

SCHEDULE 1

Regulation 108

Approval of Equivalent Third Countries and Transitional Third Countries

Equivalent third countries

1.—(1) The countries determined by the European Commission immediately before [^{F1}IP completion day] as having an equivalent system of audit inspections, investigations and sanctions to those in the European Union by virtue of an instrument adopted under Article 46(2) 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, [^{F2}and the EEA States, and Gibraltar,] are approved as equivalent third countries for financial years beginning on or after [^{F1}IP completion day], and are listed in column 1 of Table 1 of this Schedule.

[^{F3}(2) Approval is granted for an indefinite period, unless a date is recorded in column 2 of the Table against a country's name, in which case the approval ceases to apply for financial years beginning after that date.]

Textual Amendments

- F1** Words in Sch. 1 para. 1(1) substituted (31.12.2020 immediately before IP completion day) by [The Companies and Statutory Auditors etc. \(Consequential Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/523\)](#), regs. 1(2), **17(a)**
- F2** Words in Sch. 1 para. 1(1) inserted (31.12.2020 immediately before IP completion day) by [The Statutory Auditors and Third Country Auditors \(Amendment\) \(EU Exit\) \(No. 2\) Regulations 2020 \(S.I. 2020/1247\)](#), regs. 1(2)(c), **2(2)(a)(i)**
- F3** Sch. 1 para. 1(2) substituted (31.12.2020 immediately before IP completion day) by [The Statutory Auditors and Third Country Auditors \(Amendment\) \(EU Exit\) \(No. 2\) Regulations 2020 \(S.I. 2020/1247\)](#), regs. 1(2)(c), **2(2)(a)(ii)**

Commencement Information

- I1** Sch. 1 para. 1 in force at 31.12.2020 on IP completion day (in accordance with 2020 c. 1, [Sch. 5 para. 1\(1\)](#)), see [reg. 2](#)

Transitional third countries

2.—^{F4} ...

Table 1

<i>Equivalent third country</i>	<i>Date of last day of approval</i>
Abu Dhabi	
Australia	
[^{F5} Austria]	
[^{F5} Belgium]	
Brazil	
[^{F5} Bulgaria]	

Status: Point in time view as at 31/12/2020.

Changes to legislation: There are currently no known outstanding effects for the The Statutory Auditors and Third Country Auditors (Amendment) (EU Exit) Regulations 2019, SCHEDULE 1. (See end of Document for details)

Canada

China

[^{F5}Croatia]

[^{F5}Cyprus]

[^{F5}Czech Republic]

[^{F5}Denmark]

Dubai International Financial Centre

[^{F5}Estonia]

[^{F5}Finland]

[^{F5}France]

[^{F5}Germany]

[^{F5}Gibraltar]

[^{F5}Greece]

Guernsey

[^{F5}Hungary]

[^{F5}Iceland]

Indonesia

[^{F5}Ireland]

Isle of Man

[^{F5}Italy]

Japan

Jersey

[^{F5}Latvia]

[^{F5}Liechtenstein]

[^{F5}Lithuania]

[^{F5}Luxembourg]

Malaysia

[^{F5}Malta]

Mauritius

[^{F5}Netherlands]

New Zealand

[^{F5}Norway]

[^{F5}Poland]

[^{F5}Portugal]

[^{F5}Romania]

Singapore

[^{F5}Slovakia]

[^{F5}Slovenia]

South Africa

South Korea

[^{F5}Spain]

[^{F5}Sweden]

Switzerland

Taiwan

Thailand

Turkey

The United States of America

31 July 2022

Table 2

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Textual Amendments

- F4** Sch. 1 para. 2 and Table 2 omitted (31.12.2020 immediately before IP completion day) by virtue of [The Statutory Auditors and Third Country Auditors \(Amendment\) \(EU Exit\) \(No. 2\) Regulations 2020 \(S.I. 2020/1247\)](#), regs. 1(2)(c), **2(2)(c)**
- F5** Words in Sch. 1 inserted (31.12.2020 immediately before IP completion day) by [The Statutory Auditors and Third Country Auditors \(Amendment\) \(EU Exit\) \(No. 2\) Regulations 2020 \(S.I. 2020/1247\)](#), regs. 1(2)(c), **2(2)(b)**

Status:

Point in time view as at 31/12/2020.

Changes to legislation:

There are currently no known outstanding effects for the The Statutory Auditors and Third Country Auditors (Amendment) (EU Exit) Regulations 2019, SCHEDULE 1.