

Jurisdiction Survey – Geographic Overview

	Total Population		G20		Largest economies		IOSCO members		Advanced economies		IFIAR members	
% of total population	82	100%	20	24%	28	34%	75	91%	34	41%	37	45%
Do not have different or additional partner rotation rules	32	39%	5	25%	11	39%	28	37%	18	53%	13	35%
Have different or additional rotation rules only with respect to financial institutions	11	13%	0	0%	0	0%	9	12%	1	3%	0	0%
Have stricter rules for listed companies and/or other PIEs	39	48%	15	75%	17	61%	38	51%	15	44%	24	65%

Long Association Jurisdiction Survey – Geographic Overview
 IESBA Meeting (June 2013)

Jurisdictions	IFAC	Advanced economies*	Largest 29 economies**	G10	G20	EU/EEA	IOSCO	IFIAR
Albania	Member body						Ordinary member	Member
Argentina	Member body		25		G20		Ordinary member	
Australia	Member body	Advanced econ	12		G20		Ordinary member	Member
Austria	Member body	Advanced econ	28			EU	Ordinary member	Member
Bahamas	Member body						Ordinary member	
Belgium	Member body	Advanced econ	24	G10		EU	Ordinary member	Member
Bolivia	Member body						Ordinary member	
Bosnia and Herzegovina	Member body						Ordinary member	
Brazil	Member body		7		G20		Ordinary member	Member
Bulgaria	Member body					EU	Ordinary member	Member
Cameroon	Member body							
Canada	Member body	Advanced econ	11	G10	G20		Ordinary member	Member
Chile	Member body						Ordinary member	
China	Member body		2		G20		Ordinary member	
Colombia	Member body						Ordinary member	
Costa Rica	Member body						Ordinary member	
Cyprus	Member body	Advanced econ				EU	Ordinary member	
Czech Republic	Member body	Advanced econ				EU	Ordinary member	
Denmark	Member body	Advanced econ				EU	Ordinary member	Member

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Dominican Republic	Member body						Ordinary member	
Egypt	Member body						Ordinary member	Member
Estonia	Member body	Advanced econ				EU	Ordinary member	
Fiji	Member body							
Finland	Member body	Advanced econ				EU	Ordinary member	Member
France	Member body	Advanced econ	5	G10	G20	EU	Ordinary member	Member
Germany	Member body	Advanced econ	4	G10	G20	EU	Ordinary member	Member
Ghana	Member body						Ordinary member	
Greece	Member body	Advanced econ				EU	Ordinary member	Member
Guatemala	Member body							
Honduras	Member body						Ordinary member	
Hong Kong SAR	Member body	Advanced econ					Ordinary member	
Hungary	Member body					EU	Ordinary member	Member
Iceland	Member body	Advanced econ				EEA	Ordinary member	
India	Member body		10		G20		Ordinary member	
Indonesia	Member body		16		G20		Ordinary member	
Ireland	Member body	Advanced econ				EU	Ordinary member	Member
Israel	Member body	Advanced econ					Ordinary member	
Italy	Member body	Advanced econ	8	G10	G20	EU	Ordinary member	Member

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Japan	Member body	Advanced econ	3	G10	G20		Ordinary member	Member
Jordan	Member body						Ordinary member	
Kenya	Member body						Ordinary member	
Lebanon	Member body							
Lithuania	Member body					EU	Ordinary member	Member
Luxembourg	Member body	Advanced econ				EU	Ordinary member	Member
Malaysia	Member body						Ordinary member	Member
Malta	Member body	Advanced econ				EU	Ordinary member	Member
Mexico	Member body		14		G20		Ordinary member	
Moldova, Republic of	Member body							
Netherlands	Member body	Advanced econ	18	G10		EU	Ordinary member	Member
New Zealand	Member body	Advanced econ					Ordinary member	
Nicaragua	Member body							
Nigeria	Member body						Ordinary member	
Norway	Member body	Advanced econ	22			EEA	Ordinary member	Member
Pakistan	Member body						Ordinary member	
Panama	Member body						Ordinary member	
Paraguay	Member body							
Peru	Member body						Ordinary member	

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Philippines	Member body						Ordinary member	
Poland	Member body		26			EU	Ordinary member	Member
Portugal	Member body	Advanced econ				EU	Ordinary member	Member
Romania	Member body					EU	Ordinary member	
Russian Federation	Member body		9		G20		Ordinary member	
Saudi Arabia	Member body		19		G20		Ordinary member	
Serbia	Member body						Ordinary member	
Singapore	Member body	Advanced econ					Ordinary member	Member
Slovak Republic	Member body	Advanced econ				EU	Ordinary member	Member
Slovenia	Member body	Advanced econ				EU	Ordinary member	
South Africa	Member body		29		G20		Ordinary member	Member
South Korea	Member body	Advanced econ	15		G20		Ordinary member	Member
Spain	Member body	Advanced econ	13		Perm Guest	EU	Ordinary member	Member
Sweden	Member body	Advanced econ	21	G10		EU	Ordinary member	Member
Switzerland	Member body	Advanced econ	20	G10			Ordinary member	Member
Taiwan POC	Member body	Advanced econ	27				Ordinary member	Member
Tanzania	Member body						Ordinary member	
Thailand	Member body						Ordinary member	Member
Trinidad and Tobago	Member body						Ordinary member	

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Turkey	Member body		17		G20		Ordinary member	Member
Uganda	Member body						Ordinary member	
United Kingdom	Member body	Advanced econ	6	G10	G20	EU	Ordinary member	Member
United States	Member body	Advanced econ	1	G10	G20		Ordinary member	Member
Uruguay	Member body						Ordinary member	
Vietnam	Member body						Ordinary member	

* Advanced economies: IMF Global Outlook

**Top 29 economies (contain all G20) as measured in GDP at nominal prices in a list published by the International Monetary Fund (IMF) for 2012