

Three compensatory programmes

The NOB has extended the scope for becoming a member so that advisers without a background in tax law can be eligible to join the NOB, providing they work for an NOB-recognised tax advisory practice and have completed at least a university Master's degree, either in the Netherlands or abroad.

These individuals will be:

- tax advisers with a degree in a subject other than tax law, but who work for an NOB-recognised tax advisory practice; or
- advisers or employees at a tax consultancy who are not tax advisers themselves but who perform closely related activities for an NOB-recognised tax advisory practice.

They could include, for example, advisers who have trained as notaries and work in estate planning, advisers who have trained abroad or advisers working in relatively new specialised fields such as transfer pricing and tax technology.

Three new compensatory programmes (in English)

The NOB's training arm, Stichting Opleiding Belastingadviseurs (SOB), has launched three new programmes (in English) within its overall professional training programme so as to offer high-quality professional training for a new category of members. These new applicant members will have to complete one of these programmes during their applicant membership in order to become an ordinary member of the NOB. The programme they have to do will depend on the extent to which their prior training or studies included tax-related subjects.

The following three compensation programmes that have been developed for this new category of members will be available in English (providing there is sufficient interest):

- **Customs programme**
- **Tax Technology programme**
- **Transfer Pricing programme**





Basic principles

Like the standard Professional Training Programme for Tax Advisers, each of these new programmes comprises 40 half-days of courses and training. And these courses and training, too, are designed to enable applicant members to extend their knowledge in depth and perform their work at a high level. They comprise:

1. Topics covering the profession as a whole (the same in all three compensatory programmes)

- a. Introduction (professional rules and rules of conduct)
- b. Ethics
- c. Money Laundering and Terrorist Financing (Prevention) Act [*Wwft*]

2. Basic tax knowledge (considerable overlap in the various programmes)

- a. Introduction to Dutch tax law, with a focus on legal principles, corporate tax, income tax and international tax law
- b. Introductory/basic courses on specific types of tax

3. Skills (the same in all three compensatory programmes)

4. Specialised courses focusing on the field in which the individual is working.

