

THE NEED FOR HARMONISING THE PRACTICE OF TAX CONSULTANT LIBERAL PROFESSION IN THE EUROPEAN UNION

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ABSTRACT: *The main objective of the present study is to explore and analyze, in a comparative manner, different codes of conduct, regulations, guidelines, procedural rules, and legislations regarding the tax consultant liberal profession in different European Union member countries, to provide an informative review for fiscal consultants in need of practice abroad, and for national professional entities wishing to reform their code of conduct. The results of the study point to the idea of creating a common European code of principles for the tax consultant liberal profession. The study uses official EU and national data from public data sources of national professional bodies of fiscal consultants, institutes of taxation, chambers of fiscal consultants, associations of fiscal consultants, and tax consultants' registers, from European Union member states. As revealed by the scientific literature, and official data, the tax consultant liberal profession principles and practices vary widely across the European Union countries. The results show the need for harmonizing tax consultant practices in order to respond to the higher degree of contemporary European integration.*

KEYWORDS: *Professional Principles; Tax Consultant; Liberal Profession; Harmonization*

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