Content

Title：	Certified Public Bookkeepers Act Ch
Date：	2022.05.04
Legislative：	1. Promulgated on June 2, 2004 2. Amendment to Article 2 promulgated on July 11, 2007 3. Article 4, 39 amended and promulgated on 10 June, 2009 by Presidential Order, shall take effect since November 23, 2009 4. Article 35 amended and promulgated on 5 December, 2012 by Presidential Order 5. Article 35 amended and promulgated on 30 December, 2015 by Presidential Order 6. Article 4 amended and promulgated on 9 November, 2016 by Presidential Order 7. Article 15 amended and promulgated on 4 May, 2022 by Presidential Order
Content：	**Chapter 1 General Provisions** **Article 1** This Act is hereby enacted for the purpose of establishing a certified public bookkeepers system so as to assist taxpayers in bookkeeping and fulfilling their taxpaying obligation. **Article 2** Any national of the Republic of China who has passed the certified public bookkeepers examination and has been issued a public bookkeeper certificate in accordance with this Act may practice as a certified public bookkeeper. A person who has, in accordance with Article 35 of this Act, registered to operate as a bookkeeper and tax return filing agent, may apply for replacing his/her registration certificate with a public bookkeeper certificate and practice as a certified public bookkeeper. **Article 3** The term "competent authorities" as used in this Act refers to the Ministry of Finance. **Article 4** A person under any of the following circumstances shall not practice as a certified public bookkeeper: 1.Where he/she has committed a criminal act such as fraud, breach of trust, misappropriation, or forgery in the course of performing his/her functional duties, and thus was imposed, by a final judgment, an imprisonment sentence for a period of one year or more, but this provision shall not apply to probation; 2.Persons who are declared by court to be under guardianship or assistance and such declaration has not yet been revoked; 3.Where he/she has been declared bankrupt by court, and his/her rights are not yet reinstated; 4.Where he/she has been suspended from the public functionary post that he/she served, and the term of such suspension has not yet expired;

5.Where he/she was disciplined by discharge from the public functionary post that he/she served, and five years have not passed since such discharge; and
6.Where he/she has been excluded from the list of certified public bookkeepers in accordance with the applicable provisions set out in this Act.
Where he/she is already practicing as a certified public bookkeeper under any of the provisions set out in Subparagraphs 1 or 6 of the preceding paragraph, his/her qualification certificate of certified public bookkeeper shall be revoked or annulled. Under the provision set out in Subparagraph 1 of the preceding paragraph, if the sentence has been completed or three years have already passed since pardon was received after partial service of the sentence, an application for a new certificate of certified public bookkeeper may still be filed by the foregoing bookkeeper.
Where he/she is already practicing as a certified public bookkeeper under any of the provisions set out in Subparagraphs 2 to 5 of Paragraph 1 of this article, his/her practice shall be suspended, and may be resumed after extinguishment of such causes.

Article 5
In applying for a certificate of certified public bookkeeper, a completed application form along with supporting documents shall be submitted to the competent authorities for its review and issuance of a public bookkeeper certificate.
Regulations governing the qualification requirements and conditions, supporting documents required, and the procedures for the issuance of a certificate and the replacement of a certificate shall be prescribed by the competent authorities.

Article 6
When conducting professional services, a certified public bookkeeper shall comply with the relevant provisions set out under the applicable laws and regulations as stipulated and enforced by the respective competent authorities in charge of different businesses.

Chapter 2 Registration
Article 7
Before conducting professional services, a certified public bookkeeper shall apply with the competent authorities for official registration.
Upon the death of a certified public bookkeeper, or the revocation of a certificate of certified public bookkeeper by the competent authorities, or the voluntary surrender of the same by a certified public bookkeeper, or the bookkeeper is prohibited from practicing, his/her registration shall be revoked.

Article 8
Any person who has served as a tax official in a government authority in charge of tax affairs shall not, within three years from the date of his/her departure from said official post, perform the functional duties of a certified public bookkeeper within the municipality, county, or city in

which the last government authority he/she served is located.

Article 9

The area in which a certified public bookkeeper may provide his/her professional services shall be limited to the jurisdiction of the municipality, county, or city in which he/she has registered as such. In the event that he/she has a need to provide professional services in the jurisdiction of any other municipality, county, or city, he/she shall apply with the competent authorities for registration, and no branch office is required to be established.

Article 10

A certified public bookkeeper shall set up an office in the area where he/she will provide professional services. The name of the office shall include the words "certified public bookkeeper's office."

