

Decision no. 3/2022 approving the Regulation of Organization and Operation of the Chamber of Tax Advisors, published in the OG no. 184/24 February 2022

Includes the amendments and supplementations brought through:

- Decision of the Superior Council of the Chamber of Tax Advisors no. 2/2023 – published in the OG no. 111/8 February 2023
- Decision of the Superior Council of the Chamber of Tax Advisors no. 5/2023 – published in the OG no. 201/10 March 2023
- Decision of the Superior Council of the Chamber of Tax Advisors no. 10/2023 – published in the OG no. 731/9 August 2023
- Decision of the Superior Council of the Chamber of Tax Advisors no. 11/2024 – published in the OG no. 896/5 September 2024
- Decision of the Superior Council of the Chamber of Tax Advisors no. 11/2025 – published in the OG no. 917/6 October 2025

Pursuant to the provisions of art. 10 in Government Ordinance no. 71/2001 on the organization and practice of the tax advisory activity, approved as amended through Law no. 198/2002, as subsequently amended and supplemented,

The Superior Council of the Chamber of Tax Advisors, convened in the session of January 31, 2022, decides:

Art. 1. - To approve the Regulation of Organization and Operation of the Chamber of Tax Advisors, as provided in the annex which is an integral part of this decision.

Art. 2. - The Superior Council of the Chamber of Tax Advisors, the Permanent Bureau of the Superior Council of the Chamber of Tax Advisors and the directorates included in the executive organization of the Chamber of Tax Advisors shall implement the provisions of this decision.

Art. 3. - On the date of entry into force of this decision, the Decision of the Superior Council of the Chamber of Tax Advisors no. 3/2017 approving the Regulation of Organization and Operation of the Chamber of Tax Advisors, published in the Official Gazette of Romania, Part I, no. 185 of 15 March 2017, as subsequently amended and supplemented, as well as all the provisions which are contrary to this decision shall be repealed.

Art. 4. - The Decision of the Superior Council of the Chamber of Tax Advisors no. 9/2008 approving the Regulation on the authorization of foreign tax advisors, published in the Official Gazette of Romania, Part I, no. 87 of 4 February 2008, as well as the Decision of the Superior Council of the Chamber of Tax Advisors no. 15/2012 approving the Procedural rules on the amendment of the status of tax advisors, the termination and regaining of membership in the Chamber of Tax Advisors, published in the Official Gazette of Romania, Part I, no. 894 of 28 December 2012, shall be repealed.

Art. 5. - This decision shall be published in the Official Gazette of Romania, Part I.

Chairman of the Chamber of Tax Advisors,
Dan Manolescu

Bucharest, Monday, January 31, 2022.

No. 3.

CHAPTER I

General Provisions

Art. 1. - (1) The Chamber of Tax Advisors, hereinafter referred to as the Chamber, is a professional organization of public utility, a legal person not made for profit, with its seat in Bucharest, 61 Alexandru Constantinescu Street, district 1, which includes the tax advisors and assistant tax advisors who have acquired this capacity, as well as the tax advisory companies authorized by the Chamber, in accordance with the provisions of Government Ordinance no. 71/2001 on the organization and practice of the tax advisory activity, approved as amended through Law no. 198/2002, as subsequently amended and supplemented, hereinafter referred to as the Ordinance.

(2) The Chamber is established as an autonomous legal person of private law, with its own denomination, patrimony and logo. In accordance with the legal provisions on trademark protection, no other person with the exception of the Chamber is entitled to use this denomination or a similar denomination and the logo thereof, as provided in annex no. 1.

(3) By way of exception from the provisions of para. (2), the active members of the Chamber - who hold an annual unrestricted practice visa - may use the logo of the Chamber, under observance of the provisions of the Code regarding ethical and professional conduct in the field of tax advice, provided they expressly mention the fact that they are members of the Chamber of Tax Advisors.

(4) The Chamber is the competent authority which regulates, organizes, coordinates and authorizes the tax advisory activity in Romania, ensures access to the profession of tax advisor and defends the legitimate interests of its members, in accordance with the law and this regulation.

(5) For the purpose of achieving these objectives, the Chamber exercises the duties conferred upon it through the ordinance and through the other legislative acts applicable to its field of activity.

Art. 2. - (1) The tax advisory activity can be performed only by the active members - which hold the annual unrestricted practice visa - and can be carried out through the following types of services provided by the ordinance of organization and practice of the profession;

a) the provision of advisory services in the tax and tax procedure fields which consist of the elaboration and supply of professional opinions, information and other theoretical or practical analysis papers;

b) services of elaboration of tax statements and of reporting for tax purposes or specialty assistance for the elaboration thereof;

c) certification of tax statements, under the law;

d) services of elaboration of mandatory tax records according to law, including the elaboration of transfer pricing related documents, requests for obtaining advance pricing agreements, individual tax rulings and entering into mutual agreement procedures to avoid double taxation;

e) services of assistance and representation before the tax bodies, including the award of specialty assistance throughout the performance of any tax administration procedures;

f) services of elaboration or assistance regarding the elaboration of the documentation for exercise of the means of appeal against the debentures and other fiscal administrative acts;

- g) performance of judicial tax surveys at the request of the judiciary bodies or criminal prosecution bodies. In this case, art. 42 in Law no. 134/2010 on the Civil Procedure Code, as republished, as subsequently amended, shall be correspondingly applied. Judicial tax surveys shall be performed only by active tax advisors registered in the records of the Ministry of Justice - Related Judicial Professions Department;
- h) assistance regarding the receivables of the general consolidated budget, under observance of the legal provisions in force;
- i) tax assistance in cases pending before a jurisdictional authority;
- j) the provision of other assistance services in the tax or tax procedure fields.

(The paragraph was amended through Decision no. 11/2025)

(2) The activities provided under para. (1) letter c) shall be exercised in accordance with the rules approved by the Superior Council of the Chamber of Tax Advisors, based on the endorsement of the Ministry of Public Finance.

(3) For the exercise of the tax advisory activity it is mandatory to have professional liability insurance.

(4) Assistant tax advisors may perform the activities provided under para. (1) letters a), b), d), f), and i) only under the guidance of an active tax advisor.

(The paragraph was amended through Decision no. 11/2025)

CHAPTER II

Membership in the Chamber

Art. 3. - (1) The following are members of the Chamber:

- a) natural persons who have acquired by examination the status of tax advisor, in accordance with the provision of the Ordinance and of the Regulation for organization of the examination of award of the status of tax advisor or of assistant tax advisor, and who have registered in the Register of tax advisors and tax advisory companies;
- a) natural persons who have acquired by examination the status of assistant tax advisor, in accordance with the provision of the Ordinance and of the Regulation for organization of the examination of award of the status of tax advisor or of assistant tax advisor, and who have registered in the Register of tax advisors and tax advisory companies;
- c) the companies that obtained the operating permit and registered in the Register of tax advisors and tax advisory companies;
- d) tax advisors who obtained their professional qualification in one of the member states of the European Union, the European Economic Area or the Swiss Confederation, as well as the citizens of the member states of the European Union, the European Economic Area or the Swiss Confederation who obtained the qualification on the territory of a third country and have professional experience in the tax advisory field of 3 years on the territory of the member state where they

obtained the recognition of their professional qualification, who have been registered in the Register of tax advisors and tax advisory companies.

(2) For the award of the status of tax advisor, the applicants, natural persons, must cumulatively fulfill the following requirements:

a) to be graduates of a higher education institution, graduated with a bachelor's degree or equivalent in economic or legal sciences;

(the letter was amended through Decision no. 11/2025)

b) to have at least 5 years of professional experience, out of which at least 3 years in one or several of the following activities:

b1) drafting, endorsement, approval or application of tax laws;

b) fiscal administration;

b3) drafting or application of accounting regulations;

b4) financial-accounting or legal activity;

b5) university teaching activity in the field of public finance, taxation, tax and budgetary policies, financial accounting, public institution finances, law;

b6) assistant tax advisor activity;

(the letter was amended through Decision no. 11/2025)

c) should not have a criminal record for committing criminal offences punished by the tax laws, financial-accounting laws, customs laws, those related to financial discipline, as well as other criminal offences related to the performance of the activities provided under letter b), including money laundering or terrorist financing;

d) must have full legal competence;

e) must be medically fit to exercise their profession;

f) must pass the examination for award of the status of tax advisor.

(3) For the award of the status of assistant tax advisor, the applicants, natural persons, must cumulatively fulfill the following requirements:

a) must be graduates of a certified higher education institution with the duration established by law;

b) must have a professional experience of at least 2 years;

c) should not have a criminal record for committing criminal offences punished by the tax laws, financial-accounting laws, customs laws, those related to financial discipline, as well as other criminal offences related to the performance of the activities provided by para. (2) letter b), including money laundering or terrorist financing;

d) must have full legal competence;

e) must be medically fit to exercise their profession;

f) must pass the examination for award of the status of assistant tax advisor.

(4) The persons who passed the examination for award of the status of assistant tax advisor are required to register as active members in the Register of tax advisors and tax advisory companies, in the chapter «Assistant tax advisors», within the term provided by art. 5 para. (1). Upon registration in the Register of tax advisors and tax advisory companies, assistant tax advisors (interns) must

have concluded an internship agreement with a supervisor registered in the List of Active Tax Advisor Supervisors, published on the Chamber's website, which they must submit together with their registration application. The internship has a term of 3 years, starting from the date of registration in the register.

(the paragraph was amended through Decision no. 2/2023 and through Decision no. 11/2024)

(4¹) The internship can be interrupted for justified reasons for a cumulated period of maximum 24 months.

(the paragraph was introduced through Decision no. 2/2023)

(4²) If the assistant tax advisor changes the supervisor mentioned in the application registration throughout the performance of the internship, he/she shall be required to notify this situation to the Chamber of Tax Advisors, indicating the name of the new active supervisor tax advisor.

(the paragraph was introduced through Decision no. 2/2023)

(4³) During the internship, the activities provided by art. 2 para. (4) can be performed by assistant tax advisors in one of the following forms:

(the paragraph was introduced through Decision no. 2/2023)

- a) independent activity practiced on the basis of services agreements concluded by the assistant tax advisor with customers, under the supervision of the active tax advisor;
- b) independent activity practiced on the basis of a services agreement concluded by the assistant tax advisor with the active supervisor tax advisor;
- c) dependent activity practiced under an agreement concluded between the assistant tax advisor and the active supervisor tax advisor or the tax advisory company, as applicable.

(5) The assistant tax advisor is entitled to take the examination for award of the title of tax advisor within a term of maximum 2 years after completing an internship of at least 3 years, provided he/she fulfills the following requirements provided by para. (2) letters c) -e).

(the paragraph was amended through Decision no. 2/2023)

(5¹) If the assistant tax advisor does not pass the examination for award of the title of tax advisor within the 2 year term, the internship period will have to be extended until the date of the following exam organized by the Chamber in order for him/her to continue to benefit from the right to take the examination. The internship can be extended in this manner at most 3 times within a period of 3 consecutive years.

