

**PERFORMANCE CHECK
BUSINESS SERVICES**

Eurotax is established in Member State A, where it legally provides tax advice services to business.

Eurotax is a limited company of tax advisers, lawyers and accountants. Capital is owned by the professionals (tax advisers, lawyers and accountants) and by shareholders not having a professional qualification on a 51/49% basis respectively. Eurotax wants to provide tax advice services to business clients within your territory. They want to offer cross-border services by travelling to your Member State, and by providing services at a distance via telephone, letter or fax as well as purely online, i.e. contacts with clients would be carried out via electronic means including the exchange of tax related documents and Eurotax would file tax declarations electronically directly with the tax authorities to the extent possible in your Member State.

Eurotax is also contemplating to establish a subsidiary or a branch in your Member State.

Eurotax runs an advertising campaign in their Member State in which they provide a list with the names of their 30 biggest corporate clients. This campaign is carried out via their website and by TV commercials in their Member State. They also have a company brochure that they send to a large mailing list of potential corporate customers in their Member State.

Feedback and input at EU level about problems and difficulties encountered in relation to this scenario are welcome and may be sent to the European Commission at the following address, by 15 October 2011:

markt.e1@ec.europa.eu

You are free to use any format you deem appropriate without necessarily following the questionnaire. Only public administrations are expected to reply to the detailed list of questions. These are made available to stakeholders to illustrate the issues under review.

QUESTIONNAIRE FOR THE TAX ADVISERS SCENARIO

When providing replies to this questionnaire, please indicate the relevant legislation, including if applicable regulation by professional bodies that Eurotax has to comply with in your Member State regarding the issues set out below which focus on the issues of professional qualifications under Directive 2005/36/EC on the recognition of professional qualifications, Directive 2001/31/EC on e-commerce, Directive 2006/123/EC on Services in the Internal Market and, if applicable for your country, the Lawyers' directives 77/249/EEC and 98/5/EC.

Please detail if the Lawyers' Directives are applicable for your country

Please indicate whether there are any legal or administrative obstacles to any of the activities or the Eurotax way carries out its business as explained and the legislation in force.

If you cannot fully reply to the questions for this scenario (for instance because Eurotax's legal form or shareholding structure are not possible in your Member State), please indicate so. In that case please choose an alternative set-up (e.g. another legal form or another shareholding structure) compatible with your national rules that would be as close as possible to Eurotax's business model and reply to the questionnaire based on this alternative model.

In case this scenario would not be possible in your Member State

Please explain which requirements in your Member State's legislation would be problematic regarding this scenario and detail here the alternative set-up (e.g. another legal form or another shareholding structure) that would be compatible with your national rules and be as close as possible to Eurotax's business model (*and then please reply to the questionnaire basing your replies on this alternative model*).

DETAILED REPLY:

PART I - ESTABLISHMENT - SETTING UP OF A SUBSIDIARY

1. SETTING UP OF A SUBSIDIARY

Eurotax wishes to establish a subsidiary (i.e. a legal entity separate from the parent company and having legal personality in your Member State) in your Member State to provide tax advice services from there to business clients established in your territory. Eurotax' subsidiary would like to provide services by professionals who work as

qualified professionals for Eurotax in its Member State of origin. Those professionals will establish themselves in your Member State to provide their services.

Regarding Article 15 of the Services Directive 2006/123/EC

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| 1.1 | Are there legal form and capital ownership requirements in your Member State which would limit Eurotax' choice of company form and shareholders? |
| | Please reply |
| | MEMBER STATE'S LEGISLATION APPLICABLE: Please provide detailed references (articles, sections etc.) regarding the relevant legislation that Eurotax has to comply within your Member State regarding the issues set out in question 1.1 (including if applicable regulation by professional bodies) |
| | If such legal form and capital ownership requirements are imposed, please provide details. DETAILED REPLY: |

Regarding article 15 of the Directive 2006/123 on Services in the Internal Market

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| 1.2 | Would the legal form and shareholding structure of Eurotax allow the setting up of a wholly owned subsidiary (for example, if you require that 100% of the company's capital must be held by professionals)? |
| | Please reply |
| | MEMBER STATE'S LEGISLATION APPLICABLE Please provide detailed references (articles, sections etc.) regarding the relevant legislation that Eurotax has to comply within your Member State regarding the issues set out in question 1.2 (including if applicable regulation by professional bodies) |
| | DETAILED REPLY: |