Article 11

The competent authorities shall establish and maintain a register of registered certified public bookkeepers, containing the following particulars:

1.The name, sex/gender, date of birth, national identity number, domicile address, education, and employment backgrounds of each certified public bookkeeper;

2.The serial number of the certificate of certified public bookkeeper of each certified public bookkeeper;

3.The area within which each certified public bookkeeper is authorized to provide professional services;

4.The title, address, and telephone number of the office of each certified public bookkeeper;

5.The commencement date of operation of the office of each certified public bookkeeper; and

6.The record(s) of disciplinary measures taken against each certified public bookkeeper, if any.

Article 12

A registered certified public bookkeeper shall, upon the suspension or reinstatement of business operations, or upon any change of the matters registered by a certified public bookkeeper, file an application for reporting to and recording the same with the competent authorities with which the original registration was made, within 30 days from the date of such occurrence or change.

Chapter 3 Scope of Business and Responsibility

Article 13

A certified public bookkeeper may provide the following professional services within the registered area:

1.Handling or transacting authorized affairs for his/her principal in connection with the registration related to business operations, changes, registration cancellation, suspension/discontinuation, reinstatement, and other registration matters;

2.Handling or transacting authorized affairs for his/her principal in connection with declarations and applications related to tax assessment cases;
3.Providing tax-related consulting services in respect of authorized matters;
4.Handling and transacting authorized matters related to business accounting operations; and
5.Handling and transacting other matters related to bookkeeping and tax declaration as authorized by the competent authorities.
The scope of businesses defined in the preceding paragraph does not include the handling of transactions related to tax matters in connection with auditing and certification, administrative appeals, or administrative litigation.

Article 14
For handling and transacting the authorized matters defined in Paragraph 1 of the preceding article, the certified public bookkeeper shall be authorized by the principal in writing, and shall submit said written authorization along with the authorized case to the appropriate authorities.
The written authorization required by the preceding paragraph shall contain the following particulars:
1.The respective names or titles, addresses of the principal and the agent, and the agent's serial number of the certificate of certified public bookkeeper;
2.The substance of the authorized case, and the scope of authorization and power of the agent; and
3.The date on which the authorization was given.

Article 15
An authorized certified public bookkeeper shall not terminate the contract with the principal without good cause. If he/she desires to terminate the contract, a fifteen-day prior notice shall be given to the principal.

Article 16
In providing professional services, the certified public bookkeeper shall establish and maintain operation records and accounting books to register therein the following information:
1.The type and substance of the authorized case/matter;
2.The name or title and address of the principal;
3.The amount of remuneration payable to the agent; and
4.The date on which the authorization was given.
The operation records and accounting books to be established pursuant to the provisions of the preceding paragraph shall be kept for a period of five (5) years.

Article 17
A certified public bookkeeper shall not engage in the following acts:
1.Disclose any secret related to his/her business operations, without the prior consent of the principal;

2.Refuse to provide, or delay the provision of, relevant documents requested by, or answers to the relevant enquiries made by, the competent authorities in charge of the businesses, without justifiable reasons;
3.Solicit business with improper means;
4.Lease or loan his/her public bookkeeper certificate to any other person;
5.Assist or instigate other person(s) to evade tax; or
6.In respect of the particular affairs, engage in any other improper act or conduct in a manner contrary to his/her due obligations or otherwise neglect such obligations which should be fulfilled by him/her in the course of rendering professional services.

Article 18
A certified public bookkeeper shall indemnify any loss/damage sustained by his/her principal or by other interested parties, if such loss/damage results from the bookkeeper's negligence.

Chapter 4 Association
Article 19
A registered certified public bookkeeper may not provide professional services, unless he/she has joined a certified public bookkeepers association. The certified public bookkeepers association shall not repudiate the admission of any applicant qualified to be a member of the association.

Article 20
Certified public bookkeepers practicing in the same municipality, county, or city shall organize a municipal, county, or city association of certified public bookkeepers. All municipal, county, and city associations of certified public bookkeepers shall organize a national association of certified public bookkeepers. No more than one certified public bookkeepers association shall be allowed in the same administrative region.

Article 21
A municipality, county, or city association of certified public bookkeepers shall be organized by at least thirty (30) certified public bookkeepers practicing in that particular administrative region; if the total number of certified public bookkeepers practicing in the same administrative region is less than thirty (30) persons, they shall join the certified public bookkeepers association existing in an adjacent administrative region, or organize a general association jointly with the certified public bookkeepers of such adjacent administrative region.

