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SYNTHESIS OF THE RESPONSES TO THE QUESTIONNAIRE ON THE ACCOUNTANCY SECTOR

Note by the Secretariat

This note presents a synthesis of the responses received so far to the *Questionnaire on the accountancy sector* (S/WPPS/W/7). Responses have been circulated as separate documents as addenda to document S/WPPS/W/7. The annex to this note gives the list of the responses received so far and the reference under which they have been circulated. Wherever relevant, use has been made of the surveys done by UNCTAD (S/WPPS/W/8), OECD (S/WPPS/W/4, S/WPPS/W/4/Add.1 and S/WPPS/W/4/Add.2) and IFAC. The coverage of these three surveys in terms of issues and countries is shown at the end of document S/WPPS/W/7.

The synthesis is organised around the six areas identified in January 1996 by the Working Party on Professional Services (see attachment to document S/WPPS/M/3) as issues for consideration for its work on disciplines on domestic regulation.

As agreed, whenever possible, the synthesis makes reference to relevant GATS articles. This is not intended, however, to constitute an interpretation of the GATS and is only provided to assist in the discussion of the issues involved.

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I. QUALIFICATION REQUIREMENTS AND PROCEDURES

1. This part of the synthesis is based on the responses to questions 9, 10 and 11 of the Questionnaire on the Accountancy Sector and on other material provided to the Working Party on Professional Services by UNCTAD (S/WPPS/W/8), OECD (S/WPPS/W/4 and Addenda) and IFAC.

1. Qualification requirements

A. Distinct qualification requirements

2. In several countries, there is more than one accountancy designation, corresponding to different professional bodies, and different qualification requirements. A first clear distinction is made in some answers between the qualifications required from a "professional accountant and auditor" and those required from an "accounting technician" or "book-keeper". The first should normally have a higher education degree, some practical experience and pass a professional examination, while the second might have a less specific education (a shorter university degree or a technical school) and less practical training. Often professional accountants and book-keepers are associated to different professional bodies within one country.

3. A second distinction can be drawn between different attributions within the field of "professional accountants and auditors". In some countries different qualification requirements exist for professionals working in different fields of the accountancy profession. For example, in some cases different qualifications are required for accountants, auditors, statutory auditors and financial advisers. In some case the distinction between the attributions corresponds to the existence of different professional bodies for each category. The various professionals follows different qualification routes and are educated and trained in different subjects.

4. A third distinction concerns the routes which can be followed in order to obtain a professional qualification. Some countries offer "alternative routes" to obtain the same qualification or at least to perform the same functions. Thus for example there can be a "degree route" and a "non-degree" route, where the second is compensated by a post-graduate course or longer training. Periods of practice and training can vary according to the professional education undertaken (specialised in accountancy and related fields or of more general nature) leading to the same professional qualification or to equivalent qualifications.

B. Higher education

5. Most of the countries who have responded to the questionnaire require a higher (post-secondary) degree in order to qualify as an accountant. The length of the studies necessary to obtain the degree ranges from a minimum of three years to a maximum of five. Some countries require a university education, while others accept other equivalent post-secondary education (polytechnic, technology institutes and other higher education establishments). In fact, some answers specify the type of degree required (university degree, BA, undergraduate degree, etc.), while others simply refer to a number of years in higher education. An important distinction concerns the field of the required higher education. A number of answers refer to any higher education degree, leaving professional training in accountancy and auditing to post-graduate courses or practical training. On the opposite side of the spectrum some countries require specific degrees either in accountancy or in related subjects such as economics, law, management, and political science. As an intermediate solution some Members ask for a general higher degree (undergraduate - BA) with a specialisation (major) in accountancy.

6. A number of countries allow graduates to access the profession upon completion of higher education courses, without requiring practical experience, training or professional examination. The higher degree is normally awarded after a final examination or after the writing of a dissertation in the field of accountancy (both take the place of the "professional examination"). The final examination from the higher institution is different from the traditional "professional examination", in so far as the first is administered by an academic body, and the second by a professional body. Besides, the second is more likely to include practical aspects of the profession as well as theory, because it is normally undertaken after a period of practical experience or training. The higher degrees which allow direct access to the profession are in most cases specific degrees in accountancy, while only in four cases is it enough to hold a "related degree" (commerce, economics, law, engineering). In some other cases the completion of a higher degree (in accountancy or with a major in the subject) guarantees access to a professional examination. In this case there is no requirement of practical experience or training, but the professional body maintains competence in the administration of the professional examination, distinct from the final examination (or dissertation) necessary to graduate from the higher institution.

C. Post-graduate education

7. Some countries require accountants to undertake a period of post-graduate education in accountancy, auditing and related subjects. This period ranges from one to three years and prepares candidates for the final professional examination. Post-graduate education may coincide with part or with the whole period of practical experience and training. One country, which does not require a higher degree, subjects accountants to an education program offered by the national institute of accountants, 2 years of professional experience and a final examination. The existence of these post-graduate courses has led to some confusion in the answers to questions 9 and 10 of the questionnaire. A few answers to question 10 have included higher degrees among the "pre-conditions to meet to start the professional education". In fact, they have considered post-graduate courses as "professional education", the higher degree being a pre-condition to access such courses. The majority of the answers on the other hand includes secondary school education as the pre-condition to access higher degrees, which are regarded as the only "professional education". In such cases, however, there is no provision for post-graduate courses.

D. Practice and training

8. Most countries require a period of practical experience after higher education or in a few cases in the place of higher education. It was noted above that this period may coincide with post-graduate education. Practical experience can take the form of non-supervised "professional work experience" or of "training" under the supervision of a qualified accountant. Sometimes there is a choice between supervised and non-supervised practical experience, and in such cases a longer period is required for non-supervised experience. Practical experience is in most cases undertaken after the completion of the higher degree, during the period of post-graduate education (when applicable) and before the professional examination. There are, however, some important exceptions. In a few countries some experience gained during the years of higher education can reduce the length of the period of practice required after graduation. Also in some cases an entrance examination or an intermediate examination is required before or during the period of practice (and post-graduate education) and before the final examination. The practice is rarely administered directly by a national or local professional body. More frequently it must take place with an institution approved by the professional body or under the supervision of a qualified individual. In most cases, however, the responses to the questionnaire simply refer to practical experience, without specifying whether it should take place in an approved practice or under the supervision of a qualified individual.

