

Evaluation requirements for the issue of a certificate of professional competence for persons inside EU/EER

General:

Applications must be submitted in either Dutch or English and be accompanied by legalized copies of all relevant documentation. If the accompanying documents are not in Dutch or English, an authorized translation into either Dutch or English must be added. Legalization can take place by a civil law notary and/or authorized body. With respect to a testimonial or diploma related to the theoretical programme, legalization must be completed by the educational institute that issued the document. The NBA secretariat verifies whether legalization and authorization have taken place in accordance with regulations and verifies the existence of educational institutes and professional organizations. Foreign diplomas and testimonials are evaluated after investigation of the facts by an evaluation committee. An explanation/elaboration of the legal requirements for issue of a certificate of professional competence are presented below.

Explanation/elaboration of legal requirements	For registration in the register of NBA as Accounting Consultant (accountant-administratieconsulent – AA) or Chartered Accountant (registeraccountant – RA) and/or for registration in the register of AFM as a statutory auditor
Persons who possess a document evidencing they have met the legal requirements of professional competence that apply in any member state of the European Union other than the Netherlands, or in a different state that is a party to the European Economic Area Agreement, and which permits them to audit financial statements (PbEU 2014, L 158) as referred to in article 2 of Directive 2014/56/EU of the European Parliament and the Council of 16 April 2014, regarding the statutory audits of annual accounts and consolidated accounts, amending Council Directives 2006/43/EG of the Council.	
A written document that evidences that the other member state is of the opinion that the person involved has met, in accordance with the legal requirements applying in such member state, the conditions for auditing financial statements as referred to in the European Directive	<ul style="list-style-type: none"> ○ diploma/testimonial of an accountancy education programme from the home country; and ○ membership registration with qualified body from the home country; and ○ additionally a written statement from a competent authority/qualified body of the country involved, that confirms that the applicant from that country meets the requirements for admittance as statutory auditor in that country as required by the EU Directive (2014/56/EU), or a legalized copy of a document from which this is clear beyond any doubt.
Evidence of authority to conduct statutory audits of all types of organizations without any limitation ¹	Preferably a written statement from a competent authority/qualified body of the home country, that confirms the required authority, or a legalized copy of a document from which this is clear beyond any doubt (see standard statement provided by CEA).
Testimonial of the examinations in Dutch law and the professional code of conduct	Testimonial and/or evidence of exemption issued by the Royal Netherlands Institute of Chartered Accountants (in Dutch: Nederlandse Beroepsorganisatie van Accountants (NBA)).

¹ Since neither the Eighth EC Directive nor Dutch law make any distinction in audit responsibilities, applicants must be authorized in their country of origin to conduct statutory audits of all types of organizations without any limitation.