Registration of third country auditors and audit entities FORM B – “Non-Equivalent countries”

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| Introduction |
| This application form is for registration with the Swedish Inspectorate of Auditors (SIA) of third country audit entities as defined by Article 2.4 of the European Union (EU) Directive 2006/46/EC, as amended by EU Directive 2014/56/EU, and in Article 2 and 16 b of the Auditors Act (2001:883).As requested in Article 40 of the Auditors Act (2001:883) and Article 15 of the Regulation (1995:665) of Auditors, the information provided under Items 1.1 to 1.14, 2.2, 3.2, 3.3, 4.1 and 5.1 will be stored in the public register administrated by the SIA and be made electronically accessible to the public. The register can be found under [www.revisorsinspektionen.se](http://www.revisorsinspektionen.se). For any questions please refer first to the FAQ-paper that is available on the SIA:s website.**Who has to register with the SIA?**A third country audit entity must register with the SIA if it audits the annual or consolidated accounts of a company incorporated outside the EU or European Economic Area (EEA) with transferable securities admitted to trading on a regulated market, within the meaning of Article 4.1.14 of EU Directive 2004/39/EC, in Sweden. However, no registration is required if the company is an issuer exclusively of dept securities within the meaning of Article 2.1 (b) of EU Directive 2004/109/EC, the denomination of which is: (i) **If admitted to trading on or before 31 December 2010:** at least EUR 50,000 per unit or, in the case of debt securities denominated in another currency, equivalent, at the date of issue, to at least EUR 50,000; or (ii) **If admitted to trading after 31 December 2010:** at least EUR 100,000 per unit or, in the case of debt securities denominated in another currency, equivalent, at the date of issue, to at least EUR 100,000**Who should use this Form?**All other non EU/EEA audit from any country not listed below must use this formAbu Dhabi, Australia, Bermuda, Brazil, Canada, Cayman Islands, China, Dubai International Financial Centre, Egypt, Guernsey, Indonesia, Isle of Man, Japan, Jersey, Malaysia, Mauritius, New Zealand, Russia, Singapore, South Africa, South Korea, Switzerland, Taiwan, Thailand, Turkey and USA. |

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| 1.0 Name of the applicant, contact details |
| 1.1 Full name of the applicant (this form refers to the third country auditor or 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 |  |
| 1.11 Corporate Identification number (CIN), or Organisation Registration number |  |
| 1.12 List names and business addresses of all owners and shareholders (**Form B-1 (Swe) – Owners or Shareholders** as an Annex). |

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| Primary contact for this registration |
| 1.13 Last name of the primary contact person |  |
| 1.14 First name of the primary contact person |  |
| 1.15 Street |  |
| 1.16 City |  |
| 1.17 Postal Code |  |
| 1.18 Phone number, including country and area code |  |
| 1.19 Fax number, including country and area code |  |
| 1.20 Email address |  |

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| 2.0 Other offices |
| 2.1 Does the applicant have offices other than the principal office that is or will be responsible for the audit of a relevant audit client as given 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 B-2 (Swe) – Other Offices** as an Annex). If not applicable, go to Item 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 processed to 4.0) |
| 3.2 Name of the network |  |
| 3.3 Provide an Annex with a description of the network including at least its organizational structure, a list of names and contact details of all members of the network and of any affiliates to the applicant. Alternatively you may provide a link to the description of the network on a website. |
| Website address |  |

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| 4.0 Registration as an audit entity outside the EU/EEA |
| 4.1 Is the applicant registered as an audit entity in a country outside the EU/EEA (including in its home country)?[ ]  Yes[ ]  No (if no proceed to 4.2)List all relevant registrations (use **Form B-3 (Swe) – 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 registrations (use **Form B-3 (Swe) – Registrations outside EU/EEA** as an Annex) |

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| 5.0 Registration 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 B-4 (Swe) – 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-4 (Swe) – 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 qualification of *each* member of the administrative and/or management body (use **Form B-5 (Swe)– Administration and Management** as an Annex).6.2 Does a majority of members of the administrative and/or management body hold a qualification that meets requirement equivalent to those required by Article 6 to 10 of EU Directive 2006/43/EC, as amended by EU Directive 2014/56/EU?[ ]  Yes[ ]  No  |

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| 7.0 Third country auditors |
| 7.1 List names, qualification and registration details for **all** third country auditors, that is those individuals designated by the applicant as being primarily responsible for carrying out (or signing) on behalf of the applicant a particular audit engagement listed under Item 9.0 (use **Form B-6 (Swe) – Third country auditors** as an Annex).7.2 Do all the third country auditors listed on Form B-6 hold a qualification that meets requirements equivalent to those required by Article 6 to 10 of EU Directive 2006/43/EC, as amended by EU Directive 2014/56/EU?[ ]  Yes[ ]  No  |

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| 8.0 Transparency report |
| 8.1 Has the applicant published in the past twelve months on its website:* For accounting periods commencing **before** 17 June 2016: An annual transparency report which provides equivalent information to reports which EU audit firms must prepare under Article 40 of Directive 2006/43/EC; **or**
* For accounting periods commencing **on or after** 17 June 2016: In accordance with Directive 2014/56/EU, an annual transparency report which provides equivalent information to reports which EU audit firms must prepare under Article 13 of EU Regulation 537/2014?

