



E-learning module Wwft

The e-learning module 'Anti-Money Laundering and Anti-Terrorist Financing Act (WWFT)' is obligatory for all prospective members who follow an English compensatory programme.

How to register?

You can register for this module via your Personal Page. Once you have done that, it will appear on the tab 'Aangevraagde cursussen'. The SOB office will process the registration. Once they have done that, you will receive within a week an email with a link to the module. The course will then be visible on the tab 'Ingeplande cursussen'. Once you have successfully completed the module, it will be shown on the tab 'Gevolgde cursussen'.

Deadline

After receiving the email with a link to the e-learning module, you have **three months** to complete the module.

Content

The e-learning module developed by the NOB and the NBA deals with the scope of the Wwft, client due diligence, duty of disclosure and what must be recorded. Risk management and powers and possible sanctions of the supervisor are also discussed. The e-learning module contains a large number of practical cases focused on the profession of tax adviser or accountant; within the module you can choose which one to do. The module concludes with a test.

Training obligation

The Wwft contains a training obligation. Firms must periodically train their employees and day-to-day policymakers, insofar as relevant to their work, so that they are able to recognize an unusual transaction and conduct a client due diligence properly and fully (Section 35 of the Wwft). This training obligation applies to all tax advisers and accountants who perform professional activities for third parties (clients). The Wwft does not apply to company tax specialists.

