

Registration of the Third Countries' Auditors and Commercial Companies of Auditors

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[Law On Audit Service](#) (See the Article 24¹ and 24²)

[Regulations of the Cabinet of Ministers No 537 of June 17, 2009 on Regulations Regarding the Sample Form of the Registration Application for a Third Country Auditor or Third Country Commercial Company of Auditors and the Sample Form for an Opinion Regarding the Compliance of a Third Country Auditor or Third Country Commercial Company of Auditors to Registration Conditions, and Procedures for Preparation and Sending of an Opinion](#)

<https://www.fm.gov.lv/en/registration-third-countries-auditors-and-commercial-companies-auditors>