DE: Handelsgesetzbuch, HGB, (Code of Commercial Law); and Wirtschaftsprüferordnung, WPO, (Public Accountant Act).

DK: Revisorloven (The Danish Act on Approved Auditors and Audit Firms), Act No. 468 of 17 June 2008.

ES: Ley 22/2015, de 20 de julio, de Auditoría de Cuentas (new Auditing Law: Law 22/2015 on Auditing services).

FI: Tilintarkastuslaki (Auditing Act) (459/2007), Sectoral laws requiring the use of locally-licensed auditors.

FR: Ordonnance 45-2138 du 19 septembre 1945, articles 3, 7, 7 ter, 7 quinquies, 27 et 42 bis.

HR: Audit Act (OG 146/05, 139/08, 144/12), Article 3.

IT: Legislative Decree 58/1998, Articles 155, 158 and 161;
Decree of the President of the Republic 99/1998; and
Legislative Decree 39/2010, Article 2.

LT: Law on Audit of 15 June 1999 No. VIII -1227 (a new version of 3 July 2008 No. X-1676).

PL: Act of 11 May 2017 on statutory auditors, audit firms and public oversight - Journal of Laws of 2017, item 1089.

SE: Revisorslagen (Auditors Act) (2001:883);
Revisionslag (Auditing Act) (1999:1079);
Aktiebolagslagen (Companies Act) (2005:551);
Lag om ekonomiska föreningar (The Co-operative Economic Associations Act) (1987:667); and
Others, regulating the requirements to make use of approved auditors.

SI: Auditing Act (ZRev-2), Official Gazette RS No 65/2008; and
Companies Act (ZGD-1), Official Gazette RS No 42/2006.

SK: Act No. 423/2015 on Statutory audit.