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| Title： | Organization and Operation Rules of Disciplinary Committee and Disciplinary Re-examination Committee of Certified Public Bookkeepers Ch |
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Content：

Article 1

These Rules are prescribed pursuant to the provisions set out in Article 32 of the Certified Public Bookkeepers Act (hereinafter referred to as the "Act").

Article 2

The Certified Public Bookkeepers Disciplinary Committee (hereinafter referred to as the "CPBDC") shall have nine (9) members. Neither gender should occupy fewer than one-third of the seats of the CPBDC. The members of the CPBDC shall be appointed or engaged by the Ministry of Finance from among the following personnel to act as such on a part-time basis, with one of them to be appointed as the chairman thereof:

1.three (3) representatives of the Ministry of Finance, including two (2) representatives from the Taxation Administration and one (1) representative from the Department of Legal Affairs;

2.one (1) representative from the Department of Commerce of the Ministry of Economic Affairs;

3.two (2) representatives of certified public bookkeepers; and

4.three (3) representatives consisting of competent scholars or experts from the fields of law and accounting.

The members described in Item 3 and Item 4 of the preceding Paragraph shall serve terms of office of two (2) years, and each individual so appointed shall be eligible for re-appointment; provided that, such individual shall not be eligible for more than two (2) re-appointments.

Article 3

The Certified Public Bookkeepers Disciplinary Re-examination Committee (hereinafter referred to as the "CPBDRC") shall have nine (9) members. Neither gender should occupy fewer than one-third of the seats of the CPBDRC. The members of the CPBDRC shall be appointed or engaged by the Ministry of Finance from among the following personnel to act as such on a part-time basis, with one of them to be appointed as the chairman thereof:

1.two (2) representatives of the Ministry of Finance;

2.one (1) representative from the Department of Commerce of the Ministry of Economic Affairs;

3.one (1) representative from the Ministry of Justice;

4.two (2) representatives of certified public bookkeepers; and

5.three (3) representatives consisting of competent scholars or experts from the fields of law and accounting.

The members described in Item 4 and Item 5 of the preceding Paragraph shall serve terms of office of two (2) years, and each individual so appointed shall be eligible for re-appointment; provided that, such individual shall not be eligible for more than two (2) re-appointments.
No member of the CPBDC may act concurrently as a member of the CPBDRC.

Article 4
The CPBDC and the CPBDRC shall both maintain personnel to make minutes of the committee meetings and to handle relevant internal administrative affairs.

Article 5
Under any of the following circumstances, the member concerned of the CPBDC or the CPBDRC shall withdraw on his/her own accord and refrain from participating in any examination, discussion, or decision-making proceedings concerning a certified public bookkeeper subject to disciplinary action, where such member:
1.is or once was a spouse, relative by blood within the fourth degree, or relative by marriage within the third degree, of such certified public bookkeeper;
2.of whom the spouse or ex-spouse is connected to the pending case at issue, as a joint creditor or a joint obligator with such certified public bookkeeper;
3.is engaged to be married to such certified public bookkeeper;
4.is or once was an agent or an assistant of such certified public bookkeeper;
5.is or once was a private prosecutor, complainant, informant, witness, advocate or expert witness in a lawsuit to which such certified public bookkeeper is/was a party; or
6.such certified public bookkeeper is serving as a certified public bookkeeper in the same certified public bookkeepers'' firm as such member, or acts/acted as the predecessor/successor certified public bookkeeper in the disciplinary case at issue.
Under either of the following circumstances, the CPBDC and the CPBDRC may request a member involved to withdraw himself/herself from taking part in the examinations, discussions, or decision-making proceedings of any case concerned:
1.where such member has failed to withdraw of his/her own accord under any of the circumstances set forth in Articles 5.1 to 5.6 above; or
2.where it is reasonable to believe that the member involved may become prejudiced in performing his/her functional duties under any circumstance other than the circumstances set forth in Articles 5.1 to 5.6 above.

