the daňový poradce title.

Sources and traceability

Basis: [V7] and [V15], Czechia national chapter; [ETAF] for the corrected criteria. The references 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 mean that its currency has been verified afresh.

[1] KDP ČR Tax Advisory Act — R3 addition Source

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

[3] CZ3 MPO – qualification for the accounting activity subject to qualification requirements under zákon č. 455/1991 Sb. — source from V7/V15 Source

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

[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 Source

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

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

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

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

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

06 Denmark

DS: Skatterådgiver – tax adviser.

BR: Bogholder / regnskabskonsulent.

The ordinary skatterådgiver and bogholder titles do not in themselves constitute statutory DS or BR pathways. The status of an auditor is different: the auditor's non-audit accounting or tax activity is assessed only where evidence shows that professional safeguards also apply to it. A general legal qualification does not substitute for confirmed tax specialisation.

Implication for the assessment of services: the retained half scores evaluate the specific institutional pathway described in V15. Where evidence of a tax qualification or non-audit scope is missing, ND remains. Unknown market share is not a reason for a reduction.

Profile	G / 10	P / 10	I / 20
DS	0	0	0
BR	0	0	0

R4 review note on research evidence

Scope verified: S1 and S4; unresolved S2–S3, S5–S8 and S10.

Catalogue entries: B12 · B15 · B04

Denmark is not characterised as a country lacking all quality rules. The zero in Part I relates to 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 may support quality. These are comparative research frameworks, rather than Danish evidence that every external provider is qualified for all eleven services. General scrutiny of a taxpayer is not necessarily scrutiny of 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 resolution of ambiguity, rather than licensing individuals, assessing their knowledge or providing general protection against errors giving rise to damages. The meeting alone therefore does not resolve ND for payroll, VAT or planning.

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

The change is substantive: the low partial index is not interpreted as proven low quality of Danish services, high tax morale or evidence that Denmark does not need the profession. The partial total of 1.760/11 does not capture all administrative and digital compliance factors. Their effect requires further empirical assessment; it is not calculated from the mere existence of software or a low level of shadow economic activity.

Decision on Part I numerical values: R3 → R4 unchanged. DS I: 0; BR I: 0; DS S11: 0; BR S11: 0. ND and conditional identification of profiles remain unresolved. S11 values measure scope, rather than market share.

Additional primary institutional sources reviewed in R4

R4 DK1 Skattestyrelsen Momskontaktudvalg Mandate and objective of the committee Source

R4 DK2 Skattekontaktudvalg Minutes of 16 June 2025 Source

Reviewed 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.

Professional safeguards G

Criterion	Tax advisory pathway DS	Accounting pathway BR
G1 Legal status	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.
G2 Register	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.
G3 Qualification	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.
G4 Practical experience	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.
G5 Professional examination	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.
G6 Continuing professional development	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.
G7 Ethics supervision and discipline	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.
G8 Insurance	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.
G9 Confidentiality and protection	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.
G10 Independence	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.

Procedural rights P

Criterion	DS	BR
P1 Tax administration	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.
P2 Tax inspections	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.
P3 Administrative remedies	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.
P4 Tax courts	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.
P5 Continuity	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.

Scope of eleven services

No.	Service	DS	BR
1	Bookkeeping and accounting	N	N
2	Payroll and social security contribution calculations	N	N
3	Periodic VAT returns	N	N
4	Preparation of financial statements	N	N
5	Annual tax returns	N	N
6	Tax advice and planning	N	N
7	Cross-border tax structuring	N	N
8	Taxation of cross-border work and business activities	N	N
9	Representation before the tax administration	N	N
10	First judicial instance for tax matters	N	N
11	Higher and constitutional court pathways	N	N

S11 calculation: DS 0/11; BR 0/11. S11 is not added to index I. The two profiles are not aggregated. N means that a service is not confirmed as an entitlement under this pathway, rather than that it is prohibited in the country.

National procedural limitations

3. Landsskatteretten is an administrative appeal body; its name must not be used as evidence of representation before an ordinary court. A lawyer's entitlement to appear before higher courts, without a specific requirement for tax specialisation, does not earn a P4 point for a tax adviser.

Sources and traceability

Basis: [V7] and [V15], Denmark national chapter; [ETAF] for the corrected criteria. The references 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 mean that its currency has been verified afresh.

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

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

[3] DK3 EC – COM(2021)385, comparative overview of accounting and tax advisory professions; a historical baseline, rather than evidence of all changes up to 2026 — source from V7/V15 Source

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

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

[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 Source

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

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

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

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

07 Estonia

DS: Maksunõustaja – tax adviser.

BR: Raamatupidaja – accountant.

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 specialist tax qualification for lawyers is not inferred from the general right of representation.

Implication for the assessment of services: the evidence does not conclusively establish the connection between qualification, supervision and all nine initial services. ND is retained; the conditional half scores for judicial services remain in the additional total, rather than the confirmed total.

Profile	G / 10	P / 10	I / 20
DS	0	0	0
BR	0	0	0

R4 review note on research evidence

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

Catalogue entries: B03 · B07 · B12

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

Kutseregister publishes qualification-awarding rules adopted in 2023 and amended in May 2026. This indicates institutional assessment of competence, rather than a new compulsory licence for everyone providing bookkeeping on the market. For renewal at level 6, ERK specifies 40 academic hours of education and three years of relevant practical experience within the previous five years.

According to the publication, level 5 is permanent and is not renewed. Different levels are therefore not combined into a single, supposedly identical safeguard.

These details supplement the description of the qualification infrastructure in Part I. Under the retained statutory entry rule, they do not generate DS/BR points. For Part II, a conclusive connection between assessed competence and supervision of the quality of the commissioned service, sanctions and the scope of safeguards for the user is still missing. Renewal of a qualification and examination of a sample of work for a client are different assessments.

A professional pathway is thus positively identified for S1–S5, 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*; a general rule on excluding an unsuitable representative is not labelled a confirmed result without a completed, current distinction of the procedural and tax scope.

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

Decision on Part I numerical values: R3 → R4 unchanged. DS I: 0; BR I: 0; DS S11: 0; BR S11: 0. ND and conditional identification of profiles remain unresolved. S11 values measure scope, rather than market share.

Additional primary institutional sources reviewed in R4

R4 EE1 Kutseregister Rules on awarding accounting qualifications amended on 7 May 2026 Source

R4 EE2 Eesti Raamatupidajate Kogu Taastõendamine Renewal of qualifications Source

R4 EE3 Kutseregister Qualification records Source

Reviewed 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.

Professional safeguards G

Criterion	Tax advisory pathway DS	Accounting pathway BR
G1 Legal status	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.
G2 Register	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.
G3 Qualification	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.
G4 Practical experience	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.
G5 Professional examination	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.
G6 Continuing professional development	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.
G7 Ethics supervision and discipline	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.
G8 Insurance	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.
G9 Confidentiality and protection	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.
G10 Independence	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.

Procedural rights P

Criterion	DS	BR
P1 Tax administration	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.
P2 Tax inspections	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.
P3 Administrative remedies	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.
P4 Tax courts	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.
P5 Continuity	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.

Scope of eleven services

No.	Service	DS	BR
1	Bookkeeping and accounting	N	N
2	Payroll and social security contribution calculations	N	N
3	Periodic VAT returns	N	N
4	Preparation of financial statements	N	N
5	Annual tax returns	N	N
6	Tax advice and planning	N	N
7	Cross-border tax structuring	N	N
8	Taxation of cross-border work and business activities	N	N
9	Representation before the tax administration	N	N
10	First judicial instance for tax matters	N	N

No.	Service	DS	BR
11	Higher and constitutional court pathways	N	N

S11 calculation: DS 0/11; BR 0/11. S11 is not added to index I. The two profiles are not aggregated. N means that a service is not confirmed as an entitlement under this pathway, rather than that it is prohibited in the country.

National procedural limitations

3. Raamatupidamise seadus imposes accounting obligations on the enterprise. General judicial requirements under Halduskohtumenetluse seadustik § 32 do not create a special procedural licence for the raamatupidaja or maksunõustaja profession.

Sources and traceability

Basis: [V7] and [V15], Estonia national chapter; [ETAF] for the corrected criteria. The references 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 mean that its currency has been verified afresh.

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

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

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

[4] EE4 EC – COM(2021)385, comparative overview of accounting and tax advisory professions; a historical baseline, rather than evidence of all changes up to 2026 — source from V7/V15 Source

[5] EE5 EE1 Kutseregister Qualification description and legal basis — source from V7/V15 Source

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

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

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

[9] Kutseregister — Raamatupidaja tase 5; standard effective from 7 May 2026, rather than a law establishing a compulsory licence — source from V7/V15 Source

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

08 Finland

DS: Veroasiantuntija – tax adviser.

BR: Kirjanpitäjä / KLT-asiantuntija.

KLT and Taloushallintoliitto authorisation are important professional pathways, but they are not transferred into the statutory index. Part I remains at zero for these two profiles. Quality requirements, assessment and supervision of member firms are assessed in Part II.

Implication for the assessment of services: the newly reviewed authorisation rules and rules for inspections of accounting firms support an additional partial contribution for bookkeeping, payroll and financial statements. Authorisation is not taken to establish full judicial rights or the proportion of all SMEs covered; cross-border services remain ND.

Profile	G / 10	P / 10	I / 20
DS	0	0	0
BR	0	0	0

R4 review note on research evidence

Scope verified: S1–S5; unresolved 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 the same 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 contracted provider, and therefore does not itself raise S4 from 0.5 to 1. Bibliographical reference 31 concerning tax adjustments remains incompletely verified; without confirmed authors, sample and findings, it cannot be used to change the points for S5.

The additionally reviewed Taloushallintoliitto publication confirms that authorisation includes examination of the firm and the TAL-STA standard. This is a professional organisation’s mechanism, rather than a general state licence. The correct Part I result is therefore zero for the selected profiles, while positive half scores for S1–S5 have already been recognised in Part II. This difference is not contradictory: the two parts measure different legal and institutional questions.

For S6–S8, the general provision of financial advice or the existence of an additional examination does not in itself conclusively establish the scope of the supervised tax service. For S9, R3 contains a conditional half score; before confirming it, evidence of a specific assessment of professional suitability in a tax matter must be completed. Official Vero guidance confirms the general application of Hallintolaki in tax proceedings, but this is not evidence of the frequency or outcomes of such scrutiny.

R4 retains confirmed 2.750 and additional 1.100, giving a partial total of 3.850/11, with three ND entries. The change is additional empirical evidence of the usefulness of outsourced preparation of financial 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 Part I numerical values: R3 → R4 unchanged. DS I: 0; BR I: 0; DS S11: 0; BR S11: 0. ND and conditional identification of profiles remain unresolved. S11 values measure scope, rather than market share.

Additional primary institutional sources reviewed in R4

R4 FI1 Taloushallintoliitto Auktorisointi Authorisation requirements and verification Source

R4 FI2 Vero Verotuksen yleiset menettelysäännökset 25 June 2026 Source

Reviewed 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.

Professional safeguards G

Criterion	Tax advisory pathway DS	Accounting pathway BR
G1 Legal status	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.
G2 Register	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.
G3 Qualification	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.
G4 Practical experience	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.

Criterion	Tax advisory pathway DS	Accounting pathway BR
G5 Professional examination	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.
G6 Continuing professional development	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.
G7 Ethics supervision and discipline	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.
G8 Insurance	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.
G9 Confidentiality and protection	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.
G10 Independence	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.

Procedural rights P

Criterion	DS	BR
P1 Tax administration	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.
P2 Tax inspections	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.
P3 Administrative remedies	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.

Criterion	DS	BR
P4 Tax courts	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.
P5 Continuity	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.

Scope of eleven services

No.	Service	DS	BR
1	Bookkeeping and accounting	N	N
2	Payroll and social security contribution calculations	N	N
3	Periodic VAT returns	N	N
4	Preparation of financial statements	N	N
5	Annual tax returns	N	N

No.	Service	DS	BR
6	Tax advice and planning	N	N
7	Cross-border tax structuring	N	N
8	Taxation of cross-border work and business activities	N	N
9	Representation before the tax administration	N	N
10	First judicial instance for tax matters	N	N
11	Higher and constitutional court pathways	N	N

S11 calculation: DS 0/11; BR 0/11. S11 is not added to index I. The two profiles are not aggregated. N means that a service is not confirmed as an entitlement under this pathway, rather than that it is prohibited in the country.

Sources and traceability

Basis: [V7] and [V15], Finland national chapter; [ETAF] for the corrected criteria. The references 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 mean that its currency has been verified afresh.

[1] Taloushallintoliitto authorisation — R3 addition Source

[2] Taloushallintoliitto inspections — R3 addition Source

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

[4] FI2 KLT – pätevyyden ylläpito ja säännöt, maintenance of qualification — source from V7/V15 Source

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

[6] FI4 EC – COM(2021)385, comparative overview of accounting and tax advisory professions; a historical baseline, rather than evidence of all changes up to 2026 — source from V7/V15 Source

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

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

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

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

09 France

DS: Avocat with official specialisation in droit fiscal et droit douanier.

BR: Expert-comptable.

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

Implication for the assessment of services: the recoding in the ETAF article is applied: a fully safeguarded pathway is available for services 1–10; 11 remains at 0.5. Ordinary VAT returns and annual tax returns under BR receive D. An arithmetical error in the article is corrected: five D and four L give BR S11 = 7.0, rather than 7.5.

Profile	G / 10	P / 10	I / 20
DS	10	9	19
BR	9	4	13

R4 review note on research evidence

Scope verified: 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 concerns ten defined areas of tax compliance and a traceable report. The mechanism is relevant to the accounting basis and tax returns, but is not a general safeguard covering every provider or every stage of a dispute.

The data on ECFs reported indicate use of the programme, rather than the proportion of correct returns. R4 therefore cites the ECF as supplementary evidence of the design of a specific service, rather than as additional points beyond the pathway already recognised. The officially specialised tax lawyer remains separate from the expert-comptable, and G/P for different individuals are not combined. The R3 scores remain unchanged.

Decision on Part I numerical values: R3 → R4 unchanged. DS I: 19; BR I: 13; DS S11: 7.5; BR S11: 7. ND and conditional identification of profiles remain unresolved. S11 values measure scope, rather than market share.

Professional safeguards G

Criterion	Tax advisory pathway DS	Accounting pathway BR
G1 Legal status	1 — Act 71-1130 and the official CNB certificat de spécialisation.	1 — Ordonnance n° 45-2138, Articles 2–3: expert-comptable is a statutory accounting pathway.
G2 Register	1 — Professional registration and verifiable official specialist status.	1 — Registration in the tableau de l'Ordre is a condition for practising the regulated profession.
G3 Qualification	1 — Lawyer's qualification and an additional specialist tax pathway.	1 — Article 3: DEC professional qualification or a recognised equivalent pathway.

Criterion	Tax advisory pathway DS	Accounting pathway BR
G4 Practical experience	1 — CNB requires at least four years of relevant specialist practical experience.	1 — The professional pathway includes supervised practical experience; Décret n° 2012-432 governs its implementation.
G5 Professional examination	1 — CNB specialist practical assessment; the fiscaliste title without certification is insufficient.	1 — DEC and the examination pathway include professional assessment; this is not merely auditor status.
G6 Continuing professional development	1 — General CPD obligation and at least ten hours annually in the specialist area.	0.5 — Décret n° 2012-432, professional code: maintenance of professional knowledge; the detailed measurable regime still needs to be linked to all types of practice.
G7 Ethics supervision and discipline	1 — Lawyers' professional ethics, chamber supervision and statutory discipline.	1 — Ordre and statutory disciplinary liability; professional code under Décret n° 2012-432.
G8 Insurance	1 — Act 71-1130, Article 27, compulsory professional insurance.	1 — Ordonnance, Article 17: professional civil liability insurance.
G9 Confidentiality and protection	1 — Act 71-1130, Article 66-5, special protection of professional secrecy, subject to statutory exceptions.	0.5 — Article 21: professional secrecy; its procedural scope is not equated with protection for lawyers.

Criterion	Tax advisory pathway DS	Accounting pathway BR
G10 Independence	1 — Rules on lawyers' independence, incompatibilities and conflicts of interest.	1 — Article 22 and the professional code: incompatibilities and independent professional judgement.

