

The logo for the Federation of European Accountants (FEE) features the letters 'FEE' in a bold, white, sans-serif font. The letters are set against a dark blue background. A curved orange line is positioned below the letters, starting from the left and curving upwards towards the right.

Federation of European Accountants
Fédération des Experts comptables Européens

FEE Qualification and Market Access Working Party

Structure and Organisation of the Accountancy Profession

Key features

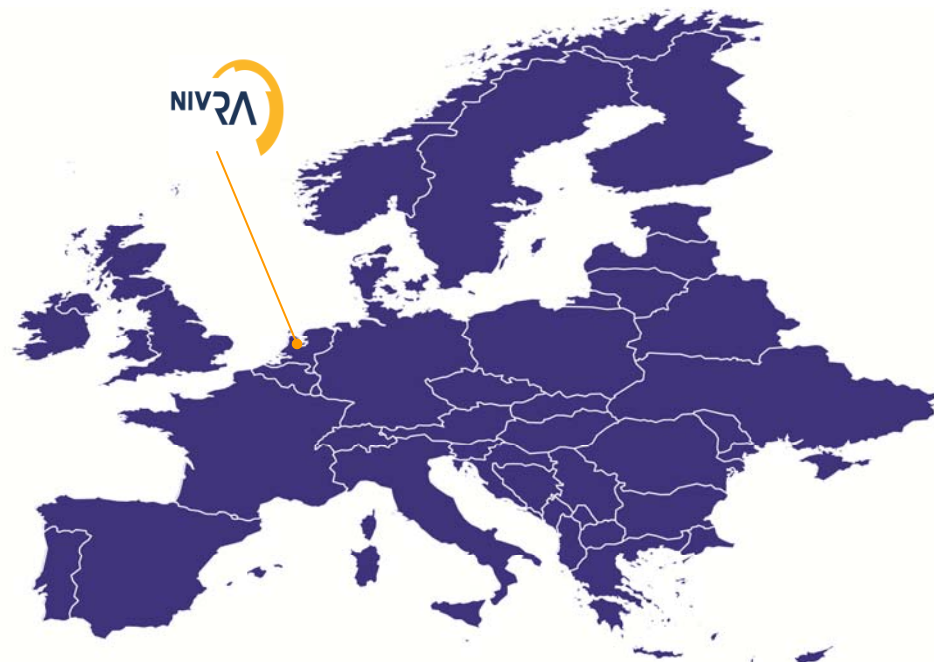
The Netherlands

Status: February 2012

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Standing for trust and integrity

The Netherlands



Flag:



Population:

approx. 17,000,000

Capital:

Amsterdam

Languages:

Dutch

In the EU since: Founder

NIVRA and NOvAA merged under the new name NBA: Nederlandse Beroepsorganisatie van Accountants: <http://www.nba.nl/>

Professions	Registeraccountant (RA)	Accountant - Administratieconsulent (AA)
Protected title	Yes (including the use of the title accountant)	Yes (including the use of the title accountant)
Reserved activities	Statutory audit and other activities regarding the issuance of (financial) statements	Statutory audit and other activities regarding the issuance of (financial) statements
Included authorisations	Comprises the authorisation to provide (advisory) services on taxation, valuation, financial and business management	Comprises the authorisation to provide (advisory) services on taxation, valuation, financial and business management

	Registeraccountant	Accountant - Administratieconsulent
Regulated profession	Yes	Yes
Supervision	Yes	Yes
Competent authority	The Netherlands Authority for the Financial Markets (AFM)	The Netherlands Authority for the Financial Markets (AFM)

	Registeraccountant	Accountant - Administratieconsulent
No. of qualified professionals	~ 14.000	~ 6.500
No. of new trainees per year	~ 550	~ 350

	Registeraccountant	Accountant - Administratieconsulent
General initial education steps (without possible exemptions)	<ul style="list-style-type: none"> ➤ University master degree ➤ 1 or 2 year(s) part-time professional post-master programme ➤ 3 years practical training ➤ Final examination 	<ul style="list-style-type: none"> ➤ University bachelor degree ➤ 1.5 years part-time professional post-bachelor programme ➤ 3 years practical training ➤ Final examination

