

# Information for foreign auditors

The accountancy profession in the Netherlands is regulated in two Acts, namely:

1. the Audit Firms Supervision Act (in Dutch: Wet toezicht accountantsorganisatie - Wta);
2. the Auditors Profession Act (in Dutch: Wet op het accountantsberoep - Wab).

The Audit Firms Supervision Act introduces public oversight by the Netherlands Authority for the Financial Markets (AFM) on audit entities that provide audit reports that are relevant to the Dutch capital markets. Since 1 October 2006, audit firms need to have a licence from the [AFM](#) in order to perform statutory audits in the Netherlands.

In the Netherlands are two types of auditors allowed to perform statutory audits: the accounting consultant (in Dutch: accountant-administratieconsulent - AA) and the registeraccountant (RA) both registered with the Royal Netherlands Institute of Chartered Accountants (in Dutch: Nederlandse Beroepsorganisatie van Accountants (NBA)). The [NBA](#) is governed by public law, appointed by the government to represent the general interests of the AA and RA profession and bound by law to ensure that the profession is practised properly.

According to the abovementioned acts only the auditor who is a registered auditor with the NBA and who is also mentioned on the list of audit firms which have a license of the AFM can perform statutory audits in the Netherlands.

When a foreign auditor wishes to perform statutory audits in the Netherlands he or she must acquire membership of the NBA and/or register with AFM. In order to become a member the foreign auditor must first apply for a certificate of professional competence based on [article 54 Wab](#).

The NBA is the autonomous administrative authority that handles applications for a certificate of professional competence.

The registration process with the AFM is a matter for the individual audit firms respectively the individual auditor.

## Evaluation criteria

# Preliminary opinion

**Foreign accountants who want to apply for a certificate of professional competence have to apply for a preliminary opinion whether their foreign accountancy qualifications will comply with the legal requirements as set out in [article 54 Wab](#), paragraph 1, subsection a or b.**

**You can also request a preliminary opinion if you have not yet sit the examinations in the Dutch code of conduct (i.e. aptitude test), also including Dutch law and rules and regulations with respect to the accountancy profession in the Netherlands.**

**The preliminary opinion has no legal effect regarding the issue of a certificate of professional competence by NBA later on.**

In order to request a preliminary opinion from the NBA the applicant has to fill in a form provided by the NBA. For the preliminary opinion the applicant needs to supply the NBA with the same information and documents that need to be supplied with an application for a certificate of professional competence.

The preliminary opinion becomes invalid when either the legal requirements or the learning outcomes of the Dutch accountancy education programs change. The equivalence of a foreign accountancy education programs to the Dutch accountancy education programs is assessed at the time of the application.

## Procedure and criteria

## Attachment inside EU/EEA

## Attachment outside EU/EEA

<a href="#">↓ NBA Comparison theoretical learning outcomes Assurance.docx</a>	DOCX 56,65 kB
<a href="#">↓ NBA Comparison practical learning outcomes Assurance.docx</a>	DOCX 42,48 kB

## Application procedure

### Submit an application

An application must be submitted in either Dutch or English through an application form ([inside EU/EEA](#) or [outside EU/EEA](#)) provided by CEA and be accompanied by legalized copies of all relevant documentation. This application is a request from an interested party for an order by CEA (article 1:3 Dutch Administrative Law). An application must be dated and signed by the applicant. The application also has to state if the intended registration with the accountancy register (NBA) is for an AA-registration or an RA-registration and/or registration as a statutory auditor (AFM). A distinction is made in the application procedure for applicants with accountancy qualifications from within the European Union and from outside the European Union regarding the evidence they need to present to CEA. Foreign accountants with accountancy qualifications from within the European Union must also supply a [standard statement](#) from a competent authority from their home country. Applicants must, next to documents regarding their foreign accountancy qualification, always include the testimonials of the examinations in Dutch law and the professional code of conduct (i.e. aptitude test) with their application. You can download the documents you need at the end of this text.

### Application procedure and criteria inside EU/EEA

<a href="#">↓ NBA Application form VvV inside EU EER.docx</a>	DOCX 35,68 kB
<a href="#">↓ Standard statement for EU-EER applicants - NBA.docx</a>	DOCX 21,62 kB

### Application procedure and criteria outside EU/EEA

<a href="#">↓ NBA Application form VvV outside EU EER.docx</a>	DOCX 36,99 kB
<a href="#">↓ NBA Comparison theoretical learning outcomes Assurance.docx</a>	DOCX 56,65 kB
<a href="#">↓ NBA Comparison practical learning outcomes Assurance.docx</a>	DOCX 42,48 kB

# Examinations

An applicant must always sit the examinations in Dutch law and the professional code of conduct (i.e. aptitude test) with the NBA. For further information on the content of the examinations, possible exemptions and the organization we refer you to the NBA: by e-mail [foreign-auditors@nba.nl](mailto:foreign-auditors@nba.nl) or by phone +31203010440.

→ [Examinations NBA \(RA\)](#)

→ [Examinations NBA \(AA\)](#)

## Learning outcomes Dutch law

↓ [Eindtermen-examen-nederlands-recht-voor-buitenlanders-NBA.pdf](#) PDF 86,41 kB

## Handling the application

NBA will confirm the submission of the application to the applicant. When the application is not complete, NBA will ask the applicant to complete the application within six weeks. If this opportunity is not used at all or not satisfactorily, NBA can decide not to handle the application on the ground that it is incomplete or reject the application. NBA will assess whether applications fulfill the legal requirements for a certificate of professional competence and may arrange to have an external advisory committee render advice about the application. An application is decided on within eight weeks following receipt of the application form, unless NBA defers its decision in writing, stating its reasons. If the application requires a follow up, because the application form has not been fully completed or not all required documents have been attached, then the decision period is deferred by operation of law.

An application form can be submitted to [foreign-auditors@nba.nl](mailto:foreign-auditors@nba.nl) or via Nederlandse Beroepsorganisatie van Accountants, P.O. Box 7984, 1008 AD Amsterdam (the Netherlands).

## Issue of certificate of professional competence

NBA will issue a certificate of professional competence when an applicant meets all legal requirements. With the certificate of professional competence an applicant can apply for membership to NBA.

## Objection procedure

The applicant may lodge an objection to this decision with NBA. Download the [objection procedure](#).

## Appeal procedure

If you disagree with the decision taken by NBA concerning your objection, you may, within six weeks after the date at which the decision was sent, lodge an appeal with the Trade and Industry Appeals Tribunal (in Dutch: College van Beroep voor het bedrijfsleven), P.O. Box 20021, 2500 EA The Hague. A notice of appeal must comply with the requirements listed in article 6:5 of the General Administrative Law Act. A registry fee will be charged for the handling of a notice of appeal.