(the paragraph was introduced through Decision no. 2/2023)

(5²) The assistant tax advisor who did not observe the provisions of para. (5) and (5¹) with respect to taking the examination for award of the title of tax advisor or did not pass the examination within the period provided by para. (5¹) loses the title of assistant tax advisor by operation of law and shall be deregistered ex officio from the Register of tax advisors and tax advisory companies from the

chapter of «Assistant tax advisors», through a decision of the executive director. This deregistration shall be definitive, by way of exception from the provisions of art. 13.

(the paragraph was introduced through Decision no. 2/2023 and amended through Decision no. 11/2024)

(5³) If the assistant tax advisor passes the examination for award of the title of tax advisor, he/she shall be deregistered ex officio from the Register of tax advisors and tax advisory companies, from the chapter of «Assistant tax advisors», through a decision of the executive director.

(the paragraph was introduced through Decision no. 11/2024)

(6) During the internship period the assistant tax advisor is required to submit to the Chamber of Tax Advisors an annual activity report within 15 days as of the date of completion of every year of internship. The internship report includes the description of the activities performed by the assistant tax advisor during the internship year and must be endorsed by the active supervisor tax advisor. The format and content of the internship report shall be provided by the professional rules for practice of activity by assistant tax advisors.

(the paragraph was amended through Decision no. 2/2023)

(7) During the internship period provided by para. (5), assistant tax advisors must follow a yearly professional training course organized by the Chamber of Tax Advisors, in accordance with the Annual continuous professional training program, approved by the Superior Council of the Chamber. The fulfillment of this requirement is a condition for registration in the exam for award of the title of tax advisor.

(8) The exam for award of the title of tax advisor or assistant tax advisor shall be organized by the Chamber on the basis of the Regulation of organization of the examination for award of the title of tax advisor or assistant tax advisor, as approved by the Superior Council of the Chamber.

Art. 4. - (1) With respect to the right to practice the profession, Chamber members can be active or inactive.

(2) The following categories of persons can be active members:

a) natural persons who have the status of tax advisor as a result of passing an examination and are registered in the Register of tax advisors and tax advisory companies in the section of "active persons";

a) natural persons who have the status of assistant tax advisor as a result of passing an examination and are registered in the Register of tax advisors and tax advisory companies in the section of "active persons";

a) legal persons who are authorized by the Chamber and are registered in the Register of tax advisors and tax advisory companies in the section of "active persons";

(3) The following categories of persons can be registered in the Register of tax advisors and tax advisory companies in the section of "inactive persons":

a) tax advisors who have declared this status at the time of registration with the Chamber;

b) tax advisors who have requested to be passed to the section of "inactive persons" for a period of at least one year after they were registered with the Chamber;

c) tax advisors who are in a situation of incompatibility provided by a special law;

d) tax advisors who do not perform any of the activities provided by art. 2 para. (1) in their own name or in the name of a tax advisory company as services providers, collaborators or partners thereof;

e) legal persons who have suspended their activity with the trade register.

(4) Tax advisors who find themselves in a situation of incompatibility in accordance with the special laws, shall be required to notify this situation to the Chamber in writing. The notification shall include the reasons and date when the situation of incompatibility appeared, the request to be passed into the category of inactive members and the corresponding supporting documents. When the state of incompatibility ends the tax advisor may regain the status of active member by formulating a request in this respect to the Chamber, accompanied by the documents attesting the end of the situation of incompatibility. The inactivity shall start on the date of the request.

(5) The request to be passed from one status to another shall be resolved through a decision of the executive director and shall produce effects with respect to the new title as of the date of the request, if on that date the requirements provided by this regulation and by decisions of the Superior Council are fulfilled or, as applicable, as of the date of fulfillment of those requirements, and the fee corresponding to the new title shall be owed as of the same date.

(6) The requests to be passed from one status to another shall be also analyzed and verified in terms of fulfillment of the obligations to date corresponding to the title of active/inactive member held on the date of the request.

(7) In order to be registered in the section of “inactive persons”, the members of the Chamber who are natural persons must fill in and send the form of application for registration in the section of “inactive persons”.

(the paragraph was amended through Decision no. 11/2024)

(8) If the application for registration in the section of “inactive persons” is not filled in or it is not accompanied by documents which justify the state of incompatibility, where applicable, the Chamber shall request that it be completed. If the tax advisor does not make the required completions within a term of 30 days as of communication, the request shall be dismissed through a decision of the executive director.

(the paragraph was amended through Decision no. 11/2024)

(9) If the tax advisory company no longer fulfills the legal operating requirements, the company’s authorization shall be withdrawn in accordance with art. 12 para. (1) point 2 letter b) if the company does not notify the Chamber about the re-fulfillment of those requirements within 30 days as of the date of communication by the Chamber of a formal notice.

(the paragraph was amended through Decision no. 11/2024)

(10) The registration on and withdrawal from the lists of tax advisors entitled to perform judiciary tax surveys at the request of judiciary bodies or criminal prosecution bodies shall be made only by filling in and sending the forms made available on the Chamber’s website and the resolution thereof shall be made through a decision of the executive director. Upon registration on the lists the Chamber shall issue the professional card of tax advisor - judiciary tax expert in electronic form.

(the paragraph was amended through Decision no. 11/2024)

Art. 5. - (1) The person who passed the tax advisor or assistant tax advisor examination shall be required to register in the corresponding section of the Register of Tax Advisors and Tax Advisory Companies within at most 90 days as of the date of communication of the examination results.

(the paragraph was amended through Decision no. 11/2025)

(2) After the lapse of the term provided by para. (1), but not later than 24 months as of the date of communication of the examination results, the person who passed the exam for award of the title of tax advisor or assistant tax advisor and who did not register in the Register of tax advisors and tax advisory companies can be registered in the corresponding section of the Register of tax advisors and tax advisory companies after completing an internship in the field of tax legislation organized by the Chamber.

(3) The person who passed the examination for award of the title of tax advisor or assistant tax advisor and did not register in the Register of tax advisors and tax advisory companies within a term of 24 months as of the date of communication of the examination results shall lose the right to register in the corresponding section of the Register of tax advisors and tax advisory companies on the basis of that examination.

(4) The tax advisory activity can be performed only by the persons registered in the Register of tax advisors and tax advisory companies in the “active persons” sections who hold the annual unrestricted practice visa.

(5) In order to register in the Register of tax advisors and tax advisory companies, natural persons who passed the examination for award of the title of tax advisor or assistant tax advisor must proceed as follows:

- a) they must fill in and send the standard registration application, as applicable;
- b) they must send a copy of the identity document (only if amendments have been made compared to the initial details in the examination registration file);
- c) they must send the information regarding the payment of the fixed fee set for new members.

(6) The standard registration application also includes a commitment through which the applicant undertakes to observe the provisions of the law of organization and practice of the profession, of this regulation and of the internal rules of the Chamber, as well as those related to personal data processing.

(7) The application, together with the attached documents, shall be registered with the Chamber which, after checking the fulfillment of the registration requirements, shall operate the registration in the Register of tax advisors and tax advisory companies on the basis of the decision issued by the executive director approving the application and shall issue the professional card as a member card. The seal shall be issued upon request, through the filling in and transmission of the form available on the Chamber’s website, only for the active tax advisors.

(the paragraph was amended through Decision no. 11/2024)

(8) The right to practice the tax advisory activity shall be granted on a yearly basis under the form of an annual unrestricted practice visa.

(9) The Chamber member seal may take a traditional form or the form of a professional electronic signature and shall contain the following elements:

- the phrase "Tax advisor";
- the first and last name, the number and year of registration in the Register of tax advisors and tax advisory companies - called member code.

~~(10) The loss, theft or destruction of the card or of the seal shall be published in the Official Gazette of Romania, Part III.~~

~~(the paragraph was repealed through Decision no. 11/2024)~~

(11) The Chamber's active members - natural persons - may use in their professional activity as tax advisors the professional electronic signature which has the role and characteristics of a professional seal. In these cases the traditional seal shall no longer be issued.

(12) If the Directorate of member services finds the failure to observe the requirements of registration in the Register of tax advisors and tax advisory companies, the application shall be resolved through a motivated decision of dismissal of the application for registration as member of the Chamber by the Permanent Bureau of the Superior Council.

Art. 6. - (1) Tax advisors who obtained their professional qualification in one of the member states of the European Union, the European Economic Area or the Swiss Confederation may practice their profession in Romania under one of the following forms:

- a) independent or joint tax advisory activity;
- b) dependent activity, as employees in Romania;
- c) activity of provision of tax advisory services, under the conditions provided by art. 21⁹ in the ordinance.

~~(the paragraph was amended through Decision no. 11/2025)~~

(2) The citizens of the Member States of the European Union, of the European Economic Area or of the Swiss Confederation may also carry out the tax advisory activity under one of the forms provided by para. (1) letter a) if they hold a qualification title obtained on the territory of a third country, provided they have 3 years of professional experience in the tax advisory field on the territory of the member state where they obtained the recognition of their professional qualification.

(3) The recognition of qualification titles for the people provided by para. (1) letter a) and para. (2), shall be made on the basis of an application accompanied by:

- a) a copy of the identity document;
- b) a copy of the professional qualification attestation or certificate;
- c) the legal document, issued in the Member State of origin or of provenance which certifies that the applicant was not forbidden from practicing the profession of tax advisor due to serious professional misconduct or crime;
- d) the document attesting the professional experience of 3 years, in the case of the people provided by para. (2);
- e) completing the registration application with the option regarding the form chosen for carrying out the tax advisory activity;

f) the proof of payment of the fixed fee set for new members.

~~(4) Once their qualification titles are recognized, the tax advisors in question shall be registered in the Register of Tax Advisors and Tax Advisory Companies in the corresponding section.~~

(the paragraph was repealed through Decision no. 11/2024)

(5) If the citizens of the member states of the European Union, of the European Economic Area or of the Swiss Confederation who want to carry out the tax advisory activity in Romania do not present the documents provided by para. (3) or the documents they present are not conclusive, the Chamber may request to the competent authorities of the member state of origin or provenance of the person in question a confirmation of the fact that the person in question is authorized to carry out the professional activity of tax advisor in that member state.

(6) The Chamber may request to the applicant to opt for taking an adaptation course not exceeding 3 years or for taking a skills test, in the following cases:

a) if the training of the applicant refers to theoretical or practical fields which are substantially different from those requested by Romania in order to be authorized as tax advisor;

b) if the activities provided by art. 2 para. (1) are not included in the same profession in the member state of origin or provenance of the applicant and if the difference corresponds to a specific training required by Romania and covers fields which are substantially different from those covered by the qualification title held by the applicant.

(7) The activity of provision of tax advisory services provided by para. (1) letter c) shall be exercised in Romania through the occasional assurance of tax advisory services for natural persons or legal persons before tax bodies or jurisdictional authorities, as required by the member state of origin for tax advisors. In this case it is not necessary for tax advisors to register in the Register of Tax Advisors and Tax Advisory Companies.

