

## EU audit legislation – Member State implementation

This table summarizes how Member States have implemented the numerous options in the EU audit legislation. It is based on informed input from relevant professionals in each Member State.

Countries (legislation)	Ref	Update	Firm and Partner Rotation						Non-audit Services					PIEs	
			Minimum initial eng't period (years)	Maximum initial duration period (years)	Permit MFR extension (if tender)	Permit MFR extension (if joint audit)	Joint audit mandatory	Key Audit Partner rotation period	Add to NAS blacklist	Add to NAS restrictions (white list)	Issues with the Cap	Permit Tax and valuation services derogation	Legal Services prohibition will be narrow (i.e. Just role of General Counsel)	Expanded definition in 2006 Directive	Further expansion with 2014 Directive
Austria	1	20.09.2016	1	10	No	No	No	7	No	No	No	Yes	Yes	No	No
Belgium	2	20.09.2016	3	9	Yes for 9 years	Yes	No	6	No	No	No	Yes	No	No	Yes
Bulgaria	3	08.07.2020	1	7	No	Yes, only banks, insurers, pension funds	Yes - Banks, Insurers, Pension Funds	4	No	No	No	Partial, tax advice only	No	Yes	Yes
Croatia	4	02.02.2018	1	7	No	No	Yes (certain criteria apply)	7	No	No	No	Partial, tax only	No	Yes	Reduced
Cyprus	5	2.06.2017	1	10 (9 for banks)	Yes, not for banks	Yes (not for banks)	No	7	No	No	No	Yes	Yes	No	No
Czech Rep	6	24.03.2017	1	10	Yes	No	No	7	No	No	No	Yes	Pending	Yes	Reduced
Denmark	7	18.09.2017	1	10	Yes	Yes	No	7	No	No	No	Partial	No	Yes	No
Estonia	8	19.09.2017	2	10	Yes	No	No	7	No	No	No	Yes	No	Yes	Reduced
Finland	9	24.01.2017	1	10	Yes	Yes	No	7	No	No	No	Yes	Possible	Yes	Reduced
France	10	16.12.2019	6	10	Yes (10 + 6 years if no JA)	Yes	Yes	6	No	No	No	No	No	No	Reduced
Germany	11	08.09.2021	1	10	No	No	No	5	No	No	No	No	Yes	No	No
Gibraltar	12	20.04.2016	1	10	Yes	Possible	No	7	No	No	No	Yes	Possible	No	No
Greece	13	04.03.2024	1	10	No	No	No	7	No	No	No	No	No	No	Yes*
Hungary	14	18.12.2018	1	10	No	No	No	7	No	No	No	Yes	No	No	Yes
Iceland	15	23.02.2016	4	10	Yes	No	No	7	No	No	No	Yes	Unclear	Unclear	Unclear
Ireland	16	20.09.2016	1	10	No	No	No	5	No	No	No	Yes	Possible	No	No
Italy	17	20.09.2016	9	9	No	No	No	7	No	No	No	No	Yes	Yes	No, but certain non-PIE subject to PIE NAS restrictions
Latvia	18	15.12.2016	1	10	Yes	No	No	7/6	No	No	No	Partial, tax only	No	Yes	No
Liechtenstein	19	29.02.2016	1	10	Yes	No	No	7	No	No	No	Yes	No	No	Yes
Lithuania	20	15.12.2016	2	10	No	No	No	5	No	No	No	Partial, tax only	No	Yes	Yes
Luxembourg	21	20.09.2016	1	10	Yes	No	No	7	No	No	No	Yes	No	No	No
Malta	22	20.07.2016	1	10	Yes	No	No	7	No	No	No	Yes	Yes	No	No
Netherlands	23	20.12.2016	1	10	No	No	No	5	Yes	Yes	No	No	No	No	Yes
Norway	24	13.12.2019	1	10	Yes	Yes	No	7	No	No	No	Partial, tax compliance only	No	No	No
Poland	25	03.06.2020	2	10	No	No	No	5	Yes	Yes	No	No	No	Yes	No
Portugal	26	02.05.2023	2	10	No	No	No	7	No	No	No	No	No	Yes	Yes
Romania	27	24.02.2025	1	10 (5 for some specific entities)	Yes	No	No	7	No	No	No	Yes	No	Yes	No

Slovakia	28	20.09.2016	2	10	Yes	Yes	No	5	No	No	No	Partial, no tax advice	No	Yes	Reduced
Slovenia	29	19.12.2018	3	10	No	No	No	7	No	No	No	Yes	No	No	Yes
Spain	30	12.01.2023	3	10	Yes	Yes	No	5	No	No	No	Yes	No	Yes	Reduced
Sweden	31	23.02.2016	1, max 4	10	Yes, not banks or insurance	Yes, not banks or insurance	No	7	No	No	No	Yes	No	No	No
[UK]	32	20.12.2016	1	10	Yes	No	No	5	No	No	PIE auditor and network fees	Yes - but very restrictive	Yes	No	No

\* Greece: PIE definition expanded by the same law implementing CSRD