

523
ACT
of the Czech National Council

of 20 October 1992

on Tax Consultancy and on the Chamber of Tax Advisers of the Czech Republic
as amended by the Act no. 170/2004 Coll., Act no. 284/2004 Coll., Act no. 70/2006 Coll.,
Act no. 312/2006 Coll., Act no. 124/2008 Coll., Act no. 189/2008 Coll., Act no. 254/2008
Coll., Act no. 223/2009 Coll., Act no. 227/2009 Coll., Act no. 281/2009 Coll., Act no.
52/2012 Coll., Act no. 168/2012 Coll., Act no. 378/2015 Coll., Act no. 94/2018 Coll., Act
no. 527/2020 Coll. and Act no. 172/2023 Coll.

The Czech National Council has agreed upon the present Act:

PART ONE
INTRODUCTORY PROVISIONS

Section 1

The present Act shall apply to:

- a) Provision of legal aid and financial and economic advice in the matters of taxes, fees and other similar financial performance (hereinafter referred to as "taxes"), as well as in the matters that are directly connected with taxes (hereinafter referred to as "tax consultancy" or "tax advisory services") and
- b) Establishment, position and competence of the Chamber of Tax Advisers of the Czech Republic (hereinafter referred to as "the Chamber") in accordance with the laws of the European Communities.¹⁾

Section 2

The present Act shall be without prejudice to authorisations of counsellors, commercial lawyers and auditors, possibly of other per-

sons and bodies governed by special regulations.^{1a} It even does not affect the right of a natural person or legal entity to apply for legal aid and financial and economic advice in the matter of taxes and in the matters which are directly connected with taxes, from any natural person other than a Tax Adviser; such another person, however, cannot provide the above mentioned aid or advice in a systematic manner for the purpose of achieving a profit,² unless the matter concerns the persons stipulated in the first sentence.

PART TWO
TAX CONSULTANCY

Section 3
Basic provisions

(1) Tax consultancy (or tax advisory services) shall be provided to a natural person or legal entity (hereinafter referred to as "the client") by a Tax Adviser or by a Guest Tax Adviser.

(2) The term "Tax Adviser" shall denote a natural person enrolled in the List of Tax Advisers (hereinafter referred to as "the List") according to Section 4(2) and (3). The term "Guest Tax Adviser" shall denote a natural

¹ Directive of the European Parliament and of the Council 2005/36/EC of 7 September 2005 on the recognition of professional qualifications, Treaty establishing the European Communities of 25 March 1957, as amended by the Single European Act, Maastricht Treaty, Amsterdam Treaty and Nice Treaty.

^{1a} E.g. the Czech National Council Act no. 128/1990 Coll., on advocacy, the Czech National Council Act no. 209/1990 Coll., on commercial lawyers and legal aid provided by them.

² Section 2 of the Commercial Code.

person stipulated in Section 8a (1)(b) registered in the List according to Section 4(4); the List shall be administered by the Chamber.

(3) Tax consultancy shall be provided on the basis of a contract made between a Tax Adviser or a Guest Tax Adviser and a client. In consideration for provision of tax advisory services, the Tax Adviser or Guest Tax Adviser is entitled to receive a remuneration whose amount shall be agreed upon by the two parties. Any agreement whereby the remuneration for provision of tax advisory services is agreed as a share in the tax reduction, tax savings or tax relief achieved, possibly as a share in figures documenting the economic result of the activities or agreed in the form of material performance shall be invalid.

(4) If Tax Advisers or Guest Tax Advisers make legal acts on behalf of the client, they have a position of the representative according to special regulations.³

(5) Tax Adviser can perform also the function of a trustee in bankruptcy, preliminary trustee in bankruptcy, deputy trustee in bankruptcy, separate trustee in bankruptcy and special trustee in bankruptcy according to a special law regulation^{3a)}.

(6) Tax consultancy can be carried out, on the basis of a contract made between them and a client, also by business companies or cooperatives which carry out tax consultancy with the help of Tax Advisers and which have this activity as an object of business registered in the Commercial Register according to a special regulation^{4a)} and whose beneficial owner pursuant to the Act regulating registration of beneficial owners and the natural person who is a member of their statutory body, a representative of a legal person in that body and/or in a position similar to the one of a member of the statutory body is a person of integrity (hereinafter referred to as "tax advisory company"); the integrity shall be evidenced pursuant to Section 5(3) *mutatis mutandis*. The stipulations of the present Act for provision of tax advisory services by Tax

Advisers and the Statutes of the Chamber shall apply, *mutatis mutandis*, to provision of tax advisory services by tax advisory companies.

(7) Any tax advisory company shall have, during tax administration, the same process position as a Tax Adviser.

