

Mr Kevin Prendergast,
Irish Auditing and Accounting Supervisory Authority,
Willow House,
Millennium Park,
Naas,
Co Kildare

6 December 2021

Re: Consultation on the Definition of the Term Listed Entity

Dear Mr Prendergast,

ACCA welcomes the opportunity to comment on the proposals issued by IAASA to amend the definition of the term “Listed entity” in the glossary of terms used in Irish auditing and assurance standards. We note that the proposed revised definition will bring more clarity to what is included in that definition with the specific inclusion of certain exchanges. ACCA supports the change other than for the matter noted below.

We note that the more common usage of the term “Recognised Stock Exchange” used in the definition is in the area of [taxation](#) and company law and the term can have a different meaning in both of those contexts. In the interests of clarity, we would recommend the removal of the word “recognised” from the definition; or define “recognised stock exchange” within the glossary.

Kindest Regards,



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