Certificate of Professional Competence

**Request for an opinion**

**Request for an opinion concerning a request for a certificate of professional competence**

**[ ]  I'm submitting a request for a final opinion (*refer to notes in A)***

**[ ]  I'm submitting a request for a preliminary opinion (*refer to notes in B)***

**A. Notes to final opinion**

This form can be used to request a certificate of professional competence based on Article 54 of the Dutch Act on the Accountancy Profession, first paragraph, section A or B and concerns persons with an accountancy diploma and/or accountancy qualification from a Member State of the European Union or another country that is a party to the agreement on the European Economic Area (a) or another (third) country (b).

A request must be in Dutch or English and must be accompanied by authenticated copies of all relevant documentation. If enclosed documents are not in Dutch or English, an authorised translation into Dutch or English must have been enclosed. Authentication can only be done by a civil-law notary and/or competent body. A theoretical certificate/diploma can only be authenticated by the educational institution that issued the document.

Foreign diplomas/certificates will be assessed after a factual investigation by the Advisory Committee Certificate of Professional competence (hereinafter: AVV).

The documents that must be enclosed are indicated at the various sections of this form. An overview has been enclosed.

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/lidmaatschap/buitenlandse-accountants-die-in-nederland-willen-werken/) of the NBA.

The form must be completed and signed by the applicant and include all necessary and relevant documents. You must submit the form to the AVV by email or regular mail.

*Address emails to:*

Foreign-auditors@nba.nl

*Address regular mail to:*

Advisory Committee Certificate of Professional competence

Royal Netherlands Institute of Chartered Accountants
P.O. Box 242
2130 AE Hoofddorp

The Netherlands

*Decision period*

You can expect the decision concerning your request within eight weeks of the date of receipt, unless AVV suspends the period in writing with substantiation. If the application must be supplemented because the application form was incomplete or because not all required documents were enclosed, the decision period will be postponed by operation of law.

*Objection and appeal*

If you are party to the application, you can, as a rule, object to the decision of the AVV with the NBA within six weeks of the notice of the decision. Visit our [website](https://www.nba.nl/globalassets/over-de-nba/lidmaatschap/buitenlandse-accountants/nba-bezwaarprocedure-vvv.pdf) for information about this.

**B. Notes to preliminary opinion**

Persons that want to request a certificate of professional competence but have not yet completed the (mandatory) exams in Dutch law and the ethical and professional rules of the NBA may request a preliminary opinion from the Advisory Committee Certificate of Professional competence (hereinafter: AVV) on whether their documents (as set out in the first paragraph, (a) or (b), of Article 54 on the Dutch Act on the Accountancy Profession) will meet the requirements for the certificate of professional competence.

The preliminary opinion of the AVV will ***not*** have any legal effect.

A preliminary opinion requires the same substantiating documents as required for the handling of an application for a certificate of professional competence. The AVV will only render a preliminary opinion if all requested documents (refer to the attachment for an overview) have been submitted.

The preliminary opinion will no longer have any effect at the moment on which the requirements (in combination with the final requirements) in force for Dutch accountancy education programmes change. The assessment whether a foreign education programme has the same level of competence as the chartered accountant or accountant-administration consultant education programmes in the Netherlands will be based on the Dutch final requirements as adopted by the Accountancy Programme Learning Outcomes Committee (in Dutch: Commissie Eindtermen Accountantsopleiding: CEA) in force on the date of the application.

The application for a preliminary opinion can only be submitted in writing using this form.

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/lidmaatschap/buitenlandse-accountants-die-in-nederland-willen-werken/) of the NBA.

The form must be completed and signed by the applicant and include all necessary and relevant attachments. You must (preferably) submit the form to the Royal Netherlands Institute of Chartered Accountants by email.

*Address emails to:*

foreign-auditors@nba.nl

*Address regular mail to:*

Royal Netherlands Institute of Chartered Accountants
P.O. Box 242
2130 AE Hoofddorp

The Netherlands

**Application**

The undersigned requests the NBA to issue a preliminary/final opinion whether the accountancy qualifications of the application will meet the requirements imposed on issuing a certificate of professional competence based on Article 54(1) of the Dutch Act on the Accountancy Profession.