Section 4

Authorisation to perform tax advisory services

(1) The right to carry out tax consultancy shall be acquired by a natural person on the day of enrolment or registration into the List. As of this day, the Tax Adviser shall receive a certificate of enrolment into the List, or the Guest Tax Adviser shall receive a certificate of registration in the List (hereinafter referred to as "the certificate").

(2) The Chamber is obliged to enrol into the List a natural person, unless he or she has already been enrolled according to paragraph 3 or registered according to paragraph 4, on the passing of the qualification examination, however, not later than by the end of the month following after the month in which the natural person has passed the examination.

(3) The Chamber shall enrol into the List also

- a) a citizen of another country than of a Member State of the European Union, if he or she meets the conditions specified by an international treaty binding on the Czech Republic, and if he or she proves authorisation to provide tax advisory services in the country with which the Czech Republic has made an international treaty binding it to ensure access to provision of tax advisory services, for Tax Advisers of that country, and
- b) established Tax Adviser under the conditions stipulated in Section 8b.

³ E.g.. Section 10 of the Czech National Council Act no. 337/1992 Coll., on administration of taxes and charges.

^{3a} Act no. 182/2006 Coll., on bankruptcy and methods of

solution thereof (the Insolvency Act).

^{4a)} The Commercial Code.

(4) The Chamber shall register a Guest Tax Adviser in the List under the conditions stipulated in Section 8c.

(5) A Tax Adviser or Guest Tax Adviser shall lose the right to perform tax consultancy

- a) on the day as of which the Tax Adviser or Guest Tax Adviser is deleted from the List,
- b) on the day as of which the provision of tax advisory services is suspended for such a Tax Adviser or Guest Tax Adviser,

however not sooner than on the day when the decision according to points a) or b) has been delivered to the Tax Adviser or Guest Tax Adviser.

Section 5

Qualification examination and complementation examination

(1) The right to sit for a Qualification examination or a part thereof shall be vested in a natural person according to Section 4(2), who

- a) has full capacity to make legal acts,
- b) can prove his or her moral integrity,
- c) does not perform any employment, function or activity for which a special law regulation does not permit business activities to be carried out simultaneously with them,
- d) does not have any labour-law, service or another similar relation towards a state authority or regional government authority whose competence includes inspection and decision making in the matter of taxes,
- e) has acquired a university education at least within the framework of an accredited bachelor's studying scheme,^{3b)}
- f) has not been, during the last five years before filing an application for sitting for the qualification examination or a part thereof, deleted from the List of Tax Advisers by a disciplinary measure or on the basis of an administrative penalty.

^{3b)} Section 46 of the Act no. 111/1998 Coll., on universities and on amendments and to certain other Acts (Universities Act).

(2) The term "person with moral integrity" shall, for the purpose of the present Act, exclude persons who have been lawfully condemned

- a) for a criminal offence connected with the subject matter of tax advisory services,
- b) for another criminal offence committed deliberately, if with regard to the nature of tax advisory services and the person who has committed such an offence, there is a concern that he or she will commit the same or similar offence while providing tax advisory services.

(3) For the purpose of proving the moral integrity of the applicant, the Chamber shall require, according to a special law regulation^{3c)}, an extract from the Criminal Register records. The application for the issuing of an extract from the Criminal Register records and the extract from the Criminal Register records shall be handed over in an electronic form, by using a method which makes it possible to apply a remote access.

(4) The qualification examination consists of several parts. In the application for sitting for the qualification examination or a part thereof it is necessary to state the first name, possibly first names, and surname, birth number or date of birth if no birth number has been assigned, place of residence and signature of the applicant. To the application for sitting for the qualification examination or a part thereof it is necessary to add copies of the documents providing compliance with the conditions stipulated in paragraph 1(e) and the affidavit proving the compliance with the conditions stipulated in paragraph 1(c) and (d). The application for the extract from the Criminal Register records shall be filed by the Chamber. The costs of obtaining such an extract shall be borne in this case by the Chamber. It is not necessary to add to the application the information according to the present paragraph in the case that the Chamber has this information and at the same time there has not occurred any change therein.

(5) Having assessed the application for

^{3c)} Act no. 269/1994 Coll., on the Criminal Register, as amended.

sitting for the qualification examination or a part thereof, the Chamber shall

- a) reject the application for sitting for the qualification examination or a part thereof, if the applicant fails to meet the conditions stipulated in paragraph 1; the written copy of the decision must be justified, must contain an instruction about the right to file a remedy means and must be delivered to the applicant to his or her attention as a post-office special delivery, or
- b) notify the applicant in writing at least 30 days in advance of the place and time of organisation of the qualification examination or a part thereof.

(6) The qualification examination or a part thereof shall be held before the Examination Board. The Examination Board shall consist in one half of representatives of state tax authorities appointed by the Ministry of Finance of the Czech Republic (hereinafter referred to as “the Ministry”) and in the other half especially of Tax Advisers and other professionals from the field of economic, tax or law theory and practice appointed by the Chamber. The Chairperson of the Examination Board shall always be a representative of state tax authorities appointed by the Ministry. The Board shall form a quorum if more than one half of all its members are present.

