**Application form for a certificate of professional competence from the** Nederlandse Beroepsorganisatie van Accountants (NBA) **for persons with an accounting qualification from outside the European Union**

**Explanation**

This form can be used to apply for a certificate of professional competence on the basis of article 54 of the Act on the accountancy profession (in Dutch: Wet op het accountantsberoep – Wab), to persons who possess a document evidencing that he/she as a statutory auditor, as mentioned in article 2, subsection 2 of directive number 2014/56/EU of the European Parliament and the Council of the European Union of 16 April 2014 amending Directive 2006/43/EC regarding the statutory audits of annual accounts and consolidated annual accounts (PbEU 2014, L 158), is approved to carry out statutory audits as mentioned in article 2, subsection 1 of the above-mentioned directive, in any European member state other than the Netherlands.

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 the NBA;
* the [website](http://www.answersforbusiness.nl/regulation/registration-consultation-accountants-register) of Answers for business.

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 by e-mail to the Nederlandse Beroepsorganisatie van Accountants (NBA).

*By mail to:*

Nederlandse Beroepsorganisatie van Accountants
P.O. Box 7984

1008 AD AMSTERDAM

The Netherlands

*By e-mail:*

Foreign-auditors@nba.nl

**Decision**

You can expect a decision on your application within eight weeks following receipt of your application unless the NBA extends this period in writing, stating its reasons. In case the application requires a follow-up, because the application form has not been fully completed or not all required documents have been attached, the decision period is then deferred by operation of law.

**Objection procedure**

If you have applied for a certificate of professional competence, you may in principle object to the NBA against its decision within six weeks after the notification of that decision.

If you do not agree with the decision by the NBA on your objection, you may then file an appeal with the Trade and Industry Appeals Tribunal within six weeks after notification of the decision. By mail via:

P.O. Box 20021

2500 EA ‘s-GRAVENHAGE

The Netherlands

NBA has published the relevant provisions and procedures in an appeals procedure, which you will find on the website.

NBA respects your privacy and uses your personal data carefully and in accordance with the legal duties of the NBA. Your personal data will only be processed in order to assess and decided on your request for a certificate of professional competence. You have the right to access, correct or update your personal data at any time and under certain circumstances you can object to de processing of your personal data. In order to exerice your rights please take notice of our privacystatement which you can find on our website ([www.nba.nl](http://www.nba.nl)). You also have the right to lodge a complaint directly with the local Supervisory Authority (Autoriteit Persoonsgegevens) about how we process your personal data.

**Application**

The undersigned hereby applies for a certificate of professional competence on the basis of Article 54 Wab (for entry in the register of the Royal Netherlands Institute of Chartered Accountants (in Dutch: Nederlandse Beroepsorganisatie van Accountants) and/or the The Netherlands Authority for the Financial Markets (in Dutch: Autoriteit Financiële Markten)).

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**

1.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 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.\*

Please fill in the attached documents:

* 1. [Comparison theoretical learning outcomes Assurance\*](https://www.nba.nl/globalassets/over-de-nba/lidmaatschap/buitenlandse-accountants/nba-comparison-theoretical-learning-outcomes-assurance.docx)
	2. [Comparison practical learning outcomes Assurance\*](https://www.nba.nl/globalassets/over-de-nba/lidmaatschap/buitenlandse-accountants/nba-comparison-practical-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.\*

|  |  |  |
| --- | --- | --- |
| 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\*** |