(the paragraph was amended through Decision no. 11/2025)

(7¹) The tax advisory activity exercised occasionally in Romania, as provided by para. (7) is that activity which is not provided continuously and systematically in Romania.

(the paragraph was introduced through Decision no. 11/2025)

(8) The application for recognition of the qualification titles shall be solved through a motivated decision issued by the Permanent Bureau of the Superior Council on the basis of the analysis and proposals of the Member Services Directorate.

(9) Based on the decision of the Permanent Bureau, the tax advisors in question shall be registered in the corresponding section of the Register of Tax Advisors and Tax Advisory Companies.

(the paragraph was introduced through Decision no. 11/2024)

(10) The provisions of this article shall be applied in a similar manner to tax advisors from the states adhering to the OECD Code of liberalization of capital movements and to the OECD Code of liberalization of current invisible operations.”

(the paragraph was introduced through Decision no. 11/2025)

Art. 7. - (1) Tax advisors may associate in companies whose object of activity is tax advisory. The company must have at least one shareholder and one director who are active tax advisors.

(2) For purpose of authorization of tax advisory companies, legal persons must fulfill the following requirements:

(the paragraph was amended through Decision no. 11/2024)

a) they should be registered with the trade register with the NACE code corresponding to tax advisory and appear as active companies;

b) they should not be registered in the databases of the Ministry of Finance as fiscally inactive persons;

c) the shareholders and directors who are tax advisors should not be registered in the Register of tax advisors and tax advisory companies with a disciplinary sanction provided by art. 54 para. (1) letter b) in the last 6 months and should have no outstanding liabilities to the Chamber;

d) the shareholders and directors who are tax advisors should not have a criminal record for committing criminal offences punished by the tax laws, financial-accounting laws, customs laws, those related to financial discipline, as well as other criminal offences related to the performance of the activities provided by art. 3 para. (2) letter b), including money laundering or terrorist financing;

e) the shareholders and directors who are tax advisors should not have a tax record.

(3) Tax advisory companies established in accordance with the ordinance must submit the following documents when requesting the operating authorization:

a) the standard application for registration signed by the legal representative of the legal person;

b) a copy of the certificate of registration with the trade register;

c) a copy of the articles of incorporation;

d) the ascertaining certificate issued by the trade register containing data related to the first and last names and the domicile of the shareholders, the directors and the members of the board of directors, as well as the object of activity of the company;

e) the company's criminal record;

f) the criminal record of the shareholders and directors who are tax advisors;

g) the company's tax record;

h) the tax record of the shareholders and directors who are tax advisors;

i) the proof of payment of the fixed fee set for new members who are legal persons.

(4) The documents provided under para. (3) shall be verified for fulfillment of the requirements provided by para. (1) - (3), and then proposals shall be submitted to the Permanent Bureau of the Superior Council of the Chamber for motivated approval or dismissal. If the application is approved the legal person in question shall become a member of the Chamber, shall be registered in the Register of tax advisors and tax advisory companies pursuant to the decision issued by the Permanent Bureau of the Superior Council of the Chamber and shall be issued the authorization.

(the paragraph was amended through Decision no. 11/2024)

(5) If the application is dismissed, the motivated decision of the Permanent Bureau of the Superior Council of the Chamber shall be communicated to the applicant.

(the paragraph was amended through Decision no. 11/2024)

Art. 8. - The decisions provided by art. 5 para. (12), art. 6 para. (8) and art. 7 para. (5) may be appealed in accordance with the Law on administrative litigations no. 554/2004, as subsequently amended and supplemented.

CHAPTER III

Rights and obligations of Chamber members

Art. 9. - (1) Chamber members have mainly the following rights:

- a) the right to practice the activities specific to the profession in accordance with the provisions of the ordinance and of this regulation;
- b) the right to elect;
- c) the right to be elected in the Chamber's management bodies. This right is granted to tax advisors only;
- d) the right to vote on all issues of interest which are debated during the conferences;
- e) the right to request support in the litigations regarding ethics and professional practice arising between the tax advisors and third parties;
- f) the right to challenge the sanctions applied to them;
- g) the right to be informed and consulted on the activities performed by the Chamber.

(2) Chamber members have mainly the following obligations:

- a) to have an active participation to the achievement of the purpose and objectives of the Chamber;
- b) to participate in the professional training courses;
- c) to accurately declare the revenue they obtain from the tax advisory activity and to observe the terms for tax return submission;
- d) to pay the contributions on time;
- e) to observe the decisions of the National Conference and of the Superior Council of the Chamber;
- f) not to become members of another professional association from Romania whose purpose and object are identical to those of the Chamber;
- g) to avoid tainting the reputation and interests of the professional body of tax advisors and to take a stand against any violation of the reputation and interests of the professional body of tax advisors;
- h) to keep professional secrecy, which refers to all information and data of any type, in any form and on any media made available by the client and the documentation elaborated by the advisor, as well as to manage and archive them adequately at the professional seat;
- i) to observe the professional norms adopted by the Chamber for the practice of the tax advisory activity;
- j) to observe the Code of Ethical and Professional Conduct in the tax advisory field;
- k) to observe the procedural rules regarding the monitoring and control of the tax advisors' activity;
- l) to obtain the annual unrestricted practice visa, in accordance with the rules approved by the Superior Council of the Chamber;
- m) to observe other regulations applicable to the profession.

(3) Apart from the tax advisory activity, tax advisors and tax advisory companies may also perform activities of:

- a) accounting surveys and financial audit. Natural and legal persons who hold the title of tax advisor may perform accounting surveys and financial audits only after they legally acquire the title of accounting expert or financial auditor, as applicable, and they register as members in the organizations which coordinate those liberal professions;
- b) training and improvement in the tax field, as well as any other activities provided in the Classification of economic activities in the national economy, as provided by law.

(the paragraph was amended through Decision no. 11/2025)

(4) Can be members of the Chamber of Financial Auditors, accounting experts or any other categories of freelancers who have acquired the title of tax advisor on the basis of an examination organized by the Chamber, in accordance with the ordinance and the Regulation for organization of the examination of award of the status of tax advisor or of assistant tax advisor, as approved by the Superior Council of the Chamber.

(5) The persons provided under para. (4) may practice the tax advisory activity under observance of the requirements provided by the legislative acts in the field, only after they register in the Register of tax advisors and tax advisory companies as active members.

Art. 10. - (1) The Chamber members who are natural persons are required to inform the Chamber in writing, within a term of maximum 30 days, on the occurrence of significant events in their activity, mentioning all information and attaching all relevant documents, as follows:

(the paragraph was amended through Decision no. 11/2024)

- a) the application of profession related disciplinary sanctions by a legal authority or another professional body whose member is the person in question;
- b) any definitive criminal conviction delivered by national or foreign competent courts for criminal offences punished by tax laws, financial-accounting laws, customs laws, those related to financial discipline, as well as other criminal offences related to the performance of the activities provided by art. 3 para. (2) letter b), including money laundering or terrorist financing;

(the letter was previously amended through Decision no. 2/2023)

d) the existence of a definitive court judgment forbidding the tax advisor from exercising the function of director of a company or, in general, from exercising functions which refer to the management of a company;

d) the change of name and/or domicile, in which case the person in question shall request in writing to the Chamber to be issued a new professional card of tax advisor member of the Chamber and of a new seal, as applicable;

e) the change of the mailing address or residence, as applicable;

f) any other data related to his/her membership.

(2) The Chamber members who are legal persons are required to inform the Chamber in writing, within a term of maximum 30 days, on the occurrence of significant events in their activity, mentioning all information and attaching all relevant documents, as follows:

(the paragraph was amended through Decision no. 11/2024)

- a) the change of denomination and/or of the seat, in which case a written request shall be submitted to the Chamber for the issuance of a new authorization;
- b) change of the mailing address;
- c) the opening or closing of a secondary office or subunit;
- d) any amendment regarding the status of the shareholders or directors of the legal person;
- e) any definitive criminal conviction delivered by the national or foreign competent courts against the legal person;
- f) the enforcement of disciplinary sanctions against the legal person or the taking of measures against it by an authority or another professional body of which the legal person is a member;
- g) any definitive criminal conviction delivered by national or foreign competent courts against a shareholder or director of the legal person for criminal offences punished by the tax laws, financial-accounting laws, customs laws, those related to financial discipline, as well as other criminal offences related to the performance of the activities provided by art. 3 para. (2) letter b), including money laundering or terrorist financing;
- h) the existence of a definitive court judgment forbidding the legal representative of the tax advisory company from exercising the function of director or from exercising functions which refer to the management of a company;
- i) if it is undergoing the insolvency or liquidation procedure;

(3) Chamber members are required to communicate any other information requested by the Chamber for purpose of assessment of their professional and ethics reputation.

Art. 11. - (1) Chamber members, both natural and legal persons, shall be entitled to waive the title of member by means of a written notification addressed to the Chamber with respect to their waiver intention, using the form made available on the Chamber's website. The deregistration from the Register of tax advisors and tax advisory companies at the members' initiative shall be made through a decision of the executive director, in accordance with para. (2) - (4), provided the Chamber member in question does not have outstanding or current liabilities related to the payment of fixed or variable fees.

(the paragraph was amended through Decision no. 2/2023 and through Decision no. 11/2024)

(2) The decision of the executive director acknowledging the waiver shall be communicated in writing to the person in question and the Chamber shall make the relevant mentions in the Register of tax advisors and tax advisory companies.

(3) The termination of membership and, implicitly, the deregistration of the person in question from the Register of tax advisors and tax advisory companies can be postponed if said person has outstanding liabilities to the Chamber or a monitoring and control action of the tax advisor's, assistant tax advisor's, or tax advisory company's activity is in progress, until all the outstanding liabilities are fulfilled and/or the monitoring and control action of the tax advisory activity is completed.

(4) The waiver of the title of member of the Chamber during the year and the deregistration from the Register of tax advisors and tax advisory companies produce effects only for the future, namely as of the 1st of the month following the month of communication of the waiver notice and in the case of a waiver starting on the 1st of January of the current year, the notification can be communicated to the Chamber by 15 January of the current year.

(the paragraph was amended through Decision no. 2/2023)

Art. 12. - (1) By way of exception from the provisions in chapter VII, the title of Chamber member shall be withdrawn through a decision of the executive director, without the fulfillment of the disciplinary procedure, in any of the following situations:

1. for natural persons:

a) due to the failure to pay the fees, as well as to fulfill any other liabilities towards the Chamber on the terms set through decisions of the Superior Council of the Chamber when the delay exceeds 12 months but, usually, not later than 18 months as of these terms, although the tax advisor was notified about these situations;

b) following the definitive conviction of a tax advisor for criminal offences punished by the tax laws, financial-accounting laws, customs laws, those related to financial discipline, as well as other criminal offences related to the performance of the activities provided by art. 3 para. (2) letter b), including money laundering or terrorist financing;

c) when the title of tax advisor was obtained as a result of committing the crime of forgery and use of forgery;

2. for legal persons:

a) the company was dissolved;

b) after the date of registration with the Chamber it is found that they no longer fulfill the legal operating requirements according to the ordinance and to this regulation;

c) due to the failure to pay the fees, as well as to fulfill any other liabilities towards the Chamber on the terms set through decisions of the Superior Council of the Chamber when the delay exceeds 12 months but, usually, not later than 18 months as of these terms, although the tax advisor was notified about these situations.