Regarding articles 5 and 9-13 of Directive 2006/123 on Services in the Internal Market

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| 1.3 | Are there any formalities to be completed (declaration, registration in a company register or in a specific professional register)? |
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| | Please reply |
| | <p>MEMBER STATE'S LEGISLATION APPLICABLE</p> <p>Please provide detailed references (articles, sections etc.) regarding the relevant legislation that Eurotax has to comply within your Member State regarding the issues set out in question 1.3 (including if applicable regulation by professional bodies)</p> |
| | <p>If such formalities are imposed, please provide details.</p> <p>DETAILED REPLY:</p> |

2. PROCEDURES THAT THE PROFESSIONALS NEED TO FOLLOW TO BE ABLE TO PROVIDE TAX ADVICE IN YOUR MEMBER STATE

Regarding titles III and IV of Directive 2005/36 on Professional qualifications

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| 2.1 | <p>Does the activity of tax advice constitute a regulated profession (within the meaning of Article 3 of Directive 2005/36) in your Member State?</p> |
| | Please reply |
| | <p>If tax adviser is a regulated profession in your country, please specify which are the professional qualifications required to access to or pursue the activity of tax advice.</p> <p>DETAILED REPLY</p> |
| 2.2 | <p>How is the recognition of the professional qualifications (obtained in another Member State) of the professionals who will perform the activities ensured? What are the conditions for recognition?</p> |
| | DETAILED REPLY: |
| | <p>MEMBER STATE'S LEGISLATION APPLICABLE</p> <p>Please provide detailed references (articles, sections etc.) regarding the relevant legislation that the professional has to comply within your Member State regarding the issues set out in questions 2.1 and 2.2 (including if applicable regulation by professional bodies)</p> |

Regarding article 14 of Directive 2005/36 on Professional qualifications?

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| 2.3 | In case of substantial difference between the qualifications obtained in the Member State of origin of the professional and the qualifications required in your Member State, do you require an adaptation period or an aptitude test? Does the professional have the choice between an adaptation period or an aptitud test? |
| | DETAILED REPLY: |
| | MEMBER STATE'S LEGISLATION APPLICABLE Please provide detailed references (articles, sections etc.) regarding the relevant legislation that the professional has to comply within your Member State regarding the issues set out in questions 2.3 (including if applicable regulation by professional bodies) |

Regarding article 50 and annex VII of Directive 2005/36 on Professional qualifications

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| 2.4 | Which documents do you require for the recognition of professional qualifications? |
| | DETAILED REPLY: |
| | MEMBER STATE'S LEGISLATION APPLICABLE Please provide detailed references (articles, sections etc.) regarding the relevant legislation that the professional has to comply within your Member State regarding the issues set out in questions 2.4 (including if applicable regulation by professional bodies) |

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| 2.5 | Is the activity of tax advice in your Member States reserved to tax advisers? |
| | Please reply |
| | If the activity of tax advice is reserved to certain professionals, please detail the professionals entitled to provide such tax advices. DETAILED REPLY |
| | MEMBER STATE'S LEGISLATION APPLICABLE Please provide detailed references (articles, sections etc.) regarding the |

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| | relevant legislation that the professional has to comply within your Member State regarding the issues set out in questions 2.5 (including if applicable regulation by professional bodies) |
| 2.6 | If you reserve the activity of tax advice in your country to tax advisers, would Eurotax' subsidiary be authorised to exercise the activity given that Eurotax (i.e. the parent company) is composed of tax advisers, lawyers and accountants? |
| | Please reply |
| | DETAILED REPLY: |

Regarding article 23 of Directive 2006/123 on Services in the Internal Market

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| 2.7 | Is there any compulsory liability insurance for the company or for the individual professionals? |
| | Please reply |
| | MEMBER STATE'S LEGISLATION APPLICABLE Please provide detailed references (articles, sections etc.) regarding the relevant legislation that Eurotax has to comply within your Member State regarding the issues set out in questions 2.7 and 2.8 (including if applicable regulation by professional bodies) |
| | DETAILED REPLY: |
| 2.8 | In how far is account taken of liability insurance subscribed to by Eurotax or its professionals in its Member State of origin? |
| | DETAILED REPLY: |

