(e) Taxation advisory services (CPC 863, not including legal advisory and legal representational services on tax matters, which are to be found legal services)

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access, National treatment:

In **AT**: The capital interests and voting rights of foreign tax advisors, qualified according to the law of their home country, in an Austrian enterprise may not exceed 25 per cent. The service supplier must have an office or professional seat in the EEA.

In **BG**: Nationality of a Member State of the European Union is required for tax advisors.

In **CY**: Access is restricted to natural persons. Authorisation is required, subject to an economic needs test. Main criteria: the employment situation in the sub-sector. Professional associations (partnerships) between natural persons are permitted.

In **FR**: Provision through SEL (anonyme, à responsabilité limitée ou en commandite par actions) or SCP (Société civile professionnelle) only.

In **IT**: Residency is required.

With respect to Investment liberalisation – National treatment and Cross-border trade in services – National treatment:

In **HU**: EEA residency is required for the supply of taxation advisory services, insofar as they are being supplied by a physical person present in the territory of Hungary.

Measures:
AT: Wirtschaftstreuhandberufsgesetz (Public Accountant and Auditing Profession Act, BGBl. I Nr. 58/1999), § 12, § 65, § 67, § 68 (1) 4.

BG: Accountancy Act;
Independent Financial Audit Act;
Income Taxes on Natural Persons Act; and
Corporate Income Tax Act.

CY: Law 42(I)/2009.

FR: Ordonnance 45-2138 du 19 septembre 1945, articles 3, 7, 7 ter, 7 quinquies, 27 et 42 bis.