(7) The contents of the qualification examination or a part thereof, as well as the composition of the Examination Board, shall correspond to the purpose of the examination, which is to identify the level of knowledge of the applicant, necessary to provide tax advisory services, especially the level of knowledge from the field of financial, administrative, civil and commercial law, finance and economy and accounting. The qualification examination or a part thereof shall be carried out in Czech.

(8) The Examination Board shall decide about the result of the qualification examination or a part thereof by voting. The applicant has passed the qualification examination or a part thereof, if an absolute majority of the present members of the Examination Board vote for it. In the case of an even division of votes

(tie) it is the Chairperson’s vote that is decisive.

(9) A fee shall be payable for the sitting for the qualification examination or a part thereof, which fee is an income of the Chamber. The fee shall be payable not later than 20 days before the organisation of the qualification examination or a part thereof. If the applicant fails to pay the fee within the maturity period, he or she cannot sit for the qualification examination or a part thereof in such a term.

(10) The details of the contents and course of the qualification examination or a part thereof, enunciation of results and the delivery thereof shall be specified by the Chamber in the Examination Rules. The Examination Rules shall specify the amount of the fee for sitting for the qualification examination as well.

(11) The Chamber is obliged to issue the decision, whereby the application for sitting for the qualification examination or a part thereof is rejected, not later than within 20 days running from the end of the month in which the proceedings in the matter of the qualification examination or a part thereof have been initiated. The qualification examination or a part thereof shall be finished by the Examination Board not later than within 8 months running from the end of the month in which the proceedings in the matter of the qualification examination or a part thereof have been initiated. The above mentioned terms do not include the time period for which the application for sitting for the qualification examination or a part thereof is returned for completion. The validity of a part of the qualification examination passed can be included into the overall evaluation of the qualification examination if the time period which has lapsed since the passing of such a part does not exceed 24 months. The qualification examination has been passed if all individual parts thereof have been passed. The verbal part of the examination shall be held after the passing of the written part of the examination.

(12) If applicants fail to pass the qualification examination or a part thereof, they can sit for it again, however, not sooner than after

3 months from the last day of the calendar month in which the Examination Board has decided about the result. To the application for repeating of the qualification examination or a part thereof, the applicant shall state only the first name, possibly first names, and surname, birth number and date of ending of the previous qualification examination or a part thereof; the other data stated in paragraph 3 shall only be specified in the application, if there has occurred any change against the previous application. Otherwise the stipulations of previous paragraphs about the proceedings in the matter of qualification examination or a part thereof shall apply.

(13) The costs of proceedings in the matter of the qualification examination or a part thereof, which have been incurred by the Chamber shall be borne by the Chamber, the costs incurred by the applicant shall be borne by the applicant.

(14) The stipulations of paragraphs 1 to 13 shall apply *mutatis mutandis* also to the complementation examination^{3d)}.

Section 6

Rights and obligations of Tax Advisers

(1) Tax Advisers are authorised and obliged to protect the rights and authorised interests of their clients. They are obliged to act honestly and conscientiously, to consistently use all legal means and to apply all what they consider beneficial according to their belief and according to the client's instructions. While doing so, they are bound only by the Acts and other generally binding law regulations and within their limits by the client's instructions.

(2) Tax Advisers are authorised to refuse the concluding of an agreement on provision of tax advisory services. Tax Advisers who were, during the last three years before commencement of the proceedings in the matter of the qualification examination or a part thereof, employees of a state authority or of

a regional government authority whose competence includes inspection and decision making in the matters of taxes, cannot, for the time period of three years from the issuing of the certificate, make an agreement on provision of tax advisory services with a client, about the matters of whom he was deciding or whose matters he was dealing with from the position of an employee of the above mentioned state authority or regional government authority.

(3) Tax Advisers are authorised to withdraw from an already concluded agreement on provision of tax advisory services, if the confidence between them and the client is spoiled, if the client fails to provide the necessary cooperation or if the client has failed to provide a reasonable prepayment for remuneration for provision of tax advisory services. Tax Advisers are obliged, within fifteen days from the day when they have notified the client of their withdrawal from the agreement on provision of tax advisory services, to

- a) make all exigent acts unless the client has adopted another measure,
- b) clear and settle with the client the prepayment for remuneration and the expenses, if the client has paid any prepayment.

(4) Tax Advisers have the right to demand that the client should pay to them, within the deadlines agreed upon:

- a) a reasonable prepayment for remuneration and expenses,
- b) the amount of the remuneration agreed upon for provision of tax advisory services or a corresponding part thereof, if the Tax Adviser has withdrawn from the agreement under the conditions specified in paragraph 3 or if the client has withdrawn from the agreement on provision of tax advisory services,
- c) the expenses purposefully incurred during the provision of tax advisory services or in connection therewith.