Procedural rights P

Criterion	DS	BR
P1 Tax administration	2 — Act 71-1130, Article 6, representation before the administration with tax specialisation.	1 — Ordonnance, Article 22: tax assistance in a permitted connection with accounting activity.
P2 Tax inspections	2 — The tax administrative mandate includes inspections.	1 — Restricted to the lawful tax scope of practice of the expert-comptable.
P3 Administrative remedies	2 — Administrative remedies within the tax lawyer's mandate.	1 — Tax administrative assistance within the same limited mandate.
P4 Tax courts	1 — CJA R431-2 and R432-1: an ordinary avocat is not automatically an avocat au Conseil d'État.	0 — The expert-comptable title does not confer a general independent licence for tax litigation; a generic procedural exception is insufficient.
P5 Continuity	2 — The same specialist pathway through to the first judicial instance; the highest instance is not a P5 requirement.	1 — Professional assistance within part of the chain, rather than an independent, uninterrupted tax court pathway.

Scope of eleven services

No.	Service	DS	BR
1	Bookkeeping and accounting	N	D
2	Payroll and social security contribution calculations	N	D
3	Periodic VAT returns	D	D
4	Preparation of financial statements	N	D
5	Annual tax returns	D	D
6	Tax advice and planning	D	L
7	Cross-border tax structuring	D	L
8	Taxation of cross-border work and business activities	D	L
9	Representation before the tax administration	D	L
10	First judicial instance for tax matters	D	N
11	Higher and constitutional court pathways	L	N

S11 calculation: DS 7.5/11; BR 7/11. S11 is not added to index I. The two profiles are not aggregated. N means that a service is not confirmed as an entitlement under this pathway, rather than that it is prohibited in the country.

Sources and traceability

Basis: [V7] and [V15], France national chapter; [ETAF] for the corrected criteria. The references 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 mean that its currency has been verified afresh.

[1] CNB official specialisation — R3 addition Source

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

[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 Source

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

[5] FR3 EC – COM(2021)385, comparative overview of accounting and tax advisory professions; a historical baseline, rather than evidence of all changes up to 2026 — source from V7/V15 Source

[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 Source

[7] CNB – Spécialisation (rules for assessment of lawyers' specialisation) — source from V7/V15 Source

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

[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 Source

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

10 Greece

DS: Λογιστής Φοροτεχνικός Α΄ τάξης.

BR: Λογιστής Φοροτεχνικός Α΄ τάξης. This is the same combined profession.

Class A logistis forotechnikos is the same combined accounting and tax pathway in both columns. The two indices are not aggregated. Class, transitional rights and the specific validity of the authorisation remain part of the national evidential limitation.

Implication for the assessment of services: the argument that the different status of other providers would in itself prevent a full point is removed. Outstanding safeguards and classes nevertheless remain substantive evidential questions. Conditional points are therefore not declared confirmed; a broad advisory mandate is not established solely through an accounting licence.

Profile	G / 10	P / 10	I / 20
DS	4.5 + ND (5)	0 + ND (4)	4.5 + ND (9)
BR	4.5 + ND (5)	0 + ND (4)	4.5 + ND (9)

R4 review note on research evidence

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

Catalogue entries: B03 · B07 · B23

The catalogue contains no new direct Greek evaluation confirming outstanding classes, transitional rights or the specific procedural scope of logistis forotechnikos. European overviews demonstrate regulatory diversity, rather than confirming each national requirement.

R4 retains the same combined pathway in DS and BR without double counting. AML supervision data are not used to satisfy requirements 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, rather than a new independent confirmation of its currency.

Decision on Part I numerical values: R3 → R4 unchanged. DS I: 4.5 + ND (9); BR I: 4.5 + ND (9); DS S11: 6.5 + ND (1); BR S11: 6.5 + ND (1). ND and conditional identification of profiles remain unresolved. S11 values measure scope, rather than market share.

Professional safeguards G

Criterion	Tax advisory pathway DS	Accounting pathway BR
G1 Legal status	1 — N. 2515/1997, Article 1, and Π.Δ. 340/1998: combined accountant and tax professional occupation.	1 — As for DS; the same profession.
G2 Register	1 — OEE administers professional authorisation; AADE permits verification of the accountant’s details.	1 — As for DS; the same profession.
G3 Qualification	1 — Prescribed qualification pathway and authorisation class; the scopes of A and B differ.	1 — As for DS; the same profession.
G4 Practical experience	1 — The official procedure for advancement to A normally requires three years in class B, subject to specified reductions.	1 — As for DS; the same profession.

Criterion	Tax advisory pathway DS	Accounting pathway BR
G5 Professional examination	ND — ND: the educational pathway, seminar and compulsory uniform final assessment for all pathways must be distinguished.	ND — As for DS; the same profession.
G6 Continuing professional development	ND — ND: a full score requires documentation of the current compulsory annual regime and its verification.	ND — As for DS; the same profession.
G7 Ethics supervision and discipline	0.5 — Professional authorisation and OEE supervision; the detailed disciplinary chain still needs to be documented.	0.5 — As for DS; the same profession.
G8 Insurance	ND — ND: universal compulsory insurance for this profession has not been conclusively evidenced.	ND — As for DS; the same profession.
G9 Confidentiality and protection	ND — ND: compulsory professional secrecy and procedural protection have not been conclusively evidenced.	ND — As for DS; the same profession.
G10 Independence	ND — ND: the precise compulsory conflicts regime for the class specified has not been conclusively evidenced.	ND — As for DS; the same profession.

Procedural rights P

Criterion	DS	BR
P1 Tax administration	ND — Professional authorisation encompasses accounting and tax assistance; the breadth of independent procedural representation requires a specific statutory provision.	ND — As for DS; the same profession.

Criterion	DS	BR
P2 Tax inspections	ND — ND: specific scope of representation during inspections.	ND — As for DS; the same profession.
P3 Administrative remedies	ND — ND: procedural competence before the appeal body is not inferred merely from filing tax returns.	ND — As for DS; the same profession.
P4 Tax courts	0 — Accounting and tax status is not a general lawyer’s licence for court practice.	0 — As for DS; the same profession.
P5 Continuity	ND — Practical assistance is possible, but legal continuity must be demonstrated directly.	ND — As for DS; the same profession.

Scope of eleven services

No.	Service	DS	BR
1	Bookkeeping and accounting	D	D
2	Payroll and social security contribution calculations	D	D

No.	Service	DS	BR
3	Periodic VAT returns	D	D
4	Preparation of financial statements	D	D
5	Annual tax returns	D	D
6	Tax advice and planning	L	L
7	Cross-border tax structuring	L	L
8	Taxation of cross-border work and business activities	L	L
9	Representation before the tax administration	ND	ND
10	First judicial instance for tax matters	N	N
11	Higher and constitutional court pathways	N	N

S11 calculation: DS 6.5 + ND (1)/11; BR 6.5 + ND (1)/11. S11 is not added to index I. The two profiles are not aggregated. N means that a service is not confirmed as an entitlement under this pathway, rather than that it is prohibited in the country.

National procedural limitations

3. Before calculating final I, the current consolidated version of Π.Δ. 340/1998 and its implementing rules must be obtained from OEE. P4 = 0 does not exclude assistance to the party by another appropriately qualified legal professional; this is not an entitlement belonging to the profession itself.

DS: G5, G6, G8, G9, G10, P1, P2, P3, P5. The specific missing evidence is identified alongside each criterion. Until supplemented, the overall score remains provisional; confirmed components are not discarded.

Sources and traceability

Basis: [V7] and [V15], Greece national chapter; [ETAF] for the corrected criteria. The references 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 mean that its currency has been verified afresh.

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

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

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

[4] AADE – communication of 30 July 2025 concerning A.1065/2025 (extensions of deadlines where an accountant–tax technician is unable to act) — source from V7/V15 Source

11 Croatia

DS: Porezni savjetnik.

BR: Accountant without an additional tax adviser's licence.

Porezni savjetnik is a statutory DS pathway. Article 2 of the Act encompasses tax advice, returns and administrative representation; its third paragraph permits bookkeeping and financial statements. Participation in an administrative dispute does not automatically mean independent court representation.

Implication for the assessment of services: the broad tax mandate permits direct assessment of services 6–8. For VAT, annual tax returns and administrative representation, halving because other providers exist is discontinued. Payroll and an independent judicial pathway remain separate evidential questions.

Profile	G / 10	P / 10	I / 20
DS	8.5 + ND (1)	7 + ND (1)	15.5 + ND (2)
BR	0	0	0

R4 review note on research evidence

Scope verified: statutory mandate and actual availability.

Catalogue entries: B03 · B07 · B12

Zakon o poreznom savjetništvu remains the basis for the named tax advisory pathway. The catalogue contains no new Croatian measurement of reach among SMEs or information resolving the outstanding question of court representation. A small number of professionals does not in itself alter their legal mandate; equally, their mandate does not establish availability to 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 availability, rather than for imputing 75 per cent coverage. Accounting and tax scopes of practice, administrative representation and independent appearance in court are not equated. Numerical scores and outstanding procedural evidence are retained.

Decision on Part I numerical values: R3 → R4 unchanged. DS I: 15.5 + ND (2); BR I: 0; DS S11: 9 + ND (2); BR S11: 0. ND and conditional identification of profiles remain unresolved. S11 values measure scope, rather than market share.

Professional safeguards G

Criterion	Tax advisory pathway DS	Accounting pathway BR
G1 Legal status	1 — Zakon o poreznom savjetništvu, Articles 1–5: profession and authorisation to practise.	0 — Entry rule K; explanation in the national notes.
G2 Register	1 — Article 5 and HKPS registers: the list of those who have passed examinations must be distinguished from valid authorisation.	0 — Entry rule K; explanation in the national notes.
G3 Qualification	1 — Article 9: appropriate economics or legal qualification and tax examination.	0 — Entry rule K; explanation in the national notes.
G4 Practical experience	1 — Article 9: normally three or five years of relevant tax or accounting experience, depending on the pathway.	0 — Entry rule K; explanation in the national notes.
G5 Professional examination	1 — Article 10: programme approved by the minister; examination board and ministry oversight.	0 — Entry rule K; explanation in the national notes.
G6 Continuing professional development	ND — ND: the current compulsory scope of continuing education and the sanction must be linked directly to a current HKPS instrument.	0 — Entry rule K; explanation in the national notes.
G7 Ethics supervision and discipline	1 — Articles 16, 18, 22: professional duties, user complaints and chamber sanctions.	0 — Entry rule K; explanation in the national notes.

Criterion	Tax advisory pathway DS	Accounting pathway BR
G8 Insurance	1 — Article 23: compulsory insurance; the Act distinguishes the individual and the company.	0 — Entry rule K; explanation in the national notes.
G9 Confidentiality and protection	0.5 — Article 20: professional secrecy; a full score requires additional evidence of the procedural effect of the reference to the Opći porezni zakon.	0 — Entry rule K; explanation in the national notes.
G10 Independence	1 — Articles 14–15: independence, restrictions following previous public service and disqualification.	0 — Entry rule K; explanation in the national notes.

Procedural rights P

Criterion	DS	BR
P1 Tax administration	2 — Articles 2 and 4: representation in tax proceedings before the tax authorities.	0 — Entry rule K; explanation in the national notes.
P2 Tax inspections	2 — Articles 2, 4 and 22: professional assistance and representation during inspections.	0 — Entry rule K; explanation in the national notes.
P3 Administrative remedies	2 — The tax administrative mandate encompasses remedies within the permitted scope of practice.	0 — Entry rule K; explanation in the national notes.
P4 Tax courts	ND — ND: the Act provides for sudjelovanje before administrative courts; without procedural verification, this is not evidence of unrestricted independent representation.	0 — Entry rule K; explanation in the national notes.

Criterion	DS	BR
P5 Continuity	1 — At least the administrative part of the professional chain is confirmed; full continuity through to court has not been established.	0 — Entry rule K; explanation in the national notes.

Scope of the eleven services

No.	Service	DS	BR
1	Bookkeeping and accounting	D	N
2	Payroll and social security contribution calculations	D	N
3	Periodic VAT returns	D	N
4	Preparation of financial statements	D	N
5	Annual tax returns	D	N
6	Tax advice and planning	D	N
7	Cross-border tax structuring	D	N
8	Taxation of cross-border work and business activities	D	N

No.	Service	DS	BR
9	Representation before the tax administration	D	N
10	First-instance tax court proceedings	ND	N
11	Higher-court and constitutional proceedings	ND	N

S11 calculation: DS 9 + ND (2)/11; BR 0/11. S11 is not added to index I. The two profiles are not aggregated. N means that the service has not been confirmed as an entitlement under this pathway, rather than that it is prohibited in the country.

National procedural limitations

3. Amendment NN 114/2023, applicable from 2024, strengthens or changes individual provisions. Without further assessment, the statutory expression participation before the administrative court is not equivalent to authorisation to conduct the entire dispute. P4 therefore remains ND; auditor status or ordinary lawyer status is not used as a substitute.

DS: G6, P4. The specific missing evidence is identified alongside the criterion. Until it is supplied, the overall score remains provisional; confirmed components are not discarded.

Sources and traceability

Basis: [V7] and [V15], national chapter 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. Citation of an inherited source does not constitute a fresh check that it remains current.

[1] HKPS consolidated Tax Advisory Act — R3 supplement.

[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 supplement: Updates to authorisations granted to tax agents were treated as a procedural source. Authorisation to transact electronically does not, by itself, establish the substantive quality of all services.

DS: Chartered Tax Adviser as a separate statutory profession.

BR: Accountant — PAB practising certificate.

Chartered Tax Adviser, as a private professional designation, is not a standalone statutory DS profession. The practising certificate within a membership-based accounting pathway and IAASA public oversight must be linked to the non-audit obligations of the same provider; the limits of statutory qualification in Part I remain unresolved.

Implication for service assessment: Part II retains the evidence concerning the supervised CAI membership pathway. Its half score is based on the type of institutional mechanism and the service established by the evidence. TAIN tax agent registration alone does not establish quality. Cross-border and payroll coverage remains conditional.

Profile	G / 10	P / 10	I / 20
DS	0	0	0
BR	3.5 + ND (5)	0	3.5 + ND (5)

R4 review note on research evidence

Scope checked: 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 agent risks, particularly PAYE; referral under the Taxes Consolidation Act 1997, s. 851A(7), allows serious or repeated professional misconduct to be addressed.

This extends beyond registration for electronic filing. A supervisory intervention may concern how a provider works, 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 the entire payroll function of an SME.

R4 adds to the reasoning for the limited pathways already recognised; it does not reclassify the private Chartered Tax Adviser designation as a statutory DS profession. Existing scores remain, as do conditional cross-border and judicial contributions. The July 2026 manual update is identified by date; it is not evidence of equivalent implementation in 2022.

Decision on Part I figures: R3 → R4 unchanged. DS I: 0; BR I: 3.5 + ND (5); DS S11: 0; BR S11: 4. ND and conditional profile identification remain unresolved. S11 values measure scope, not market share.

Professional safeguards G

Criterion	Tax advisory pathway DS	Accounting pathway BR
G1 Legal status	0 — Entry rule K; explanation in the national notes.	1 — Correction v3: Companies Act 2014, ss. 904–905: statutory oversight of prescribed accountancy bodies. G1 confirms the institutional family; individual identification of the membership pathway remains necessary to complete the other G criteria. This is not a general licence for all providers.
G2 Register	0 — Entry rule K; explanation in the national notes.	0.5 — Membership and practising-certificate registers; not a universal state register of all accounting providers.
G3 Qualification	0 — Entry rule K; explanation in the national notes.	0.5 — PAB pathways require a professional qualification; the selected organisation and pathway must be specifically identified.
G4 Practical experience	0 — Entry rule K; explanation in the national notes.	ND — ND: comparison of the practical experience requirements of all included PAB pathways is incomplete.
G5 Professional examination	0 — Entry rule K; explanation in the national notes.	ND — ND: examination exemptions and minimum subject requirements across all pathways have not yet been compared.

Criterion	Tax advisory pathway DS	Accounting pathway BR
G6 Continuing professional development	0 — Entry rule K; explanation in the national notes.	0.5 — IAASA expressly links PAB membership to CPD; the detailed minimum depends on the body.
G7 Ethics supervision and discipline	0 — Entry rule K; explanation in the national notes.	1 — IAASA oversees PAB systems; complaints and disciplinary proceedings are handled by the professional body.
G8 Insurance	0 — Entry rule K; explanation in the national notes.	ND — ND: confirm the current compulsory insurance requirements of the selected practising certificate.
G9 Confidentiality and protection	0 — Entry rule K; explanation in the national notes.	ND — ND: professional secrecy does not itself constitute immunity in tax proceedings.
G10 Independence	0 — Entry rule K; explanation in the national notes.	ND — ND: identify the applicable binding code for non-audit practice.

Procedural rights P

Criterion	DS	BR
P1 Tax administration	0 — Entry rule K; explanation in the national notes.	0 — The general ability to represent under an authorisation is not a specific entitlement of this profession. Lawyer status is not added.
P2 Tax inspection	0 — Entry rule K; explanation in the national notes.	0 — The general ability to represent under an authorisation is not a specific entitlement of this profession. Lawyer status is not added.

