**L**

**Update Form concerning the Registration in the Netherlands of Audit Firms approved in another Member State according to Article 3a of the Directive 2006/43/EC of 17 May 2006 on Statutory Audits of Annual Accounts and Consolidated Accounts and Article 12e of the Audit Firms Supervision Act   
(Update Form for Audit Firms approved in another Member State)**

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| **Introduction** |
| This form is for notifying the Dutch Authority for the Financial Markets (“AFM”) of any change of information concerning the registration with the AFM of audit firms approved in another Member State in accordance with Article 3a of Directive 2006/43/EC of 17 May 2006 on Statutory Audits of Annual Accounts and Consolidated Accounts (“Directive”) and Article 12e of the Audit Firms Supervision Act (“Act”).  The information provided under Items 1.1 to 1.12, 1.16, 1.18, 2.2, 3.1, 4.2, 4.3, 5.1, 5.2, 5.3 6.1, 7.1, 8.1 and the date of application 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](http://www.afm.nl/publicdatabase). The information from this update form and the Annexes to be published in the register are marked with an asterisk (\*).  **Who must use this Form?** Audit firms approved in another Member State registered with the AFM shall notify the AFM without undue delay of any change of information contained in the public register by submitting Form L.  **How to update registration information?** The update form L needs to be filled in electronically, signed on behalf of the applicant by one of its policymakers (as defined in the Audit Firms Supervision Act) and sent to the AFM by email (as attachment to [wta@afm.nl](mailto:wta@afm.nl)). Complete item 1.0 (name of the applicant and contact details for the registration) and furthermore only those items for which the information needs to be updated. In case the information needs to be updated, clearly indicate in the Annexes whether the update involves either a *change* or *removal* of previously submitted information, or an *addition* of new information.  **Questions and contact** More information about the AFM and public oversight of registered audit firms, 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 - *Required*** | |
| Provide the following information. Indicate whether this information is updated or unchanged:  Updated  Unchanged | |
| 1.1 Provide the full name of the audit firm approved in another Member State.  This form refers to the audit firm approved in another Member State as the “applicant”.\* |  |
| 1.2 Legal form of the applicant\* |  |
| 1.3 Home country of the applicant\* |  |
| 1.4 Street and number\* |  |
| 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 – *Complete only if updated*** | |
| 1.11 Surname of the primary contact\* |  |
| 1.12 First name of the primary contact\* |  |
| 1.13 Street and number\* |  |
| 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 Other offices - *Complete only if updated*** |
| 2.1 Are there any offices that belong to the applicant, other than the headquarters?  Yes  No (if no proceed to 3.0)  2.2 List the names, addresses and home countries of all offices of the applicant (use **Form L-1 (NL) – Other Offices** as an Annex).\* |

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| **3.0 Owners and shareholders - *Complete only if updated*** |
| 3.1 List the names and business addresses of all natural persons that are directly or indirectly owners and/or shareholders of the applicant (use **Form L-2 (NL) – Owners and shareholders** as an Annex).\* |

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| **4.0 Membership of a network – *Complete only if updated*** | |
| 4.1 Does the applicant belong to a network?  Yes  No (if no, all previously submitted information about the network will be removed; proceed to 5.0) | |
| 4.2 Name of the network\* |  |
| 4.3 Provide a list of names, addresses and contact details of all members of the network *and* of any affiliates of the applicant. Alternatively you may provide a reference (e.g. a URL) to a location where this information is publicly available.\*  Also provide an annex with a description of the network, including its legal and organisational structure.\* | |
| Website address\* |  |

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| **5.0 Registration as audit firm with the competent authority in the home Member State *Complete only if updated*** | |
| 5.1 List the name of the competent authority in the applicant’s home Member State, which has granted approval to perform statutory audits.\* |  |
| 5.2 Does the approval in the home Member State allow the statutory audit of public interest entities (PIEs)\*?  Yes  No | |
| 5.3 If applicable, list the registration number of the applicant with the competent authority in the home Member State.\* |  |
| 5.4 If applicable, provide a link to the website of the registration of the applicant in the public register of the competent authority in the home Member State. |  |

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| **6.0 Registration as an audit entity outside the European Union or the European Economic Area - *Complete only if updated*** |
| 6.1 Is the applicant registered as an audit entity in a country outside the EU/EEA?  Yes  No (if no proceed to 7.0)  List all relevant registrations (use **Form L-3 (NL) – Other Registrations outside EU/EEA** as an Annex).\* |

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| **7.0 (Co-)policymakers - *Complete only if updated*** |
| 7.1 List names, business addresses and information about the qualification of *each* person that qualifies as a policymaker (e.g. members of the administrative and/or management body) or co-policymaker (others that can influence the policy of the audit firm) of the applicant. Use **Form L-4 (NL) – (Co-)policymakers** as an Annex.\* |

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| **8.0 Statutory auditors - *Complete only if updated*** |
| 8.1 List the names, qualification and registration numbers for all statutory auditors who will carry out statutory audits in the Netherlands. Use **Form L-5 (NL) – Statutory auditors** as an Annex.\*  To perform statutory audits in the Netherlands, an audit firm approved in another Member State must register one or more statutory auditors under whose responsibility statutory audits will be performed. Statutory auditors are:   * Registered Accountants (RA) or Accounting Consultants (AA) who have an entry in the audit register of the Royal Netherlands Institute of Chartered Accountants (NBA) showing that they meet the final qualifications to perform statutory audits, or; * auditors approved in another Member State to perform statutory audits in that Member State and who hold a certificate of professional competence issued by the Dutch Committee for Final Accountancy Qualifications (*Commissie eindtermen accountantsopleiding*).   Audits for Public Interest Entities can only be performed by Registered Accountants (RA). |

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| **Annexes** |
| Form L-1 (NL) – Other Offices (item 2.2)  Form L-2 (NL) – Owners and shareholders (item 2.2)  Form L-3 (NL) – Other Registrations outside EU/EEA (item 6.1)  Form L-4 (NL) – (Co) policymakers (item 7.1)  Form L-5 (NL) – Statutory auditors (item 8.1)  Description of the network (Item 4.3) |

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| **Signature** | |
| Fill in this form electronically, have it signed on behalf of the applicant by one of its policymakers (as defined in the Audit Firms Supervision Act) and send it and the annexes as an email attachment to the following email address: wta@afm.nl.  **The information in this form is complete and true.** | |
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| Surname |  |
| First name |  |
| Function |  |
| Date |  |
| Signature |  |