第明治三二十種五郵年三月物三十一可日

(b) 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:

The competent authorities of the UK 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 UK subject to reciprocity (CPC 8621).

Measures:
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.

Reservation No. 3 - Professional services (health related professions and retail of pharmaceuticals)

Sector – sub-sector:	Professional services – veterinary services
Industry classification:	CPC 932
Type of reservation:	Market access
Section:	Investment liberalisation and Cross-border trade in services
Level of government:	Central and Regional

Description:

Veterinary services (CPC 932)

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

The supply of veterinary services is restricted to natural persons or partnerships. Physical presence is required to perform veterinary surgery. The practice of veterinary surgery is reserved to veterinary surgeons who are members of the Royal College of Veterinary Surgeons (RCVS).

Measures:
Veterinary Surgeons Act 1966.