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

In **CY**: Access is restricted to natural persons. Authorisation is required, subject to an economic needs test. Main criteria: the employment situation in the sub-sector. Professional associations (partnerships) between natural persons are permitted.

In **PL**: Establishment in the European Union is required in order to provide auditing services. Legal form requirements apply.

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

In **BE**: An establishment in Belgium is required where the professional activity will take place and where acts, documents and correspondence relating to it will be maintained, and to have at least one administrator or manager of the establishment approved as auditor.

In **SI**: Commercial presence is required. A third country audit entity may hold shares or form partnerships in Slovenian audit company provided that, under the law of the country in which the third-country audit entity is incorporated, Slovenian audit companies may hold shares or form partnership in an audit entity in that country. A permanent residency in Slovenia is required for at least one member of the management board of an audit company establishment in Slovenia.

With respect to Cross-border trade in services – Market access:

In **IT**: Residency is required for the provision of auditing services by natural persons.

In **LT**: Establishment in EEA is required for the provision of auditing services.

Measures:

EU: Directive 2013/34/EU of the European Parliament and of the Council of 26 June 2013 on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings, amending Directive 2006/43/EC of the European Parliament and of the Council and repealing Council Directives 78/660/EEC and 83/349/EEC; and Directive 2006/43/EC on statutory audits of annual accounts and consolidated accounts.

AT: Wirtschaftstreuhandberufsgesetz (Public Accountant and Auditing Profession Act, BGBl. I Nr. 58/1999), § 12, § 65, § 67, § 68 (1) 4.

BE: Law of July 22nd, 1953 creating an Institute of the Auditors of Firms and organising the public supervision of the occupation of auditor of firms, coordinated on April 30th, 2007.

BG: Independent Financial Audit Act.

CY: The Auditors and Mandatory Audit of the Annual and of the Consolidated Accounts Law of 2009 (Law 42(I)/2009), as amended by law number 163(I) of 2013.