The questions labelled with a \* must be completed to be able to handle your application.

Please note You must label the attachments with the corresponding number of the question to which the attachment relates. *(An example: you add an certificate/diploma and label the certificate number 6.2. If you add several attachments, you add (a), (b), (c), and so on to the number)*

|  |  |
| --- | --- |
| 1. Do you intend to achieve a direct registration in the register of the AFM as an external accountant by means of the certificate of professional competence?\*
 | [ ]  Yes [ ]  No |

**and/or**

|  |  |
| --- | --- |
| 1. Do you intend to achieve a registration in the accountant register of the NBA as AA or RA by means of the certificate of professional competence?\*
 | [ ]  Yes [ ]  No[ ]  Registration as AA (with note)**or**[ ]  Registration as RA (with note) |

**Applicant details**

1.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| First name(s)\* | : |       | Last name\* | : |       |
| Address\* | : |       |  |  |  |
| Postcode\* | : |       | City\* | : |       |
| Country\* | : |       |  |  |  |
| Telephone number\* | : |       | Email address\* | : |       |
|  |  |  |  |  |  |
| Date of birth\* | : |       | Place of birth (city and country)\* | : |       |

Attachment(s): [ ]

* 1. copy of identification document\*

*How can you make a secure copy of your identification document?*

* *Make your citizen service number, including the series of numbers at the bottom, and the document number illegible. You can also hide your picture.*
* *Write ‘copy’ on the copied document and the date on which you submit the copy.*
* *Write the intended recipient organisation or product on the copy.*
	1. recent CV\*

**Applicant qualifications details**

|  |  |  |
| --- | --- | --- |
| 1. Are you qualified as an accountant in another country than the Netherlands?\*
 | : | [ ]  Yes, in [name of country][ ]  No |
| 1. Is this a country in the EU/EEA?
 | : | [ ]  Yes[ ]  No |
| 1. Based on which professional qualification are you applying for a certificate of professional competence?\*
 |
| 1. Name of professional qualification\*
 | : |       |
| 1. Name of institute/organisation\*
 | : |       |
| 1. Date on which the professional qualification was acquired\*
 | : |       |

Attachment(s): [ ]

* 1. proof of membership of relevant professional organisation(s) underlying your application.\*

|  |
| --- |
| 1. Which authority does your professional qualification offer?*(Make sure that the answers to the following questions belong to the professional qualification(s) in question 4(a)).*
 |
| 1. Does this professional qualification give you the right to conduct statutory audits in the country of origin (answer to question 3(a))?\*
 | : | [ ]  Yes[ ]  No |
| 1. Does your professional qualification include restrictions concerning the performance of statutory audits?\*
 | : | [ ]  Yes, *[indicate which restrictions]*[ ]  No, I am permitted to conduct statutory audits without any restrictions based on my professional qualifications. |
| 1. Did you acquire this professional qualification based on the recognition of another foreign education programme/professional qualification?\*
 | : | [ ]  Yes, based on which theoretical education programme or professional qualification? Please explain: [ ]  No |

Attachment(s): [ ]

* 1. *EU/EEA*: a signed statement from a competent body in the country of origin based on the model of the NBA. ([Download](https://www.nba.nl/globalassets/over-de-nba/lidmaatschap/buitenlandse-accountants/standard-statement-for-eu-eer-applicants-nba.docx) the statement)\*
	*Outside of the EU/EEA:* a signed statement from a competent body in the country of origin demonstrating your competence.\*

|  |
| --- |
| 1. Which theoretical education programme underlies the professional qualification referred to in question 4(a)?\*
 |
| 1. Name of education programme\*
 | : |       |
| 1. Name of institute\*
 | : |       |
| 1. Country\*
 | : |       |
| 1. Level *[i.e. bachelor, master, etc.]\**
 | : |       |
| 1. Graduation date\*
 | : |       |

Attachment(s): [ ]

