

The role of Tax Advisors in Selected EU Countries: A Comparative Analysis

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Abstract

Tax advisors play a crucial role in ensuring compliance with tax regulations while optimizing tax strategies for individuals and businesses. This paper explores the function, regulation, and significance of tax advisors in three EU countries: Austria, Romania, and Slovenia. This research is based on a comparative qualitative and quantitative approach to analyse the role of tax advisors in three EU countries. Primary sources include government reports, regulatory frameworks, and professional tax advisory associations' publications. Secondary sources involve academic literature, journal articles, and statistical databases such as Eurostat, the OECD, and national tax authorities. The paper highlights similarities, differences, and key challenges in the field while examining how tax advisors navigate the complexities of EU tax law and national tax systems. The analysis shows that a higher number of tax advisors per capita is associated with higher tax compliance rates. Austria, with its structured regulatory environment and high number of tax advisors, exhibits the highest compliance rate and lowest tax evasion rate. A moderate positive correlation was found between GDP per capita and tax advisory density, suggesting that economies with a well-regulated tax advisory profession tend to have higher income levels. The paper further integrates perspectives from recent academic literature and statistical data to provide a comprehensive analysis of the profession. It also discusses the impact of global tax reforms, increasing regulatory scrutiny, and digitalization on tax advisory services. Future research should also examine how AI-driven tax advisory services will reshape the industry and influence compliance practices.

Keywords: Tax advisor, taxation, compliance, economic impact, tax regulation