(2) If their title of Chamber member is withdrawn, tax advisors who are natural persons or tax advisory companies shall be required to return at once their standard professional card or, respectively, their authorization to the Directorate of Member Services.

(3) As of the date of communication of the withdrawal of the title of Chamber member, tax advisors or tax advisory companies shall be forbidden from practicing the profession and using the title of tax advisor or the denomination of tax advisory company.

(4) The Directorate of Member Services shall publish on the Chamber's website the list of members who were withdrawn the title by way of decision and who were forbidden from practicing the profession and from using the respective titles. At the same time as the publication on the Chamber's website, the Directorate of Member Services shall inform the National Agency for Fiscal

Administration and the Competition Council on the interdiction of practicing the profession and of use of the denomination of tax advisory company by the persons in question.

(5) The Directorate for Member Services shall communicate in writing the decision of withdrawal of the title of member to the person in question and shall make the relevant mentions in the Register of tax advisors and tax advisory companies.

(6) The decision of withdrawal of the title of Chamber member can be appealed under the law, in accordance with the Law on administrative litigations no. 554/2004, as subsequently amended and supplemented.

(7) A decision of withdrawal of the title of Chamber member in accordance with para. (1) point 1 letter a) and point 2 letter c), against which a preliminary complaint was submitted within the term provided by the Law on administrative litigations no. 554/2004, as subsequently amended and supplemented, can be revoked if all outstanding liabilities were paid/fulfilled within the same term.

Art. 13. - Any member that waived or was withdrawn the title of Chamber member may request the reacquisition thereof, without an examination, within at most 3 years as of the loss of the title, under observance of the requirements provided by the ordinance, as well as by the rules approved by the Superior Council of the Chamber, conditioned on the payment of the fixed fee whose amount is equal to that of the fee owed by new Chamber members, as well as on the payment of all outstanding liabilities, where applicable.

Art. 14. - Before the management bodies of the Chamber, the issues, interests and proposals of tax advisory companies may be defended by the directors of these companies or by other persons authorized by them.

(the article was amended through Decision no. 11/2024)

Art. 15. - (1) Legal persons whose activity is suspended with the trade register shall be required to notify the Chamber by filling in and sending the form made available on its website, as well as the supporting documents. The solution to the inactivation request shall be given through a decision of the executive director. During their inactivity the companies in question shall not owe the fee.

(2) The request for registration in the category of active members shall be submitted by filling in and transmitting the form made available by the Chamber on its own website. The request must be accompanied by supporting documents and by the payment of the fixed fee, whose amount is equal to that of the fee owed by the new Chamber members. The solution to the request shall be given through a decision of the executive director.

(the article was amended through Decision no. 11/2024)

Art. 16. - (1) In case of financial difficulties, Chamber members may request the postponement of the payment or the payment in installments of the fees through a motivated request addressed to the Chamber. The request shall be settled within 10 days through a decision of the executive director.

(the paragraph was amended through Decision no. 11/2024)

(2) The payment postponement for a liability may be granted only once for a maximum period of 3 months, and the payment in installments of a liability may be granted only once for a maximum period of 6 months.

(3) Postponed liabilities or those paid in installment are not considered outstanding liabilities.

CHAPTER IV

Register of tax advisors and of tax advisory companies

Art. 17. - (1) Chamber Members are registered in the Register of tax advisors and tax advisory companies as active or inactive members, in separate sections.

(2) The information from the Register of tax advisors and tax advisory companies shall be published on the website of the Chamber and shall be permanently updated with the changes that occur, under observance of the provisions in the EU Regulation 2016/679 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC

(3) The Superior Council may also decide the annual publication of the Register of tax advisors and tax advisory companies in the Official Gazette of Romania, Part I.

(4) The information included in the Register of tax advisors and tax advisory companies, as well as the amendments that are made with respect thereto shall be communicated ex officio to the Ministry of Justice, to the Central Bureau for Judiciary Technical Surveys from the Ministry of Justice, to the National Agency for Fiscal Administration and, upon request, to any other entitled institutions. The conditions of communication shall be established on a protocol basis.

(5) The Register of tax advisors and tax advisory companies shall be filled in with the following data, respectively:

1. for natural persons:

a) first and last name;

b) the number of the professional card - the member code of the NP and the year of registration thereof in the Register of tax advisors and tax advisory companies;

c) the father's initial;

d) the address of domicile;

e) the email address;

f) the telephone number;

(the letter was amended through Decision no. 11/2024)

g) other data about the natural person;

2. for tax advisory companies:

a) the member number - code of the LP and the year of authorization;

b) the denomination and registered office;

~~c) the first and last names, the number of the professional card and the locality of domicile of the natural persons who carry out the tax advisory activity in the name of the tax advisory company;~~

(the letter was repealed through Decision no. 11/2024)

d) the last name, first name and the member code of the shareholders, of the directors who act as tax advisors;

(the letter was amended through Decision no. 11/2024)

e) the email address;

f) the telephone number;

(the letter was amended through Decision no. 11/2024)

g) other data about the company.

(6) Chamber Members are required to announce any amendment of the data registered in the Register of tax advisors and tax advisory companies within a term of 30 days.

(7) The registration in the Register of tax advisors and tax advisory companies in the section of active persons confers the right to practice the profession on the entire territory of Romania.

(8) The Register of tax advisors and tax advisory companies is composed of three chapters:

a) Chapter I - Tax advisors;

b) Chapter II - Assistant tax advisors;

c) Chapter III - Tax advisory companies.

(9) Chapters I and III of the register provided under para. (8) are divided into two sections: active persons and inactive persons.

(10) The content and form under which the Public Register of tax advisors and tax advisory companies shall be published on the Chamber's website or in the Official Gazette of Romania are established in annex no. 2.

(11) The Register of tax advisors and tax advisory companies shall be kept in electronic form.

(12) The files of tax advisors and tax advisory companies shall be archived by the Directorate for Member Services and they shall be managed electronically.

(13) The information about members which are deregistered through a decision of the executive director shall be eliminated from the Public Register of tax advisors and tax advisory companies.

CHAPTER V

Chamber duties

Art. 18. - (1) Pursuant to the provisions of art. 11 in the ordinance and to the Statute of the European Tax Adviser Federation, the Chamber has the following main duties:

a) to coordinate the tax advisory activity;

b) to authorize the practice of the tax advisory activity;

c) to elaborate and update the Register of tax advisors and of tax advisory companies;

d) to organize the examination for award of the title of tax advisor or assistant tax advisor;

e) to elaborate and approve its own regulations of organization and operation;

f) to elaborate and approve rules and procedures for the tax advisory activity;

g) to elaborate and approve rules regarding the performance of tax surveys;

h) to elaborate and approve rules on the control of the professional activity of its members;

- i) to elaborate and approve rules regarding the continuous professional training of tax advisors and assistant tax advisors;
- j) to elaborate and approve the Continuous professional training program for tax advisors and assistant tax advisors and ensure the materials for the professional training and periodical informing thereof;
- j) to elaborate and approve the Code of Ethical and Professional Conduct in the tax advisory field;
- l) to represent the profession of tax advisor in Romania within national and international professional institutions and organizations;
- m) is preoccupied with the recognition and development of the profession of tax advisor abroad and the registration of the Chamber members in other foreign professional organizations from this field;
- n) defends the professional interests of all Chamber members, both in the country and abroad;
- o) offers support and assistance to Chamber members on administrative-professional issues;
- p) controls the observance of the rules, standards and procedures related to the tax advisory activity;
- q) mediates between the Chamber members on different conflicts, upon request;
- r) sets disciplinary measures;
- s) publishes specialty publications;
- ș) elaborates proposals regarding the updating of the legislation, as well as of tax advisory rules, in accordance with the regulations of international professional organizations; contributes to the development of the legislation with impact on the professional tax advisory activity and acts for the recognition, to the benefit of tax advisors, of the right to represent their clients before national authorities, as well as before all other national, international or supranational authorities;
- t) informs the public on the services that can be provided by tax advisors;
- ț) maintains relations with national and international authorities, bodies and, in particular, provides practitioners' experience to national and European Union authorities in all areas related to taxation and professional law;
- u) collaborates with institutions and professional associations from the field in the country and abroad; facilitates cooperation in all areas of common interest for tax advisors in Romania, both inside and outside the European Union;
- v) proposes and recommends the Chamber members for leadership positions within specialized organizations abroad;
- w) organizes master's courses and postgraduate study programs for training and continuous professional development in the field of national and European taxation, in collaboration with accredited higher education institutions in Romania;
- x) organizes training courses for the candidates to the examination for award of the title of tax advisor or assistant tax advisor;
- y) collaborates with other institutions, organizations or companies to access structural funds in order to develop professional training activities and initiate other economic or training projects in various fields of activity of the Chamber members;

z) participates in the exchange of information related to national tax laws and the development of tax laws in Europe;

aa) organizes adaptation internships for tax advisors who obtained their professional qualification in one of the member states of the European Union, the European Economic Area or the Swiss Confederation or who obtained it on the territory of a third country;

ab) organizes skills' tests for tax advisors who obtained their professional qualification in one of the member states of the European Union, the European Economic Area or the Swiss Confederation or who obtained it on the territory of a third country;

ac) performs other duties provided by the ordinance or by this regulation.

(2) The Chamber may set up territorial units without legal personality.

Art. 19. - (1) The Chamber's management bodies are: The National Conference, the Superior Council of the Chamber, and the Permanent Bureau of the Superior Council, hereinafter referred to as the Conference, the Superior Council, and the Permanent Bureau.

(2) The Superior Council is elected by the Conference.

(3) The Superior Council elects the Permanent Bureau from its members, as well as the persons who hold the management positions therein.

Art. 20. - (1) The Conference is made up of tax advisors and assistant tax advisors with voting right registered in the records of the Chamber.

(2) The Chamber Members with voting right are tax advisors and assistant tax advisors who do not have outstanding liabilities to the Chamber.

(3) Chamber members suspended as a result of the enforcement of disciplinary measures do not have the right to vote or represent.

Art. 21. - the Conference is ordinary or extraordinary.

Art. 22. - (1) The Ordinary Conference meets annually, upon convocation by the Superior Council, no later than 120 days after the end of the previous financial year.

(2) The Ordinary Conference has the following main duties:

a) debating and approving the annual activity report of the Superior Council;

b) debating, approving or amending the Chamber's annual financial statements;

c) debating the Statutory Auditor Commission's financial management report;

d) approving the execution of the revenue and expenditure budget for the concluded financial year;

e) approving the draft revenue and expenditure budget for the following financial year;

f) approving the activity program of the Superior Council;

g) electing and dismissing/revoking the members of the Superior Council;

h) electing and dismissing/revoking the members of the Statutory Auditor Commission;

i) electing and dismissing/revoking the members of the Appeals Commission;

j) performing other duties provided by law or by this regulation.

