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

With respect to Cross-border trade in services - National treatment:

In **BG**: An independent financial audit shall be implemented by registered auditors who are members of the Institute of the Certified Public Accountants. Subject to reciprocity, the Institute of the Certified Public Accountants shall register an audit entity of Japan or of a third country upon the latter furnishing proof that:

(i) three-fourths of the members of the management bodies and the registered auditors carrying out audit on behalf of the entity meet requirements equivalent to those for Bulgarian auditors and have passed successfully the examinations for it;

(ii) the audit entity carries out independent financial audit in accordance with the requirements for independence and objectivity; and

(iii) the audit entity publishes on its website an annual transparency report or performs other equivalent requirements for disclosure in case it audits public-interest entities.

Existing measures:

BG: Independent Financial Audit Act.

With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors:

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

Existing measures:

CZ: Law of 26 March 2009 no. 93/2009 Coll., on Auditors.

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

In **UK**: Cross-border supply of auditing services.

Existing measures:

UK: Companies Act 2006.