E. Professional examination

9. About half of the countries who have responded to the questionnaire require applicants to undertake a professional examination, administered by a professional body, as the last step before qualifying as accountants. In a small number of cases the professional examination precedes the period of practice and is the only examination required. It was noted above that when there is a requirement for an entrance (or an intermediate) examination, it is normally without prejudice to the final professional examination. The professional examination is sometimes substituted by the higher degree final examination or dissertation (administered by the higher institution), but in those cases no period of practice is required. The answers to the questionnaire do not generally specify the preparation required and the subject covered by the professional examination. It is different for those countries which only have the final higher degree examination (or dissertation), because the questionnaire (question 11) specifically asks what are the subjects covered by this professional education.

F. Pre-conditions to start professional education

10. It is suggested above that there may be some misunderstanding with respect to the responses to question 10, due to the different interpretation given by countries to the category of "professional education". Some countries have listed higher education as a pre-condition to start post-graduate education, which they regard as "professional education", while some others, which regard higher education as a whole as "professional education", have included secondary school qualification as pre-condition. Some answers finally list all qualification requirements and procedures under question 10 (degree, post-graduate courses, practical experience, professional examination, fee, membership of a professional body, age, etc.), interpreting "pre-conditions" as referring to the final qualification rather than to access to professional education. In some countries, where no higher degree is required, the subjects covered by secondary education are relevant to qualifying as an accountant. Those countries therefore list as pre-condition (not to start the professional education, which is not required but to qualify as an accountant) the inclusion in the secondary school education of certain subjects such as maths, the national language and commerce. The pre-condition of age is difficult to assess in the light of the misunderstanding on higher and post-graduate education. The minimum age for accessing higher education is either 17 or 18 years. When a minimum age of 20 to 22 years is listed, it refers to post-graduate education. Several countries have no minimum age requirement at all. Most answers include the pre-condition of payment of a fee, but there is a fair amount of uncertainty as to whether such fee is due for the higher education course, the post-graduate education or the membership of the professional body. In some answers it is not possible to identify the consideration which the fee is paid for. Among the pre-conditions one country lists, for one professional body, proof of employment or an offer of employment with a firm approved for training. This seems to serve the purpose of linking qualification and training to access to employment, so that all qualified accountants would be guaranteed a job. However, it conditions the possibility of being trained as an accountant to having already found a job in the sector.

G. Subjects covered by professional education

11. The large majority of the answers include: accountancy, auditing, general law, economics, management, finance and professional ethics. Accountancy and auditing are often broken down to more specific subjects, such as general accounting, consolidated accounts, cost accounting, financial accounting, internal auditing, external auditing. Several answers include also subjects such as accounting standards, taxation, information technology, statistics, specific law subjects (commercial law, company law, civil law, tax law, trade law), marketing and financial mathematics.

2. Qualification procedures

12. The responses to the questionnaire on the accountancy sector focus mainly on substantive qualification requirements and only give succinct indications on qualification procedures. The IFAC survey included a question dealing with "access to practice authorization", which is defined as "the offering of a qualifying examination and the processing and approval of applications". As this deals with both qualification and licensing procedures, it is difficult to tell precisely what is the meaning of responses for qualification procedures only. According to the information received from IFAC, about half, out of 49 professional bodies in 38 countries, allow access to practice authorization in auditing and accounting on a yearly basis. About the same number of bodies allow access on demand. Only one body allows access less than once per year.

II. LICENSING REQUIREMENTS (OTHER THAN QUALIFICATION REQUIREMENTS) AND PROCEDURES

13. This part of the synthesis is based on the responses to questions 19 and 24 in the questionnaire, as well as any relevant material provided to the Working Party on Professional Services by UNCTAD (S/WPPS/W/8), OECD (S/WPPS/W/4 and addenda) and IFAC.

14. In analysing the responses, a distinction is made between licensing requirements, which cover the substantive administrative obligations to be respected in order to be authorised to practise the various regulated activities into the territory of a Member, and licensing procedures, which cover the concrete administrative steps to be taken in order to obtain this authorisation to practise from the relevant licensing authorities of the Member.

1. Licensing requirements for individuals

A. Registration

15. In order to obtain a licence, the applicant must register with the authorities granting the licence. The registration involves the submission by a professional of a dossier containing in general a standard application form, his personal and professional details, proof of compliance with all other requirements like education and training (discussed elsewhere in this paper), membership of a professional body, honesty, etc. and a fee. The authorities can, on the basis of that dossier, verify that all required conditions are fulfilled by the applicant. It then leads to two other steps which are the issuance of the licence or authorisation to practise (whatever form this may take) and entry on the list of all professionals authorised to practise. This list is public and may take the form of a register, a mere directory, a roster, etc. In a few instances, these two latter steps may be combined, as the authorisation to practise flows from the inscription on the list. A quarter of the responses indicated that no registration requirement existed in the Member country, whilst only one Member said it did not have any licensing requirement. Given that registration and licensing are intrinsically linked, there appears to be a contradiction between these two figures. A possible explanation could be that some form of registration exists in the sector in almost all Members, although it may not always be identified as such by the respondents.

B. Membership of a professional body

16. A distinction can be drawn between those Members where membership of a professional body is required (in two-thirds of the cases) and those where this is not the case. In the former, licensing requirements will be identical to membership requirements imposed by the professional body. In many cases, this flows from the fact that the professional body is actually the licensing authority in the Member country, either because it has been established by law for that purpose among others (50% of the cases),

or because the law has delegated or granted to it such a role after it had been established by professionals themselves. Mandatory membership of a professional body can also co-exist with an independent (and generally governmental) licensing authority. Such authorities can be part of the ministry of finance, of justice, of education, of industry, etc. or part of the stock exchange or financial market regulators, or even a specific body in its own right whose main task is to regulate and supervise the accountancy profession. In all cases, these aspects of the regulation of the sector are the consequence of the way the profession has developed and structured itself over the years in each Member, more than anything else.

C. Honesty

17. Guaranteeing the honesty of professionals is a requirement in three quarters of the countries. This takes a variety of forms, according to the culture, tradition and organisation of each Member, but the objective of the measure is generally the same: preventing anybody who has been dishonest in the past from practising certain regulated activities. To pass that test, applicants need in a large majority of cases to demonstrate they do not have a criminal record in respect of certain honesty related violations, have not been bankrupt and so on. According to countries' traditions, they will merely have to state that they do not have such criminal records, or in other Members to provide a positive proof of it (official record, for example). A few countries complement these points with a police enquiry on the morality of applicants. The requirement may not always be formulated in such a precise way as many countries only require that applicants be "fit and proper persons" without being specific on the way in which this should be demonstrated.