(3) The Conference may meet through the physical presence of the members of the Chamber or in teleconference, through a means of remote communication. The manner of conducting the Conference is established by decision of the Superior Council.

Art. 23. - (1) For the validity of the deliberations of the Ordinary Conference, the presence/participation of a simple majority of the members with voting rights is required, and decisions must be adopted by the vote of a simple majority of those present/participating.

(2) If the requirements provided by para. (1), are not met, the Conference meeting at the second convocation may decide on the issues on the agenda, regardless of the number of members present, by the vote of a simple majority of them.

(3) The Ordinary Conference may meet on the second convocation, as a rule, on the same day and in the same place as the first convocation, after an interval of at least 30 minutes.

(4) If the Ordinary Conference meets by teleconference and the requirements provided by para. (1) are not met, the decisions of the Conference met on the second convocation can be taken irrespective of the number of participating members, with majority of the votes cast.

Art. 24. - (1) The Extraordinary Conference may be convened at the request of the Permanent Bureau or at the request of at least two-thirds of the members of the Superior Council or at the request of one-fifth of the members of the Chamber with voting rights, who address the request to the executive director, specifying the issues proposed to be debated within the Extraordinary Conference.

(2) The Extraordinary Conference will also be convened to fill the seats of members within the elected bodies, remaining vacant as a result of the withdrawal, resignations, loss of membership, loss of legal competence or death of more than one third of the number of seats provided for in this regulation.

(3) The Extraordinary Conference may adopt decisions regarding the issues debated in accordance with the agenda for which it was convened.

(4) The Extraordinary Conference may meet through the physical presence of the members of the Chamber or in teleconference, through a means of remote communication.

Art. 25. - (1) For the validity of the deliberations of the Extraordinary Conference, the presence/participation of a simple majority of the members with voting rights is required, and decisions are adopted by the vote of a simple majority of those present/participating.

(2) If the requirements provided by para. (1) are not met, the Conference meeting at the second convocation may decide on the issues on the agenda, regardless of the number of members present, by the vote of a simple majority of them.

(3) The Extraordinary Conference may meet on the second convocation, as a rule, on the same day and in the same place as the first convocation, after an interval of at least 30 minutes.

(4) If the Extraordinary Conference meets by teleconference and the requirements provided by para. (1), are not met, the decisions of the Conference met on the second convocation can be taken irrespective of the number of participating members, with majority of the votes cast.

Art. 26. - (1) The Conference shall be convened 30 days before the meeting date. The convening notice shall be published on the Chamber's website and includes the meeting method and place, if applicable, the date and time of the meeting, as well as the agenda. The same notice shall set the place, date and time for a second convocation of the Conference, if the statutory quorum is not met.

(2) Every Chamber member with voting right is entitled to a single vote. In the case of the Conference met by teleconference, the vote is electronic and shall be cast in accordance with a procedure made available to the members.

(3) Chamber members with voting rights may be represented in the Conference by another member with voting rights, based on a power of attorney that is generated, after the authentication of the person granting the power of attorney, in the computer application made available by the Chamber. The power of attorney must be confirmed by the attorney-in-fact through the same application, after authentication from his/her personal account. Once the attorney-in-fact confirms in the application, the principal's voting right is canceled. One member cannot represent more than 5 persons. Elected members and those who have submitted their candidacies cannot represent other members. Representation based on a power of attorney is not allowed in the case of a teleconference meeting.

(4) The work of the Conference is led by the Chairman of the Superior Council or his rightful substitute. The Chairman shall propose a secretariat made up of 3 members, which he submits to the Conference plenary for a vote. After ascertaining that the legal requirements for holding the Conference have been met, the debate on the topics on the agenda begins.

(5) The decisions of the Conference are adopted through open vote.

(6) The election of the members of the Superior Council, of the Statutory Auditor Commission and of the Appeals Commission shall be made by secret vote.

(7) The minutes signed by the chairman and members of the Conference secretariat record the completion of the formalities regarding the convocation, the date and place/method of proceeding of the Conference, the number of members present, the number of votes validly cast, the summary of the debates, the decisions taken, and, at the request of those who spoke, their statements during the meeting.

(8) The decisions of the Conference are mandatory for all Chamber members and shall be published in the Official Gazette of Romania, Part I.

Art. 27. - (1) The Chamber's elected management bodies are: The Superior Council and the Permanent Bureau of the Superior Council.

(2) The Superior Council elects the Permanent Bureau from its members, as well as the persons who hold the management positions therein.

Art. 28. - The organization and operation of the Chamber are ensured by the elected bodies, which have representative, management, decision, and control functions. The enforcement of the decisions of the Chamber's elected bodies shall be made by the executive bodies thereof.

Art. 29. - The members of the elected bodies who become elected members on management positions of other professional organizations during their mandate shall be required to request the resignation from their position within 30 days as of election date.

Art. 30. - (1) The members of the Superior Council are reelected within the Ordinary Conference for a period of 5 years, according to the procedures provided by this regulation, having the possibility to fulfill at most three complete mandates, out of which two mandates can be consecutive. The mandate shall be considered complete when the elected member exercises his/her function for a period of at least 3 years. The Superior Council is composed of 15 members.

(2) Any tax advisor with voting right can be elected in the Superior Council if he/she cumulatively fulfills the following requirements:

- a) declares on his/her own liability that he/she has full legal competence on the date of submission of his/her application;
- b) has not been sanctioned by the Chamber for disciplinary reasons within the last 5 years;
- c) declares on his/her own liability that he/she does not hold a management position in another professional organization;
- d) has no outstanding liabilities towards the Chamber on the date of submission of his/her application;
- e) has observed the procedure of submission of the application provided by the Regulation for the organization and performance of elections adopted by the Chamber.

(3) The applications shall be submitted to the Chamber on the term and in accordance with the model established with approval from the Superior Council.

(4) The Application validation commission shall reject the application of any person who made false or incomplete statements.

(5) If a candidate was elected as a member of the Superior Council and his/her declarations were incorrect, the Superior Council shall, by decision, declare his/her election null and void, which shall not affect the validity of the election of the other candidates, and the vacant position shall be filled in accordance with the provisions of art. 32 para. (2).

(6) This decision shall be communicated to the person in question.

Art. 31. - (1) The applications which fulfill the legal requirements shall be announced in the Conference by the meeting chairman.

(2) Voting is carried out on the basis of a ballot, in the form approved by the Superior Council, or by electronic voting, according to a special procedure published on the Chamber's website at least 10 days in advance, in the case of the Conference meeting by teleconference.

(3) Each voting member of the Chamber may vote for a number of proposed candidates not exceeding the number of eligible seats. Otherwise, the vote shall be null and void.

(4) Upon the proposal of the tax advisors present in the plenum of the Conference, the Vote Counting Commission is elected, which has the following main duties:

- a) to receive and distribute the ballots;
- b) to count the votes cast and establish all valid and null votes;
- c) to establish the candidates that were elected through elaboration of the list of candidates in descending order of the number of votes validly obtained;
- d) to draw up a written report to the Conference with respect to the performance of the elections;
- e) to elaborate a report on the voting results, which shall be presented to the Conference plenary;
- f) to hand over the ballots to the Secretariat of the Superior Council of the Chamber for sealing purposes and to be kept for a period equal to that of the mandate of the Superior Council;
- g) other duties set by the Conference.

(5) Shall be declared elected the applicants with the highest number of votes. In case of a tie on the last valid position, the applicants in this situation are again subject to the Conference vote, and the candidate who has received the highest number of votes will be declared elected.

(6) When the Superior Council is elected by electronic vote within the Conference met by teleconference, the votes shall be counted in accordance with the special procedure provided under para. (2).

Art. 32. - (1) At the first meeting after the elections, the members of the Superior Council elect from among themselves, by secret ballot, a president, a first vice-president and 5 vice-presidents, whose mandates end, as in the case of the other members of the Superior Council, on the date of the next elections held within the Conference, unless their membership of the Superior Council ceases in the meantime.

(2) Any vacant seat as a member of the Superior Council shall be filled by the next candidate in descending order of the number of votes received at the Conference, according to the report of the voting committee, in compliance with the eligibility conditions provided by art. 30 para. (2).

(3) Any vacancy in the office of President, First Vice-President or Vice-President must be filled under the conditions provided for in para. (1).

(4) Any member of the Superior Council may request suspension from office for a specified period, for valid reasons. During the suspension, the Superior Council may apply the provisions of para. (2) to ensure operation under quorum conditions. During the participation in the works, the members of the Superior Council designated according to the provisions of para. (2) have the rights and obligations of the suspended members of the Superior Council.

(5) Any member of the Superior Council may communicate in writing, 30 days in advance, to the Secretariat of the Superior Council his/her intention regarding suspension for a specified period or resignation from the Superior Council. The duration of the suspension cannot exceed the term of the mandate and in case of resignation the seat becomes vacant on resignation date.

(6) The Superior Council may not operate if one third of the number of seats provided by this regulation were vacated and were not occupied, in accordance with para. (2). In this case, an Extraordinary Conference is convened to fill the vacancies for the purpose of elections.

Art. 33. - (1) The membership in the Superior Council shall end in the following cases:

a) loss of the title of Chamber member;

b) loss of legal competence;

c) the existence of a situation of incompatibility with the exercise of the profession of tax advisor which prevents the person from exercising the mandate of member of the Superior Council, with the exception of the cases provided by art. 32 para. (4) and (5);

d) the resignation from this position.

(2) The Superior Council shall ascertain the occurrence of one of the situations provided by para. (1) through decision.

Art. 34. - The Superior Council meets, as a rule, monthly or whenever necessary, at the request of the chairman or at least one third of its members. The convening of meetings is done through the Secretariat of the Superior Council.

Art. 35. - (1) The meetings of the Superior Council may take place if a simple majority of its members are present, by physical participation and/or means of remote communication or by proxy.

(the paragraph was amended through Decision no. 10/2023)

(2) In the absence of the president or the first vice-president, the meetings are chaired by a vice-president designated by the president or by the Permanent Bureau.

(3) A member of the Superior Council participating in the meeting may accept only one representation mandate. The representation mandate shall be concluded in writing.

(the paragraph was introduced through Decision no. 10/2023)

Art. 36. - (1) The decisions and resolutions of the Superior Council are adopted by a simple majority of the votes of the members participating in the meeting, including the votes of the representatives.

(the paragraph was amended through Decision no. 10/2023)

(2) Each member of the Superior Council has the right to one vote, and in the event of a tie, the vote of the chairman of the meeting determines the final result.

(3) The Secretariat of the Superior Council keeps the minutes of all meetings in a special register drawn up for this purpose. The minutes must be signed by all the members attending the meeting.

