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| Application Form (LU) for registration of third-country auditors and audit entities |

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| **Introduction**  This application form is for the registration within the CSSF of third-country audit entities (this term refers to both single practitioners and audit firms originating from a third country) according to Article 45 of the amended Directive 2006/43/EC of 17 May, 2006 on statutory audits of annual accounts and consolidated accounts.  As requested in the article 14 of the law of 23 July 2016 on the audit profession, the information provided under Items 1.1 to 1.12, 2.1, 3.2, 3.4, 4.1, 5.1, 6.1 and 7.1 will be stored in the public register administrated by the CSSF and will be made electronically accessible to the public. The register can be found under [www.cssf.lu](http://www.cssf.lu).  For any questions please refer first to the FAQ-paper that is available on the CSSF website. |

All the fields market with a \* are mandatory

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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”) \* | [enter text] |
| 1.2 | Legal form of the applicant \* | [enter text] |
| 1.3 | Home country of the applicant \* | [enter text] |
| 1.4 | Street \* | [enter text] |
| 1.5 | City \* | [enter text] |
| 1.6 | Postal Code \* | [enter text] |
| 1.7 | Phone number, including country and area code \* | [enter text] |
| 1.8 | Email address \* | [enter text] |
| 1.9 | Website address \* | [enter text] |
| 1.10 | List names and business addresses of all owners and shareholders (Please use ***Form 1 (LU)*** – Owners and Shareholders as an Annex).\* | |

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|  | **primary contact person for this registration** | |
| 1.11 | Last name of the primary contact person \* | [enter text] |
| 1.12 | First name of the primary contact person \* | [enter text] |
| 1.13 | Street \* | [enter text] |
| 1.14 | City \* | [enter text] |
| 1.15 | Postal Code \* | [enter text] |
| 1.16 | Phone number, including country and area code \* | [enter text] |
| 1.17 | Email address \* | [enter text] |

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| **2.0** | **affiliated entities** | |
| 2.1 | Does the applicant have any affiliates? \* | Yes No (If no, proceed to 3.0) |
| List names and contact details of all the affiliates of the applicant (Please use ***Form 2 (LU)*** - Affiliated Entities as an Annex). \* | |

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| **3.0** | **membership in 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 \* | [enter text] |
| 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 that network. Alternatively you may provide a link to a website where such information is publicly available (in this case proceed to 3.4). \* | |
| 3.4 | Website address | [enter text] |

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| **4.0** | **other offices** | |
| 4.1 | Does the applicant have offices other than the principal office that are responsible for the audit of a relevant audit clients as given at item 12?\* | Yes No (If no, proceed to 5.0) |
| List contact details of all offices that are responsible for issuing audit reports in relation to relevant audit clients as given at item 12. (Please use ***Form 3 (LU)*** *– Other Offices* as an Annex) \* | |

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| **5.0** | **registration as an audit firm outside the European union or the European economic area (eu/eea)** | |
| 5.1 | 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 5.2) |
| List all relevant registrations  (Please used ***Form 4 (LU)*** - *Registrations* ***outsid****e EU/EEA* as an Annex). \* | |
| Please also provide with a proof of registration as an audit firm in the home country. \* | |
| 5.2 | Has a previous application for registration been rejected or a previous registration been withdrawn in any jurisdiction outside the EU/EEA?\* | Yes No (If no, proceed to 6.0) |
| List all relevant rejected or withdrawn applications for registration (Please used ***Form 4 (LU)*** - *Registrations* ***outside*** *EU/EEA* as an Annex). \* | |

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| **6.0** | **registration as a third-country audit entity or an audit firm in another member state of the European union or European economic area (eu/eea)** | |
| 6.1 | Is the applicant registered as a third-country audit entity or an audit firm in another Member State of the EU/EEA? \* | Yes No (If no, proceed to 6.2) |
| List all relevant registrations (Please use ***Form 5 (LU)*** - *Registrations* ***inside*** *EU/EEA* as an Annex). \* | |
| 6.2 | Has a previous application for registration been rejected or a previous registration been withdrawn in another Member State of the EU/EEA? \* | Yes No (If no, proceed to 7.0) |
| List all relevant rejected or withdrawn applications for registration (Please use ***Form 5 (LU)*** *- Registrations* ***inside*** *EU/EEA* as an Annex). \* | |

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| **7.0** | **administration and management** | |
| 7.1 | List, names, contacts details and information about the qualification of each member of the administrative and/or management body (Please use ***Form 6 (LU) -*** *Administration and Management* as an Annex). \* | |
| 7.2 | Does a majority of the members of the administrative and/or management body hold a qualification that meets requirements equivalent to those required by Article 6 to 10 of the amended Statutory Audit Directive (2006/43/EC)?\* | Yes No |

