

9. Nothing contained in this Article shall be construed to prevent any person from serving as an accountant or auditor in the employ or under the supervision of any certified public accountant of this State or in the employ or under the supervision of any public accountant of this State who has been certified or registered, respectively, under the provisions of this Article, and nothing contained in this Article shall be construed to prevent any accountant of any other State of the United States or the District of Columbia, or any territory or dependency of the United States, or any foreign country or nation from accepting employment as an accountant in any case which may involve the work of such accountant anywhere within this State, provided that this section shall not be construed as permitting such accountant to establish an office for the practice of public accounting or auditing in this State without first complying with the other requirements of this Act.

10. Nothing contained in this Article shall be construed as applying to or in any way regulating the practice as tax advisors of persons, firms or corporations so holding themselves out to the public.

11. Except by express permission of the person employing him, or of the heirs, personal representatives or successors of such person, a certified public accountant, or public accountant, or person employed by a certified public accountant or public accountant shall not be required to, and shall not voluntarily, disclose or divulge the contents of any communication made to him by any person employing him to examine, audit or report on any books, records or accounts, nor divulge any information derived from such books, records or accounts in rendering professional service. Provided that nothing in this section shall be taken or construed as modifying, changing or affecting the criminal laws of this State or the Bankruptcy Laws.

12. Any person who shall violate any of the provisions of this Article shall be deemed guilty of a misdemeanor, and upon conviction thereof in any Court having criminal jurisdiction shall be fined not less than fifty dollars nor more than two hundred dollars, or be confined not more than six months in the county jail, or if a conviction takes place in Baltimore City, in the Baltimore City Jail, in the discretion of the Court; and the Board of Examiners may enlist the services of