D. Minimum age

18. Beyond the main requirements noted above, a large range of other provisions exists in the regulations of the responding Members, none of which is shared by a majority of Members, however. 40% of the responses indicate that applicants need to be of a certain minimum age in order to be authorised to practise. The minima are comprised between 18 and 25 years, according to country. It is our impression, however, that in a large number of such cases, the only requirement imposed on professionals is to be of legal age, i.e. to be legally fully capable. On the face of it, those countries where the minimum age imposed on professionals is higher than the legal majority constitute a tiny minority. It can be safely assumed that in most, if not all, Members which did not indicate any minimum age requirement in their response, professionals would in fact need to be legally capable in order to be authorised to practise.

E. Oath

19. A quarter of the responses shows that newly authorised professionals have to take an oath. The oath can take several forms and can even be taken in writing in some Members, but its content is generally very similar. The professional must undertake to abide by the laws and regulations of the country when practising the profession and behave in an honest manner. This requirement is in principle a mere formality which can be completed by those who fulfil all other requirements. According to countries, it occurs at different stages in the licensing process (on completion of the studies, when registering with the licensing authority, etc.).

F. Professional indemnity insurance

20. A quarter of the responses indicates that professionals need to have a professional indemnity insurance in order to be authorised to practise. In those cases, a certificate from the insurance company needs to be attached to the application. Certain responses specify that the insurance policy needs to respect certain minimum specifications like the coverage of a fixed amount of damage (per year, per

case). Such an obligation is totally independent from the form under which the professional intends to practise: with joint and several liability or with limited liability.

G. Other

21. A residency or establishment in the jurisdiction where the professional is to be licensed, or a condition of nationality or citizenship have also been mentioned in 20 and 30% of the responses respectively, but these licensing requirements will be discussed specifically in another section of this paper.

22. The other requirements shown in the responses remain specific to one or two Members only. Although it is obvious that not all responses provided an identical level of detail, we cannot derive any useful trend from these miscellaneous requirements. On the other hand, it was surprising that none of the responses referred to an obligation that the professional remain in public practice (i.e. providing services to clients as a liberal professional, by opposition to occupying accountancy posts in industry or academia for example; see document S/WPPS/W/2, I.2). This is a requirement in all countries where functional titles exist for the practice of certain designated activities (for statutory audit, for example). This is clearly an omission in the responses, and potentially an important one, even if we cannot measure it.

2. Licensing requirements for firms

23. A quarter of the Members which responded indicate that the licensing of professional firms is not possible either because professional firms are not regulated (as opposed to the individuals in the firm) or because the practice of regulated activities is restricted exclusively to individual professionals, i.e. practice is not possible through the medium of a firm. In these cases, the absence of licensing or regulation for firms does not prevent professionals from creating firms in many instances: the firm is a very popular form of practice within the sector. The following comments analyse the situation in those responding Members where professional accountancy firms can be licensed. (The standard requirements imposed on all companies, including accountancy firms by each Member's company law, have not been addressed by the questionnaire.)

A. Registration

24. As for individuals, the most frequent requirement imposed on professional firms is to register with some sort of licensing authority. Over 90% of the responses indicate this is a requirement, which may still understate reality but is already much higher than the rate of registration requirements indicated for individual professionals (75%: see 1(A) above). The registration of a professional firm is independent of the registration of its partners and of the professionals working on its behalf: even when the professional firm is registered partners, managers and professionals working in the firm can still be personally registered. Conversely, professionals may wish to be personally registered even when the firm they are working for is already registered. The registration of a firm and the registration of professionals working in the firm should be seen as complementary steps in the establishment of a professional practice. More than three quarters of the responses (which may still be under-representing reality) indicate that the registration of the partners in the professional firm, or at least some of them, is a requirement for the firm to be licensed. Generally speaking, responses show that all professionals practising on behalf of the firm, be they partners in the firm or mere employees, have themselves to be licensed as if they were practising on their own behalf. What is meant by persons practising on behalf of the firm covers only the persons who have final responsibility for the work or who have the power to engage the firm in professional matters. All persons (including qualified professionals) who contribute to the work as members of a team, but do not share any personal responsibility or do not

engage the responsibility of the firm are therefore excluded from that category. This constitutes a guarantee of the professionalism of the work done in the firm.

B. Ownership of firms

25. Almost as frequent as the previous requirements are the constraints imposed in terms of ownership of a professional firm. 70% of the responses indicate that the firm needs to be controlled or owned by professionals. To be considered as "professionals" for that purpose, individuals will need to be personally licensed by the authorities of the Member (as discussed above). From the responses, it seems that control is now rather expressed in terms of voting rights in the firm. It shows an evolution of the regulation in some Members where such a requirement had initially been conceived in terms of ownership of the capital. The share that needs to be controlled by locally licensed professionals varies according to countries. The minimum is 51% (also defined as "at least a majority" in many cases) in a third of the cases, and the maximum 100% in another third of the cases. The remaining third is spread somewhere between these two extremes (2/3, 3/4, etc.). These results seem to indicate that a professional firm can be owned and controlled by someone who is neither licensed, nor qualified nor of good repute in approximately 30% of the Member countries which license firms. Moreover, none of these countries seems to impose other conditions on professional firms (on management, or on the conduct of and responsibility for professional work) to compensate the absence of control over the firm by professionals. On the face of it, this is surprising and suggests the existence of some inaccuracies in some responses.

C. Management

26. Just over 60% of the responses indicate that the management of a professional firm needs to respect certain requirements. In those cases, all directors of the firm or at least a majority of them in a small number of countries (or those holding the corresponding position, according to the legal form of the firm) will need to be personally licensed by the local authorities (as discussed earlier). The licensing requirement imposed on the managers of the firm is independent of the licensing of those professionals responsible for professional work done by the firm. Even when the managers of the firm are required to be licensed, regulated services will in principle only be provided by the firm under the authority and responsibility of a licensed professional (who may not be a manager in the firm). One of the main purposes of requiring the directors to be personally licensed is to guarantee that the firm will respect directly and make sure that all those working for it respect the laws and regulations of the sector, and in particular the ethical rules governing the practice of regulated activities (independence, professional secrecy, etc.). In the percentage given above, it has been assumed that all firms which have to be 100% owned and controlled by locally-licensed professionals also have to be managed by such professionals, even if this is not indicated in the response. Here again, we suspect that the number of countries where that kind of requirement is imposed is slightly higher than shown in the responses.