3. ADVERTISING

Regarding article 24 Directive 2006/123 on Services in the Internal Market

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| 3.1 | Would it be possible for Eurotax' subsidiary to run, in your Member State, a similar advertising campaign as the one Eurotax has in their Member |
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| | State of origin? |
| | Please reply |
| | MEMBER STATE'S LEGISLATION APPLICABLE Please provide detailed references (articles, sections etc.) regarding the relevant legislation that Eurotax has to comply within your Member State regarding the issues set out in question 3.1 (including if applicable regulation by professional bodies) |
| | DETAILED REPLY: |

PART II - ESTABLISHMENT - OPENING OF A BRANCH

4. SETTING UP THE BRANCH

Eurotax wishes to open up a branch (i.e. an establishment in your country which does not have a legal personality separate from the parent company) in your Member State to provide services to business clients established in your territory.

Regarding article 15 of Directive 2006/123 on Services in the Internal Market

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| 4.1 | Can Eurotax with its legal form and shareholding structure operate a branch in your territory to provide tax advice? |
| | Please reply |
| | MEMBER STATE'S LEGISLATION APPLICABLE Please provide detailed references (articles, sections etc.) regarding the relevant legislation that Eurotax has to comply within your Member State regarding the issues set out in question 4.1 (including if applicable regulation by professional bodies) |
| | If Eurotax cannot operate a branch in your territory with its legal form and shareholding structure, please explain what are the limitations you impose: DETAILED REPLY: |

Regarding articles 5, 9-13 of Directive 2006/123 on Services in the Internal Market

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| 4.2 | Are there any formalities to be completed (declaration, registration in a company register or in a specific professional register)? |
| | Please reply |
| | MEMBER STATE'S LEGISLATION APPLICABLE Please provide detailed references (articles, sections etc.) regarding the relevant legislation that Eurotax has to comply within your Member State regarding the issues set out in question 4.2 (including if applicable regulation by professional bodies) |

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| | If such formalities are imposed, please provide details. DETAILED REPLY: |
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5. PROCEDURES THAT THE PROFESSIONALS NEED TO FOLLOW TO EXERCISE THEIR ACTIVITIES

Eurotax' branch will provide tax advice in your Member State through Eurotax' professionals who are qualified professionals in Eurotax' Member State of origin and who will establish themselves within the territory of your Member State to provide services on behalf of Eurotax branch office.

Regarding titles III and IV of Directive 2005/36 on Professional qualifications

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| 5.1 | As regards the recognition of professional qualifications for Eurotax' professionals would anything change compared to setting up a subsidiary as above (see section 2)? |
| | Please reply |
| | MEMBER STATE'S LEGISLATION APPLICABLE Please provide detailed references (articles, sections etc.) regarding the relevant legislation that the professional has to comply within your Member State regarding the issues set out in question 5.1 (including if applicable regulation by professional bodies) |
| | If different rules and requirements are applied from setting up a subsidiary (see Section 2), please explain and describe the different procedures in force. DETAILED REPLY: |

6. ADVERTISING

Regarding article 24 of Directive 2006/123 on Services in the Internal Market

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| 6.1 | Would anything change compared to setting up a subsidiary as above (see section 3)? |
| | Please reply |
| | MEMBER STATE'S LEGISLATION APPLICABLE |

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| | <p>Please provide detailed references (articles, sections etc.) regarding the relevant legislation that Eurotax has to comply within your Member State regarding the issues set out in question 6.1 (including if applicable regulation by professional bodies)</p> |
| | <p>If different rules and requirements regarding advertising are applied from setting up a subsidiary (<i>see Section 2</i>), please explain.</p> <p>DETAILED REPLY:</p> |

**PART III - CROSS BORDER PROVISION OF SERVICES - SERVICE PROVISION INVOLVING
MOVEMENT OF PROFESSIONALS**

7. FORMALITIES RELATED TO THE RECOGNITION OF PROFESSIONAL QUALIFICATIONS

Regarding article 5 of Directive 2005/36 on Professional qualifications

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| 7.1 | How does your Member State distinguish in practice between cross-border service provision and establishment? (in particular referring to the information given above on the continuity, frequency and duration of the tax advice activities in your Member State) |
| | MEMBER STATE'S LEGISLATION APPLICABLE: In this context, please provide detailed references (articles, sections etc.) to substantiate the reply (including if applicable regulation by professional bodies) |
| | Please detail DETAILED REPLY: |

