Content

Title：	Regulations Governing Article 35 of the Certified Public Bookkeepers Act Ch
Date：	2016.05.23
Legislative：	1. Promulgated per the Order of Tai-Tsai-Shuei-Tze No. 09404517480 issued by the Ministry of Finance on March 11, 2005. 2. Article 11, Article 12, Article 22, Article 23, and Article 27 were amended and promulgated; Article 3-1 was added; Article 31 was deleted per the Order of Tai-Tsai-Shuei-Tze No. 10204662870 issued by the Ministry of Finance on October 14, 2013. 3. Amended and promulgated per the Order of Tai-Tsai-Shuei-Tze No. 10504017090 issued by the Ministry of Finance on May 23, 2016.
Content：	**Article 1** These Regulations are enacted pursuant to the provisions set out in Paragraph 2 of Article 35 of the Certified Public Bookkeepers Act (hereinafter referred to as the “Act”). **Article 2** The term “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” referred to in Paragraph 1 of Article 35 of the Act means he/she has, in accordance with the Income Tax Act prior to the effective date of this Act, reported income generated from such services for each of the said three (3) years with withholding tax statement or list of data on various income, as evidence of practicing as a bookkeeper and operating as a tax return filing agent. **Article 3** A bookkeeper and tax return filing agent conforming to the requirements set out in Paragraph 1 of Article 35 of the Act must register as an agent to continue providing professional services with the National Taxation Bureau with jurisdiction over the location of his/her office within one year from the effective date of these Regulations. **Article 4** The registration certificate of a bookkeeper and tax return filing agent shall be revoked or annulled if he/she has been excluded from the list of registered bookkeepers and tax return filing agents in accordance with the applicable provisions set out in the Act. **Article 5** A bookkeeper and tax return filing agent applying for official registration shall pay a registration certificate fee and submit the following documents: 1. An application;

2. A photocopy of identification document;
3. Two 2-inch photographs of the applicant taken within the past year;
4. Supporting documents required as stipulated in Article 2.
The fee for the registration certificate referred to in the preceding Paragraph shall be NT$1,500 each.

Article 6
In the event that the required documents submitted along with an application for official registration of a bookkeeper and tax return filing agent are incomplete, the National Taxation Bureau shall require, by written 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 7
After receiving an application for official registration, the National Taxation Bureau shall, within fifteen (15) days, make a decision as to whether said application shall be approved and registered. This decision-making period may be extended if necessary, but in no event shall the extended duration exceed fifteen (15) days.

Article 8
After the verification of the applicant's qualifications, the National Taxation Bureau shall issue to the applicant a registration certificate. When rejecting an application for official registration in accordance with the provisions set out in Article 6 hereof, or based on the decision of disqualification made, the National Taxation Bureau 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 9
In the event of the loss or destruction of a registration certificate of a bookkeeper and tax return filing agent, the holder thereof may, after having published a notice of nullification of such certificate in newspapers for three (3) days, apply with the National Taxation Bureau with jurisdiction over the location of his/her office 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 a registration certificate of a bookkeeper and tax return filing agent due to loss 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 a bookkeeper and tax return filing agent is found after a replacement certificate is issued, the nullified certificate shall be forthwith surrendered to the National Taxation Bureau for destruction.

Article 10
In the event that a registration certificate of a bookkeeper and tax return filing agent is stained or damaged, the holder thereof may apply with the National Taxation Bureau with jurisdiction over the location of his/her office 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 original registration certificate of a bookkeeper and tax return filing agent;
3. Two 2-inch photographs of the applicant taken within the past year.

Article 11
The provisions set out in Paragraph 2 of Article 5, and Article 6 through Article 8 may apply to the case of application for the replacement registration certificate of a bookkeeper and tax return filing agent.

Article 12
Where he/she is already registered as a bookkeeper and tax return filing agent under the provisions set out in these Regulations, his/her registration shall be revoked by the National Taxation Bureau with jurisdiction over the location of his/her office upon conforming to the requirements set out in Article 4 of these Regulations, or the voluntary surrender of the revocation of registration by himself/herself, or his/her death.
The National Taxation Bureau shall compile statistics on revoked registration cases handled in the previous year by January 31 of each year.