Market access

resident professionals

	Registeraccountant	Accountant - Administratieconsulent
Registration required	Yes	Yes
Competent authority for registration	NBA	NBA
Cost of appointment/ registration	~ 250 Euro	~250 Euro
Oath required	No	No
Insurance required	Yes, for statutory audit	Yes, for statutory audit
Professional address required	No	No

Market access

professionals from other EU Member States

Temporary provision of non-audit services*

Pro-forma declaration	No
Requested data	n/a
Requested documents	n/a
Competent authority	n/a
Factual checks	n/a
Standard form	n/a
Compliance with host Member State rules	n/a

* Not relevant for statutory auditors

Market access

professionals from other EU Member States

Establishment of Statutory Auditors

Required procedure	Aptitude test plus registration
Infrastructure	The accountant must work in service of an audit organisation with an AFM-license
Professional address	Required in the Netherlands
Competent authority	AFM

Aptitude test

Competent authority	<ul style="list-style-type: none"> ➤ Commissie Eindtermen Accountantsopleiding (CEA) for admittance to aptitude test ➤ NBA for aptitude test (for AA or RA)
Frequency	Twice a year
Form	Oral examinations (RA) oral and written (AA)
Main Subjects	Civil law, company law, accounting law, tax law, professional law and regulations
Language	Dutch or English (RA); Dutch (AA)
Repetition	Unlimited
Statistics	<ul style="list-style-type: none"> ➤ RA: 6 (2006 – 2011); ➤ AA: no applicants until now

Market access

professionals from other EU Member States

Establishment of other accountants not providing statutory audit

Compensation measure	None
Competent authority	n/a
Procedure	n/a

Market access

professionals from Third Countries

Temporary provision of non-audit services*

Pro-forma declaration	No
Requested data	n/a
Requested documents	n/a
Competent authority	n/a
Factual checks	n/a
Standard form	n/a
Compliance with host country rules	n/a

* Not relevant for statutory auditors

Market access professionals from Third Countries

Establishment of Statutory Auditors

Required procedure	Admittance to aptitude test and performance of aptitude test
Infrastructure	The accountant must work in service of an audit organisation with an AFM-license
Professional address	Required in the Netherlands
Competent authority	AFM

Aptitude test	
Competent authority	<ul style="list-style-type: none"> ➤ Commissie Eindtermen Accountantsopleiding (CEA) for admittance to aptitude test ➤ NBA for aptitude test (AA or RA)
Frequency	Twice a year
Form	Oral examinations (RA) oral and written (AA)
Main Subjects	Civil law, company law, accounting law, tax law, professional law and regulations
Language	Dutch or English (RA); Dutch (AA)
Repetition	Unlimited
Statistics	RA: 1 (2006-2011); AA no applicants until now

Market access

professionals from Third Countries

Establishment of accountants not providing statutory audit

Compensation measure	None
Competent authority	n/a
Procedure	n/a

	<p>Registeraccountant (RA)</p> <p>And</p> <p>Accountant -Adminstratieconsulent (AA)</p>
<p>Professional body</p>	<p>NBA</p> <p>(NBA = the new, merged, institute, formerly the professional bodies Royal NIVRA and NOvAA)</p>

	NBA
Membership	Mandatory
No. of members	~22.000
Institute staff	~135
Date of establishment	Merger in 2012 (former Royal NIVRA1895; NOvAA 1948)
Local branches	No
Subject to public oversight	Yes
Oversight authority	AFM

Involvement in Qualification and Market Access	RA	AA
Initial education	Yes (practical training)	Yes (practical training and post bachelor theoretical syllabus)
Examination	Yes	Yes
Approval and registration	Yes	Yes
Continued Professional Development	Yes	Yes

Activities	RA	AA
Standard setting	Yes	Yes
Quality assurance	Yes	Yes
Disciplinary measures	Yes	Yes
Representation of interests	Yes	Yes