

## SCHEDULE 1

Regulation 108

## Approval of Equivalent Third Countries and Transitional Third Countries

**Equivalent third countries**

1.—<sup>F1</sup>(1) The EEA States and Gibraltar are approved as equivalent third countries for financial years beginning on or after IP completion day and are listed in column 1 of Table 1 of this Schedule.]

<sup>F2</sup>(1A) The countries determined by the European Commission immediately before 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 17th 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](#), are approved as equivalent third countries and are listed in column 1 of Table 1 of this Schedule.]

<sup>F3</sup>(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** Sch. 1 para. 1(1) substituted (27.7.2022) by [The Statutory Auditors and Third Country Auditors \(Amendment\) Regulations 2022 \(S.I. 2022/762\)](#), regs. 1(2), **2(2)(a)(i)**
- F2** Sch. 1 para. 1(1A) inserted (27.7.2022) by [The Statutory Auditors and Third Country Auditors \(Amendment\) Regulations 2022 \(S.I. 2022/762\)](#), regs. 1(2), **2(2)(a)(ii)**
- 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.—<sup>F4</sup> ...

**Table 1**

<i>Equivalent third country</i>	<i>Date of last day of approval</i>
Abu Dhabi	
Australia	
<sup>F5</sup> Austria]	
<sup>F5</sup> Belgium]	
Brazil	
<sup>F5</sup> Bulgaria]	
Canada	

**Status:** Point in time view as at 27/07/2022.

**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)

China

[<sup>F5</sup>Croatia]

[<sup>F5</sup>Cyprus]

[<sup>F5</sup>Czech Republic]

[<sup>F5</sup>Denmark]

Dubai International Financial Centre

[<sup>F5</sup>Estonia]

[<sup>F5</sup>Finland]

[<sup>F5</sup>France]

[<sup>F5</sup>Germany]

[<sup>F5</sup>Gibraltar]

[<sup>F5</sup>Greece]

Guernsey

[<sup>F5</sup>Hungary]

[<sup>F5</sup>Iceland]

Indonesia

[<sup>F5</sup>Ireland]

Isle of Man

[<sup>F5</sup>Italy]

Japan

Jersey

[<sup>F5</sup>Latvia]

[<sup>F5</sup>Liechtenstein]

[<sup>F5</sup>Lithuania]

[<sup>F5</sup>Luxembourg]

Malaysia

[<sup>F5</sup>Malta]

Mauritius

[<sup>F5</sup>Netherlands]

New Zealand

[<sup>F5</sup>Norway]

[<sup>F5</sup>Poland]

[<sup>F5</sup>Portugal]

[<sup>F5</sup>Romania]  
Singapore  
[<sup>F5</sup>Slovakia]  
[<sup>F5</sup>Slovenia]  
South Africa  
South Korea  
[<sup>F5</sup>Spain]  
[<sup>F5</sup>Sweden]  
Switzerland  
Taiwan  
Thailand  
Turkey  
The United States of America

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**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)**
- F6** Words in Sch. 1 Table omitted (27.7.2022) by virtue of [The Statutory Auditors and Third Country Auditors \(Amendment\) Regulations 2022 \(S.I. 2022/762\)](#), regs. 1(2), **2(2)(b)**

**Status:**

Point in time view as at 27/07/2022.

**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.