[ ]  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:* For accounting periods commencing **before** 17 June 2016: An annual transparency report which provides equivalent information to reports which EU audit firms must prepare under Article 40 of Directive 2006/43/EC; **or**
* For accounting periods commencing **on or after** 17 June 2016: In accordance with Directive 2014/56/EU, an annual transparency report which provides equivalent information to reports which EU audit firms must prepare under Article 13 of EU Regulation 537/2014?

[ ]  Yes[ ]  No  |

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| 9.0 Relevant audit clients |
| 9.1 List all companies incorporated outside the EU/EEA with transferable securities admitted to trading on a regulated market in Sweden for which the applicant provides an audit report concerning the annual or consolidated accounts. This is with the exception of companies that are issuers exclusively of debt securities within the meaning of Article 2 (1) (b) of EU Directive 2004/109/EC, the denomination of which is: (i) **If admitted to trading on or before 31 December 2010:** at least EUR 50,000 per unit or, in the case of debt securities denominated in another currency, equivalent, at the date of issue, to at least EUR 50,000; or (ii) **If admitted to trading after 31 December 2010:** at least EUR 100,000 per unit or, in the case of debt securities denominated in another currency, equivalent, at the date of issue, to at least EUR 100 000.For this purpose use **Form B-7 (Swe) – 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. |  |
| 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 Internal Quality Control System |
| 11.1 Provide an Annex with a description of the applicant’s internal quality control system, that is a system designed in accordance with the International Standard on Quality Control 1 (ISQC1) or similar provisions.  |

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| 12.0 External quality assurance review |
| 12.1 Has the applicant been subject to an external quality assurance review?[ ]  Yes[ ]  No (if no proceed to 12.0) |
| 12.2 Name of the competent authority |  |
| 12.3 Country |  |
| 12.4 Date when the last external quality assurance review was carried out  |  |
| 12.5 Provide an Annex with necessary information about the outcome of the last external quality assurance review. If possible you should provide a full copy of the last quality assurance review report, e.g. an inspection report issued by the competent body in the home country. Alternatively you can provide a brief description of the outcome, including the main shortcomings and the main measures the applicant has undertaken to address the shortcomings and to prevent them from recurring. If available, you should confirm whether the competent body has communicated its satisfaction with the measures taken. |

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| 13.0 Good Repute |
| 13.1 Is the applicant of good repute?The applicant must submit the form **Declaration of honour – Legal Persons**In addition, all members of the administrative or management body as listed on **Form B-5 (Swe) – Administration and Management** and all individuals who are designated as primarily responsible for carrying out (or signing) on behalf of the applicant as listed on **Form B-6 (Swe) – Third country auditors)** must submit **Declaration of honour – Individuals.**[ ]  Yes (if Yes proceed to 13.2) |
| [ ]  No (provide comment) |  |
| 13.2 You are required to provide a statement from a competent authority in your home country listed on **Form B-3 (Swe) – Registrations outside EU/EEA** to the effect that the firm is fit and proper to conduct audits in its home country.The statement should confirm that:1. The applicant is fit and proper to conduct audits in its home country; and
2. The individuals listed on Form B-5 (Swe) and Form B-6 (Swe) are fit and proper to conduct audits in the home country of the applicant (in respect of those individuals listed on Form B-5 (Swe), this need only cover individuals that are approved to conducts audits in the home country of the applicant).

Statement provided?[ ]  Yes (if Yes proceed to 14.0) |
| [ ]  No (provide comment) |  |

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| 14.0 Annexes |
| Form B-1 (Swe) – Owners or ShareholdersForm B-2 (Swe) – Other OfficesForm B-3 (Swe) – Registrations outside EU/EEA Form B-4 (Swe) – Registrations inside EU/EEA Form B-5 (Swe) – Administration and ManagementForm B-6 (Swe) – Third country auditorsForm B-7 (Swe)– Client Information DEC HON (Swe) – Declaration of honour – Legal PersonsDEC HON (Swe) – Declaration of honour - IndividualsDescription of the network (Item 3.3)Description of the internal quality control system (Item 11.1)Description of the outcome of the last external quality assurance review (Item 12.5) |

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| 15.0 Signature and Declarations |
| Fill in this Form electronically and send it as an attachment to ri@revisorsinspektionen.se. You must also print the completed Form, **which should be signed by a member of the management or administrative board on behalf of the applicant,** and send it by mail to the SIA at the following address:RevisorsinspektionenBox 24014104 50 Stockholm Sweden**We confirm that the information in this form is complete and true.****We will notify the SIA without undue** **delay of any change in the information required in this Form (including if our firm is appointed auditor of any relevant audit clients) so that the Register may be updated.****We agree to cooperate fully with the SIA in respect of oversight, external quality assurance, investigation and penalties, in accordance with Article 45 (3) of the amended Statutory Audit Directive 2006/43/EC, to the extent in which it does not contravene to other legal provisions to which we are subject. In such a case, we will provide the SIA with a legal opinion, if required.** **We have paid the application fee amounting to SEK 3 400 to the SIA in accordance with the Regulation (1995:665) of Auditors. We understand that if the application is approved an additional annual fee of SEK 22 000 will be levied.****We** **understand that an annual registration fee will be due on each anniversary of the date of registration, while we are on the Register.** |
| Last name |  |
| First name |  |
| Function |  |
| Date |  |
| Signature (on behalf of the applicant – this should be signed by an individual listed in Form B-4) |  |