D. Other

27. Apart from the membership of a professional body, which is required in about 60% of the cases (which is marginally less than for individuals, surprisingly), other requirements for professional firms are imposed in a minority of Members only. Some require that the firm be insured; or that the purpose of the firm be the exclusive practice of the accountancy profession or of certain regulated activities (statutory audit in particular); or limit the number of partners that the firm can have (maximum or minimum); or limit the number of persons who can work in the firm or for each partner or professional of the firm. Even less frequent are the responses indicating the requirement to have a certain minimum level of capital (this level may actually depend on the legal form of the firm, and may be defined by law for all such companies, irrespective of their activity), to adopt a particular legal form, or to choose the name of the firm according to certain rules. Even if it can be assumed that the responses understate certain of these requirements - do, for example, professional firms have a complete freedom to choose

their legal purpose in all the Members which did not indicate the existence of any requirement in that domain (85% of the cases) - they do not appear to be very common practices.

3. Licensing procedures

28. The level of detail available in the responses about the licensing procedures of Members for accountants (individuals or firms) remains limited.

A. Licensing per activity

29. Very few countries distinguish between activities in terms of licensing: a single licence gives access to the practice of all regulated activities in a majority of countries. A number of responses indicate, however, that the licence only covers the practice of statutory audit. This occurs in countries where statutory audit is the only regulated activity in the sector. Hence, no licence is needed to practise other activities in those countries. These responses cannot be considered as the sign of a licensing-by-activity system. As a result, those countries where more than one single licence is needed to practise the full range of accountancy services are not very numerous.

B. Timing

30. Three quarters of the responses indicate that an application for a licence can be submitted at any time during the course of the year. In the other cases, this can be done once a year before a specific date. The procedures may not, however, be as flexible as they appear, as the timing of the submission of an application will frequently influence the rapidity with which the application will be processed. In a number of cases, the application has to be reviewed by a specific committee or board which only meets a limited number of times every year. When this is the case, an application submitted just after such a meeting will take longer to process than one submitted just ahead of a meeting.

C. Duration

31. In a majority of cases (60%) the responses indicate that an application will take a month or less to be processed. Another quarter of the responses estimates that three months maximum will generally elapse between the submission of an application and the issuance of the corresponding licence. The number of cases where this takes longer is therefore rather small. These figures are only estimates and can be subject to a certain degree of variation. In particular, they assume that the dossier submitted for the application is complete and that all licensing requirements are met. If either of these two conditions were not respected, the process could obviously last much longer.

D. Documentation

32. A minority of responses provide details on the documentation necessary to submit an application. The list of documents and information to be provided generally looks straightforward and can include a standardised application form with personal details, documents proving compliance with all qualification and licensing requirements (studies, experience, exams, diplomas, proof of honesty, of professional indemnity insurance, etc.), fees (although this is only mentioned in a minority of responses, it would be surprising if this were not an almost standard practice). The list of documents to be provided by professional firms is necessarily longer, as the requirements they have to comply with are more numerous and sophisticated. They generally include the statute of the firm, the list of its partners and all relevant data on them, information on the management of the firm where relevant, etc. In a few instances responses refer to additional information like lists of clients, pending lawsuits, financial statements of the last three years. It is not clear how such procedures could be respected by newly created firms; they may simply apply in case of renewal of the licence, although the responses do not indicate this.

In the absence of a recognition agreement or of reciprocity of treatment, very few responses indicate that documents issued in foreign countries (diplomas, qualification or training certificates, etc.) could be accepted to support the application for a licence.

E. Other

33. None of the Member countries where professional firms can be licensed indicate that any difference exists between the procedure applicable for the licensing of individuals and firms. A few of them, however, show that the time necessary to complete the procedure is longer for firms than for individuals, as the verification process of compliance with the requirements is much more complex for the former than for the latter.

34. Finally, it seems that licences are generally issued for an indefinite period of time. There is therefore no need to periodically repeat the licensing procedure. However, all Member countries have in place a procedure to withdraw the licence of an individual or a firm that no longer complies with all the licensing requirements. The implementation of this procedure is the responsibility of the same authority which grants the licences. In a third of the cases, the withdrawal of the licence can be accompanied by a disciplinary or criminal action against the defaulting professional or firm, as the non-compliance with the requirements is considered as professional misconduct or even a breach of the law equivalent to a criminal offence.

35. The questionnaire did not address the possibility for professionals to appeal when their licence is withdrawn or refused in the first place.

III. REGULATIONS GOVERNING THE ESTABLISHMENT OF A COMMERCIAL PRESENCE

36. This part of the synthesis is based on the responses to questions 29 to 33 in the questionnaire, as well as any relevant material provided to the Working Party on Professional Services by the OECD (S/WPPS/W/4/Add.2) and IFAC.

37. The establishment of a commercial presence constitutes the third mode of supply of services, as defined in Article I of the GATS. The laws and regulations affecting it are subject to several provisions of the GATS. In particular, they will be subject to the disciplines of Article VI.4 (when they deal with qualification or licensing requirements) and, to the extent a commitment has been scheduled by a Member, the disciplines of Article XVI (market access) and XVII (national treatment). Article XVI would apply to a measure if it corresponds to one of the six categories of limitations to market access specified in paragraph 2 of Article XVI; Article XVII would apply if a measure discriminates against foreign service suppliers in favour of their counterparts of national origin; the disciplines of Article VI.4, therefore, would normally apply only to those measures which would not fall within the scope of the other two articles. The following comments will take into account the relevance of these articles to each of the measures.

38. There is a degree of inconsistency in some cases between the responses given in this part of the questionnaire and those elsewhere, particularly in the part on licensing. The conditions listed to obtain a licence in chapter II have not always been repeated here although there is no reason why they should not apply equally. Conversely, some responses have been more specific in terms of requirements imposed on foreign professionals and firms wishing to establish a commercial presence than they have been on licensing requirements in general, although these requirements seem to apply equally to locals and foreigners.

1. Form of establishment

39. Measures which restrict or require specific types of legal entity or joint venture through which a service supplier may supply a service are covered by Article XVI.2(e) of the GATS. Traditionally, such measures have been important in the sector, to preserve either the civil (non-commercial) character of the practice of accountancy, or the personal responsibility of professionals among other things. This is, however, a domain in which the evolution of the regulation has been most visible over the last decade. Many of the heaviest restrictions have been removed in a number of countries to allow professionals to adapt their practices to the new realities of the sector. The responses show that only one Member country still makes it impossible for professionals to create a professional firm to practise regulated activities, whilst another Member requires that banks, pension funds and other financial institutions be audited exclusively by auditing firms specifically licensed. All other responses leave to professionals a certain degree of freedom as far as the form under which they wish to practise is concerned.

