



TAX ADVISOR

DEJAN RADIĆ

# TAX ADVISOR'S CODE OF ETHICS



## CHAPTER I – BASIC PROVISIONS

1. The ethical code of conduct of Tax Advisor Dejan Radić (hereinafter: Code of Ethics) establishes the principles and rules of conduct, which, for the purpose of preserving professional integrity, dignity and reputation of the professional profession, tax advisor Dejan Radić (hereinafter: tax advisor) always adheres to in the performance of tax consulting activities.
2. Tax advisor's relationship with the parties and tax authorities is determined by his position in which he protects the rights of persons with the status of recipient of tax advisory services.
3. In carrying out official actions, including public and private appearances, the tax advisor takes into account the requirements of the general culture and rules of his profession.
4. When performing tax consulting activities, the tax consultant always strives to gain and maintain the trust of the client and the tax authority.
5. Tax advisor is obliged to conscientiously fulfill the obligations arising from his professional occupation, that is, to protect the reputation and dignity of the profession of providing tax advisor services, both in the performance of the profession and in private life.
6. Tax advisor performs the activity of tax consulting in an honorable, honest, conscientious and professional manner.
7. Tax advisor protects the interests of the parties in accordance with legal regulations, good business customs and good business practice.
8. Tax advisor renews, expands and perfects his professional knowledge, skills, and rules of the profession, and meets the requirements for providing services only in cases where he has the professional knowledge and time necessary to provide the service.
9. Disloyalty in business is excluded in the performance of tax consulting activities and is against the honor and reputation of a tax consultant.
10. In the event that the media writes and communicates in a way that is contrary to the Law on Tax Advisory, and this action causes damage to the professional integrity, dignity and reputation of the tax advisor, the tax advisor shall publicly distance himself from such reporting in an appropriate manner.

## II - CONFIDENTIALITY IN PERFORMING TAX CONSULTING ACTIVITIES

11. Tax advisor is obliged to keep as an official secret everything that he has learned confidentially from the party to whom he provides tax consulting services, while providing professional assistance or services.
12. Tax advisor is obliged to ensure that other persons who are considered employees of the tax advisor also keep official secrets.
13. Tax advisor is obliged to keep the official secret for the duration of the contractual relationship or service provision, but also after that, as long as its disclosure could cause a harmful event for the party to whom the services were provided.
14. Tax advisor does not provide information and does not give notifications about the cases entrusted to him as a tax advisor, during and after the tax advisory service is provided.
15. Tax advisor is obliged to provide for the violation of official secrecy in employment contracts with persons who are considered employees of the tax advisor, as a reason for termination of the employment contract or termination of the employment relationship.

## III – RELATION TO THE PARTIES

16. In the provision of tax consulting services, the tax advisor undertakes to be faithful to the party to whom the services are provided, regardless of the interests of the tax advisor or collegial consideration towards other persons of the same or similar profession.
17. Tax advisor is obliged to provide the party to whom he provides tax consulting services with all the necessary professional assistance from the business activity for which he is authorized, using all the means permitted by Law.
18. Tax advisor provides tax consulting services without delay or interruption, and is obliged to dedicate his professional knowledge and conscientiousness in providing the service.

19. In the phase of consideration of the request for the provision of tax adviser services, the tax adviser takes care not to jeopardize the timeliness, thoroughness and conscientiousness in the performance of tax consultancy activities due to previously assumed obligations towards other parties.
20. In the event that a large number of clients approach the tax advisor, and that for these reasons he would not be able to provide tax consulting services in accordance with points 18 and 19 of the Code of Ethics, the tax advisor refers the clients to other tax advisors.
21. Tax advisor is obliged to provide a service to a party who addresses him with a request for the provision of tax advisory services, except for the reasons prescribed by the Law on Tax Advisory, the General Terms and Conditions of Business and the Code of Ethics.
22. Tax advisor may refuse a request for the provision of tax advisory services due to:
  - a) restrictions in the Law on Tax Consulting and other regulations, and the provision of tax consulting services would obviously be against the Law and other regulations,
  - b) previously assumed obligations in connection with the provision of tax consulting services to other parties,
  - c) no or weak prospects for success,
  - d) lack of special professional experience in the procedures for which the provision of the service is required,
  - e) unrealistic requests of the party or requests that are contrary to its own interests,
  - f) immoral and unethical reasons for which the service is required, including dishonest and corrupt motives of the party,
  - g) actions that would damage the reputation of the tax advisor and the tax advisory business as a whole,
  - h) acting contrary to the General Terms and Conditions of Business and
  - i) force majeure.
23. During the duration of the contractual relationship, which includes representation, the tax advisor shall ensure that the party does not incur additional costs of the tax procedure.

