

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 an evaluation committee. 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 Accounting Consultant (accountant-administratieconsulent-AA) and/or for registration with the register of AFM as statutory auditor (article 54, paragraph 1 juncto, paragraph 2 Wab)</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>
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) or Accounting Consultant (AA) 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: Bachelor of Economics 	<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
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 	<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
Enrolment in foreign accountants register, including evidence of authority to conduct statutory audits of all types of organizations, without any limitations ¹	Copy of evidence of enrolment and proof of authority, legalized by a civil-law notary or relevant professional organization or authorized body	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	Testimonial and/or evidence of exemption issued by the Royal Netherlands Institute of Chartered Accountants (in Dutch: Nederlandse Beroepsorganisatie van Accountants (NBA)).	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 EC Statutory Audit Directive nor Dutch law make any distinction in audit responsibilities for both AA and RA accountants, except for the fact that, as from 1 January 2018, AA's are not allowed to perform statutory audits for public interest entities. Applicants must be authorized in their country of origin to conduct statutory audits of all types of organizations without any limitation.