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*Changes to legislation: There are currently no known outstanding effects for the Commission Decision of 19 January 2011 on the equivalence of certain third country public oversight, quality assurance, investigation and penalty systems for auditors and audit entities and a transitional period for audit activities of certain third country auditors and audit entities in the European Union (notified under document C(2011) 117) (Text with EEA relevance) (2011/30/EU) (revoked). (See end of Document for details)*

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Commission Decision of 19 January 2011 on the equivalence of certain third country public oversight, quality assurance, investigation and penalty systems for auditors and audit entities and a transitional period for audit activities of certain third country auditors and audit entities in the European Union (notified under document C(2011) 117) (Text with EEA relevance) (2011/30/EU) (revoked)

- Article 1 For the purpose of Article 46(1) of Directive 2006/43/EC, the...  
Article 2 (1) Member States shall not apply Article 45 of Directive...  
Article 3 The Commission shall monitor the situation of the third countries...  
Article 4 Point 10 of the first paragraph of Article 1 shall...  
Article 5 This Decision is addressed to the Member States.

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#### ANNEX I

##### LIST OF THIRD COUNTRIES AND TERRITORIES

Abu Dhabi  
Brazil  
Dubai  
International Financial Centre  
Guernsey  
Hong Kong...

#### ANNEX II

##### LIST OF THIRD COUNTRIES

Bermuda  
Cayman Islands  
Egypt  
Russia

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