Criterion	DS	BR
P3 Administrative remedies	0 — Entry rule K; explanation in the national notes.	0 — The general ability to represent under an authorisation is not a specific entitlement of this profession. Lawyer status is not added.
P4 Tax courts	0 — Entry rule K; explanation in the national notes.	0 — The general ability to represent under an authorisation is not a specific entitlement of this profession. Lawyer status is not added.
P5 Continuity	0 — Entry rule K; explanation in the national notes.	0 — The general ability to represent under an authorisation is not a specific entitlement of this profession. Lawyer status is not added.

Scope of the eleven services

No.	Service	DS	BR
1	Bookkeeping and accounting	N	L
2	Payroll and social security contribution calculations	N	L
3	Periodic VAT returns	N	L

No.	Service	DS	BR
4	Preparation of financial statements	N	L
5	Annual tax returns	N	L
6	Tax advice and planning	N	L
7	Cross-border tax structuring	N	L
8	Taxation of cross-border work and business activities	N	L
9	Representation before the tax administration	N	N
10	First-instance tax court proceedings	N	N
11	Higher-court and constitutional proceedings	N	N

S11 calculation: DS 0/11; BR 4/11. S11 is not added to index I. The two profiles are not aggregated. N means that the service has not been confirmed as an entitlement under this pathway, rather than that it is prohibited in the country.

Sources and traceability

Basis: [V7] and [V15], national chapter 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. Citation of an inherited source does not constitute a fresh check that it remains current.

[1] IE1 IAASA — FAQ: PAB, 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 EC — COM(2021)385, comparative overview of accounting and tax advisory professions; 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 oversight of accounting providers) — source from V7/V15.

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

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

[8] Chartered Accountants Ireland, Practising certificates (permission to practise, 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 supplement: R5-02 and R5-03 add case law on access to documentation and banking data. An available professional mandate does not automatically imply effective protection against state interference.

DS: Dottore commercialista — section A.

BR: Esperto contabile — section B.

The dottore commercialista in section A is 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.

Implication for service assessment: For routine tax and accounting tasks and first-instance tax proceedings, halving on account of other providers is removed. Preparing a return is not the same as providing a specific visto di conformità. Article 12 of D.Lgs. 546/1992 applies during the period examined; the future regime from 2027 is not applied to October 2026.

Profile	G / 10	P / 10	I / 20
DS	9.5	9	18.5
BR	9.5	3 + ND (1)	12.5 + ND (1)

R4 review note on research evidence

Scope checked: Combined profiles and S6–S11.

Catalogue entries: B03 · B07 · B06.

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

R4 does not infer full protection from the shared designation accountant in a European study. Part I remains tied to the national rule governing the same profile, and Part II to the particular service. The existence of a broader comparative study is not new evidence establishing that all Italian powers remain applicable. The R3 results are retained, with the status of additional contributions clearly preserved.

Decision on Part I figures: R3 → R4 unchanged. DS I: 18.5; BR I: 12.5 + ND (1); DS S11: 10.5; BR S11: 5.5. ND and conditional profile identification remain unresolved. S11 values measure scope, not market share.

Professional safeguards G

Criterion	Tax advisory pathway DS	Accounting pathway BR
G1 Legal status	1 — D.Lgs. 139/2005, Article 1: statutory professional activity; sections A and B differ in scope.	1 — D.Lgs. 139/2005, Article 1: statutory professional activity; sections A and B differ in scope.
G2 Register	1 — Albo: section A for dottori commercialisti, B for esperti contabili.	1 — Albo: section A for dottori commercialisti, B for esperti contabili.
G3 Qualification	1 — Article 36 and provisions on the state examination: prescribed educational pathway.	1 — Article 36 and provisions on the state examination: prescribed educational pathway.
G4 Practical experience	1 — Professional training under D.P.R. 137/2012, Article 6, and specific rules.	1 — Professional training under D.P.R. 137/2012, Article 6, and specific rules.
G5 Professional examination	1 — D.Lgs. 139/2005: state examinations for the relevant section; accounting and tax subjects.	1 — D.Lgs. 139/2005: state examinations for the relevant section; accounting and tax subjects.

Criterion	Tax advisory pathway DS	Accounting pathway BR
G6 Continuing professional development	1 — D.P.R. 137/2012, Article 7: compulsory continuing professional development.	1 — D.P.R. 137/2012, Article 7: compulsory continuing professional development.
G7 Ethics supervision and discipline	1 — Statutory professional body and disciplinary system under D.Lgs. 139/2005 and the professional code.	1 — Statutory professional body and disciplinary system under D.Lgs. 139/2005 and the professional code.
G8 Insurance	1 — D.P.R. 137/2012, Article 5: compulsory professional indemnity insurance.	1 — D.P.R. 137/2012, Article 5: compulsory professional indemnity insurance.
G9 Confidentiality and protection	0.5 — Statutory professional confidentiality; the full procedural scope for tax disclosures has not been verified in this version.	0.5 — Statutory professional confidentiality; the full procedural scope for tax disclosures has not been verified in this version.
G10 Independence	1 — Professional code and statutory incompatibilities; independence of judgement, rather than audit independence.	1 — Professional code and statutory incompatibilities; independence of judgement, rather than audit independence.

Procedural rights P

Criterion	DS	BR
P1 Tax administration	2 — Professional tax assistance and mandate under D.Lgs. 139/2005, Article 1.	1 — D.Lgs. 139/2005, Article 1: narrower accounting and tax tasks of section B.
P2 Tax inspection	2 — The tax mandate covers assistance during inspections.	1 — Assistance is limited to the scope of practice; it is not automatically equivalent to section A.
P3 Administrative remedies	2 — Professional tax assistance includes administrative remedies.	ND — ND: the direct scope of formal representation in appeals by section B requires further evidence.
P4 Tax courts	1 — D.Lgs. 546/1992, Article 12: first- and second-instance tax courts; Cassazione requires another qualified pathway.	0 — The commercialista entitlement under Article 12 does not automatically extend to every registration in section B.

Criterion	DS	BR
P5 Continuity	2 — A commercialista with specialist tax qualifications may follow a case through to the first judicial instance.	1 — Partial chain within accounting and tax assistance.

Scope of the eleven services

No.	Service	DS	BR
1	Bookkeeping and accounting	D	D
2	Payroll and social security contribution calculations	D	L
3	Periodic VAT returns	D	L
4	Preparation of financial statements	D	D

No.	Service	DS	BR
5	Annual tax returns	D	L
6	Tax advice and planning	D	L
7	Cross-border tax structuring	D	L
8	Taxation of cross-border work and business activities	D	L
9	Representation before the tax administration	D	L
10	First-instance tax court proceedings	D	N
11	Higher-court and constitutional proceedings	L	N

S11 calculation: DS 10.5/11; BR 5.5/11. S11 is not added to index I. The two profiles are not aggregated. N means that the service has not been confirmed as an entitlement under this pathway, rather than that it is prohibited in the country.

National procedural limitations

Sections A and B of the same professional order are not interchangeable. Representation in tax courts must be tied to the specific recognised qualification.

1. Article 12 of D.Lgs. 546/1992 is decisive for court representation. P4 = 1 indicates a limitation at the highest instance, rather than denying the existence of two tiers of tax courts. For service 11, Cassazione and constitutional proceedings must be distinguished separately.

Sources and traceability

Basis: [V7] and [V15], national chapter 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. Citation of an inherited source does not constitute a fresh check that it remains current.

[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 labour 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; introduced on 8 December 2025 — source from V7/V15.

14 Latvia

DS: Separate nodokļu konsultants.

BR: Ārpakalpojuma grāmatvedis.

The licensed outsourced accountant is BR. A VID licence, accounting qualification and insurance do not, in themselves, amount to a separate comprehensive DS pathway. The routine preparation of tax documents within an accounting engagement must be distinguished from a judicial or comprehensive advisory mandate.

Implication for service assessment: The partial score for bookkeeping and conditional scores for filing tasks are retained because the service or safeguards chain is incomplete. The study does not equate AML supervision with substantive verification of tax quality. Preparation of financial statements continues to be assessed separately.

Profile	G / 10	P / 10	I / 20
DS	0	0	0
BR	5.5 + ND (3)	0	5.5 + ND (3)

R4 review note on research evidence

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

Catalogue entries: 08 · B23 · B24.

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

The licensing report adds to the account of the register, supervision and measures. A fall in the number of registered providers is not equivalent to the number of unqualified providers excluded; business closures also affect the figure. AML breaches and satisfaction with the licensing process do not measure the error rate in VAT returns.

Because of this distinction, R4 does not remove asterisks from individual tax and payroll services. That requires a specific scope of practice and service safeguard, rather than merely an aggregate report. The transition to compulsory licensing in 2023 is expressly distinguished from comparison with the shadow economy in 2022. Results remain unchanged; the explanation of how the system operates is expanded.

Decision on Part I figures: R3 → R4 unchanged. DS I: 0; BR I: 5.5 + ND (3); DS S11: 0; BR S11: 3. ND and conditional profile identification remain unresolved. S11 values measure scope, not market share.

Professional safeguards G

Criterion	Tax advisory pathway DS	Accounting pathway BR
G1 Legal status	0 — Entry rule K; explanation in the national notes.	1 — Grāmatvedības likums, Articles 34 and 38: outsourced accounting provider licence.
G2 Register	0 — Entry rule K; explanation in the national notes.	1 — Article 39: public register of licensed outsourced accountants.
G3 Qualification	0 — Entry rule K; explanation in the national notes.	1 — Article 34: appropriate higher-education qualification required of the responsible person.
G4 Practical experience	0 — Entry rule K; explanation in the national notes.	1 — Article 34: at least three years of relevant accounting experience.

Criterion	Tax advisory pathway DS	Accounting pathway BR
G5 Professional examination	0 — Entry rule K; explanation in the national notes.	0 — No uniform additional professional examination is prescribed for all licensed providers.
G6 Continuing professional development	0 — Entry rule K; explanation in the national notes.	ND — ND: measurable compulsory CPD for the entire non-audit accounting profession has not been established.
G7 Ethics supervision and discipline	0 — Entry rule K; explanation in the national notes.	0.5 — Article 38: licence supervision, refusal or withdrawal; not evidence of a comprehensive professional-body code.
G8 Insurance	0 — Entry rule K; explanation in the national notes.	1 — Article 40: compulsory insurance for the outsourced accounting provider.
G9 Confidentiality and protection	0 — Entry rule K; explanation in the national notes.	ND — ND: specific secrecy and procedural protection attached to the licence.
G10 Independence	0 — Entry rule K; explanation in the national notes.	ND — ND: a specific binding rule of professional independence in addition to general obligations.

Procedural rights P

Criterion	DS	BR
P1 Tax administration	0 — Entry rule K; explanation in the national notes.	0 — The general ability to represent under an authorisation is not a specific entitlement of this profession. Lawyer status is not added.
P2 Tax inspection	0 — Entry rule K; explanation in the national notes.	0 — The general ability to represent under an authorisation is not a specific entitlement of this profession. Lawyer status is not added.
P3 Administrative remedies	0 — Entry rule K; explanation in the national notes.	0 — The general ability to represent under an authorisation is not a specific entitlement of this profession. Lawyer status is not added.
P4 Tax courts	0 — Entry rule K; explanation in the national notes.	0 — The general ability to represent under an authorisation is not a specific entitlement of this profession. Lawyer status is not added.

Criterion	DS	BR
P5 Continuity	0 — Entry rule K; explanation in the national notes.	0 — The general ability to represent under an authorisation is not a specific entitlement of this profession. Lawyer status is not added.

Scope of the eleven services

No.	Service	DS	BR
1	Bookkeeping and accounting	N	L
2	Payroll and social security contribution calculations	N	L

No.	Service	DS	BR
3	Periodic VAT returns	N	L
4	Preparation of financial statements	N	D
5	Annual tax returns	N	L
6	Tax advice and planning	N	N
7	Cross-border tax structuring	N	N
8	Taxation of cross-border work and business activities	N	N
9	Representation before the tax administration	N	N
10	First-instance tax court proceedings	N	N
11	Higher-court and constitutional proceedings	N	N

S11 calculation: DS 0/11; BR 3/11. S11 is not added to index I. The two profiles are not aggregated. N means that the service has not been confirmed as an entitlement under this pathway, rather than that it is prohibited in the country.

Sources and traceability

Basis: [V7] and [V15], national chapter 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. Citation of an inherited source does not constitute a fresh check that it remains current.

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

[2] LV2 EC — COM(2021)385, comparative overview of accounting and tax advisory professions; 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 (official explanation of accountant licensing) — source from V7/V15.

[5] VID — compulsory licensing of outsourced 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 — compulsory licence by 1 July 2023 — source from V7/V15.

15 Lithuania

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

DS: Mokesčių konsultantas.

BR: Buhalteris / accounting provider.

A statutory pathway for the general DS and BR designations examined has not been confirmed at the baseline. Financial accounting rules and reporting requirements are assessed as specific mechanisms in Part II; they do not automatically create a specialist tax profession.

Implication for service assessment: The retained half score for financial statements is tied to the documented mechanism. Other tasks remain ND where the connection between qualification and supervision has not been established. The half score for the last service follows the special rule for the judicial pathway, rather than evidence of tax specialisation.

Profile	G / 10	P / 10	I / 20
DS	0	0	0
BR	0	0	0

R4 review note on research evidence

Scope checked: 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 that would resolve the nine outstanding services. This does not imply an absence of institutional arrangements. R3 already cites the Finansinės apskaitos įstatymas and AVNT monitoring of financial statement quality.

An additional review of the official AVNT collection identifies guidance on service organisation and controls, selection of the accounting professional, a model contract and the handover of documentation. Publications from March and July 2022 are not a new regime created only in 2026. The guidance helps specify engagement quality, but a provider's obligation, recommended implementation and actual external review must be distinguished.

AVNT 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 establish scrutiny of ongoing payroll, VAT or tax planning. For S1, Article 14 and organisational requirements constitute an important basis; evidence of institutional control of the specific service to the extent required by the criterion applied 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. For S11, the half score derives from the special rule for the higher-court pathway, rather than an established tax examination. A zero professional index is therefore not used to claim that Lithuania has no accounting rules, contractual liability or state monitoring.

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

Decision on Part I figures: R3 → R4 unchanged. DS I: 0; BR I: 0; DS S11: 0; BR S11: 0. ND and conditional profile identification remain unresolved. S11 values measure scope, not market share.

Additional primary institutional sources examined in R4

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

Reviewed 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 stated above.

Professional safeguards G

Criterion	Tax advisory pathway DS	Accounting pathway BR
G1 Legal status	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.
G2 Register	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.
G3 Qualification	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.
G4 Practical experience	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.
G5 Professional examination	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.
G6 Continuing professional development	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.
G7 Ethics supervision and discipline	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.
G8 Insurance	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.
G9 Confidentiality and protection	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.
G10 Independence	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.

Procedural rights P

Criterion	DS	BR
P1 Tax administration	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.
P2 Tax inspection	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.
P3 Administrative remedies	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.

Criterion	DS	BR
P4 Tax courts	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.
P5 Continuity	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.

Scope of the eleven services

No.	Service	DS	BR
1	Bookkeeping and accounting	N	N
2	Payroll and social security contribution calculations	N	N

No.	Service	DS	BR
3	Periodic VAT returns	N	N
4	Preparation of financial statements	N	N
5	Annual tax returns	N	N
6	Tax advice and planning	N	N
7	Cross-border tax structuring	N	N
8	Taxation of cross-border work and business activities	N	N
9	Representation before the tax administration	N	N
10	First-instance tax court proceedings	N	N
11	Higher-court and constitutional proceedings	N	N

S11 calculation: DS 0/11; BR 0/11. S11 is not added to index I. The two profiles are not aggregated. N means that the service has not been confirmed as an entitlement under this pathway, rather than that it is prohibited in the country.

Sources and traceability

Basis: [V7] and [V15], national chapter 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. Citation of an inherited source does not constitute a fresh check that it remains current.

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

[2] LT2 EC — COM(2021)385, comparative overview of accounting and tax advisory professions; 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 financial statement quality in 2025 — source from V7/V15.

[4] LT1 — AVNT — frequently asked questions; monitoring under the Įmonių ir įmonių grupių atskaitomybės įstatymas, Article 35 — 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 the 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 Undertakings and Groups of Undertakings), Article 35; text applicable from 1 January 2026 — source from V7/V15.

16 Luxembourg

DS: Expert-comptable — combined accounting and tax pathway.

BR: Expert-comptable — combined accounting and tax pathway. This is the same combined profession.

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

Implication for service assessment: The absence of market exclusivity does not justify a half score, but unresolved G safeguards preclude an unmarked increase. A conditional proposal of 1* is shown for comprehensive accounting and filing tasks. The limited judicial scope remains 0.5; advisory imputations are not confirmed empirical results.