(5) The Tax Adviser who was appointed by the tax administrator pursuant to the Tax Code^{3e)} as a representative shall be entitled

^{3d)} Section 10 of the Act no. 18/2004 Coll., as amended by the Act no. 189/2008 Coll.

^{3e)} Section 26(2) of the Act no. 280/2009 Coll., Tax Code

to obtain, for the term of performance of this position, a reimbursement of lost earning corresponding to the product of the number of hours provably spent on the service and of the usual price of services provided by the Tax Adviser, determined by the hourly rate, and a reimbursement of purposefully incurred expenses.

(6) Tax Advisers can carry out tax consultancy also jointly. Law relations resulting from such a joint provision of tax advisory services shall be governed by a written agreement concluded by and between the Tax Advisers in question. During the joint provision of tax advisory services, however, each of the Tax Advisers shall be liable towards the clients separately; if the matter concerns their common client and unless agreed upon otherwise, the Tax Advisers shall be liable towards this client jointly and severally.

(7) During provision of tax advisory services according to the agreement, the Tax Advisers can have themselves represented by other Tax Adviser. During individual acts a Tax Adviser can be represented by his or her staff member. Representation in these cases is not possible if the client expresses disagreement with representation.

(8) Tax Advisers shall be liable towards the clients for damage incurred by them in connection with provision of tax advisory services, if it has been caused by the Tax Advisers, their representative or staff member. Tax Advisers shall be released from their liability if they prove that they could not avoid the damage in spite of exerting all efforts which can be required from them.

(9) Tax Advisers, their staff members or representatives, as well as persons who have lost their authorisation to provide tax advisory services are obliged to maintain confidentiality on all the facts of which they have learnt in connection with provision of tax advisory services. They can only be released from this obligation, also for the purpose of criminal proceedings, by the clients through their declaration, but even in this case the Tax Advisers or their representatives are obliged to maintain confidentiality, if it is in the client's interest. The obligation of confidentiality shall

not apply to the cases where the law regulations impose an obligation to frustrate and report commitment of a criminal offence. No breach of the obligation of confidentiality is committed if the matter concerns fulfilment of obligations towards appropriate authorities according to the Act on certain measures against legalisation of the yields from criminal activities and against terrorist financing and the Act on implementation of international sanctions. No breach of the obligation of confidentiality is committed by provision of information to the tax administrator while fulfilling the obligations imposed by the Tax Code on Tax Advisers as obliged persons pursuant to the Act on certain measures against legalisation of the yields from criminal activities and against terrorist financing. Disclosure of any information relating to a notification under the Whistleblower Protection Act shall not be a breach of the duty of confidentiality, if made to the extent determined by the Whistleblower Protection Act. Tax Advisers cannot refer to the obligation of confidentiality in connection with the performance of the Chamber's competence pursuant to Part Three and Part Four of the present Act.

- (10) Tax Advisers are furthermore obliged
- a) before commencement of provision of tax advisory services, to conclude an agreement on liability insurance relating to the damage which could be incurred in connection with provision of tax advisory services, and to maintain this insurance for the entire period for which they carry out tax consultancy,
 - b) to place the certificate or a certified copy thereof in a visible place at their office or at a branch of their office, or to present the certificate at the client's request,
 - c) as of the day when the Tax Advisers have been deleted from the List or when the provision of tax advisory services has been suspended for them, to hand over the certificate to the Chamber,
 - d) to state the name under which they perform tax consultancy, reference number of the certificate and their registered office in all written documents through which they are making acts during provision of

tax advisory services or in connection therewith,

- e) to notify the Chamber, without any delay, especially of the registered office and its branches, of the day of commencement of provision of tax advisory services, of the concluding of an agreement on joint provision of tax advisory services, of the facts decisive for suspension of provision of tax advisory services or for deletion of the Tax Advisers from the List, as well as other changes in the data stated by the Tax Adviser in the application for sitting for the qualification examination or a part thereof or stated in the List,
- f) to pay to the Chamber the membership fee, at the amount and within the deadline as specified in the Statutes of the Chamber, to observe the Statutes of the Chamber and other regulations issued by the Chamber.

(11) The name under which Tax Advisers perform tax consultancy shall be formed by the first name and surname, possibly by university degree and academic degree, as well as the words “daňový poradce” (*Tax Adviser*). The references to the former officer, scientific-pedagogical and similar functions, degrees or activities cannot be used in this name.

(12) The registered office of Tax Advisers shall be at the address where the Tax Advisers have their office. If Tax Advisers do not have any office out of their place of permanent residence, this place of permanent residence shall be considered as their office. A Tax Adviser or Tax Advisers who perform tax consultancy jointly can have one registered office only. A branch of the office is a room out of the Registered office of the Tax Adviser, in which the Tax Adviser performs tax consultancy as well.

