Ms. Gabriela Figueiredo Dias
Chair of IESBA

Submitted by email

Subject: Post Implementation Review of NOCLAR survey – Accountancy Europe letter

Dear Ms. Dias,

We welcome the IESBA's Post-Implementation Review (PIR) of the Non-Compliance with Laws and Regulations (NOCLAR) provisions and are pleased to contribute to this process.

After considering the nature of the survey, we have decided not to submit a formal survey response. While the survey includes questions directed at Jurisdictional Standard Setters (JSS) and Professional Accountancy Organisations (PAOs), in our view, the survey is primarily directed at professional accountants, auditors and firms with direct experience of applying the NOCLAR provisions in practice. As a European organisation representing professional accountancy bodies, Accountancy Europe is not best placed to respond to the practice-focused questions in the survey.

Instead, we would like to provide information received from several of our member bodies on the implementation of NOCLAR, or equivalent requirements, in their jurisdictions. This information is included in the appendix to this letter.

The appendix shows that implementation differs across Europe. In some jurisdictions, NOCLAR has been adopted through law, regulation or professional standards. In others, NOCLAR has not been adopted as a standalone standard, but similar or equivalent requirements exist through national law, professional regulation or whistleblowing frameworks.

In addition, NOCLAR is rarely a standalone standard. It is generally applied as part of the locally adopted IESBA Code, or equivalent obligations are implemented in national law and/or professional regulation. Therefore, a simple "adopted / not adopted" categorisation may not fully reflect how the NOCLAR principles are applied in practice across the jurisdictions.

Furthermore, NOCLAR often interacts with national frameworks, shaping how the principles apply within a specific jurisdiction. Also, in some jurisdictions the requirements only apply to auditors rather than to all professional accountants.

Of the 23 jurisdictions, 14 have fully adopted the IESBA NOCLAR provisions and 2 have partially adopted. Of the remaining 7 jurisdictions most have equivalent or converged requirements in national law and/or professional regulation. This suggests that the objectives of NOCLAR are reflected across Europe through a combination of direct and equivalent national requirements. In our opinion, there is no indication of any significant implementation gaps that would require a need for fundamental changes to the provisions.

Should you wish to discuss any aspect of this letter, please contact Endrin Bitraj at endrin@accountancyeurope.eu.

Eelco van der Enden

Chief Executive

ABOUT ACCOUNTANCY EUROPE

Accountancy Europe unites 49 professional organisations from 35 countries that represent close to 1 million professional accountants, auditors and advisors. Accountancy Europe translates their daily experience to inform the public policy debate in Europe and beyond.

Accountancy Europe is in the EU Transparency Register (No 4713568401-18).

APPENDIX

NOCLAR adoption and implementation across Europe as per July 2026.

Member bodies were surveyed on whether the NOCLAR provisions have been adopted in their jurisdiction and, if so, on what basis. The table below summarises the position by jurisdiction.

Jurisdiction	Adoption of NOCLAR	Basis / how implemented	Notes
Austria	Not adopted as a standalone standard	Equivalent requirements through national law and professional regulation	
Belgium	Not adopted	Equivalent requirements through national law and professional regulation	
Bulgaria	Adopted	In law	
Croatia	Adopted	As a professional standard	
Cyprus	Adopted	In law	ISA and the Code apply automatically under the Auditors Law 2017
Czech Republic	Adopted	As a professional standard	
Denmark	Not adopted	No direct legal requirement	FSR (Foreningen af Statsautoriserede Revisorer - Danish Auditors) members must apply the IESBA Code as a membership condition. But there is no direct legal requirement to comply with IESBA Code of Ethics
Estonia	Adopted	As a professional standard	

Finland	Adopted	As a professional standard	
France	Not adopted	Equivalent requirements through national law	France applies its own Code of Ethics, one for auditors, another for other professional accountants. Statutory auditors are legally required to report illegal acts to the public prosecutor.
Germany	Adopted	In regulation	NOCLAR principles incorporated through German legal requirements
Italy	Adopted	In law	
Lithuania	Partially adopted	In law	IESBA Code (incl. NOCLAR) partially adopted into the national ethics framework, not as a standalone law
Luxembourg	Adopted	In law	
Malta	Not adopted	Partially equivalent requirements	Although not adopted in law, many firms apply NOCLAR through network standards
Netherlands	Converged	In regulation	
Norway	Partially adopted	Equivalent requirements in law (Auditors Act); applies to auditors	
Portugal	Adopted	In law	
Romania	Adopted	As a professional standard	

Slovenia	Adopted	In law	ISA and IESBA Code apply automatically under the law
Spain	Not adopted	Partial equivalent requirements – in regulation	
Sweden	Adopted	As a professional standard	FAR members must apply the IESBA Code as a membership condition.
United Kingdom	Adopted	As a professional standard	Separate statutory whistleblowing protection also applies (PIDA 1998)