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**Gloss to the Court of Justice of the European Union judgment of
19.02.2002, C309/99, J. C. J. Wouters, J. W. Savelbergh and Price
Waterhouse Belastingadviseurs BV v. Algemene Raad van de Nederlandse
Orde van Advocaten, intervenier Raad van de Balies van de Europese
Gemeenschap**

Abstract

In its judgment of February 19, 2002, in Case C 309/99 (Wouters), the Court of Justice of the European Union (CJEU) sanctioned the permissibility of the ban on the establishment of companies by lawyers together with chartered accountants. At the same time, the provisions of the 1993 Dutch Samenwerkingsverordening, which prohibits any kind of integrated cooperation between attorneys and chartered accountants, were found not to be in conflict with Article 101 TFEU (then Article 81 EC). This is because a prohibition of this nature has been recognized by the CJEU as necessary for the proper practice of the legal profession as it is organized in a member state - in this case, the Netherlands. In Poland, chartered accountants are a profession of public trust, and thus there are no grounds for maintaining a prohibition on the establishment of partnerships of attorneys and chartered accountants.

Keywords: legal Advisors/Advocate – legal companies – chartered accountant – professional ethics