Content

Title：	Rules Governing Issuance of Certificate of Public Bookkeeper Ch
Date：	2023.06.16
Legislative：	1. Promulgated per the Order of Tai-Tsai-Shuei-Tze No. 09304561960 issued by the Ministry of Finance on November 17, 2004. 2. Article 3 amended and promulgated per the Order of Tai-Tsai-Shuei-Tze No. 10604673570 issued by the Ministry of Finance on October 20, 2017. 3.Article 2, Article 3, and Article 10 amended and promulgated per the Order of Tai-Tsai-Shuei-Tze No. 11204577290 issued by the Ministry of Finance on June 16, 2023.
Content：	Article 1 These Rules are enacted pursuant to the provisions set out in Paragraph 2, Article 5 of the Certified Public Bookkeepers Act (hereinafter referred to as "the Act"). Article 2 Any national of the Republic of China or any foreign national who has passed the certified public bookkeepers examination may either apply for or replace the certificate of public bookkeeper in accordance with the provisions of these Rules. The certificate of public bookkeeper defined in the preceding Paragraph includes the Chinese version and English version of the certificate of public bookkeeper. Article 3 In applying for the Chinese version of the certificate of public bookkeeper, the applicant, either a national of the Republic of China or a foreign national, shall file with the Ministry of Finance an application along with the following documents:

1.An application.

2.The original and a photocopy of the certificate for passing the certified public bookkeepers examination (the original of such certificate will be returned to the applicant after verification thereof). If the certificate for passing the certified public bookkeepers examination is of the electronic certificate type, the applicant shall attach a printout of the certificate.

3.A curriculum vitae of the applicant.

4.A photocopy of the identity card of the applicant, or a photocopy of the passport, Alien Resident Certificate, or Alien Permanent Resident Certificate of the foreign applicant.

5.Two 2-inch photographs of the applicant taken within the past year.

The applicant who has been issued a Chinese version of the certificate of public bookkeeper in accordance with the provisions of the preceding Paragraph may apply for an English version of the certificate of public bookkeeper, and shall file with the Ministry of Finance an application along with the following documents:

1.An application.

2.The Chinese version of the certificate of public bookkeeper and the valid passport of the applicant, with a photocopy of each.

3.Two 2-inch photographs of the applicant taken within the past year.

In applying for the certificate of public bookkeeper in accordance with the provisions of the preceding two Paragraphs, the applicant shall pay the certification fee according to the Fee-Charging Standards for the Certification Fee of the Public Bookkeeper.

Article 4

In applying for a certificate of public bookkeeper in accordance with the provisions set out in Paragraph 2, Article 4 of the Act, the applicant shall submit evidence of the extinguishment of the cause of the revocation or the rescission of the original certificate and those documents required as stipulated in the preceding Article along with an application to the Ministry of Finance.

Article 5

In the event that the required documents submitted along with an application for a certificate of public bookkeeper are incomplete, the Ministry of Finance shall require, by a notice, the applicant to make supplemental
submission within fifteen (15) days, or shall forthwith reject the application if such incompleteness cannot be supplemented, or the applicant fails to make the supplemental submission before the expiry of the foregoing 15-day period.

Article 6

After its acceptance of an application for a certificate of public bookkeeper, the Ministry of Finance shall, within fifteen (15) days, make a decision as to whether a certificate of public bookkeeper shall be issued; provided however, that this decision-making period may be extended if necessary, but in no event shall the extended duration exceed fifteen (15) days.

Article 7

After the verification of the applicant''s qualifications, the Ministry of Finance shall issue to the applicant a certificate of public bookkeeper and shall publicly announce such decision on its website.

When rejecting an application for a certificate of public bookkeeper in accordance with the provisions set out in Article 5 hereof, or based on the decision of disqualification made, the Ministry of Finance shall inform the applicant by sending a written notice
stating therein the reason for rejection together with the refund of the certification fee pre-paid by the applicant.

Article 8

In the event of lost or destruction of a certificate of public bookkeeper, the holder thereof may, after having published a notice of nullification of such certificate in newspapers for three (3) days, apply with the Ministry of Finance for a replacement certificate by filing an application along with the following documents and paying the certification fee as required:

1.An application.

2.The whole page of the newspaper in which the notice of nullification of certificate of public bookkeeper due to lost or destruction thereof is published.

3.Two 2-inch photographs of the applicant taken within the past year.

In the event that the nullified lost certificate of public bookkeeper is found after a replacement certificate is issued, the nullified certificate shall be forthwith surrendered to the Ministry of Finance for destruction.

Article 9

In the event that a certificate of public bookkeeper is stained or damaged, the holder thereof may apply with the Ministry of Finance for a replacement certificate by paying the certification fee, and filing an application along with the following documents:

1.An application.

2.The original certificate of public bookkeeper.

3.Two 2-inch photographs of the applicant taken within the past year.

Article 10

The provisions set out in Paragraph 3, Article 3, and Articles 5 through 7 may apply to the case of application for the replacement certificate of

public bookkeeper.

Article 11

The format of the application and that of the curriculum vitae required to be filed by an applicant under these Rules shall be published by a public notice by the Ministry of Finance.

Article 12

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

Note:

In case of any discrepancy between the English version and the Chinese text of this Act, the Chinese text shall govern.

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