

Cooperation of tax adviser and accountant/bookkeeper

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Chamber of Tax Advisers



Chamber of Tax Advisers of the Czech Republic

- Around 4 200 tax advisers in the Czech Republic
- More than 600 legal entities
- Headquarter of the Chamber in Brno
- The profession and activities of tax advisers governed by special Act
- Only those individuals who are listed on the List of the Chamber of Tax Advisers can be considered as tax advisers

Tax advisory services



- The tax advisory services are provided on the basis of a contract between the tax adviser and the client upon remuneration
- Such contract becomes invalid if the remuneration is connected with tax savings or if it is expressed as a share in the figures of economic activities.
- Tax Advisors, their employees or representatives are obliged to keep as confidential all facts which they have learnt in connection with the performance of tax advisory services. It is only the client that can relieve them from this obligation through his/her written declaration. The obligation of confidentiality does not apply to the cases specified by the law.

Tax adviser/accountant/bookkeeper



Tax advisor

- Bears full responsibility for damage in connection with tax advisory services
- Must be insured based on the Act
- Has to be registered in the Chamber that oversees the activities of tax advisor

Accountant/bookkeeper

- Responsibility of accountant is not expressly provided by any specific law
- No obligation to be insured, but it can be voluntarily
- No obligation to be registered in the Chamber of Certified Accountants

Cooperation of tax adviser and accountant/bookkeeper



- Example of bad cooperation
- Example of good cooperation
- Example of dreamy cooperation



Advisory services provided by Moore Stephens in the Czech Republic



Audit services

- Audit of financial statements (IAS)
- Audit based on IFRS
- Transposition of statements
- Consolidated audit
- Audit after merger
- Due diligence
- Internal audit
- Other audit services

Tax services

- Tax planning
- Tax optimization
- Transfer pricing
- International taxation
- Tax due diligence
- VAT
- Income taxes
- Acting before tax authority
- Other tax services

Accounting

- Outsourced accounting
- Financial statements based CZ/GE
- Reporting
- Controlling
- Accounting reconstruction
- Statistical reports
- Acc. methodology
- Other services

Other services

- Payroll services
- Mergers and acquisitions
- Holding structure
- Legal services
- BI consultancy
- IT consultancy
- IT projects
- HR services
- Other services

One of the largest companies of auditors and tax advisers in the Czech Republic and an independent member of an international network Moore Stephens International Limited.

70 advisers and specialists in the Czech Republic, 21 000 employees in 98 countries

Questions or comments?



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