

**Note II : Legal auditor member of a National institute from a third country (R.822-7 of the French Commercial Code)**

There are more requirements for a member of a National institute from a third country (Rest of the world institutes or specific countries) than for a member of a National Institute from an EU country:

- 3 years of professional experience
- A reciprocity agreement between the 2 countries

(\*) A new specific situation exists for The United Kingdom since the Brexit.

ICAEW & ICAS members depend on article R.822-7 of the French Commercial Code (II).