**Request for a preliminary opinion towards a possible apply for a certificate of professional competence**

**Explanation**

Foreign accountants who want to apply for a certificate of professional competence but have not yet sit the examinations in the Dutch code of conduct and Dutch law (which means aptitude test) can request a preliminary opinion from the Nederlandse Beroepsorganisatie van Accountants (NBA) whether their foreign accountancy qualification(s) will comply with the legal requirements as set out in article 54 of the Act on the accountancy profession, paragraph 1, subsection a or b.

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

For the preliminary opinion the applicant nods to supply the NBA with the same information and documents that nod to be supplied with an application for a certificate of professional competence. The NBA will only issue a preliminary opinion if all requested documents have been submitted.

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

The request for a preliminary opinion can only be submitted in writing, using this form. This form is provided only upon request to persons who wish to apply for a certificate of professional competence, but who have not yet taken the ( mandatory) examinations in Dutch law and in the rules of professional conduct and practice.

More information about the application procedure and the conditions for granting a certificate of professional competence can be found on the [website](https://www.nba.nl/over-de-nba/english-information/information-for-foreign-auditors/) of NBA.

The form must be fully completed, signed by the applicant, and accompanied by all prescribed and relevant appendices. It must be sent by regular post or (preferably) by e-mail to NBA.

*By regular post to:*

Nederlandse Beroepsorganisatie van Accountants   
Postbus 7984

1008 AD AMSTERDAM

The Netherlands

*By e-mail to:*

[foreign-auditors@nba.nl](mailto:foreign-auditors@nba.nl)

**Application**

The undersigned hereby requests NBA for a preliminary opinion whether the accountant qualifications will meet the requirements of a certificate of professional competence on the basis of article 54, paragraph 1 of the Act on the accountancy profession (in Dutch: Wet op het accountantsberoep – Wab).

The items marked with an asterisk (\*) must be fully completed for the application to be considered.

Please note: *you must provide the annex to the corresponding number of the question that the annex addresses to. (Example: you add a certificate / diploma, number the certificate with the number 6.2 In various attachments you use besides the number also a, b, c, etc.).*

|  |  |
| --- | --- |
| 1. Do you request a certificate of professional competence on a potential registration with AFM as statutory auditor?\* | Yes  No |

**and/or**

|  |  |
| --- | --- |
| 1. Do you request a certificate of professional competence on a potential registration with the Dutch accountancy register of NBA as AA or RA?\* | Yes  No  Registration as AA (with endorsement)  **or**  Registration as RA (with endorsement) |

**Data applicant**



|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Given name(s)\* | : |  | Prefix and surname\* | : |  |
| Address\* | : |  |  |  |  |
| Postal code\* | : |  | City\* | : |  |
| Country\* | : |  |  |  |  |
| Phone number\* | : |  | E-mail address\* | : |  |
|  |  |  |  |  |  |
| Date of birth\* | : |  | Place of birth\* | : |  |

Attachment(s):

* 1. copy identification document.\*  
     How do you safely copy your ID?
* Make your Citizen Service Number, also in the sequence of numbers below, and document number unreadable in the copy. You are allowed to cover your photo.
* In the copy, write that it is a copy and the date on which you provide the copy.
* In the copy, write for which authority or product the copy is intended.
  1. recent resume.\*

**Mailing address (if different from above)\***

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Address | : |  |  |  |  |
| Postal code | : |  | City | : |  |
| Country | : |  |  |  |  |

**Information about qualifications of the applicant**

**Professional qualification**

|  |  |  |
| --- | --- | --- |
| 1. Are you qualified as professional accountant and/or auditor in another country than the Netherlands? | : | Yes, in [name country]  No |
| 1. Is this country within the European Union / European Economic Area? | : | Yes  No |

Attachment(s):

* 1. Proof of entry in a foreign accountants register that your application is based on.

|  |  |  |
| --- | --- | --- |
| 1. What professional qualification(s) do you currently hold? | | |
| 1. Name professional qualification | : |  |
| 1. Name institute/organization | : |  |
| 1. Date first acquirement | : |  |

Attachment(s):

* 1. Proof of membership of relevant professional organizations that your application is based on.

|  |  |  |
| --- | --- | --- |
| 1. What kind authority does your professional qualification(s) entails? *(Make sure the answers in each of the following questions correspond to the professional qualification mentioned in question 4.a!)* | | |
| 1. Does this professional qualification give you the right to carry out statutory audits in the country of origin (answer to question number 3.a.)? | : | Yes  No |
| 1. Does this professional qualification limits you in any way to carry out statutory audits? | : | Yes, *[explain what limitations are in place]*  No, based on my professional qualification I am allowed to perform statutory audits of legal entities without any restrictions. |
| 1. Did you obtain this professional qualification on the basis of mutual recognition/reciprocity of another foreign training programme and/or professional qualification? | : | Yes, on the basis of which training programme and/or professional qualification? Explain:         No |

Attachment(s):

* 1. A written statement by a competent authority, confirming that you are authorized to conduct statutory audits of all types of companies without any restriction.\*

|  |  |  |
| --- | --- | --- |
| 1. Which theoretical educational programme has formed the basis of the above-mentioned professional qualification? *(Make sure the answers in each of the following questions correspond to the professional qualification mentioned in question 4.a!)* | | |
| 1. Name programme | : |  |
| 1. Name institute | : |  |
| 1. Country | : |  |
| 1. Degree *[like bachelor, master etc.]* | : |  |
| 1. Date of acquirement | : |  |