40. Traditionally (in particular in the Anglo-Saxon world), partnership has been the legal form mostly used by professional firms. In a number of cases this was actually the only form available to those who did not want to be sole practitioners because incorporation was prohibited. The greater flexibility which exists now in certain countries has reduced to 40% those countries in the sample where incorporation is still forbidden and where partnership is the only collective form of practice allowed. With a few exceptions, most of these Members are present or former members of the Commonwealth. The rest of the responses indicate either that no restriction exists on the form under which one can practise (a third of the responses) or that some form of incorporation is available although professionals do not enjoy total freedom of choice between all existing forms of companies (the use of certain particular forms of companies is still forbidden) in the rest of the cases (26%).

2. Restrictions on investment and ownership

41. The question on this subject covered two different aspects which pertain to two different provisions of the GATS. The ownership of a firm can be determined according to either the nationality of the owner (individuals or professional firms according to the definitions of what constitutes a "natural person of another Member" and a "juridical person of another Member" in Article XXVIII(k), (m) and (n)), or on the basis of the origin of the licence held by him (i.e. a foreigner holding a local licence would not count as foreign). When the foreign/domestic distinction is made on the basis of nationality, and on this only, investment and ownership is an Article XVI.2(f) issue. When the distinction is made on the basis of a local qualification or licence of the owner (individual or professional firm), it is an Article VI.4 issue. According to which criteria is used by Members, the GATS rules applicable will consequently be different.

42. Less than a tenth of the responses indicate that neither kind of restriction exists in the Member, which means that investment and ownership by foreigners (whether professional or not) or by unqualified or unlicensed people (whether national or foreign) is completely free. The following comments analyse the situation in those responding Members where this is not the case as one or the other form of restriction exists.

A. Restriction based on nationality (Article XVI.2(f))

43. Only 17% of the responses indicate that the partners in the professional firm, or at least the majority of them have to be nationals of the Members. This majority is measured in terms of voting rights in the firm. The relative low number of Members having a nationality condition to own a controlling share in a professional firm shows how critical the second category of restriction (based on licensing) is for the development of trade in accountancy services under mode 3.

B. Restriction based on qualification or licensing (Article VI.4)

44. All other responses (83%) show that Members require the partners, or at least a majority of them, to hold a local qualification and licence. In those cases, responses list some of the licensing requirements to be respected by firms and which have already been discussed earlier in chapter II of this paper. For the compliance with these requirements, holders of a foreign qualification or licence are considered as unqualified persons or non-professionals. Very few countries actually distinguish in their regulation of the sector between holders of a foreign qualification or licence and non-professionals as neither of the two holds a local qualification or licence (as a matter of fact, this is even not discussed in the responses).

45. The responses provide some additional information on certain licensing requirements for professional firms which have not been mentioned before. A third of the responses explain that shareholding in professional firms is restricted to individuals which makes it impossible to develop groups of professional firms in those countries through the classical parent-subsidiary relationship, even if all firms potentially involved were to be locally licensed. Less than 10% of responses specify that the partners of the firm need to be actually working in the firm, which makes it impossible for mere providers of capital to take a share in a professional firm, even if they are locally licensed.

3. Restrictions on management

46. As for investment and ownership, this question addressed two different types of measures pertaining each to a specific article of the GATS. When a distinction is made on the basis of nationality, Article XVII is relevant, while Article VI.4 applies to regulations which distinguish according to the qualification or licence of managers.

47. Around a tenth of the responses show that neither type of restriction applies to managers of professional firms. In those cases, foreigners as non-professionals can in principle be managers (or directors, according to the legal form of the firm). The responses did not specify whether in those cases the regulated services provided by the firm have to be produced under the direction and responsibility of a locally qualified and licensed professional or not. The following comments analyse the situation in those responding Members where at least one of the two forms of restrictions exists.

A. Restriction based on nationality

48. 10% of the responses show that the managers of a professional firm, or at least a majority of them, have to be nationals of the Member.

B. Restriction based on qualification or licensing

49. Almost all other responses indicate that Members require the managers, or at least a majority of them to be locally qualified and licensed. In those cases, the requirements to be respected have already been discussed earlier in this paper. Here again, foreign licensed professionals are assimilated to non-professionals for compliance with these rules.

50. Two responses simply require managers of a professional firm to be resident in the country and do not make reference to the holding of a local licence; this seems rather to be an omission, however.

4. Employment of local professionals by a foreign professional or firm

51. The possibility for a foreign professional or foreign professional firm to employ locally licensed professionals also belongs to a mode-3 type of situation in so far as the response to that question will condition the way in which a foreign or professional firm establishing a commercial presence in a host country will be allowed to employ locally qualified labour for the purpose of supplying regulated accountancy services in the territory of that Member.

52. Before analysing the responses, one needs to keep in mind that, according to the requirements imposed in most Members for the licensing of individuals (see chapter II.1 above) or professional firms (see chapter II.2 above), very few foreign professionals or professional firms will have the possibility of holding a local licence. The rule will rather be that a professional or professional firm licensed in another Member will not qualify for a local licence in the host Member, on the basis of their domestic credentials (e.g. licence, qualification, etc.). Foreign professionals would only be allowed to practise regulated activities if they become part of the local profession, which generally entails a partial or complete requalification, obtaining a local licence, etc. Similarly, foreign professional firms would need to become owned, controlled and sometimes managed by locally licensed professionals to be authorised to practise.

53. Most Members do not have special requirements for the hiring of local professionals by foreign professionals and professional firms not holding a local licence (86% of the cases). The others either impose some conditions or even forbid the hiring altogether (5% of the cases). When the hiring is subject to certain conditions, Members either require the locally licensed professional to have final responsibility for professional work, or that the foreign professional or professional firm has a local licence, or even respects in his country of origin requirements corresponding substantially to those imposed on the professionals or professional firms of the host country. On the face of it, these conditions pertain to Article VI.4 of the GATS as they always involve some sort of licensing condition, either in the host or foreign country.

54. The number of countries which do not have any restriction in place is surprisingly high as the ethical requirements frequently impose that, when practising regulated activities, accountants be either self-employed or employed by another licensed professional or professional firm. Such restrictions are imposed to safeguard the independence of the professional, in particular when practising statutory audit. This could only mean that foreign professional firms are not treated differently from locals in that respect. It cannot mean that foreign firms will be exempted from the basic requirement to hold a local licence. This requirement is potentially quite onerous for foreign professional firms which would not normally have a local licence (as seen in chapter II), as their home country licence will not be recognised in the host country most of the time. The requirement to be locally licensed to employ local professionals pertains to Article VI.4.