Profile	G / 10	P / 10	I / 20
DS	7.5 + ND (2)	5	12.5 + ND (2)
BR	7.5 + ND (2)	5	12.5 + ND (2)

R4 review note on research evidence

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

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

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

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

Unresolved qualification or professional conditions and conditional contributions for S1–S8 therefore remain. The country must be distinguished from the seat of the Court of Justice of the EU: a CJEU judgment delivered in Luxembourg is not, by itself, evidence of Luxembourg's professional regulation. Numerical scores remain unchanged.

Decision on Part I figures: R3 → R4 unchanged. DS I: 12.5 + ND (2); BR I: 12.5 + ND (2); DS S11: 9 + ND (1); BR S11: 9 + ND (1). ND and conditional profile identification remain unresolved. S11 values measure scope, not market share.

Professional safeguards G

Criterion	Tax advisory pathway DS	Accounting pathway BR
G1 Legal status	1 — Loi du 10 juin 1999: expert-comptable is a profession organised by statute; business permit rules.	1 — Same as DS; the same profession.

Criterion	Tax advisory pathway DS	Accounting pathway BR
G2 Register	1 — Registration with the Ordre des experts-comptables and verifiable business authorisation.	1 — Same as DS; the same profession.
G3 Qualification	1 — Official Guichet: appropriate higher education and an examination of professional competence.	1 — Same as DS; the same profession.
G4 Practical experience	1 — At least three years of relevant practical experience, including at least one in Luxembourg under the access rules.	1 — Same as DS; the same profession.
G5 Professional examination	1 — The examination covers tax, commercial and labour law, and professional rules.	1 — Same as DS; the same profession.

Criterion	Tax advisory pathway DS	Accounting pathway BR
G6 Continuing professional development	ND — ND: this codification must directly identify the applicable measurable CPD requirements and their legally binding force.	ND — Same as DS; the same profession.
G7 Ethics supervision and discipline	1 — The OEC Act establishes the professional organisation and disciplinary accountability.	1 — Same as DS; the same profession.
G8 Insurance	ND — ND: add the applicable compulsory insurance provision for the entire non-audit scope of practice.	ND — Same as DS; the same profession.
G9 Confidentiality and protection	0.5 — Professional confidentiality exists; the direct procedural scope of protection is not presumed.	0.5 — Same as DS; the same profession.
G10 Independence	1 — Loi du 10 juin 1999, Article 4: incompatibilities; OEC independence and ethical rules.	1 — Same as DS; the same profession.

Procedural rights P

Criterion	DS	BR
P1 Tax administration	1 — Loi du 10 juin 1999, Article 1: tax services; ACD recognises assistance through a professional pathway.	1 — Same as DS; the same profession.
P2 Tax inspection	1 — Tax assistance before ACD within the mandate; the scope for other levies is disclosed separately.	1 — Same as DS; the same profession.
P3 Administrative remedies	1 — Administrative tax appeals within the tax mandate.	1 — Same as DS; the same profession.
P4 Tax courts	1 — ACD FAQ 6.9: an expert-comptable may represent before the Tribunal administratif in direct tax matters; the higher tier and VAT are not automatically included.	1 — Same as DS; the same profession.
P5 Continuity	1 — Assistance up to the first judicial remedy is confirmed in the direct tax branch; equivalent coverage has not been confirmed for the whole range of public levies.	1 — Same as DS; the same profession.

Scope of the eleven services

No.	Service	DS	BR
1	Bookkeeping and accounting	D	D
2	Payroll and social security contribution calculations	D	D
3	Periodic VAT returns	D	D
4	Preparation of financial statements	D	D
5	Annual tax returns	D	D

No.	Service	DS	BR
6	Tax advice and planning	D	D
7	Cross-border tax structuring	D	D
8	Taxation of cross-border work and business activities	D	D
9	Representation before the tax administration	L	L
10	First-instance tax court proceedings	L	L
11	Higher-court and constitutional proceedings	ND	ND

S11 calculation: DS 9 + ND (1)/11; BR 9 + ND (1)/11. S11 is not added to index I. The two profiles are not aggregated. N means that the service has not been confirmed as an entitlement under this pathway, rather than that it is prohibited in the country.

National procedural limitations

3. ACD expressly specifies representation before the Tribunal administratif. P4 is therefore not ND for the entire country: a limited score is confirmed. Because taxes under ACD and VAT do not necessarily follow the same judicial pathway, P1–P3 and P5 are also conservatively coded 1 in this version for the established, limited scope. Extension to 2 requires a direct basis for all relevant branches.

Sources and traceability

Basis: [V7] and [V15], national chapter 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. Citation of an inherited source does not constitute a fresh check that it remains current.

[1] Guichet expert comptable — R3 supplement.

[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, particularly 6.9–6.10: Tribunal administratif and subsequent remedies — source from V7/V15.

[5] Justice — Procédure de recours (judicial explanation of administrative court procedure) — source from V7/V15.

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

17 Hungary

DS: Registered tax designations — overview of the family.

BR: Mérlegképes könyvelő — registered provider.

The former DS profile summarises a family of registered tax designations. Because G and P must not be constructed by selecting the best attributes of different individuals, its aggregated comparison is marked as having unresolved profile unity. A final score requires all criteria to be linked to the same designation and its entry pathway.

Implication for service assessment: NAV register verification is evidence of recognition of a specific representative, rather than evidence of all safeguards. Direct half scores remain; imputations for 6–8 are treated only as a conditional scenario for the same identified profile.

Profile	G / 10	P / 10	I / 20
DS	4.5 + ND (5)	4	8.5 + ND (5)
BR	6.5 + ND (3)	3 + ND (1)	9.5 + ND (4)

R4 review note on research evidence

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

Catalogue entries: B03 · B07 · B06.

The catalogue does not resolve the R3 question of whether all attributes in the DS column relate to the same Hungarian designation. Comparative studies of countries or tax intermediaries do not permit the best conditions applicable to several different people to be combined into an artificial professional profile.

R4 retains individual identification as unresolved and requires a link between the specific designation, qualification, register, scope of practice and supervision. The inherited working total is therefore not a final score for a single pathway. In Part II, conditional contributions and ND remain separate. The change strengthens the evidential limitation; it is not a numerical increase arising from the breadth of the European review.

Decision on Part I figures: R3 → R4 unchanged. DS I: 8.5 + ND (5); BR I: 9.5 + ND (4); DS S11: 7; BR S11: 5. ND and conditional profile identification remain unresolved. S11 values measure scope, not market share.

Professional safeguards G

Criterion	Tax advisory pathway DS	Accounting pathway BR
G1 Legal status	1 — 263/2018. (XII. 20.) Korm. rendelet: statutory registration regime for tax qualifications.	1 — 2000. évi C. törvény, §§ 150–152: qualified performance of specified accounting tasks.
G2 Register	1 — Register of adótanácsadó / adószakértő / okleveles adószakértő; the designations are not at the same level.	1 — 93/2002. (V. 5.) Korm. rendelet: register of accounting providers.
G3 Qualification	1 — Prescribed professional qualification for the selected registration; not merely general advisory activity.	1 — Mérlegképes könyvelő or a prescribed equivalent pathway; sector-specific features must be taken into account.
G4 Practical experience	ND — ND: appropriate practical experience must be distinguished across the three different qualifications.	1 — Registration is linked to relevant practical experience under the 93/2002 rules; exceptions must be disclosed during national validation.
G5 Professional examination	ND — ND: the examination minimum must be tied to the specific qualification selected and transitional pathways.	1 — Formal professional qualification with examination-based assessment.
G6 Continuing professional development	1 — 263/2018: continuing education and maintenance of registration.	1 — 93/2002, § 10/B: compulsory continuing education.

Criterion	Tax advisory pathway DS	Accounting pathway BR
G7 Ethics supervision and discipline	0.5 — Register supervision and removal; evidence on the full ethics and disciplinary structure must be supplemented.	0.5 — Register supervision and loss of entitlement; not automatically a comprehensive professional-body regime.

Criterion	Tax advisory pathway DS	Accounting pathway BR
G8 Insurance	ND — ND: compulsory insurance for this non-audit tax pathway.	ND — ND: universal compulsory insurance for the accounting pathway.
G9 Confidentiality and protection	ND — ND: specific regime of secrecy and procedural protection.	ND — ND: specific procedural protection of professional communications.
G10 Independence	ND — ND: binding scope of independence rules for all the designations listed.	ND — ND: separate regime of professional independence.

Procedural rights P

Criterion	DS	BR
P1 Tax administration	1 — 2017. évi CLI. törvény: recognised tax qualifications for ongoing representation; scope depends on the type of client.	1 — The recognised accounting pathway has limited opportunities for tax representation; this is not a general court licence.
P2 Tax inspection	1 — Limited to the permitted professional mandate.	1 — Limited assistance within the permissible mandate.
P3 Administrative remedies	1 — Administrative tax remedies within that mandate.	ND — ND: establish the precise scope of appeals for this qualification.
P4 Tax courts	0 — Tax registration alone does not confer a general lawyer's right of audience.	0 — Accounting registration is not an independent entitlement to act in court.
P5 Continuity	1 — Partial administrative tax chain; judicial qualifications are not presumed.	1 — Only a partial accounting and tax chain.

Scope of the eleven services

No.	Service	DS	BR
1	Bookkeeping and accounting	L	L
2	Payroll and social security contribution calculations	L	L
3	Periodic VAT returns	D	L
4	Preparation of financial statements	L	D
5	Annual tax returns	D	L
6	Tax advice and planning	D	L
7	Cross-border tax structuring	D	L
8	Taxation of cross-border work and business activities	D	L

No.	Service	DS	BR
9	Representation before the tax administration	L	L
10	First-instance tax court proceedings	N	N
11	Higher-court and constitutional proceedings	N	N

S11 calculation: DS 7/11; BR 5/11. S11 is not added to index I. The two profiles are not aggregated. N means that the service has not been confirmed as an entitlement under this pathway, rather than that it is prohibited in the country.

National procedural limitations

3. The former regulation 26/2008 is not used as the sole current basis. Regulation 263/2018 and its amendments are relevant. Partial procedural scores do not establish a specific entitlement to act in court.

Review reservation: the 8.5 known DS points above are not used as the final index. One registered designation must first be identified and all G and P criteria relinked to it. Individual positive provisions relating to other designations do not fill this gap.

Sources and traceability

Basis: [V7] and [V15], national chapter 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. Citation of an inherited source does not constitute a fresh check that it remains current.

[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 — ongoing 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 registering representation, English version) — source from V7/V15.

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

18 Malta

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

DS and BR: Certified Public Accountant holding a warrant; duly registered as a tax practitioner for the tax function. The same combined pathway.

A CPA holding a warrant and performing the tax practitioner function is also included as a functional DS. The official description of requirements includes tax law, professional assessment 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.

Implication for service assessment: Extending BR to DS changes pathway identification; it does not, by itself, resolve outstanding insurance requirements or the judicial 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, rather than a general court licence.

Profile	G / 10	P / 10	I / 20
DS	8.5 + ND (1)	3 + ND (2)	11.5 + ND (3)
BR	8.5 + ND (1)	3 + ND (2)	11.5 + ND (3)

R4 review note on research evidence

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

Catalogue entries: B03 · B07 · B08.

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

The comparative audit study B08 does not resolve the scope in administrative tax proceedings or judicial proceedings. The catalogue provides no new Maltese evaluation of individual services. Outstanding G/P criteria, conditional services and NP therefore remain unchanged. R4 expressly warns that the same person may be shown in two functions, but the results may not be added together as double protection for the client.

Decision on Part I figures: R3 → R4 unchanged. DS I: 11.5 + ND (3); BR I: 11.5 + ND (3); DS S11: 7 + ND (2); BR S11: 7 + ND (2). ND and conditional profile identification remain unresolved. S11 values measure scope, not market share.

Professional safeguards G

Criterion	Tax advisory pathway DS	Accounting pathway BR
G1 Legal status	1 — Accountancy Profession Act, Cap. 281: warrant for the accountant profession; an audit practising certificate is separate.	1 — Accountancy Profession Act, Cap. 281: warrant for the accountant profession; an audit practising certificate is separate.
G2 Register	1 — Accountancy Board: register of warrant holders and registered firms.	1 — Accountancy Board: register of warrant holders and registered firms.
G3 Qualification	1 — Prescribed appropriate qualification and professional competence for the warrant.	1 — Prescribed appropriate qualification and professional competence for the warrant.
G4 Practical experience	1 — The entry pathway includes at least three years of relevant practical experience.	1 — The entry pathway includes at least three years of relevant practical experience.
G5 Professional examination	1 — Prescribed professional assessment and recognised equivalent qualification pathways.	1 — Prescribed professional assessment and recognised equivalent qualification pathways.
G6 Continuing professional development	1 — Binding professional directives on CPD under Cap. 281.	1 — Binding professional directives on CPD under Cap. 281.
G7 Ethics supervision and discipline	1 — Accountancy Board and disciplinary mechanisms under Cap. 281.	1 — Accountancy Board and disciplinary mechanisms under Cap. 281.
G8 Insurance	ND — ND: add the current directive and scope of compulsory cover for independent non-audit practice.	ND — ND: add the current directive and scope of compulsory cover for independent non-audit practice.

Criterion	Tax advisory pathway DS	Accounting pathway BR
G9 Confidentiality and protection	0.5 — Professional confidentiality; specific procedural tax protection has not been fully verified.	0.5 — Professional confidentiality; specific procedural tax protection has not been fully verified.
G10 Independence	1 — Professional ethical rules include objectivity and the management of conflicts.	1 — Professional ethical rules include objectivity and the management of conflicts.

Procedural rights P

Criterion	DS	BR
P1 Tax administration	1 — CPA is a recognised pathway for tax practitioners; the scope of tax administration is verified, rather than all procedural stages.	1 — CPA is a recognised pathway for tax practitioners; the scope of tax administration is verified, rather than all procedural stages.
P2 Tax inspection	1 — Professional tax assistance within a limited mandate.	1 — Professional tax assistance within a limited mandate.
P3 Administrative remedies	ND — ND: authorisation before the appeal tribunal requires a direct procedural provision.	ND — ND: authorisation before the appeal tribunal requires a direct procedural provision.
P4 Tax courts	ND — ND: distinguish the Administrative Review Tribunal from court representation and higher courts.	ND — ND: distinguish the Administrative Review Tribunal from court representation and higher courts.
P5 Continuity	1 — At least the administrative accounting and tax component is confirmed, rather than the entire judicial chain.	1 — At least the administrative accounting and tax component is confirmed, rather than the entire judicial chain.

Scope of the eleven services

No.	Service	DS	BR
1	Bookkeeping and accounting	D	D
2	Payroll and social security contribution calculations	D	D
3	Periodic VAT returns	D	D
4	Preparation of financial statements	D	D
5	Annual tax returns	D	D
6	Tax advice and planning	L	L
7	Cross-border tax structuring	L	L
8	Taxation of cross-border work and business activities	L	L
9	Representation before the tax administration	L	L
10	First-instance tax court proceedings	ND	ND
11	Higher-court and constitutional proceedings	ND	ND

S11 calculation: DS 7 + ND (2)/11; BR 7 + ND (2)/11. S11 is not added to index I. The two profiles are not aggregated. N means that the service has not been confirmed as an entitlement under this pathway, rather than that it is prohibited in the country.

Sources and traceability

Basis: [V7] and [V15], national chapter 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. Citation of an inherited source does not constitute a fresh check that it remains current.

[1] Servizz CPA warrant requirements — R3 supplement.

[2] CFR tax practitioner registration — R3 supplement.

[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 (announcement of publication) — source from V7/V15.

19 Germany

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

DS: Steuerberater.

BR: Qualified accounting provider under § 6 no. 4 StBerG.

Steuerberater remains a standalone DS profession. Fachanwalt für Steuerrecht is an additional formal specialist tax lawyer pathway; its profile is maintained separately. The limited accounting exemption in § 6 no. 4 StBerG is not a criterion for reducing the broader Steuerberater mandate.

Implication for service assessment: § 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 a narrower exemption exists for other providers. Part II reaches 10.725; this does not change G6 or BR.

Profile	G / 10	P / 10	I / 20
DS	9.5	10	19.5
BR	3.5 + ND (3)	0	3.5 + ND (3)

R4 review note on research evidence

Scope checked: 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 reasoning for the reference pathway. StBerG, professional rules and procedural legislation provide the direct basis for safeguards; quality-label study 15/D01 measures user decision-making, rather than the accuracy of all services. Entries 15 and D01 are not two independent studies.