Article 13
The National Taxation Bureau shall establish and maintain a register of registered bookkeepers and tax return filing agents, containing the following particulars:
1. Name, sex/gender, date of birth, national identity number, household registration address, mailing address, telephone number, and education;
2. The title, address, and telephone number of the office and the tax code number of the withholding agency of each bookkeeper and tax return filing agent;
3. The area within which each bookkeeper and tax return filing agent is authorized to provide professional services;
4. The date and reference number of registration of each bookkeeper and tax return filing agent;
5. The date and reference number of revoked registration of each bookkeeper and tax return filing agent;
6. The date and reference number of any change of the matters registered by each bookkeeper and tax return filing agent;
7. The records of professional training received by each bookkeeper and tax return filing agent, including the institutes providing the relevant professional training programs, commencement and completion dates of training period, hours of professional training, substance of training courses, and evaluation of training results;
8. The title of a bookkeeper and tax return filing agent association joined

by each bookkeeper and tax return filing agent;
9. The record(s) of disciplinary measures taken against each bookkeeper and tax return filing agent, if any;
10. Other relevant matters.
A bookkeeper and tax return filing agent shall, upon any change of the matters registered under any of the provisions set out in Subparagraphs 1 to 2 and Subparagraph 8 of the preceding Paragraph, or upon the suspension or reinstatement of business operations, file an application for change of the matters registered with the National Taxation Bureau with jurisdiction over the location of his/her office, within thirty (30) days from the date of such change or occurrence. A bookkeeper and tax return filing agent shall, upon changing his/her office address to the jurisdiction of a different National Taxation Bureau, file an application for change of address with the National Taxation Bureau with which the original registration was made. After that, he/she shall, upon any change of the matters registered, file an application for change of the matters registered with the National Taxation Bureau with jurisdiction over the location of his/her new office.
The area in which a bookkeeper and tax return filing agent may provide his/her professional services under the provisions set out in Subparagraph 3 of Paragraph 1 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 National Taxation Bureau located in the area of his/her office for registration before providing such services, and no branch office is required to be established.
The National Taxation Bureau shall publicly announce a register of registered bookkeepers and tax return filing agents who established offices within its jurisdiction on its website, and the relevant formats shall be formulated by the Ministry of Finance. The information announced does not include the sex/gender, date of birth, national identity number, household registration address, mailing address, telephone number, education, date and reference number of registration, date and reference number of revoked registration, date and reference number of any change of the matters registered, records of professional training, telephone number of the office, or tax code number of the withholding agency;
The name of the office under the provisions set out in Subparagraph 2 of Paragraph 1 shall include the words "bookkeeper and tax return filing agent office." In organizing a joint office established by two or more bookkeepers and tax return filing agents for providing professional services together, the name of such office shall include the word "joint."

Article 14

Any person who is not registered as a bookkeeper and tax return filing agent or whose registration has been revoked under the provisions set out in these Regulations, shall not provide professional services of a bookkeeper and tax return filing agent, and he/she shall be dealt with in accordance with Article 34 of the Act if he/she provides the professional activities of a bookkeeper and tax return filing agent.

Article 15
A bookkeeper and tax return filing agent registered by the National Taxation Bureau may continue providing 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 16
For handling and transacting the authorized matters defined in Paragraph 1 of the preceding Article, the bookkeeper and tax return filing agent shall be authorized by the principal in writing, and shall submit the duplicate of 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 registration certificate of bookkeeper and tax return filing agent;
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 17
A bookkeeper and tax return filing agent may enter into an agreement with the principal to collect a reasonable amount of remuneration; however, no additional remuneration shall be charged by any means.

Article 18
A bookkeeper and tax return filing agent 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 retained for a period of five (5) years.

Article 19
A bookkeeper and tax return filing agent 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 registration 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 20
Under any of the following circumstances, a bookkeeper and tax return filing agent shall refuse to handle and transact the authorized matters:
1. The principal fails to provide necessary accounting books, vouchers, or relevant documents;
2. The principal intends to engage in false or improper bookkeeping and tax return filing;
3. It is otherwise impossible to provide fair and thorough bookkeeping and tax return filing due to concealment or fraud by the principal.

Article 21
A bookkeeper and tax return filing agent shall indemnify any loss/damage sustained by his/her principal or by other interested parties in accordance with the relevant provisions of the Civil Code, if such loss/damage results from the negligence of a bookkeeper and tax return filing agent.

Article 22
When performing professional services, a bookkeeper and tax return filing agent 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. In the event that a criminal act is suspected, the competent tax authority shall notify respective competent authorities in charge of different businesses to refer the case to the competent judicial authorities for investigation.

