**IT**: Legislative Decree 139/2005; and
Law 248/2006.

**SI**: Auditing Act (ZRev-2), Official Gazette RS No 65/2008;
Companies Act (ZGD-1), Official Gazette RS No 42/2006; and
Act on services in the internal market, Official Gazette RS No 21/10.

**(d) Auditing services (CPC – 86211, 86212 other than accounting and bookkeeping services)**

With respect to Investment liberalisation – National treatment and Cross-border trade in services – National treatment:

In **EU**: The competent authorities of a Member State of the European Union may recognise the equivalence of the qualifications of an auditor who is a national of Japan or of any third country in order to approve them to act as a statutory auditor in the European Union subject to reciprocity (CPC 8621).

With respect to Investment liberalisation – Market access:

In **BG**: Non-discriminatory legal form requirements may apply.

With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors and Cross-border trade in services – Market access, National treatment:

In **SK**: Only an enterprise in which at least 60 per cent of capital interests or voting rights are reserved to Slovak nationals or nationals of a Member State of the European Union may be authorised to carry out audits in the Slovak Republic.

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access, National treatment:

In **AT**: The capital interests and voting rights of foreign auditors, qualified according to the law of their home country, in an Austrian enterprise may not exceed 25 per cent. The service supplier must have an office or professional seat in the EEA.