

Professional Training Programme for Tax Advisers

1. Introduction

All prospective members of the NOB have to complete the three-year Professional Training Programme for Tax Advisers before they can become ordinary members. In principle, this programme comprises 40 half-days of courses and training sessions and 40 half-days of preparation.

2. Personal page

Go to “[mijn nob](#)” (on www.nob.net) to see the programme you are following, the courses you are registered for and the courses you have completed. The Dutch tabs can be translated as follows:

- Scheduled courses
- Courses applied for (*not applicable*)
- Open for registration (*not applicable*)
- Courses completed
- Information (not applicable)
- Programme

3. General introduction

The first general introductory session will help you to get to know the NOB, the training programme and the tax authorities and give you the opportunity to think about and discuss your profession and professional ethics.

You will also meet fellow professionals from other firms in an interactive setting, with discussions centred on the tax advisory profession. A professional chairperson from the Dutch Debating Institute will moderate the session, which will include interactive interviews, videos, dynamic debates and a TaxTour. The focus will be on:

- the objectives and the organisation behind the Dutch Association of Tax Advisers (NOB) and its training arm (SOB);
- getting to know fellow professionals from other firms;
- asking the Director of Training questions about the professional training programme;
- getting to know and putting questions to tax inspectors;
- an introduction to arguing a case persuasively;
- debating ethical dilemmas that tax specialists face;
- providing insight into professional rules of conduct and rules for disciplinary proceedings;
- reflecting on the debate between leading and experienced tax advisers and the Supreme Court;
- discussions with fellow professionals and board members on today's profession, based on various topical issues.

4. Programmes

4.1 New category of members

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.

4.2 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 prospective members will have to complete one of these programmes during their prospective 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 prospective 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.

5. Courses

5.1 Registration

You can register for training courses via the member portal. Courses are generally open for enrolment for a maximum of 14 weeks and a minimum of 12 weeks before the first course day. Technical courses are generally open for enrolment for four weeks. Skills training courses are open for enrolment for two weeks. We advise students to check the member portal regularly.

The SOB does not use the criterion of “order of arrival” when assigning students to courses. Instead, it looks at the student's current situation: what stage of training are they at, how many courses have they already taken and how many courses have they already been assigned to? In addition, students for whom a course is compulsory in their chosen programme are given priority over those for whom the course is not compulsory.

The basic principle for allocation is that the courses are spread evenly over the three years of training. This rule does not apply to prospective members with a minor or major exemption granted on the basis of work experience. The SOB advises students not to register for more than seven half-days per season (spring and autumn). In order to distribute the available courses evenly among the students, prospective members are assigned an average of two to three courses per season. Over-registration does not lead to more placements. The chance that the student will be assigned to all requested courses is small. It is not possible to object to the assignment.

If you have registered for a course, you will in principle receive an email message up to six weeks before the course date informing you whether you have been assigned. Those who receive a message that they have not been assigned are advised to re-register via the member portal. Many courses (especially those in the basic skills programme) take place several times per season. Specialist courses generally take place once a year.

5.2 Preparatory assignment and reading list

The Professional Training Programme for Tax Advisers does not set exams. Most of the courses involve a preparatory assignment, which will be assessed by the course tutor. This assessment determines whether you will be admitted to the course itself. You should expect to have to spend quite some time on preparations. The work involved in the assignment is assumed to be 1:1. In other words, a half-day course will require a half-day of preparations. Preparations will include studying the course material and doing the preparatory assignment. The times specified are averages and may vary in practice (in the case of more specialised courses, for example). You will obviously have to study harder if you are not very familiar with a subject.

You will normally have four weeks to complete a preparatory assignment (unless stated otherwise). The invitation sending you the course material and details of the preparatory assignment will state when and how to submit the assignment. Tutors will not grant extensions for completing these assignments.

You are responsible for ensuring you receive the course material on time. If you will not be able to submit the assignment on time, you are advised to contact the SOB without delay.

The course material will include a list of recommended reading. Some items on this list will be compulsory reading. In principle, items on the reading list will not be enclosed with the list, but should be easy to find in your firm's library, at a bookshop or on the internet.

5.3 Assessment of preparatory assignment

Not admitted to the course

If you do not submit the preparatory assignment or submit it too late or the tutor thinks it has been done by more than one person ('co-production') or is inadequate, you will not be admitted to the specific course. This means you will not receive an attendance certificate.

The SOB will notify you in writing if you are not admitted to the course. A copy of this notification will be sent to the board of the firm where you work and otherwise to your employer or sponsor. The course leader and any other tutors teaching on the course on the same day will also receive a copy of the notification. Course fees paid will not be refunded.

If you are not admitted to the course because of insufficient preparations, you can phone the tutor for an explanation. The notification you receive will include the tutor's telephone number and state when the tutor can be contacted.

You cannot then ask for the opportunity to redo the preparatory assignment. In the case of courses that are a compulsory part of your chosen programme, you will have to re-register and do a new preparatory assignment. In the case of non-compulsory courses, you can choose whether to re-register for the course at a later date.

If you do not submit an assignment or do not submit it on time, you will also be refused entry to the course. Only in exceptional circumstances (such as a death in the immediate family) will you be allowed to postpone the date for submitting a preparatory assignment. Any decision on postponement will be taken by the board or director of the SOB. You must not contact the tutor to ask to postpone the date for submitting a preparatory assignment.

