**K**

**Application Form for 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 proposed Article 12e of the Audit Firms Supervision Act
(Application Form for Registration of Audit Firms approved in another Member State)**

|  |
| --- |
| **Introduction** |
| This form is for registration with the Netherlands Authority for the Financial Markets (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 proposed Article 12e of the Audit Firms Supervision Act (“Act”). After approval of the application as an audit firm from another Member State, 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 application form and the Annexes to be published in the register are marked with an asterisk (\*).**Who must use this Form?**An audit firm which is approved in another Member State that wishes to carry out statutory audits in the Netherlands shall register with the AFM. **How to apply for registration?**The application form needs to be filled in, signed by an authorized person on behalf of the applicant (e.g. a member of the management or administrative board) and, together with Annexes K-1 to K-5, the description of the network and the description of the outcome of the last external quality assurance review sent to the AFM by email (as attachment to wta@afm.nl).**Updating of registration information**Applicants shall notify the AFM without undue delay of any change of information contained in this form. This can be done by completing the update form (Form L) and sending it to the AFM. Form L can be found on the AFM website.**Informing the AFM of the first statutory audit in the Netherlands**Applicants shall notify the AFM without undue delay of the first statutory audit they perform in the Netherlands. This information can be sent to wta@afm.nl. **Questions and contact**More information about the application procedure can be found on the AFM website. More information about the AFM and the public oversight on registered audit firms as well as contact information can be found on the AFM website ([www.afm.nl](http://www.afm.nl)). |

|  |
| --- |
| **1.0 Name of the applicant, contact details** |
| 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\* |  |

|  |
| --- |
| **Primary contact for this registration** |
| 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\*  |  |

|  |
| --- |
| **2.0 Other offices** |
| 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 K-1 (NL) – Other Offices** as an Annex).\* |

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

|  |
| --- |
| **4.0 Membership of a network** |
| 4.1 Does the applicant belong to a network?[ ] [ ]  Yes[ ] [ ]  No (if no, proceed to 5.0) |
| 4.2 Name of the network\* |  |
| 4.3 Provide an annex with a description of the network, including at least its organisational structure, a list of names and contact details of all members of that network *and* of any affiliates of the applicant. Alternatively you may provide a link to a website where a list of names and contact details of all members of that network *and* of any affiliates of the applicant is publicly available. |
| Website address\* |  |

|  |
| --- |
| **5.0 Registration as audit firm with the competent authority in its home Member State**  |
| 5.1 List the name of the competent authority in the home Member State of the applicant, 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. |  |

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

|  |
| --- |
| **7.0 (Co-)policymakers** |
| 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 K-4 (NL) – (Co-)policymakers** as an Annex.\* |

|  |
| --- |
| **8.0 Statutory auditors** |
| 8.1 List names, qualification and registration details for all statutory auditors who will carry out statutory audits in the Netherlands. Use **Form K-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. Who qualifies for statutory auditor: * 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*).
 |

|  |
| --- |
| **9.0 External quality assurance review – voluntary information** |
| 9.1 Has the applicant been subject to an external quality assurance review?[ ] [ ]  Yes[ ] [ ]  No (if no, proceed to the end) |
| 9.2 Name of the competent authority |  |
| 9.3 Street and number |  |
| 9.4 City  |  |
| 9.5 Postal Code  |  |
| 9.6 Country  |  |
| 9.7 Phone number, including country and area code |  |
| 9.8 Fax number, including country and area code |  |
| 9.9 Indicate the date when the last external quality assurance review was carried out |  |
| 9.10 Provide an annex with a brief description of the outcome of the last external quality assurance review; state the outcome, the main shortcomings, and the main measures the applicant has undertaken to address the shortcomings and to prevent them from recurring. |

|  |
| --- |
| **Annexes** |
| Form K-1 (NL) – Other Offices Form K-2 (NL) – Owners and shareholdersForm K-3 (NL) – Other Registrations outside EU/EEA Form K-4 (NL) – (Co-)policymakersForm K-5 (NL) – Statutory auditorsDescription of the network (Item 4.3)Description of the outcome of the last external quality assurance review (Item 9.10) |

|  |
| --- |
| **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.** |
|  |  |
| Surname |  |
| First name |  |
| Function |  |
| Date\* |  |
| Signature |  |