Art. 37. - (1) The Superior Council coordinates, leads and controls the Chamber's activity, having the following duties:

a) ensures the fulfillment of the Chamber's decisions;

b) ensures the conditions for the administration and management of the Chamber's patrimony, under the law;

c) adopts and presents to the Conference proposals regarding the strategic objectives of the Chamber and the activity schedule for the current financial year;

d) adopts and presents for approval to the Conference the activity report, the annual financial statements and the execution of the revenue and expenditures budget related to the concluded financial year, as well as the draft revenue and expenditures budget for the current financial year;

e) approves the regulations of organization of the examination for award of the title of tax advisors and assistant tax advisor in accordance with the provisions of art. 4 in the ordinance;

f) establishes the composition of the evaluation committee, the examination committee and the appeals resolution committee, their duties and presidents, in order to organize the examination for the award of the title of tax advisor or assistant tax advisor;

g) sets the amount of the examination fee;

h) approves the norms regarding the conditions and deadlines for payment of the Chamber members' contributions and establishes the level of annual professional contributions owed by the Chamber members;

i) approves and amends the Regulation on the organization and operation of the Chamber, the Code of ethical and professional conduct in the field of tax advisory, the rules for the training and improvement of tax advisors and assistant tax advisors and the Program for continuous professional training of tax advisors and assistant tax advisors;

j) approves the professional rules on the performance of activity provided by art. 3 in the ordinance;

- k) elects and revokes the members of the Permanent Bureau of the Superior Council;
- l) approves the allowances of the members of the Superior Council, the Permanent Bureau of the Superior Council, the Commission of Statutory Auditors and the Appeals Commission;
- m) issues decisions in cases of disciplinary misconducts notified by the Legal, Professional Ethics, Monitoring and Control Department;

(the letter was amended through Decision no. 2/2023)

- n) approves rules on the control of the professional activity of Chamber members;
- o) settles the preliminary complaints formulated in accordance with art. 7 in the Law on administrative litigations no. 554/2004, as subsequently amended and supplemented, with the exception of preliminary complaints against the decisions related to the enforcement of disciplinary sanctions;
- p) approves the Regulation on the organization and performance of elections;
- q) approves the contracting of loans for investment activities;
- r) submits to the Ministry of Finance proposals of legislative acts for the supplementation and amendment of the tax legislation;
- s) establishes the duties of the vice-presidents with respect to the coordination of the activity of the Chamber's specialty directorates;
- ş) establishes the level and conditions for granting the travel allowance/daily allowance, within the limits approved by the National Conference in the revenue and expenditures budget;
- t) in exceptional cases, based on supporting documents, may approve exemptions from payment of liabilities to the Chamber in favor of the members of the Chamber;
- ţ) approves the granting of the title of "Honorary President" and the diploma of excellence for tax advisors, under the conditions of the procedures for granting honorary titles adopted by the Chamber;
- u) appoints the Chamber members to represent the profession of tax advisor within the national and foreign professional institutions and organizations;
- v) proposes and recommends the Chamber members for leadership positions within specialized organizations abroad;
- w) approves the mandates to represent the Chamber at the meetings of the European Tax Confederation;
- x) approves the representation mandates and the activity reports of the members appointed to participate to any internal and international activity;
- y) sets the amount of the allowances for the persons appointed at art. 41-43, as applicable;
- z) fulfills any other duties provided by law, by this regulation and by the Conference's decisions;
- aa) approves the procedure regarding the Conference's meeting by teleconference;
- ab) approves the Chamber's organizational chart.

(2) In the performance of its duties the Superior Council issues decisions and resolutions.

(3) The decisions of the Superior Council are mandatory for all Chamber members and shall be published in the Official Gazette of Romania, Part I.

(4) The Superior Council may adopt its own regulation of organization and operation.

Art. 38. - (1) The Permanent Bureau of the Superior Council is composed of one president, one first vice-president and 5 vice-presidents.

(2) The Permanent Bureau of the Council is elected by the Superior Council from its members in the first session after the Council's election.

(3) The Permanent Bureau usually meets monthly or whenever necessary and makes decisions by simple majority vote of the members participating in the meeting, including the votes of the representatives, and in the event of a tie, the vote of the chairman of the meeting is decisive. The meetings of the Permanent Bureau can also be held by means of remote communication.

(the paragraph was amended through Decision no. 10/2023)

(4) The meetings are chaired by the president, and in his absence by the first vice-president or by another member of the Permanent Bureau, designated by the president.

(5) The minutes of all the meetings shall be signed by all the members of the Permanent Bureau present in the meeting and shall be kept with the Chamber's Registrar Office.

Art. 39. - (1) The Permanent Bureau has the following main duties:

a) to endorse the draft annual revenue and expenditures budget, which it submits for adoption to the Superior Council;

b) to supervise on a monthly basis the execution of the revenue and expenditures budget of the Chamber;

c) to analyze and propose for approval by the Superior Council the Chamber's activity schedule;

d) to approve the activity schedules of the executive directorates;

e) to approve travels abroad;

f) to approve, at the proposal of the executive director, the employment, promotion, and dismissal of the personnel from the Chamber's executive bodies, as well as the sanctioning of the personnel holding management positions in the Chamber, under the law;

g) to approve the salaries for every position provided by the organizational chart;

h) to approve the appointment and revoking of the executive director, under the law;

i) to approve the issuance of the operating authorizations of tax advisory companies;

j) to present on a yearly basis to the Superior Council for adoption and to the Conference for approval the draft budget for the following financial year;

k) to present the annual financial statements and the execution of the revenue and expenditures budget to the Superior Council for adoption and to the Conference for approval;

l) to supervise the management of the Register of tax advisors and tax advisory companies;

m) to fulfill other duties set by the Conference and the Superior Council.

(2) The activity of the specialty directorates of the Chamber is coordinated by one vice-president who was appointed by the Superior Council.

(3) In the performance of its duties the Permanent Bureau adopts decisions.

(4) The Permanent Bureau may adopt its own regulation of organization and operation.

Art. 40. - (1) The elected president of the Superior Council becomes by operation of law the president of the Chamber, as well as of the Permanent Bureau and has the following main duties:

a) to represent the Chamber in court and in relation to third parties, both natural and legal persons, public authorities, as well as the professional organizations of other countries and international bodies of the tax advisory profession, defending the prestige and professional independence of Chamber members;

b) to sign agreements/conventions related to the practice of the tax advisory profession abroad and on the territory of Romania with similar organizations from other countries;

c) to convene and lead the activity of the Conference, the Superior Council and the Permanent Bureau;

d) in his/her capacity as legal representative of the Chamber, the president shall sign the resolutions of the Conference, of the Superior Council, as well as the decisions of the Superior Council and of the Permanent Bureau of the Superior Council.

e) to appoint and revoke, based on the Permanent Bureau's approval, the executive director and the personnel of the executive bodies of the Chamber provided in the organizational chart;

f) to fulfill any other duties established by the Conference, the Superior Council and the Permanent Bureau.

(2) The Chamber is legally bound through the signature of the president or of a person designated by the president.

(3) In the absence of the president the duties thereof shall be fulfilled by the first vice-president or by a designated vice-president.

(4) The president may delegate the first vice-president or a vice-president or a member of the Superior Council for a particular action or activity.

(5) In the exercise of his/her duties, the president of the Superior Council issues orders.

Art. 41. - (1) In order to acknowledge the contribution brought to the development of the tax advisory profession and the fulfillment of the public utility mission assigned by law to the Chamber, shall be established the honorific title of "President of Honour", which can be awarded to persons who ended their mandate as Chamber president.

(2) The title of "President of Honour" shall be awarded through a decision of the Superior Council at the proposal of the Permanent Bureau.

(3) The President of Honour shall participate in his/her capacity as guest to the meetings of the Superior Council and of the Permanent Bureau and can be involved in activities of the Chamber, according to the decisions of the Superior Council.

Art. 42. - (1) In order to ensure high quality expertise with respect to the achievement of the Chamber's strategic objectives and the development of the tax advisory profession, shall be established the Scientific Council.

(2) The members of the Scientific Council are appointed through decision of the Superior Council and can be representatives of the academia, renown specialists in the field of taxation and tax law and tax advisors who have especially stood out through their significant contribution to the

development and evolution of the tax advisory profession and through the professional prestige they have acquired.

(3) The members of the Scientific Council may have duties in the different working committees of the Chamber and may be consulted in the analysis and elaboration of certain documents or draft legislative acts of the profession.

(4) The members of the Scientific Council can be invited to the meetings of the Chamber's Council.

(5) The activity of the Scientific Council is regulated through a decision of the Superior Council.

Art. 43. - (1) The Chamber's Superior Council may decide to establish certain working committees in specific fields, like the Tax Committee or the Committee for Professional Issues.

(the paragraph was amended through Decision no. 5/2023)

(2) The working committees can be permanent and exercise their duties within the limits of the competences established through the Chamber's own operating regulations approved by the Superior Council.

(3) The working committees are composed of experienced tax advisors or other specialists who are members of the Chamber, as well as of representatives of the ministries or of other institutions or organizations operating in relevant fields for the object of activity of the committee, with the consent of the managers thereof.

(the paragraph was amended through Decision no. 5/2023)

(4) The members of every working committee and the president thereof are established and replaced, as applicable, through a decision of the Superior Council.

(the paragraph was amended through Decision no. 5/2023)

(5) For purpose of performance of certain specialized works or activities necessary to the Chamber, but which exceed the competence and capacity of its own bodies, operative structures can be established in the working committees through a decision of the Superior Council, which shall be coordinated by the president of each committee.

(the paragraph was amended through Decision no. 5/2023)

(5¹) If, at the level of the operative structure, certain works with a high level of complexity or specialization cannot be carried out within its current activity, defined in its own regulation of organization and operation, the coordinator of the structure may propose to the Permanent Bureau of the Chamber the contracting of services for this purpose. Contracting these services can be done with people from within the operational structure, the working committee and/or with specialists from outside them, as the case may be, in accordance with the provisions in the organization's own regulation of organization and operation.

(the paragraph was introduced through Decision no. 5/2023)

(6) Communication between the working committees and the Superior Council or the Permanent Bureau, as applicable, shall be carried out through the department of Secretariat of the Superior Council under the coordination of the Chamber's executive director.

(the paragraph was amended through Decision no. 2/2023 and through Decision no. 5/2023)

Art. 44. - For the activity performed by the persons provided under art. 41-43, the Superior Council may set, through decision, a (maximum) gross level of allowances or tariffs for the contracted services, as applicable.

(the article was amended through Decision no.5/2023)

Art. 45. - (1) The Committee of Statutory Auditors is made up of 3 persons elected from among the Chamber members, according to the provisions in the Election regulation, who also act as auditors and do not hold a function in the Chamber or in other professional organizations.

(2) In the first meeting after their election the members of the Committee of Statutory Auditors shall elect a president from among themselves, by secret ballot.

(3) The members of the Committee of Statutory Auditors shall participate in the meetings of the Superior Council without voting rights.

(4) For the activity they perform the members of the Committee of Statutory Auditors receive allowances.

(5) The Committee of Statutory Auditors has 2 alternate members, elected from among the Chamber members who fulfill the requirements provided by para. (1).