Co-productions

It is assumed that you will do your preparatory assignment yourself. You may contact other candidates (and obviously that cannot be prevented), but the final result must be your own work and not a joint effort. Co-productions (i.e. where candidates submit very similar cases, analyses and calculations) will not be accepted. These can be recognised by, for example, being structured in the same way; making identical arguments; using comparable formulations, wording and calculations; containing comparable financial analyses, or reaching identical conclusions. The similarities between two assignments may,

therefore, be substantive or stylistic, but in most cases will be a combination of the two. A tutor who suspects that preparatory assignments are co-productions should contact Angelique van Streepen, NOB's Director of Training (a.van.streepen@nob.net; tel. 020 514 1880), directly – i.e. before notifying the relevant candidates of the suspicions.

Warning

If you submit a preparatory assignment of poor, but not inadequate quality, you will be given a warning. The SOB will notify you in writing of any such warning. You will still be allowed to do the course, but you will have to do extra preparations. The tutor may also ask you extra questions during the course to see whether you understand the material sufficiently. If the tutor considers that you do not understand the material sufficiently well or participate too little, you will not receive an attendance certificate.

5.4 Appeal

If you are notified that you cannot participate in a course or if you are refused entry to or removed from a course or notified that you will not receive an attendance certificate, you can appeal to the SOB board within four weeks of being notified. Your appeal must state reasons. If you are rejected because of insufficient preparations, a co-production and/or insufficient participation, the board's decision on your appeal will take account of the preparatory assignment you submitted and any report by the tutor on your preparations or attendance and the extent of your participation. This decision will be taken within eight weeks after receiving notice of your appeal. The board may decide to allow you to do the course and for you to be given an attendance certificate. The board's decision on your appeal cannot be appealed.

5.5 During the course

The NOB assumes that tutors and course participants will treat each other properly and respectfully. This means that during courses:

- newspapers must not be read;
- no telephone calls will be permitted or messages sent;
- the internet must be used only for the purposes of the course.

Mobile phones and equivalent devices must be switched off during the course. You are obviously allowed to use your phone during breaks. You can use a laptop and/or tablet during the course, providing it is used purely for reference purposes or to take notes. No external communications for private or business purposes are permitted. Tutors who find the use of laptops or tablets disruptive can ask participants not to use them. Tutors can exclude participants who cause any disruption during a course.

Tutors and participants are expected to arrive at courses on time and to stay until the end. Participants who arrive so late that, in the tutor's view, they have missed an essential part of the programme can be refused entry. A participant refused entry will not receive an attendance certificate.

Participants are expected to play an active part in courses they attend. Participants who do not actively participate and just 'sit out' the course will not receive an attendance certificate. Participants who leave early will also not receive an attendance certificate.

5.6 Course evaluations

The SOB attaches great importance to how you evaluate courses you attend. These evaluations are very important and help to ensure that we maintain the quality of our training programmes and that courses continue to align optimally with day-to-day practice.

This is why you have to fill in a digital evaluation after completing a course. You will receive a link to the evaluation form on the first working day after the course. You will not receive an attendance certificate for a course until you have completed and returned the evaluation form.

We guarantee that your form will be treated anonymously as far as tutors are concerned. We may request the external agency that supplies the program used for submitting evaluation forms to inform us of a participant's name. In exceptional cases, the Director of Training may contact you to discuss your comments on the evaluation form.

6. Professional training costs and invoicing

Twice a year the SOB will send prospective members:

1. An invoice for training costs of €375 (excl. VAT). This is to cover the SOB's fixed costs.
2. An invoice for course fees. We do not invoice per course. Course fees are designed to cover location, tutor and other costs.

Course fees¹

Course fees depend on the number of half-days that an prospective member spends on SOB courses:

- 40 half-days: €805 per six months (*average duration of training programme: 3 years*)
- 29-39 half-days: €690 per six months (*average duration of training programme: 3 years*)
- 28 half-days: €575 per six months (*average duration of training programme: 3 years*)
- 19 half-days: €405 per six months (*average duration of training programme: 3 years*)
- 23 half-days: €805 per six months (*average duration of training programme: 2 years*)
- 12 half-days: €805 per six months (*average duration of training programme: 1 year*)

Important information

- We do **not** send credit notes to prospective members who do not attend any courses.
- The course fees have been set at a level that takes account of the duration of the training programme (three years). We do not take account of how many courses you attend in any six-month period.
- Prospective members who take longer than three years to complete the required 40 half-days will receive a maximum of one additional invoice for course fees during a six-month period. In other words, prospective members will receive a maximum of seven invoices for fees.
- Prospective members who choose to do more than the 40 half-days required to complete the professional training programme will receive a separate invoice for course fees for the extra half-days.
- We will not send an invoice for course fees if circumstances prevent us from giving courses.

¹ Excl. VAT

7. Cancellation

If you have to cancel your attendance at a course, you must notify us by e-mail. Cancellation is free if you cancel because of the death of a parent, grandparent, parent-in-law, partner, child, brother, sister, brother-in-law or sister-in-law. In all other cases, you will be charged the following if you cancel:

- Cancellation 8 weeks or more before the first day of the course: no charge;
- Cancellation between 4 and 8 weeks before the first day of the course: 50% of the course price;
- Cancellation within 4 weeks before the first day of the course: 100% of the course price.

You may arrange for someone else to take your place on the course without paying a cancellation fee, providing your replacement is eligible for the course. In that case you will be charged an administration fee of €57.50. You can nominate a replacement yourself. However, prospective members who are on a reserve list for the course will be given preference.

These cancellation arrangements also apply in full if you cancel or leave during the course because of illness, an accident or other unforeseen circumstances. This is because the SOB board does not consider it appropriate for these costs to be borne by the membership as a whole.

8. Completion of professional training programme and becoming an ordinary member

Prospective members are admitted to ordinary membership after successfully completing the General Introductory Programme and the Professional Training Programme for Tax Advisers. The SOB will notify you within six weeks after the end of your last course that you have completed the training programme. You will then automatically be nominated for ordinary membership of the NOB. No action is required on your part.