Regarding article 7 of Directive 2005/36 on Professional qualifications

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| 7.2 | Is there any annual prior declaration to be sent? Which documents should be sent with this declaration? Which information must the prior declaration contain? |
| | Please reply |
| | MEMBER STATE'S LEGISLATION APPLICABLE Please provide detailed references (articles, sections etc.) regarding the relevant legislation that Eurotax has to comply within your Member State regarding the issues set out in question 7.2 (including if applicable regulation by professional bodies) |
| | If an annual prior declaration is required, please detail which documents should be sent with this declaration and which information must the prior declaration contain. |

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| | DETAILED REPLY: |
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Regarding article 6 of Directive 2005/36 on Professional qualifications

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| 7.3 | Is there any obligation for the professional to register pro forma with a professional Chamber? Which formalities have to be completed by the professional? Which documents have to be sent? |
| | Please reply |
| | MEMBER STATE'S LEGISLATION APPLICABLE Please provide detailed references (articles, sections etc.) regarding the relevant legislation that the professional has to comply within your Member State regarding the issues set out in question 7.3 (including if applicable regulation by professional bodies) |
| | If such an obligation is imposed and formalities and/or documents required, please detail. DETAILED REPLY: |

Regarding article 5 of Directive 2005/36 on Professional qualifications

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| 7.4 | What happens if the profession is not regulated in the Member State of establishment of Eurotax? Do you require that the professional has exercised the same profession in his Member State of establishment for at least 2 years within the last 10 years before allowing any provision of services? |
| | Please reply |
| | MEMBER STATE'S LEGISLATION APPLICABLE Please provide detailed references (articles, sections etc.) regarding the relevant legislation that the professional has to comply within your Member State regarding the issues set out in question 7.4 (including if applicable regulation by professional bodies) |
| | Please detail your procedures. DETAILED REPLY: |

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| 7.5 | <p>If reply to question 7.4 is positive, how do you control that the professional has exercised the same profession in his Member State of establishment?</p> <p>Please detail the criteria/procedures you apply.</p> <p>DETAILED REPLY:</p> |
| | <p>MEMBER STATE'S LEGISLATION APPLICABLE</p> <p>Please provide detailed references (articles, sections etc.) regarding the relevant legislation that Eurotax has to comply within your Member State regarding the issues set out in question 7.5 (including if applicable regulation by professional bodies)</p> |
| 7.6 | <p>Do you foresee an exemption to the requirement of two years prior experience in case of regulated education and training in the Member State of establishment?</p> |
| | <p>Please reply</p> |
| | <p>MEMBER STATE'S LEGISLATION APPLICABLE</p> <p>Please provide detailed references (articles, sections etc.) regarding the relevant legislation that Eurotax has to comply within your Member State regarding the issues set out in question 7.6 (including if applicable regulation by professional bodies)</p> |
| | <p>Please detail.</p> <p>DETAILED REPLY:</p> |

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| 7.7 | <p>For federal or quasi federal countries, please specify what happens if tax adviser is a regulated profession at regional level. Does one declaration (see question 7.2 above) or one registration (see question 7.3 above) allow for the provision of services in the entire national territory?</p> |
| | <p>Please reply</p> |
| | <p>MEMBER STATE'S LEGISLATION APPLICABLE:</p> <p>In this context, please provide detailed references (articles, sections etc.) regarding the relevant legislation that the professionals have to comply within your Member State regarding the issues set out in question 7.7 (including if applicable regulation by professional bodies)</p> |

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| 7.8 | Please explain how compliance with the above-mentioned obligations is checked on the grounds by authorities in your Member State. |
| | DETAILED REPLY: |

8. FORMALITIES TO BE COMPLETED BY THE FIRM

Regarding article 16 of Directive 2006/123 on Services in the Internal Market

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| 8.1 | Is there any formality to be completed by Eurotax (i.e. the company itself) prior to the cross border provision of services (i.e. other than the ones foreseen for the recognition of professional qualifications)? |
| | Please reply |
| | MEMBER STATE'S LEGISLATION APPLICABLE Please provide detailed references (articles, sections etc.) regarding the relevant legislation that Eurotax has to comply within your Member State regarding the issues set out in question 8.1 (including if applicable regulation by professional bodies) |
| | If yes please provide details. DETAILED REPLY: |