* 1. *EU/EEA and outside of the EU/EEA:* certificate/diploma of the completed accountancy education programme(s).\*
	2. *Outside of the EU/EEA:* grades listing the awarded ECTS per course and the study programmes and literature underlying the certificate/diploma of the theoretical (accountancy) education programme as referred to above.\*
	3. *Outside of the EU/EEA:* [T1 Match theoretical courses Assurance\*](file:///%5C%5CFiler1%5Ceb-sb%24%5CAlgemeen%5CBuitenlandse%20accountants%5CDocumenten%20tbv%20aanvraag%20VO%5CVanaf%202020%5CT1%20Match%20theoretical%20courses%20Assurance.xlsx)

|  |
| --- |
| 1. Which practical education programme underlies the professional qualification referred to in question 4(a)?\*
 |
| 1. Country\*
 | : |       |
| 1. Graduation date\*
 | : |       |
| 1. Explain the requirements *(duration, extent, types of work, etc.)\**
 | : |       |

Attachment(s): [ ]

* 1. *Outside of the EU/EEA:* Certificate or other substantiating document demonstrating that you completed a practical education programme during or immediately after the theoretical (accountancy) education programme.\*
	2. *Outside of the EU/EEA:* Programmes, reports, and exam programme of your completed practical education programme as referred to above.\*
	3. *Outside of the EU/EEA:* [P1 Comparison Practical & Generic learning outcomes\*](file:///%5C%5CFiler1%5Ceb-sb%24%5CAlgemeen%5CBuitenlandse%20accountants%5CDocumenten%20tbv%20aanvraag%20VO%5CVanaf%202020%5CP1%20Comparison%20practical%20%26%20generic%20learning%20outcomes.docx)

|  |  |  |
| --- | --- | --- |
| 1. Is there another professional qualification that you want to use to substantiate your application?
 | : | [ ]  Yes, also complete questions 9 to 12.[ ]  No, you can continue with question 13. |

|  |
| --- |
| 1. Which professional qualification?
 |
| 1. Name of professional qualification
 | : |       |
| 1. Name of institute/organisation
 | : |       |
| 1. Date on which the professional qualification was acquired
 | : |       |

Attachment(s): [ ]

* 1. proof of membership of relevant professional organisation(s) underlying your application.\*

|  |
| --- |
| 1. Which authority does your professional qualification offer?*(Make sure that the answers to the following questions belong to the professional qualification(s) in question 9(a))*
 |
| 1. Does this professional qualification give you the right to conduct statutory audits in the country of origin (answer to question 3(a))?
 | : | [ ]  Yes[ ]  No |
| 1. Does your professional qualification include restrictions concerning the performance of statutory audits?
 | : | [ ]  Yes, *[indicate which restrictions]*[ ]  No, I am permitted to conduct statutory audits without any restrictions based on my professional qualifications. |
| 1. Did you acquire this professional qualification based on the recognition of another foreign education programme/professional qualification?
 | : | [ ]  Yes, based on which theoretical education programme or professional qualification? Please explain: [ ]  No |

Attachment(s): [ ]

* 1. *EU/EEA*: add a signed statement from a competent body in the country of origin based on the model of the NBA. ([Download](https://www.nba.nl/globalassets/over-de-nba/lidmaatschap/buitenlandse-accountants/standard-statement-for-eu-eer-applicants-nba.docx) the statement)\*
	*Outside of the EU/EEA:* add a signed statement from a competent body in the country of origin.\*

|  |
| --- |
| 1. Which theoretical education programme underlies the professional qualification referred to in question 9.1(a)?
 |
| 1. Name of education programme
 | : |       |
| 1. Name of institute
 | : |       |
| 1. Country
 | : |       |
| 1. Level *[i.e. bachelor, master, etc.]*
 | : |       |
| 1. Graduation date
 | : |       |

Attachment(s): [ ]

* 1. *EU/EEA and outside of the EU/EEA:* certificate/diploma of the completed accountancy education programme(s).\*
	2. *Outside of the EU/EEA:* grades listing the awarded ECTS per course and the study programmes and literature underlying the certificate/diploma of the theoretical (accountancy) education programme as referred to above.\*

|  |
| --- |
| 1. Which practical education programme underlies the professional qualification referred to in question 4.1(a)?
 |
| 1. Country
 | : |       |
| 1. Graduation date
 | : |       |
| 1. Explain the requirements
 | : |       |