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| **8.0** | **third-country auditors** |
| 8.1 | List, names, qualifications and registration details for **all** third-country auditors 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 12.0 (Please use ***Form 7 (LU) -*** *Third-country auditors* as an Annex). \* |

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| **9.0** | **transparency report** | |
| 9.1 | Has the applicant published in the past twelve months on its website an annual transparency report providing equivalent information to reports which European audit firms must prepare in accordance with Article 13 of Regulation (EU) No 537/2014? \* | Yes No (If no, proceed to 9.3) |
| 9.2 | Website address \* | [enter text] |
| 9.3 | Does the applicant undertake to publish on its website an annual transparency report providing equivalent information to reports European audit firms must prepare according to Article 13 of Regulation (EU) No 537/2014, within four following the current year end closing and subsequently each year end closing, when registered as a third-country audit entity? \* | Yes No |

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| **10.0** | **internal quality control system** |
| 10.1 | 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 provision. \* |

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| **11.0** | **external quality assurance review** | |
| 11.1 | Has the applicant been subject to an external quality assurance review carried out by the competent authority of its home country? \* | Yes No (If no, proceed to 11.3) |
| 11.2 | Please indicate the date when the last review was carried out and provide an Annex giving necessary information about its outcome.\* | |
| 11.3 | Has the applicant been subject to an external quality assurance review carried out by a competent authority other than the one of its home country? \* | Yes No (If no, proceed to 12.0) |
| 11.4 | Name of the competent authority responsible of the review. \* | [enter text] |
| 11.5 | Please indicate when this review was carried out and provide an Annex giving necessary information about its outcome.\* | |

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| **12.0** | **relevant audit clients** |
| 12.1 | List all relevant audit clients (Please use ***Form 8 (LU)*** *– Client Information* as an Annex). \* |

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| **13.0** | **auditing standards and independence requirements** | |
| 13.1 | State what auditing standards the applicant will use in carrying out the audits of companies listed under item 12.0. A reference to the relevant framework is sufficient. \* | [enter text] |
| 13.2 | State what independence requirements the applicant will apply in carrying out the audits for companies listed under item 12.0. A reference to the relevant framework is sufficient. \* | [enter text] |

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| **14.0** | **Good Repute** | |
| 14.1 | Is the applicant of good repute? | Yes No |
| 14.2 | The applicant must submit the **Declaration of honour (LU) – Legal Persons**  In addition, all members of the administrative or management body as listed on *Form 6 (LU)* ***-*** *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 7 (LU)* ***-*** *Third-country auditors* must submit **Declaration of honour (LU) – Individuals.\*** | |

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| **15.0** | **annexes** |
|  | * Form 1 (LU) - Owners and Shareholders * Form 2 (LU) - Affiliated Entities * Form 3 (LU) - Other Offices * Form 4 (LU) - Registrations outside EU/EEA * Form 5 (LU) - Registrations inside EU/EEA * Form 6 (LU) - Administration and Management * Form 7 (LU) - Third-country auditors * Form 8 (LU) - Client Information * Declaration of honour (LU) – Legal Persons * Declaration of honour (LU) – Individuals * List of names and addresses of member firms (as Annex to item 3.3) * Description of the network (as Annex to item 3.3) * Proof of registration as an audit firm in the home country (as Annex to item 5.1) * Copy of the Transparency report or equivalent report (as Annex to item 9.1) * Description of the internal quality control system (as Annex to item 10.0) * Description of the outcome of the external quality assurance review (as Annex to item 11.0) |

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| **16.0** | **signature and declaration** | |
|  | Fill in this form and send an electronic copy including all attachments to the following email address: [public.oversight@cssf.lu](mailto:public.oversight@cssf.lu). On filing this application form, a registration fee is due. The CSSF will inform you on the approval or rejection of your registration application. | |
|  | We confirm that the information in this form is complete and true.  We agree to cooperate fully with the CSSF in respect of oversight, external quality assurance, investigation and penalties, in accordance with Article 45, paragraph (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 CSSF with a Legal Opinion, if required.  We have paid the appropriate registration fee to the CSSF accordingly to the guidance available (see [Link](https://www.cssf.lu/fr/enregistrement-entites-audit-pays-tiers-accords-cooperation/)). In addition, we understand that the non-payment of the registration fee to the CSSF will automatically lead to the rejection of this application.  We understand that an annual registration fee will be due on the anniversary date of the registration. | |
|  | Last name \* | [enter text] |
|  | First name \* | [enter text] |
|  | Function \* | [enter text] |
|  | Date \* | [enter text] |
|  | Signature(1) (on behalf of the applicant) \*  (1) *when available please use your electronic signature* | [enter text] |