5. International relationships of local professional firms

55. With only one single exception, none of the responding Members restricts the development of international relationships by professional firms provided, however, that it does not involve any capital link in most cases (restrictions discussed above about investment and ownership would then apply). What is generally understood by international relations is the kind of relations developed so far among the big international networks of accountancy firms. They more or less work like franchise: independent local firms exploit in common a single commercial name and voluntarily agree to apply the same methodology and standards, to submit themselves to mutual scrutiny and quality control, to contribute (financially and technically) to the development and implementation of these tools, etc. Profit sharing can also exist but remains the exception rather than the rule. Restrictions imposed on investment and

ownership (see section 2 above) have shown that nothing going beyond these limited relations is possible in a large number of countries, which is why mode 3 remains unused in most cases in the accountancy sector.

56. The responses provide some further insight on the use of international names, which is generally the most visible feature of any international relationship. 80% of the Members in the sample do not impose any restriction on the use of international or foreign names by professionals or professional firms. The remaining Members either impose the use of the partners' names (or of a combination of these names) in 7% of the cases, or rather require an authorisation of the firm's name by the licensing authorities or a professional body. Responses do not specify, however, on which basis the authorisation is given. Finally, two Members have indicated that the use of foreign or international names is forbidden. In those cases, professional firms are deprived from using one of the major elements in the kind of international relations which have existed so far in the accountancy sector.

IV. NATIONALITY/CITIZENSHIP/RESIDENCY REQUIREMENTS

57. This part of the synthesis is based on the responses to questions 37 and 38 of the Questionnaire on the Accountancy Sector and on other material provided to the Working Party on Professional Services by the OECD (S/WPPS/W/4 and Addenda) and UNCTAD (S/WPPS/W/8).

1. Nationality and citizenship requirements

58. There is no uniform definition of nationality and citizenship.¹ This situation is reflected in the responses to the Questionnaire, where countries have referred to either nationality or citizenship conditions on the basis of definitions of domestic law, but meaning substantially the same thing, that is to say a "state's membership". In this paper therefore no distinction is made between the concepts of citizenship and nationality.

59. Nationality and citizenship requirements would normally come under the scope of Article XVI of the GATS. They affect Market Access (XVI), as they represent "zero quotas" on foreign professionals. It should also be noted that those are restrictions that apply only to foreign services and service suppliers and therefore could be considered discriminatory in the meaning of Article XVII.

60. The OECD has noted that nationality and citizenship requirements are on the retreat in the OECD area. Some countries have eliminated them over the last few years. This data is confirmed by the responses to the Questionnaire on the Accountancy Sector and by the survey conducted by UNCTAD, according to which about 30% of the countries surveyed still have nationality or citizenship requirements. In one country among those who have responded to the Questionnaire, membership of a professional association is reserved for nationals or for firms whose board of directors has a majority of nationals: membership of this association, however, is not imposed by law in order to practice as an accountant.

¹In most jurisdiction nationality is used to refer to the external aspect of state membership (relations between the national of one state and other states and their nationals), while citizenship is used to refer to the internal aspect, that is to say the rights and obligations of membership vis-à-vis the state and the fellow citizens. This situation is reflected in international law, where the International Court of Justice in the *Nottebohm case* has endorsed a definition of nationality as external aspect of state membership. In some jurisdictions, however, this distinction does not apply, as nationality and citizenship are used interchangeably to refer to the same thing (state membership), regardless of whether it affects the external or the internal sphere.

2. Condition of residence or establishment

61. A more complex picture results from the question concerning residency and establishment requirements. As for nationality and citizenship, there is no uniform definition of residency and establishment. However, with respect to residency and establishment it is important to provide some independent definitions, given the substantial differences among national law definitions emerging from the Questionnaire. In principle, each individual only has one single residency in the world. Residency can therefore be distinguished from domicile, for an individual can have many domiciles, in the same country or not, as he wishes. For professional firm, a similar distinction can be drawn between the registered office (for partnerships) or place of incorporation (for corporations) on the one hand, and the establishment(s) of the firm on the other. A requirement to be resident in a country is consequently more demanding than a requirement to have a domicile there, as a foreign resident will be forced to give up residency elsewhere in the former case but not in the latter. It should be noted, however, that with respect to firms a clear-cut distinction between requirements of registration and incorporation on one hand and of establishment on the other hand does not emerge from the Questionnaire.

62. Under the GATS it could be argued that establishment and domicile requirements come under the scope of Article VI:4, as they would generally not discriminate between nationals and non-nationals and not pose quantitative limits to the entrance of foreign professionals. Residency and prior residency requirements on the other hand could pertain to Article XVII if they modify conditions of competition in favour of nationals, but could alternatively pertain to Article VI:4 if they treat nationals and foreigners identically (*de facto* and *de jure*).

63. A first distinction should be drawn between those countries which always require residency on a permanent basis and those which also allow foreign professionals to practise on the basis of temporary residency or of the adoption of a domicile. There are several countries which still require permanent residency to qualify, to become a member of a professional association or to start practising as a professional. In one country residency is not a condition to be a member of a professional association, but accountants must be resident in order to practise. In some other countries residence is a condition also to become a member of a professional association or to start education. In some cases establishment of firms and residency of natural persons are required for some areas such as audit and statutory audit, but not for other activities of the accountancy profession. In one country two years of prior residency are required of non-national holders of a foreign degree, in order to obtain a "revalidation" of a their diploma; for nationals who are in the same position it is enough to have a permanent resident status. Another country does not have conditions of residency, but requires a professional to be available, to have an office and to place his services at the disposal of the community. Even if a condition of residency is not imposed on individual professionals, several countries require accountancy firms to be established in the national territory in order to practise. Only a small number of countries has no establishment or residency requirements.

3. Establishment in more than one country

64. It could be argued that measures requiring firms to have professional establishments only in one country would come under the scope of Articles XVI and XVII of the GATS, as they prevent market access for firms established in another country and *de facto* discriminate among nationals and non-nationals.

65. Most countries allow individuals and firms to have professional establishment in more than one country. Some countries, especially those having nationality requirements, have answered "yes" only with respect to their nationals, meaning that national firms and professionals can also be established in other countries. Those countries who have no nationality or citizenship requirements, have on the other hand answered the question indicating expressly or implying that foreign professional and firms

established abroad can practise in their country, without having to renounce their previous establishment. In one country, however, the members of a professional association (including nationals) are prevented from having separate accounting practices in more than one country. Only one country prevents auditors from being established in more than one country, including foreign auditors seeking establishment in its territory as well as national auditors going abroad.