#### **IV – RELATION TO THE TAX AUTHORITIES**

24. In performing tax consulting activities, the tax consultant maintains the authority of the tax authorities, and always shows due respect to the representatives of these authorities.
25. Tax advisor is obliged to justify and confirm his belief before the tax authority that he always strives to ensure compliance in the implementation of tax regulations, and protection of the interests and rights of the persons to whom he provides tax consulting services.
26. Tax advisor acts measuredly, politely and objectively towards the representatives of the tax authority, striving to resolve the tax procedure or other action that is the subject of the provision of tax advisory services in mutual interest.
27. In the event that the performance of the representative of the tax authority has the characteristics of improper behavior, the tax advisor can act decisively and energetically, especially in situations where the absence of such behavior would cause damage to the legitimate interests of the party.
28. The expression of the tax advisor, in speech or submissions, before the tax authorities is always concise and understandable to the extent that it does not harm the party to whom the tax advisory services are provided.
29. Tax advisor and the party he represents conscientiously use the rights that belong to them in the tax procedure.

#### **V – RELATION TO PARTNERS AND OTHER TAX ADVISORS**

30. Tax advisor is independent and independent in relation to the work of other tax advisors, and never influences the work of another tax advisor or a person with whom he has professional cooperation.
31. Tax advisor undertakes a collegial relationship, and professional solidarity, in relation to persons of other professional titles and occupations, with whom the tax advisor cooperates within the framework of tax advisory activities, including other tax advisors.

32. In the event of a request from another tax advisor, from the territory of a foreign country, for the provision of tax consulting services, the provisions of points 18-22 shall apply accordingly. Code of Ethics.

## VI – RELATION TO THE MINISTRY OF FINANCE OF THE RS

33. Tax advisor conscientiously fulfills his obligations towards the Ministry of Finance of the Republic of Srpska (hereinafter: the Ministry), and at the request of the Ministry, contributes to the implementation of the Ministry's competence from Article 27 of the Law on Tax Advisory, until the formation of the Chamber of Tax Advisors of the Republic of Srpska (in hereinafter: Chamber of Tax Advisors).
34. Nomination or election to any body in accordance with the provisions of Article 27, paragraph (2), points d, d) and e) of the Law on Tax Advisory, implies a matter of honor for the tax adviser, and the nomination and election can be removed only in the event that the health the state of the tax advisor or other reasons of an objective nature do not allow such engagement.

## VII – BUSINESS IN THE BUSINESS PREMISES OF THE TAX ADVISOR

35. Tax advisor always strives to ensure that the business premises, organization and way of working in the business premises correspond to the professional integrity, dignity and reputation of the professional occupation performed by the tax advisor.
36. Tax advisor is obliged to manage all cases in an orderly and timely manner, to store files and documentation in a way that will enable their quick and easy review, with the aim of being able to provide all information about their activity without delay.
37. Tax advisor is obliged to properly fulfill all obligations towards employees, and in accordance with the Law.
38. The inscription with the business name of the tax advisor is placed exclusively on the building where the business premises of the tax advisor are located.

## VIII- FINAL PROVISIONS

39. The provisions of the Code of Ethics apply in all respects to persons employed by a tax advisor.
40. The Code of Ethics enters into force on the date of adoption, is kept in the business premises of the tax advisor and will be published on the internet presentation of the tax advisor.
41. The Code of Ethics applies until the establishment of the Chamber of Tax Advisors, i.e. until the adoption of the general act of the Chamber of Tax Advisors, which regulates the rules of conduct of the members of the Chamber of Tax Advisors and their responsibility.

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