Art. 46. - The Committee of Statutory Auditors of the Chamber has the following duties:

a) to audit the Chamber's financial statements;

b) to elaborate the annual audit report, as well as other reports requested by the Superior Council and present them to the Conference for debate.

Art. 47. - The mandate of the Committee of Statutory Auditors is of 5 years and can be renewed only once.

Art. 48. - The following categories of persons may not fulfill the mandate of statutory auditor of the Chamber:

a) the members of the Superior Council;

b) the executive personnel of the Chamber;

c) the shareholders, employees, spouses, relatives or in-laws up to the 4th degree of the persons provided under letter a).

Art. 49. - (1) The Appeals Committee is made up of 3 tax advisors, members of the Chamber, elected in accordance with the Election Regulation, who are not part of other management bodies of the Chamber. The members of the Appeals Committee elect a president from among themselves.

(2) For the activity they perform, the members of the Appeals Committee receive an allowance for every meeting.

(3) The Appeals Committee has the following duties:

a) to resolve appeals filed against disciplinary sanction decisions issued by the Superior Council, according to the procedure provided for in these regulations;

b) to resolve requests for review filed against decisions issued by the Appeals Resolution Commission in resolving appeals to the exam for awarding the title of tax advisor or assistant tax advisor, according to the procedure provided for in the Regulations for organization of the examination for award of the title of tax advisor or assistant tax advisor.

- (4) The mandate of the Appeals Committee is of 5 years and can be renewed only once.
- (5) The Appeals Committee has 2 alternate members, elected from among the Chamber members who fulfill the requirements provided by para. (1).

Art. 50. - The Chamber cooperates and collaborates with the Ministry of Finance and with the National Agency for Fiscal Administration in the following fields:

- a) to increase the quality of the tax advisory activity in order to make it more efficient;
- b) to acknowledge the cases of illegal use of the title of tax advisor or of the denomination of tax advisory company;
- c) to professionally train and improve the members of the Chamber and the civil servants of the Ministry of Finance and the National Agency for Fiscal Administration;
- d) to promote draft legislative acts on the line of improvement of the tax legislation and the tax advisory activity and of unitary enforcement of the tax legislation;
- e) to elaborate analysis papers, studies or drafts adequately substantiated related to the tax legislation or the practical implementation thereof;
- f) to improve voluntary tax compliance.

(the article was amended through Decision no. 11/2025)

CHAPTER VI

Revenues and expenditures of the Chamber

Art. 51. - (1) The Chamber, in its capacity as non-profit legal person, obtains revenues from the activities established in accordance with the legal provisions, covering its expenditures entirely from these revenues.

(2) The accounting of the patrimony and activities performed by the Chamber shall be kept in accordance with the law.

(3) The registration of revenues in the accounting records is made on the basis of the legal documents which certify the right of collection or at the time of actual collection thereof.

(4) The registration of expenditures is made on the basis of the supporting documents which certify the creation of the liability or at the time of actual payment thereof.

Art. 52. - (1) The revenues of the Chamber are obtained from the following sources:

- a) the registration fee for the examination for award of the title of tax advisor or assistant tax advisor;
- b) the fixed annual contributions owed by Chamber members;
- c) annual variable contributions, calculated on the revenues obtained by the Chamber members who exercise their profession individually or by tax advisory companies authorized by the Chamber;
- d) the collections from the sale of own publications;
- e) donations and sponsorship;
- f) penalties applied in accordance with the ordinance;

- g) the provision of different services, including professional training courses;
- h) other revenues from the Chamber's activity.

(2) Tax advisors, active and inactive members, are required to pay the contributions under the conditions provided for by the decisions of the Superior Council of the Chamber.

CHAPTER VII

Misconducts and sanctions

Art. 53. - (1) The following acts committed by the Chamber members shall be considered disciplinary misconducts:

- a) practicing the profession in the absence of an annual unrestricted practice visa or during the period of disciplinary suspension;
- b) practicing an inadequate professional activity, thus prejudicing the professional reputation;
- c) failing to observe the obligation of refraining in case of incompatibility for the performance of a tax advisory activity;
- d) providing tax advisory services without a written agreement concluded with the client or on the basis of an agreement which does not provide all the elements of identification of the parties;
- e) failing to fulfill the obligation of professional training and improvement under the conditions established yearly through decision of the Superior Council;
- f) failing to pay on time the contributions and the other money liabilities;
- g) refusing to present, allow and make available to the Chamber's control structures the documents related to the professional activity;
- h) failing to observe the terms established through decision of the Council for submission of the annual statements regarding the tax advisory activity;
- i) failing to declare or partially declaring the revenues, in order to avoid the payment of money liabilities;
- j) practicing the tax advisory activity without professional liability insurance.
- k) making false statements in relation to the Chamber;
- l) failing to observe the liabilities provided by art. 9 para. (2);
- m) failing to observe the provisions of art. 10.
- n) failing to fulfill the obligations established for the assistant tax advisor and the active supervisor tax advisor by this regulation or by the professional rules;

(the letter was introduced through Decision no. 2/2023)

- o) acceptance and/or preparation of a tax survey by tax advisors who are not on the list of tax advisors entitled to perform judicial tax surveys, on the date of their acceptance and/or preparation.

(the letter was introduced through Decision no. 2/2023)

(2) Other acts defined as such by laws or other legislative acts can be disciplinary misconducts.

Art. 54. - (1) Disciplinary misconducts shall be sanctioned by:

- a) written warning;

(the letter was amended through Decision no. 11/2024)

b) suspension of the right to practice the profession of tax advisor for a period of 3 months to one year;

c) exclusion from membership of the Chamber.

(2) When establishing and enforcing a disciplinary sanction shall be considered the seriousness of the misconduct, the consequences thereof and the circumstances under which it was committed. In case of repeated disciplinary misconducts before the deregistration of the previous one from the Register of tax advisors and tax advisory companies the sanction immediately following in severity shall be enforced, unless a more severe sanction is required.

(3) The sanction of suspension of the right to practice the profession does not also imply the suspension of the obligations towards the Chamber of the suspended member, according to the status thereof.

Art. 55. - The Chamber members, both natural and legal persons, who carry out the tax advisory activity without the annual unrestricted practice visa shall be disciplinary sanctioned with the suspension of the right to practice the profession for a term between 3 months and one year, in accordance with this regulation.

Art. 56. - All complaints related to the problems, acts or circumstances which are likely to trigger the disciplinary liability of a member shall be submitted to the Directorate of Legal Affairs, Professional Ethics, Monitoring and Control, in order to start the disciplinary procedure. The complaints can be made by the Chamber's specialty directorates, by Chamber members or by third parties and must be assumed.

(the paragraph was amended through Decision no. 2/2023)

Art. 57. - (1) Within 10 days as of receipt of the complaint and as of the start of the disciplinary procedure, the Directorate of Legal Affairs, Professional Ethics, Monitoring and Control, acting through the Collective with disciplinary investigation duties, shall send a written notice to the person who is the subject of the complaint with respect to:

(the paragraph was amended through Decision no. 2/2023 and through Decision no. 11/2024)

a) the content of the complaint and the start of the disciplinary procedure;

b) the elements underlying the complaint;

c) the obligation to send to the Chamber the documents requested for purpose of settling the case;

d) the right of the person who is the subject of the complaint to formulate a response within 10 days as of receipt of the notice, but not later than 15 days as of transmission;

e) the right of the person who is the subject of the complaint to submit evidence in his/her defense;

f) any other elements necessary for the settlement of the case.

(2) Within the disciplinary procedure, the Directorate of Legal Affairs, Professional Ethics, Monitoring and Control shall verify the documentation it received and may request the information it considers necessary, including registers, files or records, and the tax advisor shall be required to submit them.

(the paragraph was amended through Decision no. 2/2023)

(3) The person who is the subject of the complaint is entitled to request an audience in writing.

Art. 58. - The Directorate of Legal Affairs, Professional Ethics, Monitoring and Control may propose to the executive management of the Chamber to take certain control actions if they are necessary for the completion of the disciplinary investigation.

(the article was amended through Decision no. 5/2023)

Art. 59. - (1) After the disciplinary procedure is completed, the Directorate of Legal Affairs, Professional Ethics, Monitoring and Control, acting through the Collective with disciplinary investigation duties, shall elaborate a report through which it proposes that a disciplinary sanction be enforced or not and shall submit the report for approval to the Superior Council. The report shall include the acts of the tax advisor for which the complaint was submitted, the evidence analyzed, as well as any other information necessary for the settlement of the proposal to enforce a disciplinary sanction or not.

(the paragraph was amended through Decision no. 2/2023 and Decision no. 11/2024)

(2) If explanations or supplementations are necessary with respect to the report which accompanies the proposal of disciplinary sanctioning, the Superior Council may postpone the settlement of the proposal and order the supplementation of the report by the Directorate of Legal Affairs, Professional Ethics, Monitoring and Control.

(the paragraph was amended through Decision no. 2/2023)

(3) The proposals of disciplinary sanctioning shall be settled by the Superior Council through a motivated decision.

(4) The decision of the Superior Council is enforceable.

(5) Apart from the disciplinary sanctions provided by art. 54 para. (1), through the same decision of the Superior Council can be enforced penalties comprised between 25% and 100% of the fixed annual contribution. In setting the level of penalty, the circumstances in which the act was committed, the manner and means of committing it, the purpose pursued, the consequences produced, the personal circumstances of the sanctioned person, as well as the degree of social danger of the act committed will be taken into account.

(6) As of the date of communication of the decision of enforcement of one of the sanctions provided by art. 54 para. (1) letter b) and c), tax advisors who are natural persons shall be forbidden from practicing the profession and using the title of tax advisor.

(7) The information related to the disciplinary sanctions provided by art. 54 para. (1) letters b) and c) shall be registered in/eliminated from the Public register of tax advisors and tax advisory companies on the date of communication of the decision and, at the same time, shall be informed the National Agency for Fiscal Administration and the Competition Council about the interdiction to practice the profession and use the title of tax advisor.

(8) Disciplinary sanctions shall be enforced within 6 months as of ascertaining, but not later than 3 years as of the date when the disciplinary misconduct was committed.

(9) The disciplinary liability of Chamber members does not exclude their liability for civil or criminal offences.

(10) The disciplinary sanction provided under art. 54 para. (1) letter b) shall be deregistered from the Public register of tax advisors and tax advisory companies 6 months as of the termination of the suspension.

Art. 60. - The decision of the Superior Council regarding the disciplinary sanctioning can be appealed by the person who is the subject of the complaint within 30 days as of communication. The appeal shall be settled by the Appeals Committee of the Chamber and must cumulatively fulfill the following requirements:

- a) it must be formulated in writing, with mentioning of the number of the appealed decision;
- b) it must be motivated in fact and in law;
- c) it must be signed by the appellant or the attorney-in-fact thereof, as applicable.

(the article was amended through Decision no. 11/2024)

Art. 61. - (1) The term of settlement of the appeal is of 30 days as of the date of registration thereof with the Chamber.