Article 23
A bookkeeper and tax return filing agent shall, in accordance with all the following provisions, complete the professional training every year:
1. Complete the relevant annual professional training for a minimum of

twenty four (24) hours every year;
2. The substance of professional training courses shall contain at least one of the following courses, and the total hours of said professional training courses shall be more than sixteen (16) hours: the Company Act, the Income Tax Act, the Value-added and Non-value-added Business Tax Act, the Regulations Governing Assessment of Profit-Seeking Enterprise Income Tax, other tax laws and regulations, accounting, the Business Entity Accounting Act, the Regulations on Business Entity Accounting Handling, and related laws and regulations.
3. The professional training courses, other than those specified in the preceding paragraph, shall be relevant to the applicable knowledge of professional services as well.

Article 24
Public or accredited private junior colleges or higher institutes approved by the Ministry of Education with departments of tax administration, public finance, accounting, business administration, commerce, or law, or incorporated foundations and non-profit incorporated associations with the tenet of education training on finance, economics, tax administration, accounting and significant training performance, may apply with the National Taxation Bureau having jurisdiction over their location for approval as the institutes providing the relevant professional training programs under the provisions set out in Article 35 of the Act by submitting the following documents:
1. An application;
2. Supporting documents of juridical personality or a photocopy of accredited civil association certificate;
3. An implementation plan of professional training;
4. Performance of education training on finance, economics, tax administration, or accounting during the preceding three years.
The implementation plan of professional training under the provisions set out in Subparagraph 3 of the preceding Paragraph, shall contain the following contents:
1. Substance and hours of professional training courses;
2. Instructor qualifications of said courses;
3. Standards for the fees and refunds;
4. Management of the leave and attendance, and supervision of the instruction;
5. Professional training venues and equipment;
6. Other relevant matters.
The validity period under the approval submitted by the National Taxation Bureau in accordance with Paragraph 1, shall be four (4) years, and the re-application is required upon expiration.

Article 25
Under any of the following circumstances, the National Taxation Bureau may request the institutes, conforming to the requirements set out in the provisions, to provide additional professional training programs, or may conduct such programs itself based on actual needs:
1. There are no institutes having applied to provide the relevant

professional training programs within the municipality, county, or city under the jurisdiction;
2. A bookkeeper and tax return filing agent is unable to attend any of the professional training courses regularly held during the year by the institutes within the area in which he/she is registered, due to serious illness or other major unforeseen incidents, and such circumstances have been verified upon report by the National Taxation Bureau with jurisdiction over the location of his/her office.

Article 26
The institutes providing the relevant professional training programs may offer one or more courses that comply with the requirements stipulated in these Regulations.
Unless otherwise justified by special circumstances, the professional training courses shall be conducted on a quarterly basis.

Article 27
Where a bookkeeper and tax return filing agent passes the assessment of a professional training course, the training institute shall issue a certificate of completion indicating the number of training hours and course content. Within fifteen (15) days after the conclusion of the training, the institute shall submit a report listing names of qualified participants, course titles, training hours, and other relevant information to the National Taxation Bureau with jurisdiction over the location of each participant’s office.

Article 28
A bookkeeper and tax return filing agent who fails to complete the required professional training courses or hours in accordance with these Regulations, or fails the assessment, shall not be permitted to continue providing professional services in the following year. Any person who engages in providing professional services without authorization shall be dealt with in accordance with Article 34 of the Act.
The National Taxation Bureau shall, by February 15 each year, publicly announce on its website a list of registered bookkeepers and tax return filing agents who have established offices within its jurisdiction and who, in the preceding year, failed to complete the required professional training courses or hours, or failed the assessment.

Article 29
The institutes providing the relevant professional training programs shall retain records, including the list of trainees, list of instructors, training course titles attended by each trainee, training hours, assessment results, attendance records, and certificates of approved training hours issued to qualified trainees. Such records shall be retained for a minimum period of five (5) years.

Article 30
The National Taxation Bureau may assign personnel to inspect or conduct spot checks on the implementation of training programs by the institutes

providing the relevant professional training programs within its jurisdiction. Such institutes shall provide necessary assistance and submit relevant information upon request.

Article 31
Where any of the following circumstances apply to an institute providing professional training programs, the National Taxation Bureau with jurisdiction may revoke its approval to conduct such programs:
1. The content of the professional training significantly deviates from the approved implementation plan;
2. There is sufficient evidence indicating that the actual courses attended or training hours completed by an individual holding a training certificate issued pursuant to Article 27 are inconsistent with the contents of such certificate.

Article 32
The formats of documents, statements, operation records, and accounting books required under these Regulations shall be prescribed by the Ministry of Finance.

Article 33
These Regulations shall enter into force from the date of promulgation.

Files： Regulations Governing Article 35 of the Certified Public Bookkeepers Act.pdf

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