

## Implementing and Delegated Acts on 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 (Text with EEA relevance)

Legal basis	Type of act	List of acts
Art. 46(2)	IAC	2013/288/EU: Commission Implementing Decision of 13 June 2013 amending Decision 2011/30/EU 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(2013) 3491) Text with EEA relevance
Art. 46(2)	IAC	Commission Implementing Decision (EU) 2016/1223 of 25 July 2016 amending Decision 2011/30/EU 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(2016) 4637) (Text with EEA relevance)
Art. 46(2)	IAC	2011/30/EU: 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

Art. 46(2)	IAC	Commission Implementing Decision (EU) 2022/1298 of 22 July 2022 on the equivalence of the systems of public oversight, quality assurance, investigation and penalties for auditors and audit entities of the competent authorities of the United States of America pursuant to Directive 2006/43/EC of the European Parliament and the Council (notified under document C(2022) 5118) (Text with EEA relevance)
Art. 47(3)	IAC	Commission Implementing Decision (EU) 2019/1874 of 6 November 2019 on the adequacy of the competent authorities of the People's Republic of China pursuant to Directive 2006/43/EC of the European Parliament and of the Council (notified under document C(2019) 7854) (Text with EEA relevance)
Art. 47(3)	IAC	Commission Implementing Decision (EU) 2016/1010 of 21 June 2016 on the adequacy of the competent authorities of certain third countries and territories pursuant to Directive 2006/43/EC of the European Parliament and of the Council (notified under document C(2016) 3727) (Text with EEA relevance)
Art. 47(3)	IAC	Commission Implementing Decision (EU) 2020/589 of 23 April 2020 on the adequacy of the competent authority of the Republic of South Africa pursuant to Directive 2006/43/EC of the European Parliament and of the Council (notified under document C(2020) 2026) (Text with EEA relevance)
Art. 47(3)	IAC	2010/485/EU: Commission Decision of 1 September 2010 on the adequacy of the competent authorities of Australia and the United States pursuant to Directive 2006/43/EC of the European Parliament and of the Council (notified under document C(2010) 5676) Text

with EEA relevance

Art. 47(3)	IAC	2010/64/: Commission Decision of 5 February 2010 on the adequacy of the competent authorities of certain third countries pursuant to Directive 2006/43/EC of the European Parliament and of the Council (notified under document C(2010) 590) (Text with EEA relevance)
Art. 47(3)	IAC	Commission Implementing Decision (EU) 2022/1297 of 22 July 2022 on the adequacy of the competent authorities of the United States of America pursuant to Directive 2006/43/EC of the European Parliament and of the Council (notified under document C(2022) 5113) (Text with EEA relevance)

**Legend:** DAC = Delegated Act, IAC = Implementing Act, ITS = Implementing Technical Standard, RPS = Regulatory Procedure with Scrutiny, RTS = Regulatory Technical Standard