

## Lodging an objection

If you disagree with a decision reached by the Commissie Eindtermen Accountantsopleiding, abbreviated as CEA, you may lodge an objection with the committee. You can only lodge an objection against a decision as mentioned in article 1:3 of the General Administrative Law Act (in Dutch Algemene wet bestuursrecht), insofar as objections against decisions are not excluded by the General Administrative Law Act. The relevant procedure runs as follows.

1. A letter of objection must be addressed to the CEA in Amsterdam and must meet the requirements set by the General Administrative Law Act.
2. The CEA bureau will confirm receipt of the letter of objection and notify the person who has submitted the objection as to how it will be handled.
3. If the requirements set out in article 6:5 of the General Administrative Law Act or any other legal requirement relative to the handling of the objection are not met, the CEA bureau then grants the person submitting the objection the opportunity, as per article 6:6 of the General Administrative Law Act, to correct the default within an appropriate period of time. If this opportunity is not used at all or not satisfactorily, the CEA can then declare the objection inadmissible, as per article 6:6 of the General Administrative Law Act.
4. The CEA may arrange to have an external advisory committee (objections committee) render advice about the objection. The objections committee has the task to hear the aggrieved party and to advise the CEA about decisions to be taken in response to the objection.  
If the objections committee intends to advise the CEA about the objection, the CEA bureau will notify the aggrieved party as soon as possible. This will include a mention of the time limits for a decision that are stated in article 7:10 of the General Administrative Law Act. The regulations of the objections committee may be downloaded from the website of CEA.
5. If the CEA decides not to seek advice about the letter of objection, it will then itself hear the aggrieved party about the objection submitted.
6. If an aggrieved party chooses to appoint an agent to act as his/her representative, the agent must then submit a written authorisation prior to the hearing during which the letter of objection will be handled, unless the agent is registered as attorney-at-law and local counsel or the aggrieved party appears together with the agent at the hearing.

## Appeal

If you disagree with the decision taken by the CEA concerning your objection, you may, within six weeks after the date at which the decision was sent, lodge an appeal with the Trade and Industry Appeals Tribunal (in Dutch College van Beroep voor het bedrijfsleven), P.O. Box 20021, 2500 EA The Hague. A notice of appeal must comply with the requirements listed in article 6:5 of the General Administrative Law Act. A registry fee will be charged for the handling of a notice of appeal.