

International Ethics Standards Board for Accountants
Attn. Mr. K. Siong

Submitted via e-mail to KenSiong@ethicsboard.org

P.O. Box 7984
1008 AD Amsterdam
Antonio Vivaldistraat 2-8
1083 HP Amsterdam
T +31 20 301 03 01
nba@nba.nl
www.nba.nl

Date Re
11 June 2020 ED Proposed
 Revisions to the
 Non-Assurance
 Services of the
 Code

Dear Mr. Siong,

The NBA welcomes the opportunity to comment on IESBA's proposals. As a member of Accountancy Europe (AE) we align with the comments AE provided you. We would like to make an additional comment regarding question 5.

Question 5. Do you support the IESBA's proposals relating to materiality, including the proposal to withdraw the materiality qualifier in relation to certain NAS prohibitions for audit clients that are PIEs (see Section III, B "Materiality")?

We understand the purpose and meaning of the proposals relating to materiality. At the same time we assume that it remains possible that a self review threat is of an acceptable level. Such is the case, for example, when a network firm performs NAS to an immaterial component of the audit client and the NAS performed are of an insignificant nature.

For further information on this letter, please contact Jan Thijs Drupsteen via email at j.th.drupsteen@nba.nl.

Yours sincerely,

NBA, the Netherlands Institute of Chartered Accountants,



Anton Dieleman
Chair of the Dutch Assurance and Ethics
Standard Setting Board

Royal Netherlands
Institute of Chartered
Accountants