(13) Stipulations of paragraphs 1 to 8 and paragraph 9(a) shall apply also to the Guest Tax Adviser.

Section 7

The List of Tax Advisers

(1) The Chamber shall record into the List the first name and surname, possibly university degree and scientific degree of the Tax Advisers, administrative identification number provided by the administrator of the basic register of persons^{3e}, their registered office, address of the permanent stay or of the place of residence, mailing address, date of registration of the Guest Tax Adviser and number of certification of registration, imposed disciplinary measures, suspension of provision of tax advisory services and deletion from the List, even in the case when the matter does not concern any disciplinary measure. The Chamber can specify that other necessary data shall be registered into the List as well. The Chamber shall carry out, without any delay, the changes in the data contained in the List as soon as it has become thereof. The Chamber shall also specify in what extent the data from the List is to be disclosed during the publication of the List.

(2) The Chamber shall delete Tax Advisers from the List if

- a) the facts stipulated in Section 5(1)(a) to (d) have ceased to be valid for them,
- b) a disciplinary measure of deletion from the List has been adopted against them,
- c) an administrative penalty was imposed on them, consisting in
 1. deletion from the List,
 2. prohibition of activity consisting in prohibition of provision of tax advisory services,
- d) they have applied, in writing, for the deletion from the List,
- e) they have not performed tax consultancy for a time period exceeding three years,
- f) they have died or have been declared dead.

(3) The Chamber can delete from the List any Tax Advisers who have been lawfully

^{3e} Act no. 111/2009 Coll., on basic registers, as amended

condemned for any intentional criminal offence other than the offence which is stipulated in Section 5(2)(b).

(4) The decision about deletion from the List must be properly justified and delivered to the Tax Adviser and must contain instructions on the right to file a remedy means at the court against such a decision.

(5) The Chamber shall inform the competent body of another Member State in which the Tax Adviser performs tax consultancy about the deletion from the List according to paragraph 2(a) to (e) or paragraph 3.

(6) The Chamber shall apply *mutatis mutandis* a similar procedure as the one described in paragraphs 2 to 5 to a Guest Tax Adviser.

Section 8

Suspension of provision of tax advisory services

(1) The Chamber can suspend the right to provide tax advisory services for Tax Advisers if

- a) proceedings for limitation or deprivation of their capacity to make legal acts have been initiated,
- b) criminal prosecution for an intentional criminal offence has been initiated against them,
- c) they have failed to fulfil their obligation to conclude a liability insurance contract according to Section 6(9)(a).

(2) The Chamber shall suspend provision of tax advisory services by Tax Advisers if the disciplinary measure of suspension of provision of tax advisory services has been adopted against them or an administrative penalty of suspension of provision of tax advisory services was imposed on them.

(3) Stipulations of Section 7(4) shall apply *mutatis mutandis* to decision about suspension of provision of tax advisory services.

(4) Provision of tax advisory services shall be suspended

- a) in the cases according to paragraph 1(a) and (b) until the time of a lawful completion of the proceedings,
- b) in the case according to paragraph 1(c) until the time of conclusion of the insurance policy,
- c) in the case according to paragraph 2 till the time stipulated in the Chamber's decision.

(5) The Chamber shall inform the competent body of another Member State in which the Tax Adviser performs tax consultancy about the suspension of provision of tax advisory services according to paragraph 1 or 2.

(6) The Chamber shall apply *mutatis mutandis* a similar procedure as the one described in paragraphs 1 to 5 to a Guest Tax Adviser.

Section 8a

Provision of tax advisory services by state citizens of other Member States of the European Union and by other persons

(1) Tax advisory services can be provided in the Czech Republic under the conditions stipulated by the present Act also by a state citizen of a Member State of the European Union (hereinafter referred to as "Member State") or by a natural person specified in a special law regulation^{3h}), unless such a person is authorised to provide tax advisory services on the basis of the passing of the qualification examination and registration into the List, either

- a) in a systematic manner as an established Tax Adviser (Section 8b), who has been enrolled by the Chamber into the List, or
- b) on a temporary or occasional basis as a Guest Tax Adviser (Section 8c), who has been registered by the Chamber into the List.

(2) The activities of an established Tax Adviser or Guest Tax Adviser in the territory of the Czech Republic shall be governed by law regulations of the Czech Republic.

^{3h}) Section 1(2) of the Act no. 18/2004 Coll., as amended.

(3) The Statutes and other Rules issued by the Chamber shall apply *mutatis mutandis* also to Guest Tax Advisers.

Section 8b

Assessment of qualification competence of an established Tax Adviser

(1) A person stated in Section 8a(1) who applies for recognition of qualification competence and for a possibility to provide tax advisory services as an established Tax Adviser, shall proceed according to the Act on recognition of professional qualification³ⁱ⁾.

