

NOTIFICATION PURSUANT TO ARTICLE VII.4 OF THE GENERAL
AGREEMENT ON TRADE IN SERVICES

The following notification has been received from the delegation of Switzerland.

1. **Member notifying:**

Switzerland

Federal measure

2. **Notification under Article(s):**

GATS Article VII, paragraph 4 (Recognition)

3. **Date of entry into force:**

1 July 1992

Duration:

Indefinite

4. **Agency responsible for enforcement of the measure:**

No official admission agency, the judge will rule in the event of a dispute (the establishment of an admission agency is under study).

5. **Complete description of the measure:**

Measure:

Ordinance on the Professional Qualifications of Particularly Qualified Auditors of 15 June 1992
(RS 221.302)

Description

The category of particularly qualified auditors within the meaning of the Code of Obligations is considered to include, among others, persons who are authorized, in accordance with the eighth EC Directive on company law¹, to examine annual accounts, provided they have the necessary knowledge of Swiss law.

6. Members specifically affected, if any:

None

7. Text available from:

Official Journal of the European Communities No. L 126 of 12 May 1984, page 20)
OSEC
Stampfenbachstrasse 85
8035 Zürich

Tel. + (41 1) 365 54 49

Fax. + (41 1) 365 54 11

¹The required practical experience must have been primarily acquired in the areas of accounting and auditing of accounts; at least two thirds of this experience must have been acquired under the supervision of a person fulfilling the requirements of this Ordinance. In-service vocational training may be included in the calculation, provided they meet these requirements.