Regarding article 16 of Directive 2006/123 on Services in the Internal Market

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| 8.2 | Given its legal form and shareholding structure is Eurotax allowed to provide tax advice services in your Member State? Or would Eurotax have to comply with legal form and shareholding requirements in your Member State? |
| | Please reply <i>(L.F. meaning Legal Form and S. meaning Shareholding)</i> |
| | MEMBER STATE'S LEGISLATION APPLICABLE Please provide detailed references (articles, sections etc.) regarding the relevant legislation that Eurotax has to comply within your Member State regarding the issues set out in question 8.2 (including if applicable regulation by professional bodies) |

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| | <p>If Eurotax has to comply with legal form and shareholding requirements in your Member State, please provide details.</p> <p>DETAILED REPLY:</p> |
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9. EXERCISE OF THE ACTIVITY

Regarding article 16 of Directive 2006/123 on Services in the Internal Market

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| 9.1 | <p>Is there a requirement to have an address in your Member State (in particular for the purpose of service of documents)?</p> |
| | <p>Please reply</p> |
| | <p>MEMBER STATE'S LEGISLATION APPLICABLE</p> <p>Please provide detailed references (articles, sections etc.) regarding the relevant legislation that Eurotax has to comply within your Member State regarding the issues set out in question 9.1 (including if applicable regulation by professional bodies)</p> |
| | <p>Please detail your requirement.</p> <p>DETAILED REPLY:</p> |

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| 9.2 | <p>Are there particular rules concerning the exercise of the activity that Eurotax would have to comply with? In particular are there rules on <u>fixed tariffs to be respected</u>?</p> |
| | <p>Please reply</p> |
| | <p>MEMBER STATE'S LEGISLATION APPLICABLE</p> <p>Please provide detailed references (articles, sections etc.) regarding the relevant legislation that Eurotax has to comply within your Member State regarding the issues set out in question 9.2 (including if applicable regulation by professional bodies)</p> |
| | <p>If fixed tariffs are imposed, please detail.</p> <p>DETAILED REPLY:</p> |

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| 9.3 | Are there particular rules concerning the exercise of the activity that Eurotax would have to comply with regarding <u>insurance obligations</u> applied to the firm or the professional? |
| | Please reply |
| | MEMBER STATE'S LEGISLATION APPLICABLE Please provide detailed references (articles, sections etc.) regarding the relevant legislation that Eurotax has to comply within your Member State regarding the issues set out in question 9.3 (including if applicable regulation by professional bodies) |
| | If insurance obligations are imposed, please provide details. DETAILED REPLY: |

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| 9.4 | Are there particular rules concerning the exercise of the activity that Eurotax would have to comply with regarding <u>commercial communications</u>: Do you impose rules on advertising relevant for tax advice service providers to providers established in another Member State when providing cross border services to clients in your territory? |
| | Please reply |
| | MEMBER STATE'S LEGISLATION APPLICABLE Please provide detailed references (articles, sections etc.) regarding the relevant legislation that Eurotax has to comply within your Member State regarding the issues set out in question 9.4 (including if applicable regulation by professional bodies) |
| | If rules on advertising relevant for tax advice service providers clients in your territory are imposed to providers established in another Member State when providing cross border services to, please provide details. DETAILED REPLY: |

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| 9.5 | Would Eurotax be allowed to make the advertising claims explained above on their website? |
| | Please reply |
| | MEMBER STATE'S LEGISLATION APPLICABLE Please provide detailed references (articles, sections etc.) regarding the relevant legislation that Eurotax has to comply within your Member State |

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| | regarding the issues set out in question 9.5 (including if applicable regulation by professional bodies) |
| | If this would not be possible, please detail what would be the possibilities opened or limitations imposed in your Member State. DETAILED REPLY: |
| 9.6 | Could they carry out a TV advertising campaign via a TV channel in your Member State? |
| | Please reply |
| | MEMBER STATE'S LEGISLATION APPLICABLE Please provide detailed references (articles, sections etc.) regarding the relevant legislation that Eurotax has to comply within your Member State regarding the issues set out in question 9.6 (including if applicable regulation by professional bodies) |
| | If this would not be possible, please detail what would be the possibilities opened or limitations imposed in your Member State. DETAILED REPLY: |

