

## Form B (EU)

### Common 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

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This form is for registration in accordance with Article 45 of the Directive 2006/43/EC of third country audit entities as defined in Article 2 (4) of the Directive. For any questions please refer first to the FAQ-paper provided together with this form.

The information provided under Items 1.1 to 1.10, 2.1, 3.2, 4.1, 5.1, 6.1 and 7.1 will be stored in the register in electronic form and shall be electronically accessible to the public.

#### 1.0 [Name of the Applicant, Contact Details (see FAQs 2 and 11)]

- 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] \_\_\_\_\_

[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] \_\_\_\_\_

#### 2.0 [Offices responsible for audit reports]

- 2.1 [List contact details of **all** offices that are responsible for issuing audit reports in relation to relevant audit clients at item 9.0 (use *Form B-1 (EU) – Offices as an Annex*).]

#### 3.0 [Membership of a network (see FAQ 13)]

- 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 description of the network on a website. (see FAQ 14 on "affiliate")]  
\_\_\_\_\_

**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 B-2 (EU) – 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 B-2 (EU) – Other Registrations outside EU/EEA as an Annex*).]

**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 (see FAQ 15)]**

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 B-3 (EU) – 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 B-3 (EU) – Other Registrations inside EU/EEA as an Annex*).]

**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 B-4 – Administration and Management as an Annex*.]

6.2 Does a majority of the members of the administrative and/or management body hold a qualification that meets requirements equivalent to those required by Articles 6 to 10 of Directive 2006/43/EC?

Yes  No

**7.0 [Third-country auditors (see FAQ 16)]**

7.1 [List names, qualification and registration details for all third-country auditors. Use *Form B-5 – Third-country auditors as an Annex*]

**8.0 [Transparency report (see FAQ 17)]**

8.1 [Has the applicant published in the past twelve months on its website (as shown at 1.10) an annual transparency report which provides equivalent information to reports which EU audit firms must prepare under Article 40 of Directive 2006/43/EC?]

Yes  If yes proceed to 9.0  
No  If no proceed to 8.2]

8.2 [Does the applicant undertake to publish on its website (as shown at 1.10) an annual transparency report which provides equivalent information to reports which EU audit firms must prepare under Article 40 of Directive 2006/43/EC 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

**9.0 [Relevant audit clients according to Article 45 (1) (see FAQ 3 )]**

9.1 [List all relevant audit clients; for this purpose use *Form B-6 (EU) (client information)*]

**10.0 [Auditing standards and independence requirements (see FAQs 18 and 19)]**

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.]

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.]

**11.0 [External quality assurance review – voluntary information (see FAQs 20 and 21)]**

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 giving information about the outcome of the quality assurance review.]

## 12.0 [Good Repute (see FAQ 22)]

Member States may set specific requirements in relation to the requirement that third country audit entities and third country auditors are of good repute.

### Annex:

- Form B-1 (EU) – Offices
- Form B-2 (EU) – Other Registrations outside EU/EEA
- Form B-3 (EU) – Other Registrations inside EU/EEA
- Form B-4 (EU) – Administration and Management
- Form B-5 (EU) – Third-country auditors
- Form B-6 (EU) – Client Information

\_\_\_\_\_  
[date]

\_\_\_\_\_  
[signed by a member of the management or administrative board on behalf of the applicant]

**Form B-1 (EU) - Offices**

Annex to item 2.0 of Form B (EU): Common 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

Name (if different from the applicant)	Street	City	Postal Code	Country
e.g. Audit Firm	e.g. Main Street 123	e.g. Capital City	e.g. 12345	e.g. Mangrovia

**Form B-2 (EU) - Other Registrations outside EU/EEA**

Annex to Item 4.0 of Form B (EU): Common 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

Status of Registration (fill in if applicable)										
Name of the authority	Street	City	Postal Code	Country	Phone, including country and area code	Fax, including country and area code	"Registered", include registration number	Registration was "Withdrawn", state the date of the notification	Application for registration is "Pending", state the date of the application	Application for registration "Rejected", state the date of the notification

e.g. Auditor Oversight Board    e.g. Main Street 123 City    e.g. Capital    e.g. 12345    e.g. Mangrovia    e.g. + 77 888 9999999    e.g. + 77 888 9999999    e.g. 77 888 9999999    e.g. Registered # 1234567890    e.g. Withdrawn on 1 January 2008    e.g. Pending, filed on 1 January 2008    e.g. Rejected on 1 January 2008

### Form B-3 (EU) - Other Registrations inside EU/EEA

Annex to Item 5.0 of Form B (EU): Common 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

Name of the EU/EEA authority	Country	Type of registration (as "third-country audit entity" or "audit firm")	Status of Registration (fill in if applicable)			
			"Registered", include registration number	Registration was "Withdrawn", state the date of the notification	Application for registration is "Pending", state the date of the application	Application for registration "Rejected", state the date of the notification
e.g. Auditor Oversight Board	e.g. Mangrovia	e.g. "third-country audit entity"	e.g. Registered # 1234567890	e.g. Withdrawn on 1 January 2008	e.g. Pending, filed on 1 January 2008	e.g. Rejected on 1 January 2008

**Form B-4 (EU) - Administration and Management**

Annex to Item 6.0 of Form B (EU): Common 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

Last name	First name	Street (business address)	City (business address)	Postal Code (business address)	Country (business address)	Audit qualification, if applicable	Is the audit qualification equivalent to an EU auditor qualification according to Articles 6 to 10 of the Directive 2006/43/EC?	Name of the body or authority granting the audit qualification	Street of the authority	City of the authority	Postal Code of the authority	Phone, including country and area code of the authority	Fax, including country and area code of the authority	Registration number, if applicable
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e.g. Johnson      e.g. Mark      e.g. Main Street 123      e.g. Capital City      e.g. 12345      e.g. Mangrovia      e.g. Wirtschaftsprüfer      enter yes or no      e.g. Audit Authority      e.g. Main Street 123      e.g. Capital City      e.g. 12345      e.g. + 77 888 9999999      e.g. + 77 888 9999999      # 123456789



**Form B-5 (EU) - Third-country auditors**

Annex to Item 7.0 of Form B (EU); Common 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

Last name	First name	Responsible for the audit of (name of the relevant company/ies listed in Form B-6 (EU) - Audit Clients)	Audit qualification, if applicable	Is the audit qualification equivalent to an EU auditor qualification according to Articles 6 to 10 of the Directive 2006/43/EC?	Name of the body or authority granting the audit qualification	Street of the authority	City of the authority	Postal Code of the authority	Phone, including country and area code of the authority	Fax, including country and area code of the authority	Registration number, if applicable
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e.g. Johnson      e.g. Mark      e.g. Client ABC      e.g. Wirtschaftsprüfer      enter yes or no      e.g. Audit Authority      e.g. Main Street 123      e.g. Capital City      e.g. 12345      e.g. + 77 888 9999999      e.g. + 77 888 9999999      # 123456789

**Form B-6 (EU) - Client Information**  
 Annex to item 9.J of Form B (E.U): Common 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

Name of the Client	Street	City	Postal Code	Country	Member states of the European Union where transferable securities are admitted to trading on a regulated market (see FAQ no. 3 to Form B for a full description of the requirements)
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e.g. Client ABC      e.g. Main Street 123 City      e.g. Capital      e.g. 12345      e.g. Mangrovia      e.g. The Netherlands, Germany, United Kingdom