(2) The Appeals Committee may summon the appellant to the seat of the Chamber if it considers that additional explanations are necessary with respect to the appeal and the verified evidence or it may request that said explanations be sent in written form. In case of failure of the appellant to appear without proving the impossibility of appearing for valid reasons, on the date and time established in the summons, and his/her failure to submit additional explanations in writing, the appeal shall be rejected as unsupported.

(3) The Appeals Committee may analyze and decide on the appeal without summoning the appellant if it considers that no additional explanations are necessary.

(the article was amended through Decision no. 11/2024)

Art. 62. - (1) In settling the appeal, the Appeals Committee issues a reasoned decision by which it may reject or admit, in whole or in part, the appeal.

(2) If the appeal is not signed or not motivated in fact and in law within the term provided for by art. 60, it shall be dismissed.

(3) The appeal which does not observe the term provided for by art. 60 shall be dismissed as late.

(4) The appeal formulated by an appellant through an attorney-in-fact must be accompanied by a power of attorney in this respect.

(5) The decision of the Appeals Committee shall be communicated to the appellant both by email and through post or courier services, with receipt confirmation.

(6) The decisions of the Appeals Committee regarding the suspension or exclusion of a member shall be published on the Chamber's website.

(7) The decisions of the Appeals Committee are of disciplinary nature and can be appealed to the competent court, under the law.

(the article was amended through Decision no. 11/2024)

Art. 63. - (1) The title of Chamber member can be suspended administratively, without the fulfillment of the disciplinary procedure, through a decision of the Superior Council of the Chamber, if:

- a) the Chamber member was sued for acts committed in the practice of the profession of tax advisor which make him/her unfit to practice this profession, until the delivery of a definitive court judgment.
- b) the Chamber member is serving a custodial sentence for the perpetration of an act which does not forbid him/her from managing and administering a trading company;
- c) the Chamber member was applied the interdiction to practice his/her profession for a certain period of time, such interdiction being ordered through a court judgment.

(2) During the period of suspension of the member status, the right to perform the tax advisory activity, the right to use the title of tax advisor, the obligation to pay the contribution, the obligation to submit the annual activity statement and the obligation to participate to the continuous professional training courses shall be suspended as well.

Art. 64. - Chamber members are not entitled to practice the tax advisory activity during the periods when:

- a) they are inactive;
- b) they are sanctioned for disciplinary misconducts with suspension of the right to practice the profession;
- c) they have not obtained the annual unrestricted practice visa.

Art. 65. - (1) The membership in the Chamber shall end in the following cases:

- a) through a deregistration decision, following the notice of waiver of membership;
- b) through the death of the natural person or the consolidation, division or dissolution of the legal person;
- c) in case of exclusion from among the Chamber members, as disciplinary sanction applied by the Chamber;
- d) in case of withdrawal of the title of Chamber member.

(2) The termination of membership in the Chamber results in the deregistration from the Register of tax advisors and tax advisory companies.

(3) Termination of membership does not remove the civil or criminal liability of the persons concerned.

Art. 66. - (1) The practice of the tax advisory activity by Chamber members who are not registered in the section of active members shall be sanctioned in accordance with the criminal laws.

(2) The Chamber will take the necessary steps to notify the competent authorities regarding persons for whom the right to practice tax advisory activities has expired or who temporarily do not have the right to practice tax advisory activities.

CHAPTER VIII

Communication of documents

Art. 67. - (1) The communication of documents issued by the Chamber to the members of the Chamber can be done either by registered mail with acknowledgment of receipt, to their domicile/correspondence address or headquarters, in the case of those issued on paper, or by

electronic means of remote transmission, in the case of those issued in electronic form and electronically signed.

(2) Document, for the purposes of this article, means the document on the basis of which rights or obligations arise or, as the case may be, rights or obligations are brought to attention/notified.

(3) If the documents issued on paper cannot be communicated by post, they shall be communicated by advertising, in accordance with the provisions of para. (4).

(4) Communication through advertising is done by simultaneously publishing at the Chamber's headquarters and on the CCF web portal - public area of an announcement mentioning that the document was issued in the name of the Chamber member. In all cases, the document shall be considered communicated within 15 days as of the date of display of the announcement.

(5) The announcement regarding the issuance of the document published in accordance with para. (4) comprises the following elements:

- a) the first name and last name or the denomination of the Chamber member;
- b) the number of the professional card or the number of the operating authorization;
- c) the denomination, number and date of the document issued by the Chamber.

(6) Anytime the document is communicated by advertising in accordance with para. (4), the representative of the Chamber authorized for communication purposes shall elaborate a communication report.

(7) By way of exception from the provisions of para. (1), the document issued by the Chamber on paper can also be communicated through its reissue anytime the Chamber member comes to the seat of the Chamber and requests this. In this case the reissue shall be done under signature of receipt.

(8) The documents issued in electronic form and signed electronically by the Chamber shall be communicated exclusively through electronic means of remote transmission anytime the Chamber member opted for this manner of issuance and communication. In this case, the document shall be considered communicated within 15 days as of the date it was transmitted or made available through the services of the internal portal of the CCF - the area dedicated to the members, hereinafter referred to as CCF's electronic communication module or, in short, MEC-CCF.

(9) The Chamber may establish, through a decision of the Superior Council, the documents to be issued by the CCF only in electronic form and which shall be communicated exclusively through the MEC-CCF. This decision of the Superior Council shall be published in the Official Gazette of Romania, Part I.

(10) For the purpose of communication of the documents provided under para. (9), the Chamber may register its members in the MEC-CCF ex officio. The registration procedure shall be approved through a decision of the Superior Council and shall be published in the Official Gazette of Romania, Part I.

(11) The communication of documents for the members registered ex officio in accordance with para. (10) who have not accessed the MEC-CCF within 15 days as of the date of communication to them of the information related to the registration shall be made through advertising, in accordance with para. (4).

(12) The Chamber of Tax Advisors, through the issuer of the document, may revoke the documents issued and communicated to the members, in case of errors that render them null and void, or may at any time correct the errors, including the material ones in the content of these documents, ex officio or at the request of the members.

(the paragraph was introduced through Decision no. 2/2023)

Art. 68. (1) The communication of documents issued by the Chamber members to the Chamber shall be made either through the MEC-CCF or through registered mail with confirmation of receipt.

(2) Communication shall be exclusively made through the MEC-CCF anytime the Chamber members opted for this communication system. In this case, the date of communication shall be the date when the MEC-CCF system automatically confirms the receipt of the document.

(3) When a member opts to send documents through the MEC-CCF, it shall be considered that he/she opted to send all documents and receive all documents through the MEC-CCF, except for the situations in which the law or the internal regulations provide otherwise.

(4) By way of exception from para. (1), the document issued by the Chamber members on paper can also be communicated through its reissue anytime the Chamber member comes to the seat of the Chamber and requests this. In this case the reissue shall be done with a document registration number.

(5) The Chamber may establish, through a decision of the Superior Council, the documents to be issued by the Chamber members only in electronic form and which shall be communicated exclusively through the MEC-CCF. This decision of the Superior Council shall be published in the Official Gazette of Romania, Part I.

CHAPTER IX

Settlement of preliminary complaints

Art. 69. - (1) Any member who considers himself/herself to have been harmed in one of his/her rights or in a legitimate interest by a document issued by the Chamber, with the exception of decisions concerning the application of a disciplinary sanction, may file an appeal in accordance with the provisions of the Administrative Litigation Law no. 554/2004, as subsequently amended and supplemented.

(2) The term of submission of the preliminary complaint is of 30 days as of the date of communication of the document. In the case of unilateral administrative acts, the preliminary complaint may be filed within 30 days from the date on which the harmed person became aware of the document, but no later than 6 months from the date of issuance. The preliminary complaint filed after the lapse of these terms shall be dismissed as late.

Art. 70. - (1) The preliminary complaint provided by art. 7 in Law no. 554/2004, as subsequently amended and supplemented, shall be settled within the legal term by the Superior Council of the Chamber through a decision, based on the substantiated proposals comprised in a report elaborated by the Directorate of Member Services and endorsed by the executive director.

(2) When the appealed act ordered the taking of a measure with respect to a member of the Chamber, the removal of the reason for which the measure was ordered may constitute a reason for admitting the preliminary complaint.

(3) The preliminary complaint must fulfill the following requirements:

- a) it must be elaborated and signed by the harmed person;
- b) it must precisely mention the appealed document and the issuer thereof;
- c) it must be motivated in fact and in law.

(4) If the complaint does not observe the requirements provided by para. (3), the Directorate of Member Services shall notify this to the appellant, who may complete and/or resend the complaint within 10 days as of communication of the notice. The failure to observe the term of 10 days is a cause for dismissal of the complaint.

(5) If the appellant challenges a decision issued by the Superior Council regarding disciplinary offenses, the complaint will be qualified as an appeal and will be submitted, administratively, to the Appeals Committee.

(6) The decision settling the preliminary complaint is signed by the president or the legal substitute thereof and shall be communicated to the appellant.

CHAPTER X

Transitional and final provisions

Art. 71. - The provisions of this regulation apply to members of the Chamber, active and inactive natural and legal persons.

Art. 72. - The models of forms necessary for the enforcement of this regulation shall be approved by order of the president of the Chamber, at the proposal of the executive director.

Art. 73. - The structure of the executive body of the Chamber, the maximum number of positions, the duties, prerogatives and liabilities of the personnel from the executive body of the Chamber shall be established through the regulation of organization and operation of the executive body, which shall be approved through a decision of the Superior Council, at the proposal of the Permanent Bureau, and shall be published on the Chamber's website.

Art. 74. - Annexes no. 1 and 2 are an integral part of this regulation.

ANNEX No. 1 to the Regulation

LOGO

of the Chamber of Tax Advisors¹⁾

¹⁾ Colors:

background - yellow;

graphics and text - purple.



ANNEX No. 2 to the regulation 05/09/2024 - **ANNEX No. 2 was amended through Decision no. 11/2024**

PUBLIC REGISTER
of tax advisors and of tax advisory companies

CHAPTER I - Tax advisors

Section A - Active

Section B - Inactive

Chapter II - Assistant tax advisors

No.	Member code NP/year of registration	First and last name	Domicile	Telephone number, email address*)	Sanction of activity suspension
0	1	2	3	4	5
1.					
2.					

3.					
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*) Personal data, other than that provided by Government Ordinance no. 71/2001 on the organization and practice of the tax advisory activity, approved as amended through Law no. 198/2002, as subsequently amended and supplemented, shall be published on the website of the Chamber of Tax Advisors based on the freely expressed consent of the data subject.

CHAPTER III Tax advisory companies

Section A - Active

Section B - Inactive

No.	Member code of the LP/year of authorization	Company name	Address of the seat (locality,no.,street, building, entrance, floor, apt..., county/district)	Telephone number, email address	First and last names of the shareholders*), (directors*), who hold the title of tax advisor	Member code of the LP/year of registration	Period of suspension of the company's activity
0	1	2	3	4	5	6	7
1.							
2.							
3.							

*) The names of the persons who provide tax advisory services on behalf of the company shall be filled in with the corresponding index for shareholders and administrators.