(2) The recognising authority according to the Act on recognition of professional qualification^{3j)} shall be the Chamber which shall observe this regulation as well.

(3) The fee for submission of an application for recognition of professional qualification at an amount of CZK 2000 shall be an income of the Chamber.

(4) If any compensation measure has been imposed on an established Tax Adviser through a decision on recognition of professional qualification, its only form is a complementation examination^{3k)}.

Section 8c

Guest Tax Adviser

(1) A person stated in Section 8a(1) who intends to provide tax advisory services in the Czech Republic as a Guest Tax Adviser shall proceed according to the Act on recognition of professional qualification³ⁱ⁾.

(2) Guest Tax Advisers are, during provision of tax advisory services, obliged to provide the client furthermore with the following information:

a) if they are registered in the Commercial register or in a similar public register,

then the register in which they are registered and their registration number, or a similar means of identification provided for in the Register;

- b) if the activity is subject to a permission regime in the Member State of origin, then the name and address of the competent inspection authority or professional association or of a similar entity at which they are registered;
- c) professional identification of the Member State of origin, if such an identification does not exist, then the qualification achieved and the Member State in which it has been granted.

Sections 8d to 8f

repealed by the Act no. 189/2008 Coll.

PART THREE THE CHAMBER OF TAX ADVISERS OF THE CZECH REPUBLIC

Section 9

The Chamber

(1) The Chamber of Tax Advisers of the Czech Republic shall be established. The seat of the Chamber shall be in Brno.

(2) The Chamber

- a) shall associate all Tax Advisers,
- b) shall decide according to of the present Act in the matters of authorisation to provide tax advisory services and about disciplinary measures and shall administer the register of tax advisory companies.

(3) The Chamber shall be a legal entity.

(4) The Chamber can form regional sections.

³ⁱ⁾ Section 22 of the Act no. 18/2004 Coll., as amended by the Act no. 189/2008 Coll.

^{3j)} Section 29 of the Act no. 18/2004 Coll., as amended by the Act no. 189/2008 Coll.

^{3k)} Art. 14(3) of Directive of the European Parliament and of

the Council 2005/36/EC of 7 September 2005 on the recognition of professional qualifications.

^{3l)} For example Sections 27, 36a and 36b of the Act no. 18/2004 Coll., as amended.

(5) The membership in the Chamber shall arise on enrolment of the Tax Adviser into the List.

Section 10 Bodies of the Chamber

(1) The Chamber shall have the following bodies:

- a) General Meeting of members of the Chamber (hereinafter referred to as “the General Meeting”),
- b) Presidency,
- c) Supervising Committee,
- d) Disciplinary Committee,
- e) Examination Board,
- f) Secretary.

(2) The Chamber can create, from time to time, other advisory bodies as well, if necessary.

(3) The functions in the bodies of the Chamber pursuant to paragraph 1(a) to (e) shall be honorary. In consideration for their performance the Tax Advisers shall be entitled to receive reimbursement of expenses only.

(4) The supreme body of the Chamber shall be the General Meeting. The General Meeting shall elect the bodies of the Chamber stipulated in paragraph 1(b) to (d). A member of the Supervising Committee cannot be a member of the bodies of the Chamber stipulated in paragraph 1(b), (d) to (f). The details of elections of the bodies of the Chamber shall be specified by the Election Rules.

(5) An ordinary General Meeting shall be convened by the Presidency always in the second half of the calendar year. The Presidency is obliged to convene an extraordinary General Meeting always when it is required in writing in the period of two consecutive calendar months at least by one third of the members of the Chamber or if the convening is required in writing by the Supervisory Committee. The extraordinary General Meeting

must be held no later than 2 months after fulfilment of the conditions for the convening thereof.

(6) The announcement of organisation of the General Meeting shall be published by the Presidency no later than 30 days before organisation thereof, on the official notice board of the Chamber and in its electronic version. In the announcement it shall specify the reason for the convening of the General Meeting and its agenda, date and place of the General Meeting. Written materials intended for discussion at the General Meeting shall be published within the same deadline and in the same way in such a manner that they can be available for advisers through a public data network.

(7) All the members of the Chamber shall have the right to take part in the business of the General Meeting. Members of the Chamber can authorise, in writing, another member of the Chamber, to represent them at the General Meeting; a member represented this way shall be considered as present at the General Meeting. One member of the Chamber can represent, as a maximum, five members.

(8) The General Meeting shall form a quorum regardless of the number of the members present. In order to be valid, a resolution needs the consent of an absolute majority of those members of the Chamber who are present.

(9) The decisive criterion for election of the members and substitutes of the bodies of the Chamber shall be the number of the votes granted to individual candidates by those members of the Chamber that took part in the election; if there is only one candidate then his or her election shall require an absolute majority of the votes of those members of the Chamber who took part in the election. For dismissal of a member or substitute of the bodies of the Chamber it will be sufficient to obtain at least three fifths of votes of the members of the Chamber who took part in the voting about the dismissal.