Article 6
In referring a case for disciplinary action, the party initiating such case referral process shall prepare a written report containing the basic data of the certified public bookkeeper, a summary of the case at issue, the reasons and legal references for referring the case, together with relevant evidence and supporting documents, and shall file the same with the Ministry of Finance for proceeding with the disciplinary action.

If an interested party deems that a certified public bookkeeper should be subject to disciplinary action, the interested party shall enumerate the underlying facts, produce relevant evidence, and refer the case, through the competent local tax authorities, to the Ministry of Finance for proceeding with the disciplinary action.
Within two (2) days after its acceptance of a case referred to it for proceeding with the disciplinary action, the Ministry of Finance shall assign said case to the CPBDC for processing.

Article 7
After a case for disciplinary action is assigned to the CPBDC, the chairman of the CPBDC shall first have the case assigned to the appropriate member on duty by turns for his/her preliminary examination of the case.
The CPBDC may reject the case assigned to it pursuant to the provisions set out in the preceding Paragraph, if said case is under any of the following circumstances, provided that if the discrepancy found can be corrected, the original case-referring party shall be ordered to rectify such discrepancy within a given time limit:
1.where the nature of the case referred to for disciplinary action does not fall within the scope of processing authorities of the CPBDC;
2.where the case is not referred to the CPBDC in accordance with the provisions set out in the Act;
3.where the written report made and submitted does not sufficiently enumerate facts detailing violations of law by the certified public bookkeeper subject to the proposed disciplinary action, and is not attached with the evidence as required under these Rules;
4.where the written report made and submitted has not cited the specific legal clause(s) violated by the certified public bookkeeper subject to the proposed disciplinary action, or has incorrectly cited legal clause(s); or
5.where the report on the case referred to for disciplinary action is not prepared in the format as required, or otherwise lacks essential elements.

Article 8
The CPBDC shall inform, by a written notice, the certified public bookkeeper subject to the proposed disciplinary action of the substance of the case referred to it for disciplinary action, and shall require him/her to submit a written defense within twenty (20) days from the date following the date of the service of said notice to him/her or require him/her, when necessary, to appear before CPBDC to make an explanation. If such certified public bookkeeper fails to file a defense in writing or to make the explanation before the CPBDC upon expiry of the foregoing time limit, a resolution may be made forthwith by the CPBDC accordingly.
The explanation to be made before the CPBDC as required in the preceding Paragraph shall be made in response to the enquiry of the CPBDC member conducting the examination, and shall be recorded in written minutes.

Article 9
Upon completion of the examination proceedings, written examination comments shall be made by the CPBDC member conducting the examination and shall be submitted to the CPBDC for discussion.

Article 10

A meeting of the CPBDC may proceed only when it is attended by at least two-thirds (2/3) of the members; and resolutions of the meeting may be adopted only by a majority vote of the members present at the meeting.

A meeting of the CPBDC shall be presided over by the chairman of the CPBDC. In the event that the chairman cannot attend a meeting of the CPBDC for any reason whatsoever, he/she shall appoint another member to preside over the meeting on his/her behalf; and in the absence of such appointment, the members may elect a member to preside over such meeting from among themselves.

The original party wherefrom a case for disciplinary action is referred to the CPBDC may be invited to attend a meeting of the CPBDC to make relevant explanation.

Article 11

The minutes of a resolution adopted at a meeting by the CPBDC for taking disciplinary action against a certified public bookkeeper shall not be released to the public prior to the delivery thereof to the relevant certified public bookkeepers'' association and the Ministry of Finance pursuant to the provisions set out in Article 33 of the Act; and the proposal(s) discussed, the minutes of the proceedings of and the resolutions adopted at the meetings shall be kept strictly confidential by the attendees of such meetings.

Article 12

A resolution adopted at a meeting of the CPBDC shall be recorded in written minutes which shall contain the following particulars:

1.the name and domicile of the certified public bookkeeper subject to the disciplinary action to be taken, and the certified public bookkeepers association he/she is registered with;

2.the subject of the case at issue;

3.the text, and the underlying facts, reasons and legal reference(s) of the resolution adopted;

4.the names of the CPBDC members present at the meeting;

5.the date of the resolution; and

6.the legal remedy which may be sought by the certified public bookkeeper subject to the disciplinary action who disagrees with the resolution, and the duration for filing and the authorities to accept an appeal based on such legal remedy.