Article 22
A national association of certified public bookkeepers shall be organized only after all municipalities and a majority of the counties and cities have completed the organization of their respective associations of certified public bookkeepers, unless otherwise approved by the competent authorities.
All municipality, county, and city associations of certified public bookkeepers shall join the national association of certified public

bookkeepers as the members thereof.

Article 23
The directors and supervisors of a certified public bookkeepers association at any level shall serve a term of office of four (4) years, and the number of directors or supervisors of each session eligible for re-election shall not exceed one half (1/2) of the total authorized number thereof; and the chairman of the board of directors may be eligible for re-election for one additional term of office only.

Article 24
The articles of association of certified public bookkeepers association in any administrative region shall specify the following particulars:
1.The title, area of service, and office address of the association;
2.The objectives, organization structure, and mission of the association;
3.The headcount, scope of authorities and power, term of office, and election and discharge of directors and supervisors;
4.The rules of the general meeting of members, the meeting of the board of directors, and the meeting of supervisors;
5.The procedures for admission to and withdrawal from the association;
6.The election and the term of office of member representatives;
7.The operating funds and the accounting procedures;
8.The organization of the certified public bookkeepers' disciplinary committee, and the rules for maintaining good conduct;
9.The method for making amendment to the articles of association; and
10.Other matters necessary for the operations of the association.

Article 25
A certified public bookkeepers association of any administrative region shall declare the following information to the local government authorities supervising civil organizations, and the competent authorities:
1.Its articles of association;
2.The roster of the members of the association, and the rules for admission to and withdrawal from the association;
3.The booklet containing the curriculum vitae of its directors and supervisors elected;
4.The date and time, place, and minutes of the general meeting of its members, and the meeting of its board of directors and supervisors; and
5.The proposals for discussion and the resolutions adopted at the above-mentioned meetings.

Chapter 5 Penalty
Article 26
A certified public bookkeeper shall be subject to disciplinary actions, if he/she is under any of the following circumstances:
1.Where he/she has been sentenced to imprisonment by a final judgment for a criminal act committed by him/her while performing his/her professional duties;
2.Where he/she has been imposed with a penalty by the tax authorities for tax evasion;

3.Where he/she is referred to a court for assisting or instigating other persons to evade tax;
4.Where he/she has been subject to an administrative sanction for violating other relevant laws and regulations to an extent sufficient to prejudice the reputation of certified public bookkeepers as a whole;
5.Where he/she has violated the provisions set out in the articles of association to a serious extent; and
6.Where he/she has conducted any other act violating the provisions set out in this Act.

Article 27
Disciplinary actions are classified as follows:
1.Warning;
2.Reprimand;
3.Prohibition from performing professional activities for a period of no less than two (2) months, but no more than two (2) years; and
4.Deletion of the violator from the list of registered certified public bookkeepers.
In the event that a certified public bookkeeper is reprimanded three (3) times or more, he/she shall also be suspended from practicing bookkeeping; if he/she has been suspended from practice for a total period of five (5) years or more, he/she shall be deleted from the list of registered certified public bookkeepers.

Article 28
In the event that a certified public bookkeeper is under any of the circumstances set forth in Article 26 of this Act, any interested party, the government authorities in charge of the businesses, or the relevant certified public bookkeepers association may refer the case, by listing the factual findings and producing evidence, to the competent authorities for disciplinary action.

Article 29
The disciplinary action toward a certified public bookkeeper shall be handled by the certified public bookkeepers' disciplinary committee (hereinafter referred to as the "CPBDC").
Upon receiving a case referred to for disciplinary action, the CPBDC shall inform, by a notice, the respondent of the substance of the case, and order him/her to submit a defense or to appear and make relevant statements before the CPBDC within twenty (20) days from the date following the date of service of the foregoing notice; in the event of failure of the respondent to submit a defense or statements within said time limit, a resolution may be adopted by the CPBDC after its examination of the case.

Article 30
In the event that a criminal act is suspected by the CPBDC in its examination of a case, the CPBDC shall forthwith refer the case to the competent judicial authorities for investigation.

Article 31

In the event that a certified public bookkeeper disagrees with the resolution adopted by the CPBDC, he/she may, within twenty (20) days from the date following the date of service of said resolution, apply to the certified public bookkeepers' disciplinary re-examination committee (hereinafter referred to as the "CPBDRC") for its review of the case.

Article 32

Regulations governing the organization and operation procedures of the CPBDC and the CPBDRC shall be prescribed by the competent authorities.

Article 33

After the disciplinary action against a referred certified public bookkeeper becomes final, the CPBDC shall inform, by a notice, the relevant certified public bookkeepers association and the competent authorities of its resolution.