D07–D10 explain the distinction between permitted bookkeeping, VAT preparation, duties in compiling 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 amount to automatic authorisation for every foreign provider or compulsory uniform regulation across 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, by itself, guarantee immediately available, affordable assistance. The reform proposal or explanatory statement D05 is not automatically applicable law and does not change the matrix unless its entry into force has been verified.

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

Decision on Part I figures: R3 → R4 unchanged. DS I: 19.5; BR I: 3.5 + ND (3); DS S11: 10.5; BR S11: 1.5. ND and conditional profile identification remain unresolved. S11 values measure scope, not market share.

Professional safeguards G

Criterion	Tax advisory pathway DS	Accounting pathway BR
G1 Legal status	1 — Steuerberatungsgesetz, §§ 3, 32–33: statutory Steuerberater profession.	1 — StBerG § 6 no. 4: qualified exemption for specified routine accounting tasks; not a comprehensive tax licence.
G2 Register	1 — StBerG § 86b: official directory; verification of current status.	0 — No comparable public directory of Bilanzbuchhalter authorisations for comprehensive tax advice.
G3 Qualification	1 — StBerG §§ 36–37: educational or vocational pathways and professional tax examination.	1 — § 6 no. 4: appropriate commercial qualification or comparable training.
G4 Practical experience	1 — StBerG § 36: relevant practical experience; duration depends on the entry pathway.	1 — § 6 no. 4: at least three years of accounting experience at the required level.
G5 Professional examination	1 — StBerG § 37: substantive and procedural tax law and related disciplines.	0 — The advanced IHK Bilanzbuchhalter examination is not a compulsory condition for every pathway under § 6 no. 4.
G6 Continuing professional development	0.5 — StBerG § 57: professional obligation of continuing education; a uniform measurable minimum number of hours has not been established.	0 — The cited provision does not prescribe specific compulsory CPD for all providers covered by this exemption.
G7 Ethics supervision and discipline	1 — StBerG §§ 76, 89 et seq.: professional chamber supervision and professional sanctions.	0.5 — Statutory limits on activities and sanctions for unauthorised tax assistance; not the Steuerberaterkammer regime.
G8 Insurance	1 — StBerG § 67: compulsory liability insurance.	ND — ND: compulsory professional insurance for all providers within this limited exemption.
G9 Confidentiality and protection	1 — StBerG § 57 and Abgabenordnung § 102: professional secrecy and a procedural right to refuse information, subject to statutory exceptions.	ND — ND: specific procedural secrecy equivalent in scope to that of Steuerberater has not been established.
G10 Independence	1 — StBerG § 57: independence, personal responsibility and incompatible activities.	ND — ND: a specific statutory independence regime for this accounting pathway.

Procedural rights P

Criterion	DS	BR
P1 Tax administration	2 — StBerG § 33: broad professional tax assistance and representation.	0 — The general ability to represent under an authorisation is not a specific entitlement of this profession. Lawyer status is not added.
P2 Tax inspection	2 — The professional tax mandate covers inspections.	0 — The general ability to represent under an authorisation is not a specific entitlement of this profession. Lawyer status is not added.
P3 Administrative remedies	2 — Administrative remedies form part of professional tax assistance.	0 — The general ability to represent under an authorisation is not a specific entitlement of this profession. Lawyer status is not added.
P4 Tax courts	2 — Finanzgerichtsordnung § 62(2), (4): Finanzgericht and Bundesfinanzhof; the tax qualification is verified by statute.	0 — The general ability to represent under an authorisation is not a specific entitlement of this profession. Lawyer status is not added.
P5 Continuity	2 — The same profession may handle advice, administrative proceedings and the first judicial instance.	0 — The general ability to represent under an authorisation is not a specific entitlement of this profession. Lawyer status is not added.

Scope of the eleven services

No.	Service	DS	BR
1	Bookkeeping and accounting	D	L
2	Payroll and social security contribution calculations	D	D
3	Periodic VAT returns	D	N
4	Preparation of financial statements	D	N
5	Annual tax returns	D	N
6	Tax advice and planning	D	N
7	Cross-border tax structuring	D	N
8	Taxation of cross-border work and business activities	D	N
9	Representation before the tax administration	D	N
10	First-instance tax court proceedings	D	N
11	Higher-court and constitutional proceedings	L	N

S11 calculation: DS 10.5/11; BR 1.5/11. S11 is not added to index I. The two profiles are not aggregated. N means that the service has not been confirmed as an entitlement under this pathway, rather than that it is prohibited in the country.

National procedural limitations

1. A tax adviser has a broad statutory mandate and an independent right of representation, including before the Bundesfinanzhof. Constitutional proceedings remain separate; the highest tax court is not a constitutional court.

Sources and traceability

Basis: [V7] and [V15], national chapter 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. Citation of an inherited source does not constitute a fresh check that it remains current.

[1] StBerG 33 — R3 supplement.

[2] BRAK Fachanwaltsausbildung — R3 supplement.

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

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

20 Netherlands

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

DS: Belastingadviseur — NOB/RB designation.

BR: Accountant-Administratieconsulent / Registeraccountant.

NOB and RB are professional tax pathways, whereas AA/RA is a statutorily protected accounting status. A new DS pathway derived from an accounting or lawyer pathway requires a link between formally confirmed tax knowledge and the same regulated provider; attendance at a tax course is not sufficient in itself.

Implication for service assessment: AA/RA discipline in the preparation of financial statements is non-audit evidence. The argument that other providers may perform the same service is not sufficient for a half score: a conditional increase to 1* is shown for bookkeeping and financial statements until all safeguards have been established. HT is a specific agreed supervision arrangement and is therefore not converted into a general statutory licence.

Profile	G / 10	P / 10	I / 20
DS	0	0	0
BR	8 + ND (1)	0	8 + ND (1)

R4 review note on research evidence

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

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

The catalogue substantially expands the explanation of horizontal monitoring: trust attaches to the firm's working system and monitoring of its application, rather than merely its designation or technical filing of returns. Entry 02 is an institutional model, rather than a completed comparative study of errors.

Entry 03 describes the IH/VpB pilot launched in 2025. Its anticipated 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 the temporal status of OWR: on 10 August 2026, NOB announced its discontinuation before the research phase because the suitable population was too small in relation to the resources required. This was not a finding of poor intermediary quality.

R4 therefore does not use OWR as evidence of functioning additional quality protection or a successful evaluation. Half scores already recognised and conditional accounting contributions have other bases in R3; their figures remain unchanged. Termination of one pilot does not abolish horizontal monitoring as a whole or create a new statutory DS profession. The new element is clear identification of the status of two different pilots and the prohibition on attributing effects in advance.

Decision on Part I figures: R3 → R4 unchanged. DS I: 0; BR I: 8 + ND (1); DS S11: 0; BR S11: 5.5. ND and conditional profile identification remain unresolved. S11 values measure scope, not market share.

Professional safeguards G

Criterion	Tax advisory pathway DS	Accounting pathway BR
G1 Legal status	0 — Entry rule K; explanation in the national notes.	1 — Wet op het accountantsberoep: statutorily protected AA/RA professional statuses with binding rules; more than a private certificate.
G2 Register	0 — Entry rule K; explanation in the national notes.	1 — Articles 36–41: statutory register and protection of designation.
G3 Qualification	0 — Entry rule K; explanation in the national notes.	1 — Article 46 et seq.: prescribed professional education.
G4 Practical experience	0 — Entry rule K; explanation in the national notes.	1 — Article 47: three years of practical training.
G5 Professional examination	0 — Entry rule K; explanation in the national notes.	1 — Article 47: examination-based completion of the professional pathway.
G6 Continuing professional development	0 — Entry rule K; explanation in the national notes.	0.5 — Binding NBA rules on permanente educatie; the measurable regime must be distinguished by the current pathway.
G7 Ethics supervision and discipline	0 — Entry rule K; explanation in the national notes.	1 — Article 42: statutory disciplinary accountability also for non-audit professional work.
G8 Insurance	0 — Entry rule K; explanation in the national notes.	ND — ND: direct connection between the current compulsory policy and the whole of the selected non-audit practice.
G9 Confidentiality and protection	0 — Entry rule K; explanation in the national notes.	0.5 — VGBA: professional confidentiality; this is not a general tax verschoningsrecht.
G10 Independence	0 — Entry rule K; explanation in the national notes.	1 — VGBA: objectivity, integrity and management of threats to professional judgement.

Procedural rights P

Criterion	DS	BR
P1 Tax administration	0 — Entry rule K; explanation in the national notes.	0 — The general ability to represent under an authorisation is not a specific entitlement of this profession. Lawyer status is not added.
P2 Tax inspection	0 — Entry rule K; explanation in the national notes.	0 — The general ability to represent under an authorisation is not a specific entitlement of this profession. Lawyer status is not added.
P3 Administrative remedies	0 — Entry rule K; explanation in the national notes.	0 — The general ability to represent under an authorisation is not a specific entitlement of this profession. Lawyer status is not added.
P4 Tax courts	0 — Entry rule K; explanation in the national notes.	0 — The general ability to represent under an authorisation is not a specific entitlement of this profession. Lawyer status is not added.
P5 Continuity	0 — Entry rule K; explanation in the national notes.	0 — The general ability to represent under an authorisation is not a specific entitlement of this profession. Lawyer status is not added.

Scope of the eleven services

No.	Service	DS	BR
1	Bookkeeping and accounting	N	D
2	Payroll and social security contribution calculations	N	D
3	Periodic VAT returns	N	L
4	Preparation of financial statements	N	D
5	Annual tax returns	N	L
6	Tax advice and planning	N	L
7	Cross-border tax structuring	N	L
8	Taxation of cross-border work and business activities	N	L
9	Representation before the tax administration	N	N
10	First-instance tax court proceedings	N	N
11	Higher-court and constitutional proceedings	N	N

S11 calculation: DS 0/11; BR 5.5/11. S11 is not added to index I. The two profiles are not aggregated. N means that the service has not been confirmed as an entitlement under this pathway, rather than that it is prohibited in the country.

Sources and traceability

Basis: [V7] and [V15], national chapter 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. Citation of an inherited source does not constitute a fresh check that it remains current.

[1] NL1 Wet op het accountantsberoep — Accountancy Profession Act, Articles 19, 36–42, 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 EC — COM(2021)385, comparative overview of accounting and tax advisory professions; 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 adapted 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; instructions on tax cassation proceedings — source from V7/V15.

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

21 Poland

R5 supplement: R5-09 is a rechecked reform already included in R4. There is therefore no new scoring or double counting of the legislative amendment.

DS: Doradca podatkowy.

BR: Księgowy without an additional tax licence.

Doradca podatkowy is a statutory DS profession; 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 judicial status.

Implication for service assessment: For tax records, returns, administrative proceedings and the first judicial instance, halving solely because the market is open is removed. Services 2 and 4 remain conditional. Higher-court tax cassation does not imply unrestricted coverage of composite service 11.

Profile	G / 10	P / 10	I / 20
DS	8.5	10	18.5
BR	0	0	0

R4 review note on research evidence

Scope checked: S1, S4 and quality from the user's perspective.

Catalogue entries: 29 · B03 · B07.

Bagińska's 2022 study examines users' assessments of adaptations to accounting services during the pandemic. The catalogue retains the access limitation and the single-firm sample. Such a survey is not a national test of the accuracy of returns and does not confirm a broader professional mandate.

R4 uses it to explain the importance of communication, timeliness and responsiveness to legislative changes. 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 for payroll or financial statements and does not establish actual SME coverage.

Decision on Part I figures: R3 → R4 unchanged. DS I: 18.5; BR I: 0; DS S11: 9.5; BR S11: 0. ND and conditional profile identification remain unresolved. S11 values measure scope, not market share.

Professional safeguards G

Criterion	Tax advisory pathway DS	Accounting pathway BR
G1 Legal status	1 — Ustawa o doradztwie podatkowym, Articles 2–3: statutory tax professional pathway.	0 — Entry rule K; explanation in the national notes.
G2 Register	1 — Articles 6–7: entry and public information in the professional register; position following the 2026 amendments.	0 — Entry rule K; explanation in the national notes.
G3 Qualification	1 — Articles 6 and 20: education and professional tax qualification.	0 — Entry rule K; explanation in the national notes.
G4 Practical experience	0.5 — Articles 6 and 21: practical experience under the ordinary pathway; special academic and recognised pathways must be distinguished.	0 — Entry rule K; explanation in the national notes.
G5 Professional examination	0.5 — Articles 20–24: tax examination; exemptions apply to special statutory pathways, hence a partial score for the examination's universality.	0 — Entry rule K; explanation in the national notes.
G6 Continuing professional development	1 — Article 36 and KIDP rules: compulsory continuing education.	0 — Entry rule K; explanation in the national notes.
G7 Ethics supervision and discipline	1 — KIDP statutory self-governing and disciplinary regime.	0 — Entry rule K; explanation in the national notes.
G8 Insurance	1 — Article 44: compulsory liability insurance.	0 — Entry rule K; explanation in the national notes.
G9 Confidentiality and protection	0.5 — Article 37: professional secrecy; the scope of procedural exceptions and disclosures must remain separately disclosed.	0 — Entry rule K; explanation in the national notes.
G10 Independence	1 — Professional rules and statutory restrictions on activities protect independence.	0 — Entry rule K; explanation in the national notes.

Procedural rights P

Criterion	DS	BR
P1 Tax administration	2 — Article 41 of the Act: representation in administrative tax proceedings.	0 — Entry rule K; explanation in the national notes.

Criterion	DS	BR
P2 Tax inspection	2 — Representation covers tax proceedings and inspections.	0 — Entry rule K; explanation in the national notes.
P3 Administrative remedies	2 — Article 41: administrative tax remedies.	0 — Entry rule K; explanation in the national notes.
P4 Tax courts	2 — Article 41 and Prawo o postępowaniu przed sądami administracyjnymi: administrative court pathway for tax, including permissible cassation proceedings.	0 — Entry rule K; explanation in the national notes.
P5 Continuity	2 — The same tax-qualified profession may conduct the case through to the first judicial instance.	0 — Entry rule K; explanation in the national notes.

Scope of the eleven services

No.	Service	DS	BR
1	Bookkeeping and accounting	D	N
2	Payroll and social security contribution calculations	L	N
3	Periodic VAT returns	D	N
4	Preparation of financial statements	L	N
5	Annual tax returns	D	N
6	Tax advice and planning	D	N
7	Cross-border tax structuring	D	N
8	Taxation of cross-border work and business activities	D	N
9	Representation before the tax administration	D	N
10	First-instance tax court proceedings	D	N
11	Higher-court and constitutional proceedings	L	N

S11 calculation: DS 9.5/11; BR 0/11. S11 is not added to index I. The two profiles are not aggregated. N means that the service has not been confirmed as an entitlement under this pathway, rather than that it is prohibited in the country.

Sources and traceability

Basis: [V7] and [V15], national chapter 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. Citation of an inherited source does not constitute a fresh check that it remains current.

[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 EC — COM(2021)385, comparative overview of accounting and tax advisory professions; historical baseline, not evidence of all changes up to 2026 — source from V7/V15.

[5] ELI — Ustawa z dnia 5 lipca 1996 r. o doradztwie podatkowym (Tax Advisory 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

DS: Contabilista certificado.

BR: Contabilista certificado. This is the same combined profession.

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

Implication for service assessment: For basic accounting and filing tasks, a fully safeguarded pathway is methodologically possible even without a monopoly. Because questions remain regarding the connection between the entire mandate and the safeguards, the increase is shown as 1*, rather than as a new definitively confirmed national score.

Profile	G / 10	P / 10	I / 20
DS	8.5	5	13.5
BR	8.5	5	13.5

R4 review note on research evidence

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

Catalogue entries: 07 · 38 · 39 · B03.

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

R4 expressly distinguishes providers' self-reporting on their procedures from external verification that those procedures are implemented. The reference to Article 3(r) of the statute is a citation from the 2022 notice, rather than 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. Scores therefore do not increase, while the temporal note prevents a newer programme from being used, without evidence, to explain the shadow economy before its introduction.

Decision on Part I figures: R3 → R4 unchanged. DS I: 13.5; BR I: 13.5; DS S11: 7; BR S11: 7. ND and conditional profile identification remain unresolved. S11 values measure scope, not market share.