(10) Appeals against decisions of the bodies of the Chamber pursuant to paragraph 1(c) to (f) shall be decided about by the

Presidency. Appeals against decisions of the Presidency shall be decided about by the General Meeting.

(11) The details of the organisation of the Chamber, its bodies and their competence, as well as the details relating to the number of members of the Presidency, Supervising Committee and Disciplinary Committee shall be specified by the Statutes of the Chamber.

Section 11

Competence of the Chamber

The Chamber shall especially

- a) protect and promote authorised interests of Tax Advisers in the Czech Republic,
- b) create presumptions for the increase in qualification and professional level of Tax Advisers,
- c) supervise over the proper provision of tax advisory services and shall direct the activities of Tax Advisers in accordance with the generally binding law regulations and the Statutes of the Chamber,
- d) publish the Statutes, Election Rules and Disciplinary Rules,
- e) publish, upon an agreement with the Ministry the Examination Rules,
- f) administer the List and ensure publishing of the necessary data,
- g) issue certificates to natural persons,
- h) decide about applications for sitting for qualification examination or a part thereof, perform qualification examination and a part thereof,
- i) decide about sanctions according to the present Act,
- j) issue to its members the documents for the purpose of proving their qualifications in the other Member States,
- k) is obliged to suggest, within 30 days, upon the request of the tax administrator, the Tax Adviser who is to be appointed by the tax administrator as the representative for tax administration ^{3e}.

PART FOUR SANCTIONS

Section 12

Disciplinary measures

(1) For a serious or recurrent breach of an obligation according to of the present Act or another act regulating Tax Adviser's rights and obligations during provision of tax advisory services by a Tax Adviser, except for the Act on certain measures against legalisation of the yields from criminal activities and against terrorist financing, by a Tax Adviser (hereinafter referred to as "disciplinary offence"), the Chamber can impose on the Tax Adviser, unless the matter concerns a criminal offence, some of the following disciplinary measures:

- a) written reprimand,
- b) fine up to an amount of CZK 100,000,
- c) suspension of provision of tax advisory services for as long as one year,
- d) deletion from the List.

(2) It shall apply that a Tax Adviser has committed a serious breach of an obligation pursuant to the present Act, if they stated, as an applicant in the application for sitting for the qualification examination or a part thereof, knowingly, any untrue or incomplete data, on the basis of which they have been allowed to sit for the qualification examination or a part thereof.

(3) Only one disciplinary measure can be imposed for a disciplinary offence.

(4) The fine shall be an income of the Chamber.

Section 13

Disciplinary measure proceedings

(1) The imposing of disciplinary measures shall be decided by the Disciplinary Committee of the Chamber in the proceedings commenced upon a proposal of the Supervising Committee of the Chamber. A motion for the commencement of the proceedings can be filed within six months from the day when the

Supervising Committee of the Chamber has learnt of the disciplinary offence, however not later than within three years from the day when the disciplinary offence has been committed.

(2) Tax Advisers have always the right, within the proceedings, to be heard, and they must be given a possibility to defend themselves.

(3) The decision about imposition of a disciplinary measure must be made in writing and must include the statement, justification and instructions about a remedy means.

(4) The details relating to the sanction proceedings shall be specified by the Disciplinary Rules.

Section 14 Appeal

The appeal against a decision of the Disciplinary Committee of the Chamber shall be decided about by the Presidency of the Chamber, which shall confirm, amend or cancel the decision reviewed. If the Presidency of the Chamber cancels the decision objected, it shall return the same to the Disciplinary Committee of the Chamber back for new discussion and decision; during the new decision making the Disciplinary Committee of the Chamber shall be bound by the legal opinion of the Presidency of the Chamber.

§ 14a Offence proceedings

(1) In offence proceedings pursuant to the Act on certain measures against legalisation of the yields from criminal activities and against terrorist financing, if such an offence is decided about by a body of the Chamber, an analogous procedure shall be applied as the one pursuant to the provisions

a) of the Act regulating liability for offences and offence proceedings laying down the

conditions of liability for an offence, types of administrative penalties and protective measures and principles for their imposition, and

b) of the first sentence of Section 13(1), of Section 13(4) and Section 14.

(2) The offence proceedings shall be commenced or the already commenced offence proceedings shall be continued also in the case when the offender ceases to be a Tax Adviser after the commission of the offence, unless the matter concerns the facts on the basis of which the proceedings shall not be commenced or shall not be continued pursuant to the Act regulating liability for offences and offence proceedings.

(3) If the Act on certain measures against legalisation of the yields from criminal activities and against terrorist financing makes it possible to impose the administrative penalty of the prohibition of activity, it is possible to impose, instead of the administrative penalty of the prohibition of activity, on the Tax Adviser an administrative penalty

a) of suspension of provision of tax advisory services for up to three years,

b) of the deletion from the List.