The minutes of the resolution as required in the preceding Paragraph shall be prepared within three (3) months from the date the case for disciplinary action is referred to the CPBDC, subject to a single extension, if necessary, for three (3) additional months.

In the event that the original case referring party is requested to re-investigate the case referred by it for disciplinary action, then the period for preparing the minutes of resolution as stipulated in the preceding Paragraph shall commence from the date following the date the re-investigation results are served to the CPBDC by the original case referring party.

Article 13
The minutes of resolution shall be served to the certified public bookkeeper subject to the disciplinary action and the original case-referring party respectively, and the service thereof shall be evidenced by a certificate of service, or by a postal acknowledgement of receipt, if the service is made by post.

Article 14
In the event that a certified public bookkeeper subject to disciplinary action disagrees with the resolution against him/her adopted by the CPBDC, he/she may, within twenty (20) days from the date following the date of service of said minutes of resolution to him/her, file a re-examination application attached with a statement of reasons with the CPBDRC.

Article 15
The resolution for a disciplinary action shall become final if the certified public bookkeeper subject to such disciplinary action fails to file a re-examination application within the time limit stipulated in the preceding Article hereof. In such instance, the CPBDC shall publish said minutes of resolution on its website, inform, by a written notice, the appropriate certified public bookkeepers association of which the certified public bookkeeper subject to the disciplinary action is registered as a member, the government authorities in charge of the business involved in the case at issue, the original case-referring party of such resolution, and the interested party that had made the statement of facts and provided evidence as required in Paragraph 2, Article 6 hereof to the competent local tax collection authorities for its reporting to the Ministry of Finance for disciplinary action.

Article 16
In the event that the statutory period for re-examination has expired at the time a re-examination application is received by the CPBDRC, the CPBDRC shall reject such re-examination application.

Article 17
The relevant disciplinary action examination rules set out in this Rules shall apply, mutatis mutandis, to the matters in connection with the method of resolution adoption, and the preparation, contents and service of the minutes of re-examination resolution by the CPBDRC, and the defense by the certified public bookkeeper subject to the disciplinary action during the re-examination proceedings.

Article 18
After the service of a re-examination resolution to the re-examination applicant, the CPBDRC shall inform, by a written notice, the CPBDC making the preliminary examination resolution of said re-examination resolution. The re-examination resolution adopted by the CPBDRC shall become final, if the certified public bookkeeper subject to the disciplinary action proposed in such re-examination resolution fails to initiate administrative

proceedings within the period stipulated for such purpose under the Law of Administrative Proceedings.
In the event that a re-examination resolution becomes final or is dismissed by a judgment rendered by the administrative court in respect of an administrative action initiated by the certified public bookkeeper subject to the disciplinary action proposed in that re-examination resolution, the CPBDC shall publish said minutes of re-examination resolution on its website, and inform, by a notice, the appropriate certified public bookkeepers association of which the certified public bookkeeper subject to the disciplinary action is registered as a member, the government authorities in charge of the business involved in the case at issue, the original case-referring party of such resolution, and the interested party that had made the statement of facts and provided evidence as required in Paragraph 2, Article 6 hereof to the competent local tax collection authorities for its reporting to the Ministry of Finance for disciplinary action.

**Article 19**
In the event that the CPBDC suspects that a criminal offense may be involved in respect of the case referred to it for disciplinary action, it shall refer the case to the competent judicial authorities for further investigation.

**Article 20**
Personnel to be appointed as members and administrative staff under these Rules shall serve such posts without receiving any remuneration, except for those personnel who are not with the Ministry of Finance may be entitled to receive an examination allowance or a transportation allowance in accordance with the applicable laws and regulations.

**Article 21**
These Rules shall take effect as of the date of promulgation hereof.

Data Source：Ministry of Finance, R.O.C. Laws and Regulations Retrieving System