Attachment(s): [ ]

* 1. *Outside of the EU/EEA:* Certificate or other substantiating document demonstrating that you completed a practical education programme during or immediately after the theoretical (accountancy) education programme.\*
	2. *Outside of the EU/EEA:* Programmes, reports, and exam programme of your completed practical education programme as referred to above.\*

**Exams**

|  |  |  |
| --- | --- | --- |
| 1. Do you have certificates for the exams in Dutch law of the NBA?\*
 | : | [ ]  Yes, enclose as an attachment.[ ]  No |
| 1. Do you have a certificate for the ethical and professional rules exam of the NBA?\*
 | : | [ ]  Yes, enclose as an attachment.[ ]  No |

1. Certificate Dutch law exams.
2. Certificate ethical and professional rules exam.

**Notes to the application**

|  |  |  |
| --- | --- | --- |
| 1. Indicate why you are an interested party with respect to this application.\*
 | : |       |
| 1. Other information and/or notes to the application.
 | : |       |
| 1. Add any other substantiating documents at your discretion. List the other substantiating documents.
 | : | [ ]       *[ ]*       *[ ]*        |

I declare that I have answered all the questions in this form in a complete and truthful manner.

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

**Attachment: Overview of mandatory documents for Certificate of professional competence/Provisional Certificate of professional competence application**

Accountant within the EU/EEA

* 1. copy of identification document

|  |
| --- |
| *How can you make a secure copy of your identification document?** *Make your citizen service number, including the series of numbers at the bottom, and the document number illegible. You can also hide your picture.*
* *Write ‘copy’ on the copied document and the date on which you submit the copy.*
* *Write the intended recipient organisation or product on the copy.*
 |

* 1. recent CV
	2. proof of membership of relevant professional organisation(s) underlying the application.
	3. a signed [statement](file:///%5C%5CFiler1%5Ceb-sb%24%5CAlgemeen%5CBuitenlandse%20accountants%5CDocumenten%20tbv%20aanvraag%20VO%5CVanaf%202020%5CS1%20Standard%20statement%20for%20EU-EER%20applicants.docx) from a competent body in the country of origin based on the model of the NBA.
	4. certificate/diploma of the completed accountancy education programme(s)

*(only for an application for a final opinion)*

1. Certificate Dutch law exams
2. Certificate ethical and professional rules exam

Accountant outside of the EU/EEA

* 1. copy of identification document

|  |
| --- |
| *How can you make a secure copy of your identification document?** *Make your citizen service number, including the series of numbers at the bottom, and the document number illegible. You can also hide your picture.*
* *Write ‘copy’ on the copied document and the date on which you submit the copy.*
* *Write the intended recipient organisation or product on the copy.*
 |

* 1. recent CV
	2. proof of membership of relevant professional organisation(s) underlying the application
	3. a signed statement from a competent body in the country of origin demonstrating your competence to conduct statutory audits
	4. certificate/diploma of the completed accountancy education programme(s)
	5. grades listing the awarded ECTS per course and the study programmes and literature underlying the certificate/diploma of the theoretical (accountancy) education programme as referred to above
	6. Form [T1 Match theoretical courses Assurance](file:///%5C%5CFiler1%5Ceb-sb%24%5CAlgemeen%5CBuitenlandse%20accountants%5CDocumenten%20tbv%20aanvraag%20VO%5CVanaf%202020%5CT1%20Match%20theoretical%20courses%20Assurance.xlsx)
	7. Certificate or other substantiating document demonstrating that you completed a practical education programme during or immediately after the theoretical (accountancy) education
	8. Programmes, reports, and exam programme of your completed practical education programme as referred to above
	9. Form [P1 Comparison Practical & Generic learning outcomes](file:///%5C%5CFiler1%5Ceb-sb%24%5CAlgemeen%5CBuitenlandse%20accountants%5CDocumenten%20tbv%20aanvraag%20VO%5CVanaf%202020%5CT1%20Match%20theoretical%20courses%20Assurance.xlsx)

*(only for an application for a final opinion)*

1. Certificate Dutch law exams
2. Certificate ethical and professional rules exam