V. ETHICS

66. This part of the synthesis is based on the responses to questions 15, 16, 17 and 18 of the Questionnaire on the Accountancy Sector and on other material provided to the Working Party on Professional Services by UNCTAD (S/WPPS/W/8) and IFAC.

1. Regulation of professional ethics

A. Rules and coverage

67. Almost all countries who have responded to the Questionnaire on the Accountancy Sector have ethical codes or rules. According to the UNCTAD Communication (S/WPPS/W/8), almost two thirds of developing countries and countries in transition surveyed by UNCTAD have established or are in the process of developing codes of professional ethics. Most countries have "codes of ethics" specifically devoted to the accountancy profession, while others do not have comprehensive and devoted codes but different sets of rules and principles, contained in the statutes of professional bodies, in codes of practice shared with other professions or derived from legislative instruments. In some cases a devoted code of ethics exists for auditors, while other professionals are either not regulated or are subject to rules derived from separate instruments.

68. Most countries have ethical rules covering all aspects of the accountancy profession. Some countries limit regulation to auditing, accounting and other activities such as management consultancy. In a few cases only "professional accountants" are subject to a code of ethical conduct, while "accounting technicians" or "book-keepers" are not. In those countries, where there is more than one professional association, there is often a distinct ethical code for each association. The rules are often comparable, but in some cases there are differences in the subjects covered by the codes of each association. This is due to the fact that each association might cover different areas of the accountancy profession. However, in some countries professional associations have developed or are in the process of developing joint-ethical codes, applicable to all professional accountants. In one country, where there are six professional associations, three bodies have developed a joint-professional code, while the remaining three have their own separate codes. In another country there is a set of common ethical rules for the accountancy profession and the legal profession.

B. Policy objectives

69. Most countries have replied by listing a few fundamental policy objectives such as: protection of the broad public interest, protection of investors and financial markets, public confidence in the profession and the responsibility of the professional towards society. Among other frequent policy objectives listed are: integrity, independence or objectivity and competence of the professional, prestige of the profession, quality and reliability of services and achievement of high professional standards. If the large majority of countries have limited their responses to the actual policy objective underlying the ethical rules, a few countries have included together with the policy objectives reference to substantive ethical rules. One country has actually annexed the code of ethics to its response.

C. Professional bodies and institutions

70. The institutions which develop and monitor the implementation of ethical rules are in the large majority of cases professional bodies. In a few cases, especially in federal states, there is some shared competence between regional or provincial professional bodies and national professional bodies: for example an ethical code developed at national level and administered by different regional bodies. In one country ethical rules are developed, monitored and implemented locally, but they are harmonized at the national level. Ethical codes and rules are in a small number of cases developed by parliaments, governments or in co-operation between those and the professional body. However, even in those cases where the parliament or the government is involved in the drafting of ethical rules, monitoring and implementation is left to the professional bodies. With respect to implementation, professional bodies are generally competent to deal with complaints by members of the profession and by interested third parties. When local professional bodies as well as national ones exist, the second can be competent to hear appeals against the decision of the first. In some cases there are disciplinary bodies composed of professional and magistrates or judges sitting together. A few countries indicated in their responses that they link administrative complaints before professional bodies to the judicial system, by conferring competence upon the Courts to hear appeals against decisions of professional bodies. Disciplinary proceedings generally do not prevent other actions under commercial, civil or criminal law against professionals.

D. Sanctions

71. Some of the responses to the questionnaire give a very detailed description of the types of sanctions available for the breach of ethical rules, while other are more succinct and either indicate a minimum sanction (warning) and a maximum (expulsion) or simply inform that there are sanctions for breaches. The more detailed responses list a series of sanctions, including in order of gravity: warning, private and public disciplinary measures, suspension for a period of time (up to one year) and revocation of the licence or expulsion. Some less frequent types of sanctions include: the requirement to complete courses and examinations, to undertake supervised periods of practice and to pay pecuniary fines. Some countries specify that disciplinary actions can be taken against individual members as well as against firms, while other restrict such actions only to individuals. In one case members of the professional body must present a declaration each year stating that the requirements set out in ethical rules have been met. Most of the countries which have ethical codes developed by professional associations specify that the enforcement of the code can only take place with respect to members of the professional association. This, however, is not always stated. In those countries where the codes are developed by other institutions or in collaboration with other institutions, the applicability of the rules of conduct normally extend to other professionals.

2. Restrictions on competitive behaviour

A. Restrictions on advertising, marketing and solicitation

72. Restrictions on advertising, marketing and solicitation of new clients by professionals have traditionally been imposed by the codes of ethics. Each of these restrictions is covered in the code of ethics for professional accountants of IFAC, for example. The objective of such restrictions is generally to avoid creating false, deceptive or unjustified impressions and expectations, and to avoid making comparisons with other professionals for this would be considered as an unethical behaviour on the part of a fellow member. It does not lead necessarily to a prohibition of such behaviour, but most of the time to a detailed regulation on how to advertise, market services or solicit new clients according to the ethics of the profession. All licensed professionals are supposed to provide services respecting the minimum standards and requirements imposed by the regulation, which is another reason why they have been prevented to pretend that they hold any competitive advantage in these respects. None of

these restrictions limit the access to the market or discriminate against foreign professionals and firms. They simply limit the competitive behaviour on the market. They consequently belong to Article VI.4 of the GATS.

73. According to the IFAC survey, 19 professional bodies, representing 16 countries have no restrictions on authorized firms concerning advertisement and other forms of seeking new work. 16 professional bodies (12 countries) require advertising to be "truthful and in good taste", while 4 professional bodies (3 countries) require advertising to comply with the code of ethics. On the basis of the responses to the questionnaire on the accountancy sector, it appears that this last requirement normally entails some restrictions related to the dignity of the profession, but not a prohibition. In 3 of the answers to the IFAC survey (3 professional bodies representing 3 countries) advertising and marketing are subject to restrictions imposed by legislation.