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| 9.7 | Could they mail their brochure to potential clients in your Member State? |
| | Please reply |
| | MEMBER STATE'S LEGISLATION APPLICABLE Please provide detailed references (articles, sections etc.) regarding the relevant legislation that Eurotax has to comply within your Member State regarding the issues set out in question 9.7 (including if applicable regulation by professional bodies) |
| | If this would not be possible, please detail what would be the possibilities opened or limitations imposed in your Member State. DETAILED REPLY: |

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| 9.8 | Would Eurotax (i.e. the company itself) be authorised to sign the documents issued by its professionals? Or do you require that documents be signed by the professionals having carried out the activity? |
| | Please reply |
| | <p>MEMBER STATE'S LEGISLATION APPLICABLE</p> <p>Please provide detailed references (articles, sections etc.) regarding the relevant legislation that Eurotax has to comply within your Member State regarding the issues set out in question 9.8 (including if applicable regulation by professional bodies)</p> |
| | <p>Please provide details.</p> <p>DETAILED REPLY:</p> |

PART IV - CROSS BORDER PROVISION OF SERVICES - SERVICE PROVISION WITHOUT PHYSICAL MOVE (PROVISION OF SERVICES VIA NORMAL MAIL OR TELEPHONE)

Eurotax provides services to clients in your country at a distance via telephone and normal mail.

10. FORMALITIES TO BE COMPLETED BEFORE PROVISION OF THE SERVICES

Regarding article 16 of Directive 2006/123 on Services in the Internal Market

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| 10.1 | Please specify if the legal requirements imposed on Eurotax would be different from the ones applied for cross-border services involving a movement of a professional as above (see Part III)? |
| | Please reply |
| | MEMBER STATE'S LEGISLATION APPLICABLE Please provide detailed references (articles, sections etc.) regarding the relevant legislation that Eurotax has to comply within your Member State regarding the issues set out in question 10.1 (including if applicable regulation by professional bodies) |
| | If different rules than those imposed for provision of cross-border services involving a movement of a professional (as discussed in Part III) apply, please provide details. DETAILED REPLY: |

11. EXERCISE OF THE ACTIVITY

Regarding article 16 of Directive 2006/123 on Services in the Internal Market

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| 11.1 | Please specify if the legal requirements imposed on Eurotax would be different from the ones applied for cross-border services involving a movement of a professional as above (see Part III)? |
| | Please reply |
| | MEMBER STATE'S LEGISLATION APPLICABLE Please provide detailed references (articles, sections etc.) regarding the relevant legislation that Eurotax has to comply within your Member State regarding the issues set out in question 11.1 (including if applicable regulation by professional bodies) |

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| <p>If, for the exercise of the activity, different rules than those imposed for provision of cross-border services involving a movement of a professional (<i>as discussed in Part III</i>) apply, please provide details.</p> |
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DETAILED REPLY:

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| PART V - CROSS BORDER PROVISION OF SERVICES - ELECTRONIC PROVISION OF SERVICES |
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Eurotax provides services to clients in your country by electronic means only, i.e. via their website and per e-mail and without any movement of professionals.

12. ELECTRONIC PROVISION OF SERVICES

Regarding article 3 of Directive 2000/31 on e-commerce

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| 12.1 | <p>Considering the e-commerce directive, please specify if the legal requirements imposed on Eurotax would be different from the ones applied for cross-border services without using electronic means as above (<i>see Parts III and IV</i>)?</p> |
| | <p>Please reply</p> |
| | <p>MEMBER STATE'S LEGISLATION APPLICABLE</p> <p>Please provide detailed references (articles, sections etc.) regarding the relevant legislation that Eurotax has to comply within your Member State regarding the issues set out in question 12.1 (including if applicable regulation by professional bodies)</p> |
| | <p>If, for the exercise of the activity, different rules than those imposed for provision of cross-border services involving a movement of a professional (<i>as discussed in Part III</i>) or for service provision without physical move (but via normal mail or telephone <i>as discussed in Part IV</i>) apply, please provide details.</p> <p>DETAILED REPLY:</p> |