

European Commission
DG Internal Market, Industry,
Entrepreneurship and SMEs
Unit E/5 Professional Qualifications and Skills
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By e-mail : grow-e5@ec.europa.eu

26 July 2016

333/500

Dear Sir or Madam

Consultation on the Regulation of Professions: Proportionality and Member States' National Action Plans

We would like to thank you for the opportunity to provide the European Commission with our comments on the public Consultation on the Regulation of Professions: Member States' National Action Plans and Proportionality in Regulation.

Responding to all questions raised in the Consultation does not seem to be feasible from our point of view. This assessment is due to the fact that – as the German National Action Plan rightly states – the regulations for the profession of public auditors (respectively chartered accountants) are currently being amended by implementing provisions of the Statutory Audit Directive and the directly applicable Regulation into German law (via Auditors' Supervision Reform Act and Auditing Reform Act). Therefore, we will only provide our general assessment of the proposals made in the German National Action Plan, that means responding to the question to what extent we will agree with the statements specified on page 14 of the Consultation. We have also attached our responses to more general questions in the questionnaire we were able to answer.

The German national action plan highlights certain amendments to the professional regulation, in particular

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- registration and resultant admission of EU auditing firms to Germany's auditing market
- abolition of the restriction with regard to the use of foreign legal forms for German chartered accountancy firms, thus opening up EU legal forms for all auditing firms
- recognition of auditing work by EU auditors and EU auditing firms as an examination requirement
- expansion of the list of original professional profiles.

We strongly support the above mentioned amendments.

We take the view that the subsidiarity principle prevails that means that the competence of the member state to organise national decision-making and legislative procedure should not be questioned. Adequate professional rules are key to ensure quality assurance and consumer protection.

With regard to proportionality in regulation we would like to focus on the possible impact of introducing a common methodology to clarify the minimum criteria necessary for the proper assessment of proportionality when introducing new are revising old regulation. Insofar, we refer to our responses to the questions phrased on pages 62 – 64 of the Consultation.

For further information on this letter, please contact Helmut Klaas, telephone +49 211 4561 142, e-mail klaas@idw.de.

Yours faithfully

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The IDW is registered in the EU Transparency Register (No 810688116593-26).

Encl.