**I**



**FORM I**

**Common Application Form for Registration of Third-Country Audit Entities under a European Commission Decision on transitional provisions for the purposes of Article 46 (2) of the Directive 2006/43/EC of 17 May 2006 on Statutory Audits of Annual Accounts and Consolidated Accounts**

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| **Introduction** |
| This form applies to registration with the Netherlands Authority for the Financial Markets (“AFM”) under a transitional regime based on the Commission Decision of 13 June 2013 in accordance with Article 46 (2) of the Directive 2006/43/EC. For any questions please refer first to the FAQ-paper provided with this form.  The information provided under Items 1.1 to 1.12, 1.16, 1.18, 2.3, 3.2, 3.6, 3.9 and 4.1 will be stored in the register in electronic form and shall be electronically accessible to the public. The register can be found at www.afm.nl/publicdatabase.  **Who should use this Form?**  Form I can only be used by a third-country audit entity whose relevant audit client’s home country is one of the third countries to which the European Commission has granted a transitional period under the Decision of 13 June 2013 in accordance with Article 46 (2) of the Directive 2006/43/EC. These third countries are Bermudas, Cayman Islands, Egypt, Mauritius, New Zealand, Russia and Turkey. The home country is ordinarily the country where the third-country audit client is incorporated or has its main office. According to the EU Statutory Audit Directive (“Directive 2006/43/EC”) a third country audit entity is “an entity, regardless of its legal form, which carries out audits of the annual or consolidated accounts of a company incorporated in a third country”.  **How to apply for registration?**  The application form needs to be filled in electronically, signed by an authorized person on behalf of the applicant (e.g. a member of the management or administrative board) and sent to the AFM by email (as attachment to wta@afm.nl).  **Updating of registration information**  Applicants have to notify the AFM without undue delay of any change of information contained in the public register. This can be done by completing the update form (Form U2) and sending it to the AFM. Form U2 can be found on the AFM website.  **Questions and contact**  More information about the application procedure can be found in the FAQ-paper that is available on the AFM website. More information about the AFM and the public oversight on third-country audit entities as well as contact information can be found on the AFM website (www.afm.nl). |

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| **1.0 Name of the applicant, contact details** | |
| 1.1 Provide the full name of the third-country audit entity.  This form refers to the third-country audit entity as the “applicant”. |  |
| 1.2 Legal form of the applicant |  |
| 1.3 Home country of the applicant |  |
| 1.4 Street |  |
| 1.5 City |  |
| 1.6 Postal Code |  |
| 1.7 Phone number, including country and area code |  |
| 1.8 Fax number, including country and area code |  |
| 1.9 Email address |  |
| 1.10 Website address |  |

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| **Primary contact for this registration** | |
| 1.11 Last name of the primary contact |  |
| 1.12 First name of the primary contact |  |
| 1.13 Street |  |
| 1.14 City |  |
| 1.15 Postal Code |  |
| 1.16 Phone number, including country and area code |  |
| 1.17 Fax number, including country and area code |  |
| 1.18 Email address |  |

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| **2.0 Membership of a network** | |
| 2.1 Does the applicant belong to a network?  Yes  No (if no proceed to 3.0) | |
| 2.2 Name of the network |  |
| 2.3 Provide an annex with a description of the network including at least its organisational structure. Alternatively you may provide a link to a description of the network on a website. | |
| Website address |  |

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| **3.0 Registration as an audit entity in the home country** | |
| 3.1 Is the applicant registered as an audit entity in its home country?  Yes  No (if no proceed to 4.0) | |
| 3.2 Name of the authority/ body responsible for that registration |  |
| 3.3 Street |  |
| 3.4 City |  |
| 3.5 Postal Code |  |
| 3.6 Country |  |
| 3.7 Phone number, including country and area code |  |
| 3.8 Fax number, including country and area code |  |
| 3.9 Registration number of the applicant, if applicable |  |

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| **4.0 Other registrations as a third-country audit entity or an audit firm in another member state of the European Union or the European Economic Area** |
| 4.1 Is the applicant registered as a third-country audit entity or as an audit firm in another member state of the EU or the EEA?  Yes  No (if no proceed to 4.2)  List all relevant registrations (use **Form I-1 (NL) – Other Registrations inside EU/EEA** as an Annex). |
| 4.2 Is an application for registration as a third-country audit entity or an audit firm pending in another member state of the EU or the EEA?  Yes  No (if no proceed to 5.0)  List all relevant pending applications for registration (use **Form I-1 (NL) – Other Registrations inside EU/EEA** as an Annex). |

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| **5.0 Internal quality control system** |
| 5.1 Provide an annex with a description of the applicant’s internal quality control system, i.e. a system designed in accordance with the International Standard on Quality Control 1 (“ISQC 1”) or similar provision. |

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| **6.0 External quality assurance review** | |
| 6.1 Has the applicant been subject to an external quality assurance review?  Yes  No (if no proceed to 7.0) | |
| 6.2 Name of the competent authority responsible for the external quality assurance review |  |
| 6.3 Street |  |
| 6.4 City |  |
| 6.5 Postal Code |  |
| 6.6 Country |  |
| 6.7 Phone number, including country and area code |  |
| 6.8 Fax number, including country and area code |  |
| 6.9 Indicate the date when the last external quality assurance review was carried out |  |
| 6.10 Provide an annex giving necessary information about the outcome of the quality assurance review. | |
| **7.0 Relevant audit clients according to Article 45 (1)** | |
| 7.1 List all relevant audit clients; for this purpose use **Form I-2 (NL) – Client Information** as an Annex. | |

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| **8.0 Auditing standards and independence requirements** |
| 8.1 State what auditing standards the applicant will apply in carrying out the audits for companies listed under item 7.0; a reference to the relevant framework is sufficient. |
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| 8.2 State what independence requirements the applicant will apply in carrying out the audits for companies listed under item 7.0; a reference to the relevant framework is sufficient. |
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| **Annexes** |
| Form I-1 (NL) – Other Registrations inside EU/EEA  Form I-2 (NL) – Client Information  Description of the network (Item 2.3)  Description of the internal quality control system (Item 5.1)  Description of the outcome of the last external quality assurance review (Item 6.10) |

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| **Signature** | |
| Fill in this form electronically, have it signed by an authorized person on behalf of the applicant (e.g. a member of the management or administrative board) and send it as an attachment to an email to the following email address: wta@afm.nl.  **The information in this form is complete and true.** | |
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| Last name |  |
| First name |  |
| Function |  |
| Date |  |
| Signature |  |
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