Professional safeguards G

Criterion	Tax advisory pathway DS	Accounting pathway BR
G1 Legal status	1 — Estatuto da Ordem dos Contabilistas Certificados, Articles 10–11: statutory professional function.	1 — Same as DS; the same profession.
G2 Register	1 — Article 21: public record of registered members.	1 — Same as DS; the same profession.
G3 Qualification	1 — Articles 16–17: specified academic qualification and professional access.	1 — Same as DS; the same profession.
G4 Practical experience	0.5 — Articles 16 and 25: professional, curricular or educational pathway; practical experience is not identical across all pathways.	0.5 — Same as DS; the same profession.
G5 Professional examination	1 — Articles 16 and 25: final assessment or examination under the relevant pathway.	1 — Same as DS; the same profession.
G6 Continuing professional development	0.5 — OCC: education obligations and compulsory specific content; after the reform, an equivalent general rule for all education has not been established.	0.5 — Same as DS; the same profession.
G7 Ethics supervision and discipline	1 — Statute and Código Deontológico: professional duties and disciplinary sanctions.	1 — Same as DS; the same profession.
G8 Insurance	1 — Article 70(4): compulsory professional civil liability policy.	1 — Same as DS; the same profession.
G9 Confidentiality and protection	0.5 — Professional secrecy under the statute and code; full procedural scope has not been confirmed.	0.5 — Same as DS; the same profession.
G10 Independence	1 — Code and Article 70: professional competence, autonomy and limits on accepting engagements.	1 — Same as DS; the same profession.

Procedural rights P

Criterion	DS	BR
P1 Tax administration	1 — Article 10(2): tax assistance and limited representation for clients whose accounts the provider maintains.	1 — Same as DS; the same profession.
P2 Tax inspection	1 — Limited to the professional accounting and tax mandate.	1 — Same as DS; the same profession.
P3 Administrative remedies	1 — Remedies within the permitted scope for associated clients.	1 — Same as DS; the same profession.
P4 Tax courts	1 — Article 10(2): boundary of compulsory representation by a lawyer; not a full pathway to the highest tax court.	1 — Same as DS; the same profession.

Criterion	DS	BR
P5 Continuity	1 — Continuity exists only within a limited scope and up to the procedural boundary of representation by a lawyer.	1 — Same as DS; the same profession.

Scope of the eleven services

No.	Service	DS	BR
1	Bookkeeping and accounting	D	D
2	Payroll and social security contribution calculations	L	L
3	Periodic VAT returns	D	D
4	Preparation of financial statements	D	D
5	Annual tax returns	D	D
6	Tax advice and planning	L	L
7	Cross-border tax structuring	L	L
8	Taxation of cross-border work and business activities	L	L
9	Representation before the tax administration	L	L
10	First-instance tax court proceedings	L	L
11	Higher-court and constitutional proceedings	N	N

S11 calculation: DS 7/11; BR 7/11. S11 is not added to index I. The two profiles are not aggregated. N means that the service has not been confirmed as an entitlement under this pathway, rather than that it is prohibited in the country.

National procedural limitations

4. For P4 and P5, limitations by client, subject matter and compulsory representation by a lawyer are relevant. Direct signing of returns is not equivalent to unrestricted court representation.

Sources and traceability

Basis: [V7] and [V15], national chapter Portugal; [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. Citation of an inherited source does not constitute a fresh check that it remains current.

[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 — education obligation under the new statute — source from V7/V15.

[3] OCC — Estatuto da Ordem dos Contabilistas Certificados e Código Deontológico (statute and ethical code), 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, in force from 1 March 2024 — source from V7/V15.

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

[6] OCC — compulsory professional insurance under the 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

DS: Consultant fiscal.

BR: Expert contabil.

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

Implication for service assessment: Returns and administrative representation receive the full service score through the documented pathway, because other providers are not a reason for halving. For 6–8, imputation remains expressly marked where national evidence does not yet establish the full scope. Judicial scores remain conditional.

Profile	G / 10	P / 10	I / 20
DS	9.5	7	16.5
BR	7 + ND (2)	4	11 + ND (2)

R4 review note on research evidence

Scope checked: 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 regime on service accuracy. A comparative report on tax administrations is not a substitute for data on professional supervision of providers.

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

Separate national profiles, methodological imputations for S6–S8 and conditional judicial contributions remain. Every post-2022 change must identify the specific legislation and date; if no new source is available, no change is presumed. The R3 numerical result is retained, with a clear limit on causal inference added.

Decision on Part I figures: R3 → R4 unchanged. DS I: 16.5; BR I: 11 + ND (2); DS S11: 7.5; BR S11: 6. ND and conditional profile identification remain unresolved. S11 values measure scope, not market share.

Professional safeguards G

Criterion	Tax advisory pathway DS	Accounting pathway BR
G1 Legal status	1 — OG nr. 71/2001, Articles 1–4: consultant fiscal profession.	1 — OG nr. 65/1994, Articles 1–2: expert contabil is a statutory accounting profession.
G2 Register	1 — Article 8: active CCF registration as a condition of practice.	1 — CECCAR tableau and a current right to practise.

Criterion	Tax advisory pathway DS	Accounting pathway BR
G3 Qualification	1 — Article 4: relevant higher education and professional examination; extended to include legal education after 2025.	1 — Articles 3–4: appropriate education and qualification pathway.
G4 Practical experience	1 — Article 4: five years of total experience and prescribed relevant experience.	0.5 — Article 3: practical experience under the ordinary pathway; Article 4 contains special academic pathways.
G5 Professional examination	1 — Article 4: professional tax examination and special recognised pathways.	0.5 — Article 3: examinations; Article 4 provides for a different assessment in specified academic pathways.
G6 Continuing professional development	1 — Article 11 and CCF 2025 programme: binding continuing professional development.	ND — ND: directly establish the current compulsory scope of CECCAR CPD and its enforceability.
G7 Ethics supervision and discipline	1 — CCF: statutory self-government, code and disciplinary powers.	1 — Statutory CECCAR supervision and disciplinary accountability.
G8 Insurance	1 — Article 3(3): compulsory professional indemnity insurance.	1 — Article 13: civil liability policy for professional activity.
G9 Confidentiality and protection	0.5 — Professional secrecy under professional rules; procedural scope does not follow from the consultant fiscal designation alone.	ND — ND: comprehensive regime of professional secrecy and procedural protection for this non-audit pathway.
G10 Independence	1 — Article 2: independence and protection of professional judgement.	1 — Article 12: incompatibilities, independence and relations with the client.

Procedural rights P

Criterion	DS	BR
P1 Tax administration	2 — OG 71/2001, Article 3: assistance and representation before tax authorities.	1 — OG 65/1994, Article 6(a): tax tasks and representation as part of an accounting services contract.
P2 Tax inspection	2 — Article 3: assistance and a mandate in tax supervision.	1 — Limited tax assistance linked to the accounting engagement.
P3 Administrative remedies	2 — Article 3: documentation and representation in tax remedies.	1 — The administrative scope is not automatically equivalent to that of an independent consultant fiscal.
P4 Tax courts	0 — Codul de procedură civilă, Article 84(1): legal persons are generally represented by an avocat or consilier juridic; a tax expert is not an independent court representative.	0 — Accounting expert evidence for a court is not representation of a party in court.
P5 Continuity	1 — Continuous administrative component; participation in a court case is not equivalent to an independent procedural chain.	1 — Only a partial administrative accounting and tax chain.

Scope of the eleven services

No.	Service	DS	BR
1	Bookkeeping and accounting	L	D
2	Payroll and social security contribution calculations	L	D
3	Periodic VAT returns	D	L
4	Preparation of financial statements	L	D
5	Annual tax returns	D	L
6	Tax advice and planning	D	L
7	Cross-border tax structuring	D	L
8	Taxation of cross-border work and business activities	D	L
9	Representation before the tax administration	D	L
10	First-instance tax proceedings before a court	N	N
11	Higher-court and constitutional proceedings	N	N

S11 calculation: DS 7.5/11; BR 6/11. S11 is not added to index I. The two profiles are not aggregated. N means that the service is not confirmed as an entitlement under this pathway; it does not mean that the service is prohibited in the country.

National procedural limitations

3. The terms *asistență* and *expertiză* in a judicial context do not establish an entitlement to bring and independently conduct a tax action on behalf of a legal person in place of a lawyer. The rule in Article 84(1) of the Code of Civil Procedure must be considered separately from tax expertise.

Sources and traceability

Basis: [V7] and [V15], national chapter on Romania; [ETAF] for the revised criteria. The links below are a selection of national legal and institutional sources. The full inherited list is retained in the accompanying data file. Citation of an inherited source does not signify a fresh check that it remains current.

[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 and 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 (regulation of accounting… — source from V7/V15.

[7] ANAF – Raport de performanță 2025 (performance report), published 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, it does not change the criteria.

DS: Daňový poradca.

BR: Účtovník without a tax adviser licence.

The *daňový poradca* is a statutory DS pathway. Act 78/1992 defines tax advisory activities; without further grounds, these are not taken to encompass independent general accounting and payroll services. An accountant without a tax adviser licence remains a separate profile.

Implication for the service assessment: VAT, annual returns and administrative representation under the named statutory pathway are not reduced to half-scores because other providers also operate. A broad tax mandate supports the domestic tax content of planning and cross-border matters. Gaps concerning accounting and judicial proceedings remain ND.

Profile	G / 10	P / 10	I / 20
DS	9.5	7 + ND (1)	16.5 + ND (1)
BR	0	0	0

R4 review note on research evidence

Scope checked: The tax adviser's mandate and unresolved accounting services.

Catalogue entries: B03 · B07 · B06.

European studies do not fill the outstanding Slovak evidence gaps concerning general accounting, payroll and judicial proceedings. Act 78/1992 Zb. remains the national starting point, but a description of tax advice is not automatic authorisation for every listed service.

R4 retains the distinction between broad tax assistance and the accounting scope of practice. A comparison of countries by professional title does not resolve the four ND items in Part II. For this scope, the catalogue does not constitute new national empirical confirmation. Scores remain unchanged, while the notes clearly identify which statements derive from the inherited legal basis and which provide comparative context only.

Decision on Part I figures: R3 → R4 unchanged. DS I: 16.5 + ND (1); BR I: 0; DS S11: 7.5 + ND (2); BR S11: 0. ND items and conditional identification of profiles remain unresolved. S11 values measure scope, not market share.

Professional safeguards G

Criterion	Tax advisory pathway DS	Accounting pathway BR
G1 Legal status	1 — Zákon č. 78/1992 Zb., §§ 1–4 and 8: statutory profession of daňový poradca.	0 — Entry rule K; explanation in the national notes.
G2 Register	1 — §§ 4 and 8: SKDP register and right to practise.	0 — Entry rule K; explanation in the national notes.
G3 Qualification	1 — §§ 5–6: appropriate education and professional tax examination.	0 — Entry rule K; explanation in the national notes.
G4 Practical experience	1 — § 5: five years of economic or legal practice, or three years working as an assistant.	0 — Entry rule K; explanation in the national notes.

Criterion	Tax advisory pathway DS	Accounting pathway BR
G5 Professional examination	1 — § 6: professional examination in tax advice.	0 — Entry rule K; explanation in the national notes.
G6 Continuing professional development	1 — SKDP: compulsory professional education under a binding credit system.	0 — Entry rule K; explanation in the national notes.
G7 Ethics oversight and discipline	1 — Act, §§ 21–27: professional organisation and disciplinary liability.	0 — Entry rule K; explanation in the national notes.
G8 Insurance	1 — § 20: compulsory liability insurance.	0 — Entry rule K; explanation in the national notes.
G9 Confidentiality and protection	0.5 — § 18: statutory duty of confidentiality subject to exceptions; the full procedural scope has not been verified in this version.	0 — Entry rule K; explanation in the national notes.
G10 Independence	1 — §§ 13–17: professional duties, conflicts and the client relationship.	0 — Entry rule K; explanation in the national notes.

Procedural rights P

Criterion	DS	BR
P1 Tax administration	2 — Act 78/1992 and Daňový poriadok: professional tax assistance and representation.	0 — Entry rule K; explanation in the national notes.
P2 Tax inspection	2 — The tax administration mandate includes inspections.	0 — Entry rule K; explanation in the national notes.
P3 Administrative remedies	2 — Representation in tax administrative remedies.	0 — Entry rule K; explanation in the national notes.
P4 Tax courts	ND — ND: a proposal to extend court representation does not establish an existing right; check current §§ 49 and 449 of Správny súdny poriadok.	0 — Entry rule K; explanation in the national notes.
P5 Continuity	1 — The administrative stage is confirmed; full continuity through judicial proceedings would require direct evidence.	0 — Entry rule K; explanation in the national notes.

Scope of the eleven services

No.	Service	DS	BR
1	Bookkeeping and accounting	L	N
2	Payroll and social security contribution calculations	L	N
3	Periodic VAT returns	D	N
4	Preparation of financial statements	L	N
5	Annual tax returns	D	N

No.	Service	DS	BR
6	Tax advice and planning	D	N
7	Cross-border tax structuring	D	N
8	Taxation of cross-border work and business activities	D	N
9	Representation before the tax administration	D	N
10	First-instance tax proceedings before a court	ND	N
11	Higher-court and constitutional proceedings	ND	N

S11 calculation: DS 7.5 + ND (2)/11; BR 0/11. S11 is not added to index I. The two profiles are not aggregated. N means that the service is not confirmed as an entitlement under this pathway; it does not mean that the service is prohibited in the country.

National procedural limitations

The tax adviser is a statutorily regulated profession. In relation to judicial proceedings, the specific outstanding issue is the current procedural framework, rather than a general doubt about the existence of the profession.

2. The Judicial Council's 2025 discussion of a proposal to extend representation before administrative courts establishes a legislative issue, not adoption of the amendment itself. Until a provision of procedural law in force is linked to a specific tax qualification, P4 remains ND.

Sources and traceability

Basis: [V7] and [V15], national chapter on Slovakia; [ETAF] for the revised criteria. The links below are a selection of national legal and institutional sources. The full inherited list is retained in the accompanying data file. Citation of an inherited source does not signify a fresh check that it remains current.

[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 court representation provisions; not evidence of an enacted law — source from V7/V15.

[5] Slov-Lex – Zákon č. 78/1992 Zb. o daňových poradcoch a Slovenskej komore daňových poradcov (Tax Advisers and Chamber Act) — 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 Judicial 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 procedures. Outstanding items S1 to S10 remain ND; a reference for a preliminary ruling does not constitute a final decision of the Court of Justice of the European Union.

DS: Preizkušeni davčnik / davčni svetovalec.

BR: Preizkušeni računovodja / bilančni računovodja.

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

Implication for the service assessment: The previous ten zero scores are not treated as evidence that all institutional pathways are absent. For each scope, the requirements of SIR or another pathway, validity of the title, oversight, sanctions and liability must be linked. Since that chain is incomplete, they are replaced by ND; the previously substantiated half-score for service 11 remains.

Profile	G / 10	P / 10	I / 20
DS	0	0	0
BR	0	0	0

R4 review note on research evidence

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

Catalogue entries: 11 · 12 · 30 · B26.

Slovenian studies 11 and 12 are directly relevant, but do not establish the same things. Čokelc and Oplotnik examine users' needs and expectations and propose regulation of tax advice. Zaman Groff, Slapničar and Štumberger examine perceived quality and retention of the service provider in a sample of 237 small and micro-enterprises. Qualification is associated with perceived accounting competence; this is not a control test of the accuracy of accounting entries or tax returns.

R4 therefore expands the explanation of the significance of qualification without creating statutory authorisation. ZRev-2 and SIR institutional pathways continue to be assessed within their actual scope. Supreme Court of the Republic of Slovenia order I Up 322/2015 concerns public authority for the list of active certified tax professionals; that order is not taken to imply that expertise or benefits of qualification do not exist.

At the same time, a research proposal from 2013 is not legislation in force. Positive user assessments from 2014/2015 do not complete the chain of current provider oversight, sanctions and service liability under the Part II criteria. General authorisation in eDavki does not demonstrate knowledge; ordinary lawyer status does not establish special tax expertise for S1–S10.

Part I therefore retains 0 for the named pathways. Part II retains ten ND items, rather than ten established zero scores, and 0.5 for S11 under the special methodological exception already stated. This amounts to 0.275 confirmed weighted points, not an estimate that precisely that proportion of Slovenian users is protected. The exception for higher-court proceedings does not establish tax expertise for planning.

B26 supplements the issues of professional assistance and confidentiality as taxpayer rights. A national response to an international questionnaire must not be converted, without verification, into evidence that those rights are effectively realised. The R4 change consists of a thorough distinction between users' needs, the value of knowledge and institutional safeguards that remain unproven. The sources support further examination of a systemic gap; they do not, in themselves, establish that the framework is unconstitutional or demonstrate the effect of the proposed law.

Decision on Part I figures: R3 → R4 unchanged. DS I: 0; BR I: 0; DS S11: 0; BR S11: 0. ND items and conditional identification of profiles remain unresolved. S11 values measure scope, not market share.

Professional safeguards G

Criterion	Tax advisory pathway DS	Accounting pathway BR
G1 Legal status	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.
G2 Register	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.
G3 Qualification	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.
G4 Practical experience	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.
G5 Professional examination	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.
G6 Continuing professional development	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.
G7 Ethics oversight and discipline	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.
G8 Insurance	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.
G9 Confidentiality and protection	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.
G10 Independence	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.