(4) The fine imposed in the offence proceedings shall be an income of the Chamber.

PART FIVE TRANSITIONAL AND FINAL STIPULATIONS

Section 15

(1) The decisions of the Chamber according to Section 5(4)(a), Section 7(4), Section 8(3), Section 8d(3) and Section 8f(3) shall be reviewed by the court according to special law regulations.⁵

(2) If the Chamber remains inactive in the cases when it is obliged to decide according to of the present Act, the natural person affected by its inactivity shall have the right to

⁵ The Act no. 150/2002 Coll., Rules of Administrative Procedure, as amended.

demand protection by filing a motion before court.

Section 16

The decision making of the Chamber according to the present Act shall be governed by the Administrative Procedure Code, unless the present Act states otherwise.

Section 17

All natural persons, carrying out tax consultancy on the basis of registration according to the Act no. 105/1990 Coll., on private business of citizens, as amended, are obliged to pass, within one year from the entering into force of the present Act, the qualification examination and to apply for enrolment into the List according to the present Act, otherwise they shall cease to be authorised as of that day.

Section 18

(1) Until the establishment of the Chamber bodies, their competence is performed by the Preparatory Committee appointed by the Minister of Finance of the Czech Republic.

(2) The Preparatory Committee shall convene the establishing General Meeting within six months from the effective date of the present Act.

(3) The Ministry shall supervise over the proper carrying out of the Preparatory Committee. The decision or measures of the Preparatory Committee issued in contradiction with the present Act can be cancelled by the Ministry or the Ministry can suspend their implementation.

Section 19

The present Act shall become effective on 1 December 1992.

Signed: Uhde

Signed: Klaus

Art. II of the Act no. 170/2004 Coll.

Art. II

Transitional stipulations

1. Stipulations of point 8 of the present Act [Section 5(1(e) of the Act no. 523/1992 Coll.] shall not apply to those Tax Advisers who are, as of the effective date of the present Act, enrolled in the List of Tax Advisers.

2. All the proceedings commenced by the Chamber before the effective date of the present Act, including the proceedings in the matter of qualification examinations, shall be completed according to existing law regulations.

Art. II of the Act no 168/2012 Coll.

Art. II

Transitional provisions

1. A General Chamber convened before the effective date of the present Act shall be governed by the regulations being in force at the time of the convening thereof.

2. The Chamber of Tax Advisers is obliged to put its Statutes into compliance with the present Act within twelve months from the date when the present Act has become effective.

Art. XIII of the Act no. 527/2020 Coll.

Art. XIII

Transitional provisions

1. The condition of integrity of the beneficial owner of a business company or of a cooperative providing tax advisory services and of the natural person who is a member of their statutory body, representative of a legal person in that body and/or in a position similar to the one of a member of the statutory body pursuant to Section 3(6) of the Act no.

523/1992 Coll., as amended as at the effective date of the present Act, need not be met by that business company or the cooperative providing tax advisory services for 90 days from the effective date of the present Act.

2. The proceedings not finally decided before the effective date of the present Act shall be finished pursuant to the Act no. 523/1992 Coll., as amended before the effective date of the present Act, and the Act no. 253/2008 Coll., as amended before the effective date of the present Act.

Effective dates of the Amendments:

<i>Law regulation</i>	<i>Effective date</i>
<i>Act no. 170/2004 Coll.</i>	<i>1 May 2004</i>
<i>Act no. 284/2004 Coll.</i>	<i>1 September 2004</i>
<i>Act no. 70/2006 Coll.</i>	<i>1 April 2006</i>
<i>Act no. 312/2006 Coll.</i>	<i>1 July 2007</i>
<i>Act no. 124/2008 Coll.</i>	<i>1 July 2008</i>
<i>Act no. 189/2008 Coll.</i>	<i>1 July 2008</i>
<i>Act no. 254/2008 Coll.</i>	<i>1 September 2008</i>
<i>Act no. 223/2009 Coll.</i>	<i>28 December 2009</i>
<i>Act no. 227/2009 Coll.</i>	<i>1 July 2010</i>
<i>Act no. 28/2009 Coll.</i>	<i>1 January 2011</i>
<i>Act no. 52/2012 Coll.</i>	<i>17 March 2012</i>
<i>Act no. 168/2012 Coll.</i>	<i>1 August 2012</i>
<i>Act no. 378/2015 Coll.</i>	<i>1 January 2016</i>
<i>Act no. 94/2018 Coll.</i>	<i>5 June 2018</i>
<i>Act no. 527/2020 Coll.</i>	<i>1 January 2021</i>
	<i>1 June 2021 (Art. XII/3)</i>
<i>Act no. 172/2023 Coll.</i>	<i>1 August 2023</i>

Notes: