**H**

**FORM H**

**Application Form for Registration of Third-Country Audit Entities according to Article 45 of the Directive 2006/43/EC of 17 May 2006 on Statutory Audits of Annual Accounts and Consolidated Accounts and Article 12c of the Audit Firms Supervision Act**

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| **Introduction** |
| This form is for registration of third-country audit entities as defined in Article 2 (4) of the Directive 2006/43/EC (Directive) and in Article 1 (1) (h) of the Audit Firms Supervision Act (“Act”) with the Netherlands Authority for the Financial Markets (AFM) in accordance with Article 45 of the Directive and Article 12c of the Act. For any questions please refer first to the FAQ-paper that is available on the AFM website.  The information provided under Items 1.1 to 1.12, 1.16, 1.18, 2.2, 3.3, 4.1, 5.1, 6.1, 6.3, and 7.1 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 must use this Form?**  A third-country audit entity that audits the annual or consolidated accounts of a company whose home country is in one of the third countries included within the scope of the European Commission’s Decision of 13 June 2013 concerning a transitional period for audit activities of certain third-country auditors and audit entities is able to take advantage of the transitional measures in that decision and apply for registration using Form I, i.e., Bermudas, Cayman Islands, Egypt, Mauritius, New Zealand, Russia and Turkey. In case the audit client’s home country is **not** one of the countries listed above, the third-country audit entity must use Form H.  According to Article 2 (4) of Directive 2006/43/EC and Article 1 (1) (h) of the Audit Firms Supervision Act a ‘third-country audit entity’ means 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. Registration with the AFM is required if the third-country audit entity provides an audit report concerning the annual or consolidated accounts of companies incorporated outside the European Union/European Economic Area whose transferable securities are admitted to trading on a regulated market in the Netherlands. No registration is required when the company is an issuer exclusively of debt securities admitted to trading on a regulated market in the Netherlands within the meaning of Article 2 (1) (b) of Directive 2004/109/EC, the denomination per unit of which is at least EUR 50 000 or, in case of debt securities denominated in another currency, equivalent, at the date of issue, to at least EUR 50 000. Furthermore, audit firms that hold a licence from the AFM do not need to apply for registration.  **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 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 U1) and sending it to the AFM. Form U1 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 Other offices** |
| 2.1 Are there any offices that belong to the applicant, other than the headquarters, that are or will be responsible for issuing audit reports in relation to relevant audit clients at item 9.0?  Yes  No (if no proceed to 3.0)  2.2 List contact details of all offices that are or will be responsible for issuing audit reports in relation to relevant audit clients at item 9.0 (use **Form H-1 (NL) – Other Offices** as an Annex). If not applicable, proceed to 3.0. |

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| **3.0 Membership of a network** | |
| 3.1 Does the applicant belong to a network?  Yes  No (if no proceed to 4.0) | |
| 3.2 Name of the network |  |
| 3.3 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 |  |

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| **4.0 Registration as an audit entity outside the European Union or the European Economic Area** |
| 4.1 Is the applicant registered as an audit entity in a country outside EU/EEA (including in its home country)?  Yes  No (if no proceed to 4.2)  List all relevant registrations (use **Form H-2 (NL) – Other Registrations outside EU/EEA** as an Annex). |
| 4.2 Has a previous application for registration ever been rejected or a previous registration been withdrawn in any jurisdiction outside the EU/EEA?  Yes  No (if no proceed to 5.0)  List all relevant rejected or withdrawn applications for registration (use **Form H-2 (NL) – Other Registrations outside EU/EEA** as an Annex). |

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| **5.0 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** |
| 5.1 Is the applicant registered as a third-country audit entity or an audit firm in another member state of the EU or the EEA?  Yes  No (if no proceed to 5.2)  List all relevant registrations (use **Form H-3 (NL) – Other Registrations inside EU/EEA** as an Annex). |
| 5.2 Are there applications for registration pending in another member state of the EU/EEA?  Yes  No (if no proceed to 6.0)  List all relevant pending applications for registration (use **Form H-3 (NL) – Other Registrations inside EU/EEA** as an Annex). |

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| **6.0 Administration and management** |
| 6.1 List names, contact details and information about the qualification of *each* member of the administrative and/or management body. Use **Form H-4 (NL)– Administration and Management** as an Annex. |
| 6.2 Do the majority of members of the administrative and/or management body hold a qualification that meets requirements equivalent to those required by Articles 4 to 10 of Directive 2006/43/EC (Statutory Audit Directive)?  Yes  No |
| 6.3 List names, contact details and information about the qualification of *each* person that qualifies as co-policymaker of the applicant. Use **Form H-4 (NL)– Administration and Management** as an Annex. |

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| **7.0 Third-country auditors** |
| 7.1 List names, qualification and registration details for all third-country auditors. Use **Form H-5 (NL)– Third-country auditors** as an Annex. |
| 7.2 Do all the third-country auditors listed on Form G2-5 (NL) hold a qualification that meets requirements equivalent to those required by Articles 4 to 10 of Directive 2006/43/EC (Statutory Audit Directive)?  Yes  No |

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| **8.0 Transparency report** | |
| 8.1 Has the applicant published in the past twelve months on its website an annual transparency report which provides equivalent information to reports which EU audit firms must prepare under Article 40 of the Directive?  Yes (if yes proceed to 8.2)  No (if no proceed to 8.3) | |
| 8.2 Website address |  |
| 8.3 Does the applicant undertake to publish on its website an annual transparency report which provides equivalent information to reports which EU audit firms must prepare under Article 40 of the Directive within three months of the end of the current financial year and in respect of each subsequent financial year when registered as a third-country audit entity?  Yes  No | |

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| **9.0 Relevant audit clients according to Article 45 (1) of the Directive and Article 12b of the Act** |
| 9.1 List all companies incorporated outside the EU/EEA whose transferable securities are admitted to trading on a regulated market in the Netherlands and for which the applicant provides an audit report concerning the annual or consolidated accounts, other than companies that are issuers exclusively of debt securities admitted to trading on a regulated market in the Netherlands within the meaning of Article 2(1)(b) of Directive 2004/109/EC (1), the denomination per unit of which is at least EUR 50 000 or, in case of debt securities denominated in another currency, equivalent, at the date of issue, to at least EUR 50 000; for this purpose use **Form H-6 (NL) – Client Information** as an Annex. |

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| **10.0 Auditing standards and independence requirements** |
| 10.1 State what auditing standards the applicant will use in carrying out the audits of companies listed under item 9.0. (A reference to the relevant framework is sufficient.) |
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| 10.2 State what independence requirements the applicant will apply in carrying out the audits for companies listed under item 9.0. (A reference to the relevant framework is sufficient.) |
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| **11.0 External quality assurance review – voluntary information** | |
| 11.1 Has the applicant been subject to an external quality assurance review?  Yes  No (if no proceed to 12.0) | |
| 11.2 Name of the competent authority |  |
| 11.3 Street |  |
| 11.4 City |  |
| 11.5 Postal Code |  |
| 11.6 Country |  |
| 11.7 Phone number, including country and area code |  |
| 11.8 Fax number, including country and area code |  |
| 11.9 Indicate the date when the last external quality assurance review was carried out |  |
| 11.10 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. | |

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| **12.0 Good Repute** |
| 12.1 Are all policymakers (i.e., members of the administrative and/or management body) and all co-policymakers as listed at item 6.0 of good repute?  Yes  No |
| 12.2 The applicant should submit for each (co-)policymaker as listed at item 6.0 a **Prospective Appointment Notification Form** and each  (co-)policymaker should submit an **Integrity Test Form** to the AFM. |

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| **Annexes** |
| Form H-1 (NL) – Other Offices  Form H-2 (NL) – Other Registrations outside EU/EEA  Form H-3 (NL) – Other Registrations inside EU/EEA  Form H-4 (NL) – Administration and Management  Form H-5 (NL) – Third-country auditors  Form H-6 (NL) – Client Information  Description of the network (Item 3.3)  Description of the outcome of the last external quality assurance review (Item 11.10)  Prospective Appointment Notification Form for each (co-)policymaker  Integrity Test Form for each (co-)policymaker |

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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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