Procedural rights P

Criterion	DS	BR
P1 Tax administration	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.
P2 Tax inspection	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.
P3 Administrative remedies	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.
P4 Tax courts	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.
P5 Continuity	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.

Scope of the eleven services

No.	Service	DS	BR
1	Bookkeeping and accounting	N	N
2	Payroll and social security contribution calculations	N	N
3	Periodic VAT returns	N	N
4	Preparation of financial statements	N	N

No.	Service	DS	BR
5	Annual tax returns	N	N
6	Tax advice and planning	N	N
7	Cross-border tax structuring	N	N
8	Taxation of cross-border work and business activities	N	N
9	Representation before the tax administration	N	N
10	First-instance tax proceedings before a court	N	N
11	Higher-court and constitutional proceedings	N	N

S11 calculation: DS 0/11; BR 0/11. S11 is not added to index I. The two profiles are not aggregated. N means that the service is not confirmed as an entitlement under this pathway; it does not mean that the service is prohibited in the country.

National procedural limitations

4. ZUP, ZUS-1, ZPP and ZOdv permit different representation pathways. A state legal examination or ordinary lawyer status does not in itself establish compulsory specialist tax knowledge. No P4 or P5 points are therefore added for the two professions examined. Any individual specialist lawyer must be assessed separately.

Sources and traceability

Basis: [V7] and [V15], national chapter on Slovenia; [ETAF] for the revised criteria. The links below are a selection of national legal and institutional sources. The full inherited list is retained in the accompanying data file. Citation of an inherited source does not signify a fresh check that it remains current.

[1] Official Gazette, hierarchy of rules for certified tax professionals, 2011 — R3 addition.

[2] SI1 Auditing Act (ZRev-2), Articles 9 and 158–159; current consolidation — 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 of the Republic of Slovenia order I Up 322/2015 – limits of public authority for the active register — source from V7/V15.

[5] SI4 SPOT – official list of regulated professions — source from V7/V15.

[6] SI5 SIR – active certified accountants, qualification infrastructure K — source from V7/V15.

[7] SI6 SI1 SIR, How to become a certified accountant — source from V7/V15.

[8] SI7 SI2 SIR, Active certified accountants — 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 about the forum of tax intermediaries is a candidate for further verification. A meeting agenda does not establish that quality oversight has been carried out.

DS: Asesor fiscal as a separate regulated profession.

BR: Economista colegiado – accounting function.

The standalone title *asesor fiscal* is not, in itself, a statutory DS pathway. *Economista* and *gestor administrativo* are important functional pathways, but must be distinguished; qualification, tax mandate and safeguards must be established for the same person. A general lawyer is not designated a tax specialist.

Implication for the service assessment: Specific procedural recognition by AEAT is retained within its documented scope. Previous conditional points remain conditional; a foreign licence is not required for the domestic tax component of cross-border work, but a national service basis is still needed.

Profile	G / 10	P / 10	I / 20
DS	0	0	0
BR	2 + ND (5)	2 + ND (2)	4 + ND (7)

R4 review note on research evidence

Scope checked: S1–S9 and cooperation between the administration and the profession.

Catalogue entries: 10 · B03 · B07.

AEAT Memoria 2024 and the code of good practice establish institutional cooperation with tax intermediaries. The catalogue distinguishes membership or adherence to the code from agreements for electronic filing; those figures cannot be aggregated as a single measure of coverage by quality services.

R4 retains the significance of cooperation, but requires specific duties, oversight and consequences of breaches for the service. A forum or voluntary commitment alone does not confirm all matters concerning knowledge and liability. *Economista*, *gestor administrativo* and *asesor fiscal* remain distinct.

There is no new numerical increase. Conditional half-scores and the unresolved judicial pathway remain because an annual report on participant numbers is not a completed evaluation of the professional accuracy of their outputs. The change is a more precise explanation of the programme's evidential significance and the limitations of its indicators.

Decision on Part I figures: R3 → R4 unchanged. DS I: 0; BR I: 4 + ND (7); DS S11: 0; BR S11: 4.5. ND items and conditional identification of profiles remain unresolved. S11 values measure scope, not market share.

Professional safeguards G

Criterion	Tax advisory pathway DS	Accounting pathway BR
G1 Legal status	0 — Entry rule K; explanation in the national notes.	1 — Real Decreto 871/1977, Articles 1 and 4: a broader statutory economic profession with accounting tasks.
G2 Register	0 — Entry rule K; explanation in the national notes.	0.5 — Article 1: professional body membership pathway; the current status of the specific territorial registration must be checked.

Criterion	Tax advisory pathway DS	Accounting pathway BR
G3 Qualification	0 — Entry rule K; explanation in the national notes.	0.5 — Specified economic education; a universal additional tax specialisation is not required, hence a partial score.

Criterion	Tax advisory pathway DS	Accounting pathway BR
G4 Practical experience	0 — Entry rule K; explanation in the national notes.	0 — Prior independent accounting experience is not an entry requirement under the cited general statute.
G5 Professional examination	0 — Entry rule K; explanation in the national notes.	0 — A specific professional tax or accounting examination is not uniformly required under this statute.
G6 Continuing professional development	0 — Entry rule K; explanation in the national notes.	ND — ND: general compulsory CPD for the non-audit pathway and current implementing rules.
G7 Ethics oversight and discipline	0 — Entry rule K; explanation in the national notes.	ND — ND: current binding oversight and disciplinary chain of the particular colegio.
G8 Insurance	0 — Entry rule K; explanation in the national notes.	ND — ND: compulsory insurance under the relevant national or territorial framework.
G9 Confidentiality and protection	0 — Entry rule K; explanation in the national notes.	ND — ND: professional secrecy and procedural protection for this scope of practice.
G10 Independence	0 — Entry rule K; explanation in the national notes.	ND — ND: current independence and conflict rules for non-audit practice.

Procedural rights P

Criterion	DS	BR
P1 Tax administration	0 — Entry rule K; explanation in the national notes.	1 — RD 871/1977, Article 4(25), (27)–(28): ancillary administrative tasks and professional assistance.
P2 Tax inspection	0 — Entry rule K; explanation in the national notes.	ND — ND: specific independent competence in tax inspections requires an up-to-date link to procedural law.
P3 Administrative remedies	0 — Entry rule K; explanation in the national notes.	ND — ND: distinguish administrative tribunals from courts and from general authorisation.
P4 Tax courts	0 — Entry rule K; explanation in the national notes.	0 — Article 6 governs expert evidence; it does not confer general independent representation before courts.
P5 Continuity	0 — Entry rule K; explanation in the national notes.	1 — Only a partial chain of professional administrative assistance.

Scope of the eleven services

No.	Service	DS	BR
1	Bookkeeping and accounting	N	L

No.	Service	DS	BR
2	Payroll and social security contribution calculations	N	L

No.	Service	DS	BR
3	Periodic VAT returns	N	L
4	Preparation of financial statements	N	L
5	Annual tax returns	N	L
6	Tax advice and planning	N	L
7	Cross-border tax structuring	N	L
8	Taxation of cross-border work and business activities	N	L
9	Representation before the tax administration	N	L
10	First-instance tax proceedings before a court	N	N
11	Higher-court and constitutional proceedings	N	N

S11 calculation: DS 0/11; BR 4.5/11. S11 is not added to index I. The two profiles are not aggregated. N means that the service is not confirmed as an entitlement under this pathway; it does not mean that the service is prohibited in the country.

National procedural limitations

2. The alternative *gestor administrativo* pathway under Decreto 424/1963 is a broader administrative profession. It is not automatically identical to a tax adviser or financial accountant. Its specific tax qualification and non-audit powers must be coded separately before it could be used as a substitute highest score.

3. In this version, the broader accounting profile is deliberately left partly unresolved. Academic title, membership, administrative assistance, tax examination and representation before courts are different matters. Before a final total can be calculated, the current rules of the selected professional body and the relevant procedural provisions are required.

Sources and traceability

Basis: [V7] and [V15], national chapter on Spain; [ETAF] for the revised criteria. The links below are a selection of national legal and institutional sources. The full inherited list is retained in the accompanying data file. Citation of an inherited source does not signify a fresh check that it remains current.

[1] ES1 Real Decreto 871/1977 – Estatuto Profesional de Economistas y de Profesores y Peritos Mercantiles, Articles 1, 4, 6 and 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 starting point, not evidence of all changes 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 with the tax profession) — 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 duties remain separate from a statutory pathway; no new point is awarded without direct evidence.

DS: Skatterådgivare.

BR: Redovisningskonsult.

FAR and Srf remain private authorisations in Part II. Part I retains zero scores for *skatterådgivare* and *redovisningskonsult*. A tax practice-area search filter for lawyers does not establish an official specialist examination comparable to the French one.

Implication for the service assessment: FAR links authorisation, standards, periodic review and discipline; it requires liability insurance for members. Direct descriptions of accounting and tax services support a new half-score for 1, 4, 6 and 7, and confirmation of the half-score for 8. Services 9–11 retain the limited procedural assessment in V15. The result of 5.500 measures the mechanisms described, not 50% of SMEs being protected.

Profile	G / 10	P / 10	I / 20
DS	0	0	0
BR	0	0	0

R4 review note on research evidence

Scope checked: S1–S9 and suitability before courts in 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 is therefore evidence neither that authorisation has no value nor that it guarantees a correct taxable base.

R4 links this finding to two distinct types 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 establish additional quality for the old pilot as a whole does not invalidate a subsequent or independent statutory mechanism.

R3 already scored the private pathways for S1, S4 and S6–S8, and protection in relation to returns for S2, S3, S5 and S9. R4 therefore does not add another half-score for research concerning the same services. For S2, the disclosed scope remains tax reporting rather than a full human resources service. For S9, approval does not automatically mean the same entitlement in all appeals.

S10 and S11 remain linked to the described assessment of the representative's suitability and HFD 2015 ref. 56, rather than an automatic equation of a lawyer with a tax specialist. Part I retains 0 for the general titles considered, since private authorisations are not relabelled as 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% SME coverage or 50% service accuracy. R4's addition is an evidential counterbalance: the existence of a quality system must be distinguished from empirically demonstrated accuracy, and formal errors from substantive tax risks.

Decision on Part I figures: R3 → R4 unchanged. DS I: 0; BR I: 0; DS S11: 0; BR S11: 0. ND items and conditional identification of profiles remain unresolved. S11 values measure scope, not market share.

Professional safeguards G

Criterion	Tax advisory pathway DS	Accounting pathway BR
G1 Legal status	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.
G2 Register	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.
G3 Qualification	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.
G4 Practical experience	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.
G5 Professional examination	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.
G6 Continuing professional development	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.
G7 Ethics oversight and discipline	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.
G8 Insurance	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.
G9 Confidentiality and protection	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.
G10 Independence	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.

Procedural rights P

Criterion	DS	BR
P1 Tax administration	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.
P2 Tax inspection	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.
P3 Administrative remedies	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.
P4 Tax courts	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.
P5 Continuity	0 — Entry rule K; explanation in the national notes.	0 — Entry rule K; explanation in the national notes.

Scope of the eleven services

No.	Service	DS	BR
1	Bookkeeping and accounting	N	N
2	Payroll and social security contribution calculations	N	N
3	Periodic VAT returns	N	N
4	Preparation of financial statements	N	N

No.	Service	DS	BR
5	Annual tax returns	N	N
6	Tax advice and planning	N	N
7	Cross-border tax structuring	N	N
8	Taxation of cross-border work and business activities	N	N
9	Representation before the tax administration	N	N
10	First-instance tax proceedings before a court	N	N
11	Higher-court and constitutional proceedings	N	N

S11 calculation: DS 0/11; BR 0/11. S11 is not added to index I. The two profiles are not aggregated. N means that the service is not confirmed as an entitlement under this pathway; it does not mean that the service is prohibited in the country.

National procedural limitations

4. In judicial proceedings, the suitability of an individual representative may be assessed. This mechanism is also important, but, without a compulsory professional tax qualification, it is not scored under P4 or P5 for either profession examined here.

The national reviewer confirms the specific professional pathway currently in force, all alternative entry routes, the binding nature of CPD and the insurance policy, procedural protection of professional secrecy, and the limits of representation before courts. Each change must be accompanied by the previous and new wording and the date of application. Only then are outstanding ND items resolved and any ranking produced.

Sources and traceability

Basis: [V7] and [V15], national chapter on Sweden; [ETAF] for the revised criteria. The links below are a selection of national legal and institutional sources. The full inherited list is retained in the accompanying data file. Citation of an inherited source does not signify a fresh check that it remains current.

[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 oversight — source from V7/V15.

[9] SE3 European Commission – COM(2021)385, comparative overview of accounting and tax advisory professions; a historical starting point, not evidence of all changes up to 2026 — source from V7/V15.

[10] SE4 SE1 Srf Auktoriserad Redovisningskonsult — source from V7/V15.

Additional functional pathways and unresolved issues

The French case requires an examination of lawyer and combined pathways elsewhere too. The following matrix prevents an earlier zero score or an already selected tax adviser profile from closing off assessment of alternatives. Where the full G and P matrix has not yet been completed, no invented additional index is calculated.

Country	Pathway and assessment reached	Limits of the conclusion
Belgium	Lawyer with officially recognised tax specialisation; the OBFG framework distinguishes specialisation from a preferred practice area.	Full G/P for the same specialist and scope of court instances: ND.
Germany	Fachanwalt für Steuerrecht; BRAK confirms formal specialisation, theoretical knowledge and practical cases. A new version of FAO applies from 1 October 2026.	Entry into functional DS confirmed. A separate full G/P and S11 are not replaced by Steuerberater scores.
Italy	Avvocato specialista in tax, customs and international tax law.	Distinguish specialisation from additional registration for Cassazione; full alternative index ND.
Portugal	Advogado with official tax specialisation as an additional pathway.	The current individual specialist basis and full G/P require completion; ND.
Croatia	Statutory possibility of lawyer specialisation as an additional candidate.	The possibility of specialisation alone does not establish a specific specialist tax pathway; ND.
Slovenia	Specialist lawyer under Articles 33–34 of ZOdv; candidate for the tax field.	Evidence of a specific formal tax specialisation and its application remains ND.
Cyprus	ICPAC general practising certificate with tax content.	Non-audit statutory basis ND; the membership mechanism remains relevant in Part II.
Ireland and the Netherlands	Accounting professional pathway and additional specialist tax pathway.	Statutory status, tax qualification and mandate must belong to the same person; alternative DS ND.
Spain	Economista or gestor administrativo with a tax function.	Qualifications and rights of different professions are not combined; supplementary DS ND.
Malta	CPA warrant with a tax function; the same combined pathway as BR.	Included in the main matrix; the three unresolved criteria are not replaced by zero.

For the other countries, national chapters retain the established basic profile and the stated limitation. Unconfirmed alternative pathways are not declared non-existent. This review does not support a definitive ranking of the EU27 by the highest possible national I.

Additional direct source for Germany BRAK FAO in the version applicable from 1 October 2026

BRAK FAO in the version applicable from 1 October 2026. FAO defines the tax field, specialist knowledge and practical experience. This source supports inclusion of an additional profile, not aggregation of all lawyers' procedural rights without their separate verification.

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 list below includes the entries used. Where a national study is not cited, the note explicitly 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, 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 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 comparative overview from 2012.

B07 source 1

B07 source 2

B08 Accountancy Europe 2020 public audit oversight as a comparative basis

Identification. Accountancy Europe, *Organisation of the Public Oversight of the Audit Profession in 30 European Countries*, 9 July 2020; earlier overviews in 2015 and 2018.

B08 source 1

B12 OECD FTA 2016 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 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; replacement of 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 examples of good practice.

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 20 May 2026, 412 pages. Directors Philip Baker and Pasquale Pistone, editor and scientific coordinator Sam van der Vlugt. Data framework: 58 countries, mainly 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 the quality of returns

Identification. Belastingdienst and participating professional organisations; launched on 1 September 2025 for tax year 2024. SRA, publication of 12 September 2025; official annual plan 2026, 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 consideration in the 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 quality certification questionnaire

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 external 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 framework from 13 January 2021; Ministry of Finance reply 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 details 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 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 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; Tomas 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 in the choice of 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 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 gap between preparers and users of 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 associated with 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 at a February 2025 path.

39 source 1

A01 Explanatory memorandum to WTBG 1999

Identification and basis. Austrian government bill 1273 d. B., XXth legislative period; legislative materials for WTBG, enacted as BGBl. I 58/1999. The document contains the bill and explanatory memoranda. Its subject is the consolidation of the former professional, chamber and disciplinary framework and its substantive reform. These are legislative materials, not empirical research.

