IREFI-IRAIF

Diegem, 25 August 2026

NOTICE TO THE ACCREDITED AUDITORS
NOTICE 2026 / 06

Dear members,

Subject: Audit and reporting requirements for branches of EU credit institutions - modification

On 7 August 2026, the Law of 22 July 2026 aiming at transposing several EU directives and laying down various provisions has been published in the Belgian Gazette. One of these provisions relates to the cooperation of the accredited auditors in the supervision exercised by the NBB over Belgian branches of EU credit institutions.

As part of the administrative simplification process, the reporting requirements for the auditors of branches of EU credit institutions have been revised. From accounting year 2027 onwards, the accredited auditor will no longer need to perform and report on the following:

- The review of the periodic prudential returns as of 30 June
- The audit of the periodic prudential returns as of 31 December
- The assessment of the design of the internal control measures implemented as at 31 December

It is to be noted that the following reporting requirements remain in place:

- Special reports on the explicit request of the NBB
- Communications in the context of the early warning function
- The annual statement on special mechanisms
- The reporting on the "openbaar te maken jaarlijkse boekhoudkundige gegevens / informations comptables annuelles à publier "

The modifications to article 326, §2 of the Banking Law, to correctly reflect the above changes, are detailed in article 165 of the Law of 22 July 2026 and will take effect as from accounting year 2027 onwards. This means that the procedures and reporting with respect to the accounting year 2026 remain unchanged.

If you would have further questions, do not hesitate to contact Veerle Sablon (v.sablon@irefi-iraif.be) or myself.

Yours sincerely,

DocuSigned by:
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Damien Walgrave
Chairman