Attachment(s):

* 1. Testimonial/diploma theoretical educational programme(s).\*
  2. Mark list(s) identifying per subject the number of credits obtained, plus study programme(s) and literature that lay at the basis of the testimonial/diploma of the theoretical programme(s) as referred to in question 6.\*
  3. Completed [form [T1 Match theoretical courses Assurance](file:///\\Filer1\eb-sb$\Algemeen\Buitenlandse%20accountants\Documenten%20tbv%20aanvraag%20VO\Vanaf%202020\T1%20Match%20theoretical%20courses%20Assurance.xlsx)\*](https://www.nba.nl/globalassets/over-de-nba/lidmaatschap/buitenlandse-accountants/nba-comparison-theoretical-learning-outcomes-assurance.docx)

|  |  |  |
| --- | --- | --- |
| 1. Which practical experience programme has formed the basis of the above-mentioned professional qualification? *(Make sure the answers in each of the following questions correspond to the professional qualification mentioned in question 3.a!)* | | |
| 1. Country | : |  |
| 1. Date of acquirement | : |  |
| 1. Specify requirements *(duration, scope, types of work and such)* | : |  |

Attachment(s):

* 1. Testimonial or other document to evidence that you have followed a practical training programme simultaneously or directly following the theoretical educational programme.\*
  2. Programmes, reports and examination programme of your practical training as referred to in question 7.\*
  3. Completed form [P1 Comparison Practical & Generic learning outcomes](file:///\\Filer1\eb-sb$\Algemeen\Buitenlandse%20accountants\Documenten%20tbv%20aanvraag%20VO\Vanaf%202020\T1%20Match%20theoretical%20courses%20Assurance.xlsx)

|  |  |  |
| --- | --- | --- |
| 1. Is there another professional qualification you want to lay at the basis of your application? | : | Yes  No, please go to question 13. |

|  |  |  |
| --- | --- | --- |
| 1. What professional qualification(s)? | | |
| 1. Name professional qualification | : |  |
| 1. Name institute/organization | : |  |
| 1. Date first acquirement | : |  |

Attachment(s):

* 1. Proof of membership of relevant professional organizations that your application is based on.

|  |  |  |
| --- | --- | --- |
| 1. What kind authority does your professional qualification(s) entails? *(Make sure the answers in each of the following questions correspond to the professional qualification mentioned in question 4.a!)* | | |
| 1. Does this professional qualification give you the right to carry out statutory audits in the country of origin (answer to question number 3.a.)? | : | Yes  No |
| 1. Does this professional qualification limits you in any way to carry out statutory audits? | : | Yes, *[explain what limitations are in place]*  No, based on my professional qualification I am allowed to perform statutory audits of legal entities without any restrictions. |
| 1. Did you obtain this professional qualification on the basis of mutual recognition/reciprocity of another foreign training programme and/or professional qualification? | : | Yes, on the basis of which training programme and/or professional qualification? Explain:         No |

Attachment(s):

* 1. A written statement by a competent authority, confirming that you are authorized to conduct statutory audits of all types of companies without any restriction.\*

|  |  |  |
| --- | --- | --- |
| 1. Which theoretical educational programme has formed the basis of the above-mentioned professional qualification? *(Make sure the answers in each of the following questions correspond to the professional qualification mentioned in question 4.a!)* | | |
| 1. Name programme | : |  |
| 1. Name institute | : |  |
| 1. Country | : |  |
| 1. Degree *[like bachelor, master etc.]* | : |  |
| 1. Date of acquirement | : |  |

Attachment(s):

* 1. Testimonial/diploma theoretical educational programme(s).\*
  2. Mark list(s) identifying per subject the number of credits obtained, plus study programme(s) and literature that lay at the basis of the testimonial/diploma of the theoretical programme(s) as referred to in question 11.\*

|  |  |  |
| --- | --- | --- |
| 1. Which practical experience programme has formed the basis of the above-mentioned professional qualification? *(Make sure the answers in each of the following questions correspond to the professional qualification mentioned in question 3.a!)* | | |
| 1. Country | : |  |
| 1. Date of acquirement | : |  |
| 1. Specify requirements *(duration, scope, types of work and such)* | : |  |

Attachment(s):

* 1. Testimonial or other document to evidence that you have followed a practical training programme simultaneously or directly following the theoretical educational programme.\*
  2. Programmes, reports and examination programme of your practical training as referred to in question 7.\*

**Exams**

|  |  |  |
| --- | --- | --- |
| 1. Do you have a testimonial for examination(s) in Dutch law, issued by the NBA?\* | : | Yes, add as attachment.  No |
| 1. Do you have a testimonial for examination of the rules of professional conduct and practice applying to NBA members?\* | : | Yes, add as attachment.  No |

**Explanatory notes to the application**

|  |  |
| --- | --- |
| 1. Indicate your personal interest in submitting this application.\* |  |
| 1. Other information and/or explanations to support the application. |  |
| 1. Other evidence that you consider relevant. |  |

I declare that I have answered all the questions in this application fully and truthfully.

|  |  |
| --- | --- |
| **Date\*** | **Signature\*** |