A01 source 1

A02 Explanatory memorandum to WTBG 2017 protection knowledge and professional autonomy

Identification. BMWFW, Regierungsvorlage 1669 d. B., XXVth legislative period; introduced on 7 June 2017. *Erläuterungen*, general part and specific explanations of § 2 and § 85. Final act BGBl. I 137/2017. This is the most direct source for the reasons underlying the reform, not 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 body or proposer: BMWFW. The subject is an ex ante assessment of reform of the examination procedure, not 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. Legal source, not a study. § 2 governs tax adviser services and representation; §§ 8–11 requirements and insurance; §§ 22–23 the professional examination; § 71 practice and education; § 80 confidentiality.

A04 source 1

A05 Austria 2023 why the self employed 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 study; bibliographic details and abstract in 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 the KSW professional organisation. 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, PDF 192 pages. The HM evaluation team is responsible for the content; the Institut für angewandte Psychologie at Universität Wien participated in the process evaluation. Pilot from 2011 to mid-2016. Administrative process and data evaluation of large enterprises.

A07 source 1

A08 Enachescu and co authors 2018 or 2019 acceptance of cooperative monitoring

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 6 July 2018; DOI 10.1007/s40685-018-0067-1. Academic publication in cooperation with BMF; substantively connected to evaluation A07, not a wholly independent pilot.

A08 source 1

A09 Gangl and co authors 2014 field experiment in 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 details and abstract confirmed in Austrian university repositories.

A09 source 1

A09 source 2

A10 KSW 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 organisation of standards, not independent research on actual errors. The web review date is not the adoption date of all the 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; directors Martin Henssler and Achim Wambach, wider author group. 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 19 December 2023, collection dated 15 January 2024; DOI 10.1016/j.heliyon.2023.e23357. This is an academic empirical study, already covered in entry 15 of this catalogue; it is not counted again here. No special statutory authority to conduct the research is required or demonstrated.

D01 source 1

D01 source 2

D02 STAX 2024 state of the profession digitalisation and staff shortages

Identification, commissioning body and implementation. STAX 2024 is a Bundessteuerberaterkammer (BStBK) study conducted with Institut für Demoskopie Allensbach GmbH. The main report is dated November 2024; the special analysis of digitalisation and staff shortages was published in DStR, supplement to issue 4/2025. This is research commissioned by the profession, not a statutory review of the accuracy of individual services. Publication of a survey does not amount to exercise of supervisory authority over every 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 ran from 8 to 15 June 2026. The provider, DATEV eG, is a private cooperative and supplier of IT solutions to the profession; the study is not a state inspection or qualification test. Approximately 7,500 firms were invited, and 398 responded, a response rate of approximately 5.3%.

D03 source 1

D04 BStBK guidance on quality assurance in the firm

Identification and status. “Verlautbarung zur Qualitätssicherung in der Steuerberaterkanzlei” was adopted by the Bundeskammerversammlung on 19 April 2021; it was prepared in cooperation between professional organisations. It is a professional recommendation on a quality system, not a survey or a law that would itself introduce compulsory certification for all firms.

D04 source 1

D04 source 2

D05 Explanatory memorandum 2026 protection and proportionate opening

Identification and basis. Bundestags-Drucksache 21/6002 of 19 May 2026 contains proposed amendments to StBerG and the explanatory memorandum of the CDU/CSU and SPD parliamentary groups. These are legislative materials; they must be considered together with the subsequently enacted law and the legislation in force as amended on 29 June 2026. The explanatory memorandum is not an independent empirical evaluation of quality.

D05 source 1

D05 source 2

D06 Rules in force knowledge appointment practice oversight and liability

Identification. StBerG and implementing DVStB establish the professional framework; AO, FGO and BVerfGG establish procedural rights. The responsible bodies are the legislature, the chambers with statutory competence, and the courts. This is a legal analysis of mechanisms, not a study of 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 the accounting privilege

Identification and procedure. 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 was a review of a legislative restriction in a specific constitutional case, not a survey of accountants.

D07 source 1

D08 BFH 2017 why preparing 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 the entitlement of a person authorised to perform routine bookkeeping tasks to prepare *Umsatzsteuer-Voranmeldungen* using software. The court assessed 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 warnings

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 civil damages proceedings, it assessed a tax adviser's duties in preparing a GmbH's annual financial statements in circumstances of possible insolvency. This is an assessment of contractual professional duties, not general research on 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 all factual circumstances of the dispute. The subject concerns the scope 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, it assessed the application of restrictions on commercial activity alongside tax advisory practice, and occupational freedom. Paragraphs 29–34, especially 30, are central.

D11 source 1

D12 BVerfG 2005 trust business data and the limits of investigations

Identification and subject. Bundesverfassungsgericht, decision of 12 April 2005, 2 BvR 1027/02. The case concerns investigative acquisition or seizure of electronic data in a professional setting and the protection of data relating to

other clients as well. Paragraphs 89 and 96 are particularly important. 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 of the European Union, 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 a representative because it lacked domestic professional recognition. The reference for a preliminary ruling under Article 267 TFEU concerned the permissibility of that obstacle under Article 56 TFEU.

D13 source 1

D13 source 2

D13 source 4

D13 source 5

D13a Official explanations and the TAXIN example from Slovenia

The Thuringia Ministry of Finance explains the range of authorised providers on its *Beratungsbefugnis* page. Specific examples of temporary and occasional assistance are also contained in the official Bundesportal or BayernPortal publication, updated on 14 July 2026. Steuerberaterkammer Nürnberg has editorial responsibility; 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 of the European Union, 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 subject was the right of establishment and the treatment of a foreign qualification, not tax advice.

D14 source 1

D15 Gebhard when a professional restriction is compatible with the internal market

Identification and subject. Court of Justice of the European Union, 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 providing services and more permanent establishment. The temporary nature of activities is assessed by duration, frequency, regularity and continuity, not merely by the title of the contract.

D15 source 1

D16 DEB effective judicial protection for a legal person too

Identification and subject. Court of Justice of the European Union, 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 connected with asserting rights under EU law. The subject was the application of Article 47 of the EU Charter and access to a court.

D16 source 1

D17 Professional confidentiality of the tax adviser national privilege DAC6 and Belgian case law

Identification. Court of Justice of the European Union, *Belgian Association of Tax Lawyers and Others*, C-623/22, 29 July 2024, ECLI:EU:C:2024:639; link 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, not 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 establish the necessity of a standard

Identification and authority. Directive (EU) 2018/958 of the European Parliament and of the Council of 28 June 2018 governs the proportionality test before adoption of new regulation of professions or amendments to it. This is a legal obligation on Member States when designing regulation, not a study of the quality of German advisers.

D18 source 1

J01 Berlioz Investment Fund and review of the relevance of requested information

Identification and subject. Court of Justice of the European Union, 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 supplied some information, refused other information and received a fine. The reference for a preliminary ruling under Article 267 TFEU concerned Directive 2011/16/EU and Articles 47 and 51 of the Charter.

J01 source 1

J02 Luxembourg information orders addressed to a company and a bank and the right to challenge them

Identification and subject. Court of Justice of the European Union, 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 signatories, statements and beneficial owners. Under Article 267 TFEU, the Court considered Directive 2011/16 and Articles 7, 8, 47, 51 and 52(1) of the Charter.

J02 source 1

J03 A group tax information request and protection against a penalty for bringing a judicial challenge

Identification and subject. Court of Justice of the European Union, 25 November 2021, *État luxembourgeois v L*, C-437/19, ECLI:EU:C:2021:953. The reference for a preliminary ruling under Article 267 TFEU concerned information on a group of taxpayers and a sanction against the holder of the information; the legal basis consisted of Articles 1(1), 5 and 20(2) of Directive 2011/16 and Article 47 of the Charter.

J03 source 1

J04 A Luxembourg lawyer file and the impermissible removal of confidentiality for tax advice

Identification and subject. Court of Justice of the European Union, 26 September 2024, *Ordre des avocats du Barreau de Luxembourg*, C-432/23, ECLI:EU:C:2024:791. The Luxembourg administration sought documentation and information from a law firm about advice on a corporate structure. The reference for a preliminary ruling 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 of the European Union, 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 reference for a preliminary ruling 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 refusal to restrict public access to beneficial ownership information. The legal criteria were Articles 7 and 8 of the Charter and the proportionality of the restriction.

J08 source 1

J08 source 2

Verification of calculations and change history

G + P totals for all 54 profiles presented and the 27 weighted Part II calculations have been checked. In R4, there was no basis for a numerical change from R3. In particular, no points have been added for a research recommendation, user satisfaction, a discontinued pilot, audit oversight or a general digital administrative system. Substantive additions are marked “R4 review note”; explanations retained from earlier versions remain historically traceable.

Fifth review additions as at 7 October 2026

The fifth review checks developments in case-law, legislation and other sources relating to both parts of the study. The cut-off date is 7 October 2026. Confirmed additions change the legal and evidential explanation; they do not provide sufficient direct grounds to change 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. A development relative to R4, its publication date and its date of application are distinguished. Where an official summary or information notice is used, the conclusion does not go beyond that source. The absence of a confirmed addition does not mean that no developments have occurred in the country.

Criterion for changing a score

In Part I, new evidence must establish a G or P criterion for the same named statutory profile. In Part II, it must link a specific service, provider, quality rule, oversight and consequence. A new procedural obligation or individual sanction does not in itself confirm all missing criteria. ND is not zero.

The cell contents of all tables in this edition are identical to R4. This is a deliberate retention of the inherited evidential position, rather than a fresh independent legal confirmation of every item. R3 and R4 labels in historical notes identify the origin of the finding.

Confirmed and rechecked sources

R5-01 Malta Accountancy Board oversight decision

Published 6 October 2026; decision of 14 September 2026 · Newly included in R5. Official publication of the decision.

The individual measure includes oversight of accounting work in addition to auditing activity. It supports the description of professional oversight in practice, 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 tax authority interference. 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 inadequate safeguards concerning access to bank data. The full judgment and its finality status have not been independently verified; the conclusion is limited to that summary.

Official source R5-03

R5-04 Supreme Court I Up 6 2026 12

Official notice of 17 March 2026 · Newly included in R5. Official information notice; annex not confirmed.

The question referred to the Court of Justice concerns effective judicial protection in relation to a temporary tax security measure and an account freeze 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; entry into force on 1 January 2026 · New explicit legislative source in R5. Full text of the amending act; Articles 4, 10 and 62 to 64.

The amendment governs electronic submissions and the effect of an appeal, 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 Czech professional code for tax advisers

Current text marked 17 March 2026 · Newly included in R5. Official online publication of the code; especially § 2.

The code gives concrete expression to diligence and substantive checking of the tax adviser's work. Mere formal submission without substantive review does not provide an adequate basis for diligence. It does not establish additional statutory practical experience before entry to the profession.

Official source R5-06

R5-07 IESBA International Code of Ethics 2026 edition

Published 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 22 September 2026; B27 already in the catalogue · Supplemented link between the catalogue and the study. Official webpage and research catalogue.

B27 is in the catalogue, but is not explicitly cited in either part of R4. In R5 it is linked to identification and cross-border data. Checking a TIN's structure does not in itself confirm identity, the existence of the number or the quality of advice.

Official source R5-08

R5-09 Poland amendment of the Tax Advisory Act

Act of 4 December 2025; DzU 2025 item 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 counted as a new R5 discovery and does not provide additional points. The different dates on which individual provisions enter into force must remain distinct.

Official source R5-09

R5-10 Germany Steuerberatungsgesetz

Text stating an amendment of 29 June 2026 · Rechecked source already in R4. Official consolidated text.

The statutory tax advisory pathway remains distinct from limited ancillary activities. The source checked does not justify a new matrix change; amendments already included are not counted again.

Official source R5-10

R5-11 United Kingdom registration of tax advisers with HMRC

Guidance updated 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 comparison of agent oversight, but the United Kingdom is not added to the EU27 matrix, and registration is not evidence of the quality of all services.

Official source R5-11

R5-12 IESBA ethical standards for tax planning

Published 15 April 2024; applicable from 1 July 2025 · Earlier standard newly linked explicitly. Official publication of the standards.

The standards are important for the ethical assessment of tax planning. An international standard, without evidence of national adoption, does not resolve an outstanding item concerning 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 that would change the R4 matrix has been confirmed. This is not a finding that no legislative or judicial developments have occurred; national evidential questions remain unresolved to the extent stated in R4.

Belgium

A targeted search for developments was conducted. No new direct basis that would change the R4 matrix has been confirmed. This is not a finding that no legislative or judicial developments have occurred; national evidential questions remain unresolved to the extent stated in R4.

Bulgaria

The search identified a legislative proposal under public consultation. A proposal is not legislation in force used in the assessment and does not provide grounds for changing scores.

Cyprus

A targeted search for developments was conducted. No new direct basis that would change the R4 matrix has been confirmed. This is not a finding that no legislative or judicial developments have occurred; national evidential questions remain unresolved to the extent stated in R4.

Czechia

R5-06 supplements the evidence of diligence and professional liability. It does not change the score without evidence for the individual unresolved criterion of the same profile.

Denmark

A targeted search for developments was conducted. No new direct basis that would change the R4 matrix has been confirmed. This is not a finding that no legislative or judicial developments have occurred; national evidential questions remain unresolved to the extent stated in R4.

Estonia

A targeted search for developments was conducted. No new direct basis that would change the R4 matrix has been confirmed. This is not a finding that no legislative or judicial developments have occurred; national evidential questions remain unresolved to the extent stated in R4.

Finland

A targeted search for developments was conducted. No new direct basis that would change the R4 matrix has been confirmed. This is not a finding that no legislative or judicial developments have occurred; national evidential questions remain unresolved to the extent stated in R4.

France

A targeted search for developments was conducted. No new direct basis that would change the R4 matrix has been confirmed. This is not a finding that no legislative or judicial developments have occurred; national evidential questions remain unresolved to the extent stated in R4.

Greece

A targeted search for developments was conducted. No new direct basis that would change the R4 matrix has been confirmed. This is not a finding that no legislative or judicial developments have occurred; national evidential questions remain unresolved to the extent stated in R4.

Croatia

A targeted search for developments was conducted. No new direct basis that would change the R4 matrix has been confirmed. This is not a finding that no legislative or judicial developments have occurred; national evidential questions remain unresolved to the extent stated in R4.

Ireland

Updates to authorisations for tax agents were considered as a procedural source. Authorisation for electronic procedures does not in itself demonstrate 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 that would change the R4 matrix has been confirmed. This is not a finding that no legislative or judicial developments have occurred; national evidential questions remain unresolved to the extent stated in R4.

Lithuania

Current AVNT publications on financial reports require a service-specific limitation. Oversight 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 that would change the R4 matrix has been confirmed. This is not a finding that no legislative or judicial developments have occurred; national evidential questions remain unresolved to the extent stated in R4.

Hungary

A targeted search for developments was conducted. No new direct basis that would change the R4 matrix has been confirmed. This is not a finding that no legislative or judicial developments have occurred; national evidential questions remain unresolved to the extent stated in R4.

Malta

R5-01 adds an individual instance of oversight in practice that also covers accounting work. It is not generalised to all providers or all eleven services.

Germany

R5-10 reaffirms the distinction between the statutory tax advisory mandate and limited ancillary activities. No new matrix change is justified.

Netherlands

Information on the tax authority's relationship with intermediaries does not establish new quality results. The R4 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 that would change the R4 matrix has been confirmed. This is not a finding that no legislative or judicial developments have occurred; national evidential questions remain unresolved to the extent stated in R4.

Romania

A targeted search for developments was conducted. No new direct basis that would change the R4 matrix has been confirmed. This is not a finding that no legislative or judicial developments have occurred; national evidential questions remain unresolved to the extent stated in R4.

Slovakia

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

Slovenia

R5-04 and R5-05 supplement procedural protection, time limits and electronic procedures. Outstanding items S1 to S10 remain ND; a reference for a preliminary ruling does not constitute a final decision of the Court of Justice of the European Union.

Spain

Current information about the forum of tax intermediaries is a candidate for further verification. A meeting agenda does not establish that quality oversight has been carried out.

Sweden

The targeted search also covered FAR and ethics education. Private professional duties remain separate from a statutory pathway; no new point is awarded without direct evidence.

Unresolved issues and further verification

For final legal use, the following remain necessary: the full text and procedural status of *Ferrieri and Bonassisa*; the full annex to I Up 6/2026-12 and the subsequent answer of 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 grounds for increasing scores.

B27 is a new explicit linking entry for both parts. The catalogue contains different types of studies, legislation, judgments and reports; the number of catalogue entries does not equal the number of independent empirical studies. Proposals to improve identification and TINs are not presented as general institutional safeguards already in operation.