74. In most of the countries which have responded to the questionnaire on the accountancy sector there are no prohibitions on advertising, marketing and solicitation, but there are some limited restrictions. Those restrictions are to ensure that advertising, marketing and solicitation are done in a way that is appropriate for the accountancy profession. Some restrictions require those activities to keep with the dignity of the profession, not to cause disrepute to it, not to make unfavourable reflections on other members of the profession (no negative advertising), and not to engage in unfair competition with other professionals. Several countries have limitations on false and misleading advertising, while only a few list prohibition on "cold calling"². Some countries have no restrictions on advertising, marketing and solicitation, because such activities are protected by the law with respect to all areas of economic activity, including professional services. Direct solicitation of other professionals' clients is often prohibited and in some cases on the grounds that it is an unfriendly attitude towards a professional colleague. Only one country prohibits all forms of advertising and solicitation. An important distinction concerns the nature of restrictions and prohibition: several countries specify that although there are some restrictions, which are inherent in the nature of the professional activity, they are not general legal restrictions, but are contained in the ethical codes of the relevant professional associations. These restrictions take the form of ethical rules and guidelines. In some cases they are derived from other ethical principles stated in the code. A small number of countries has general legal restrictions or prohibitions.

B. Restrictions on fee-setting

75. According to the IFAC survey 37 professional bodies (31 countries), out of 48 surveyed, allow professional to set their own fees freely. Only 11 (9 countries) have some restrictions. Among those 5 have fee guidelines of some sort, and 5 have imposed fee levels. Professional bodies which have fee guidelines specify in 3 cases that they affect only the minimum level. Imposed fee levels are not all of the same type and do not necessarily affect all sectors of the accountancy profession. In two countries there are fee rules affecting all sectors of the profession, while in other countries fees are set for specific sectors, including: Court instituted insolvency work, statutory auditing and public sector auditing. One professional body imposes maximum fees for statutory audit.

76. It emerges from the responses to the Questionnaire on the Accountancy Sector that the large majority of countries do not impose minimum and maximum fees. Moreover, many countries have no restrictions at all on fee-setting. In several countries on the other hand there are fee guidelines or suggested fees. Fee guidelines can be contained in an ethical code or in a separate instrument. In a few cases guidelines suggest that fees be based on particular criteria such as costs, work performed,

² "Cold calling" is the unsolicited calling of perspective clients in order to advertise the professional services offered.

time spent on work, technical difficulty involved and degree of responsibility. Guidelines may indicate indicative fee scales and minimum fees, but they hardly ever contain maximum ceilings. In one country minimum and maximum fees are proposed by the professional associations and approved by the Ministry of Justice. In another country the setting of minimum and maximum fees is prohibited by the law. Some countries have rules against predatory pricing, "low-balling" and contingency fees. Those practices are generally prohibited. There is currently a debate in the profession on "low-balling" and predatory pricing, which seems not to have yet translated into the rules.

VI. REGULATIONS GOVERNING ENTRY AND TEMPORARY STAY OF NATURAL PERSONS FOR THE PURPOSE OF SUPPLYING ACCOUNTANCY SERVICES

77. This part of the synthesis is based on the responses to questions 34 to 36 in the questionnaire, as well as any relevant material provided to the Working Party on Professional Services by the OECD (S/WPPS/W/4/Add.2), and IFAC.

78. The entry and temporary stay of natural persons for the purpose of supplying accountancy services in the territory of another Member constitutes the fourth mode of supply of services, as defined in Article I of the GATS. The laws and regulations relevant to this section of the questionnaire generally pertain to Article XVI or XVII. For those Members which undertook specific commitments in the accountancy sector, the corresponding entries will generally be found in both the horizontal as well as the sector-specific sections of their schedule.

79. Over 40% of the responding Members do not have in place procedures to facilitate the temporary entry and stay of foreign professionals to supply accountancy services. This can mean two things: either professionals will have in those countries to submit themselves to the standard procedures applicable to any foreigner wishing to come and work there, or the temporary entry and stay of foreigners to supply accountancy services is not possible at all (when there is a nationality condition for example). It is not always clear from the responses which of these conditions obtain responses, and it can only be tentatively assumed that the latter case represents a small proportion of the Members where no procedure exists to facilitate the temporary entry and stay of foreign professionals.

80. In those Members which point in their response to the existence of such procedures, very few differences (if any) seem to exist between them and those designed for the admission of foreigners on a more permanent basis. Applicants will generally have to go through immigration procedures and respect a variety of requirements (according to countries: residency, quotas, employment contract with a local firm or equivalent, etc.). They will need to obtain a work permit in 40% of the cases. Such a permit could have a validity limited to one to five years (according to countries) but can in principle be renewed without limit if the conditions are still met. Less than 20% of the respondents impose a labour-market test for the admission of foreign professionals. Applicants will have to demonstrate in those cases the absence or unavailability of equivalent local skills, but responses do not specify how such a proof can be provided.

81. In addition to the above requirements, some of the responses have repeated that professionals need a local licence or a revalidation of their foreign credentials in order to practise regulated activities in the host country. It can be assumed that this is also the case in all countries which showed similar requirements in chapter II of this paper.

ANNEX

Responses to the questionnaire on the accountancy sector

Argentina	S/WPPS/W/7/Add.7
Australia	S/WPPS/W/7/Add.8
Barbados	S/WPPS/W/7/Add.12
Brazil	S/WPPS/W/7/Add.22
Canada	S/WPPS/W/7/Add.5
Chile	S/WPPS/W/7/Add.15
Cyprus	S/WPPS/W/7/Add.27
European Communities and their Member States	S/WPPS/W/7/Add.23
Hong Kong	S/WPPS/W/7/Add.13
India	S/WPPS/W/7/Add.17
Japan	S/WPPS/W/7/Add.16
Korea	S/WPPS/W/7/Add.3
Mexico	S/WPPS/W/7/Add.20
Morocco	S/WPPS/W/7/Add.14
New Zealand	S/WPPS/W/7/Add.19
Norway	S/WPPS/W/7/Add.4
Pakistan	S/WPPS/W/7/Add.29
Peru	S/WPPS/W/7/Add.26
Philippines	S/WPPS/W/7/Add.11
Poland	S/WPPS/W/7/Add.24
Singapore	S/WPPS/W/7/Add.21
Slovenia	S/WPPS/W/7/Add.9 + S/WPPS/W/7/Add.9/Corr.1* (English only)
South Africa	S/WPPS/W/7/Add.2
Swaziland	S/WPPS/W/7/Add.28
Switzerland	S/WPPS/W/7/Add.18
Thailand	S/WPPS/W/7/Add.1 + S/WPPS/W/7/Add.1/Corr.1
Turkey	S/WPPS/W/7/Add.25
United States	S/WPPS/W/7/Add.10
Uruguay	S/WPPS/W/7/Add.6