

Evaluation requirements for the issue of a certificate of professional competence for persons outside 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 the Advisory Committee Certificate of Professional Competence (AVV). An explanation/elaboration of the legal requirements for the issue of a certificate of professional competence are presented below.

| <i>Explanation/elaboration of legal requirements</i> | <i>For registration with the register of NBA as Chartered Accountant (registeraccountant-RA) and/or for registration with the register of AFM as statutory auditor (article 54, paragraph 1 juncto, paragraph 2 Wab)</i> |
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| Persons who possess a diploma or other document of evidence, obtained in a country other than the Netherlands, evidencing a level of professional authority that is comparable to that which is based on successful completion of the educational programme for Registered Accountant (RA) in the Netherlands. | |
| Equivalent theoretical accountancy educational programme | <ul style="list-style-type: none"> ○ Copy of diploma or other document of evidence, legalized by issuing educational institute ○ Grades list, study programmes and literature on which the testimonial or diploma is based ○ Level: Master of Science ○ Completed form T1: match theoretical courses Assurance |
| Equivalent practical education with final examination | <ul style="list-style-type: none"> ○ Copy of testimonial or evidential document, legalized by a civil-law notary or authorized body ○ Supporting programmes, reports and examination programme ○ Completed form P1: comparison practical and generic learning outcomes |
| Enrolment in foreign accountants register, including evidence of authority to conduct statutory audits of all types of organizations, without any limitations | <ul style="list-style-type: none"> ○ Copy of evidence of enrolment and proof of authority, legalized by a civil-law notary or relevant professional organization or authorized body |
| Testimonial of examination in Dutch law and the professional code of conduct | <ul style="list-style-type: none"> ○ Testimonial and/or evidence of exemption issued by the Royal Netherlands Institute of Chartered Accountants (in Dutch: Nederlandse Beroepsorganisatie van Accountants (NBA)). |