

## SCHEDULE 2

Regulation 109

## Approval of Third Country Competent Authorities

**Approved third country competent authorities**

1.—(1) The third country competent authorities which the European Commission has decided immediately before exit day are adequate to cooperate with the competent authorities of Member States on the exchange of audit working papers or other documents held by statutory auditors and audit firms under Article 47(3) of [Directive 2006/43/EC](#) of the European Parliament and of the Council of 17 May 2006 on statutory audits of annual accounts and consolidated accounts, amending Council Directives [78/660/EEC](#) and [83/349/EEC](#) and repealing Council [Directive 84/253/EEC](#), and the competent authorities of the EEA States and Gibraltar, are approved as approved third country competent authorities on exit day and are listed in column 1 of Table 3 of this Schedule.

(2) Approval is granted for an indefinite period, unless a date is recorded in column 2 of the Table against a third country competent authority's name, in which case the approval ceases to apply after that date.

**Table 3**

<i>Approved third country competent authority</i>	<i>Date of last day of approval</i>
The Australian Securities and Investments Commission	
Austrian Auditing Oversight Authority	31 December 2020
Belgian Audit Oversight College	31 December 2020
The Comissão de Valores Mobiliários of Brazil	
Commission for public oversight of statutory auditors Bulgaria	31 December 2020
The Canadian Public Accountability Board	
Ministry of Finance of the Republic of Croatia	31 December 2020
Cyprus Audit Oversight Board	31 December 2020
Public Audit Oversight Board of the Czech Republic	31 December 2020
Danish Business Authority	31 December 2020
The Dubai Financial Service Authority of Dubai International Financial Centre	
Estonian Auditing Oversight Board	31 December 2020
Finnish Patent and Registration Office - Auditor Oversight Unit	31 December 2020
Haut Conseil du Commissariat aux Comptes France	31 December 2020
Audit Oversight Body Germany	31 December 2020
Gibraltar Financial Services Commission	31 December 2020
Hellenic Accounting and Auditing Standards Oversight Board	31 December 2020

<i>Approved third country competent authority</i>	<i>Date of last day of approval</i>
The Registrar of Companies of Guernsey	
Auditors' Public Oversight Authority - Ministry for National Economy of Hungary	31 December 2020
Audit Oversight Board Iceland	31 December 2020
The Finance Professions Supervisory Centre of Indonesia	31 July 2019
Irish Auditing and Accounting Supervisory Authority	31 December 2020
Isle of Man Financial Services Authority	
Commissione Nazionale per le Società e la Borsa Italy	31 December 2020
The Financial Services Agency of Japan	
The Certified Public Accountants and Auditing Oversight Board of Japan	
The Jersey Financial Services Commission	
Ministry of Finance of Latvia Commercial Companies Audit Policy and Oversight Unit	31 December 2020
Financial market authority Liechtenstein	31 December 2020
Authority of Audit, Accounting, Property Valuation and Insolvency of Lithuania	31 December 2020
Commission de Surveillance du Secteur Financier Luxembourg	31 December 2020
The Audit Oversight Board of Malaysia	
Accountancy Board Malta	31 December 2020
The Netherlands Authority for the Financial Markets	31 December 2020
Finanstilsynet Norway	31 December 2020
Audit Oversight Commission Poland	31 December 2020
Comissão do Mercado de Valores Mobiliários Portugal	31 December 2020
Authority for Public Oversight of the Statutory Audit Activity Romania	31 December 2020
Auditing Oversight Authority Slovakia	31 December 2020
Agency of Public Oversight of Auditing Slovenia	31 December 2020
The Independent Regulatory Board for Auditors of South Africa	31 July 2019
The Financial Services Commission of South Korea	
Financial Supervisory Service of South Korea	

<i>Approved third country competent authority</i>	<i>Date of last day of approval</i>
Instituto de Contabilidad y Auditoría de Cuentas Spain	31 December 2020
Swedish Inspectorate of Auditors	31 December 2020
The Federal Audit Oversight Authority of Switzerland	
The Financial Supervisory Commission of Taiwan	
The Securities and Exchange Commission of Thailand	
The Public Company Accounting Oversight Board of the United States of America	31 July 2022
The Securities and Exchange Commission of the United States of America	31 July 2022