Article 34

Any person who, without due qualification, performs the professional activities of a certified public bookkeeper as defined in Subparagraphs 1 to 3 and Subparagraph 5 of Paragraph 1 of Article 13 hereof, except for the tax return filing activities which may be executed in accordance with the provisions set out in Paragraph 1, Article 35 hereof or under any other applicable laws and regulations, shall be imposed, by the competent authorities, with a fine in an amount of no less than thirty thousand New Taiwan Dollars (NT$30,000), but no more than one hundred and fifty thousand New Taiwan Dollars (NT$150,000).

In the event that the person punished fails to pay the fine imposed under the preceding paragraph within a given time limit, the case shall be referred to the competent court for compulsory execution.

Any person who has been imposed with a fine under the provisions of Paragraph 1 of this article three times or more, but nevertheless, continues to perform the professional activities of a certified public bookkeeper, shall be sentenced to imprisonment for a period of no more than one year, or detention, or in lieu thereof or in addition thereto, be imposed with a fine in an amount of no more than one hundred and fifty thousand New Taiwan Dollars (NT$150,000).

Chapter 6 Supplemental Provisions

Article 35

Any person who has practiced as a bookkeeper and operated as a tax return filing agent for a period of three (3) years or more prior to the effective date of this Act, and has reported income generated from such services each year, may register as an agent to continue providing such services; provided that, he/she shall complete the relevant annual professional training for a minimum of twenty four (24) hours every year.

The regulations governing the institutes providing the relevant professional training programs, the substance of the training courses, the evaluation of training results, the government authorities accepting the registration concerned, the matters to be registered, the documents to be submitted in applying for such registration, and other matters relevant to

the professional training as referred to in the preceding paragraph shall be prescribed by the competent authorities.
Any person who is registered as a bookkeeper and tax return filing agent in accordance with Paragraph 1 of this article and continues providing services may not provide professional services unless he/she has joined a bookkeeper and tax return filing agent association. The bookkeeper and tax return filing agent association shall not repudiate the admission of any applicant qualified to be a member of the association. The organization and composition of the association, the terms of the service of directors and supervisors, and the articles of association specifying the particulars and information that shall be declared to the competent authorities shall be governed mutatis mutandis by Articles 20 through 25 of this Act.
Any person who is registered as a bookkeeper and tax return filing agent in accordance with Paragraph 1 of this article and continues providing services shall be subject to disciplinary actions in any of the following circumstances:
1.Where he/she has been sentenced to imprisonment by a final judgment for a criminal act committed by him/her while performing his/her professional duties;
2.Where he/she has been imposed with a penalty by the tax authorities for tax evasion;
3.Where he/she is referred to a court for assisting or instigating other person(s) to evade tax;
4.Where he/she has been subject to an administrative sanction for violating other relevant laws and regulations to an extent sufficient to prejudice the reputation of bookkeeper and tax return filing agents as a whole;
5.Where he/she has violated the provisions set out in the articles of association to a serious extent; and
6.Where he/she has carried out any other act violating the regulations prescribed in accordance with Paragraph 2 of this article or violating Paragraph 3 of this article.
The disciplinary actions, procedures serving of disciplinary action, and the organization and operational procedures of the disciplinary committee and the disciplinary re-examination committee referred to in the preceding paragraph shall be governed by mutatis mutandis Articles 27 through 33 of this Act.
Any person who is registered as a bookkeeper and tax return filing agent in accordance with Paragraph 1 of this article and continues providing services shall join an association within one year from the date of the implementation of this amendment.

Article 36
Foreign nationals may obtain a certificate of certified public bookkeeper, and may practice as a certified public bookkeeper in accordance with the applicable laws and regulations.
Any foreign national who performs the professional activities of a certified public bookkeeper in the territory of the Republic of China shall comply with all the laws and regulations and the relevant articles of association.
Any foreign national who violates the provision set out in the preceding

paragraph shall be punished in accordance with the law, and in addition thereto, the competent authorities may revoke the certificate of certified public bookkeeper issued to him/her.

Article 37

When applying for a certificate of certified public bookkeeper, the applicant shall pay a certification fee, the amount of such a fee shall be fixed by the competent authorities.

Article 38

The format of the relevant documents, applications, certificates, books, and statements as required by this Act shall be formulated by the competent authorities.

Article 39

This Act shall take effect as of the date of promulgation hereof.

The amended articles as of May 26, 2009 shall come into force on November 23, 2009.

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