Content

Title：	Certified Public Bookkeepers Act Ch
Date：	2016.11.09
Legislative：	Note: In case of any discrepancy between the English version and the Chinese text of this Act, the Chinese text shall govern. 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
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 taxpaying obligation. Top↑ 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 may practice as a certified public bookkeeper. A person who has, in accordance with Article 35, 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. Top↑ Article 3 The term "competent authorities" as used in this Act refers to the Ministry of Finance. Top↑ Article 4 Under any of the following circumstances, a national of the Republic of China shall not act 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 more than one year ,but this provision shall not apply to probation;
2.Persons who are under the guardianship or assistantship and such conditions have not yet been revoked;
3.Where he/she has been adjudicated bankrupt, 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 has been exempted(discharged) from the public functionary post that he/she served, and the term of such exemption has not yet more than five years; 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 Items 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 Items 1 of the preceding Paragraph, If three years have already passed since service of the term was completed or pardon was received after partial service of the prison term, 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 Items 2 through 5 of the preceding Paragraph, his/her qualification certificate of certified public bookkeeper shall be suspended, and be recovered after extinguishment of the cause of such revocation.
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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.
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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.

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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.

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Article 8

Any person who has served as a tax official in a government authorities 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 authorities he/she served is located.

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Article 9

The territory 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 the establishment of a branch office shall not be required.

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Article 10

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

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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 authorized territory for providing professional services by each certified public bookkeeper;
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.
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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.
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Chapter 3 Scope of Business and Responsibility

Article 13

A certified public bookkeeper may provide the following professional services within the registered territory:
1.handling or transacting mandated affairs for his/her principal in connection with the registration related to business operations, changes, registration cancellation/de-registration, suspension/discontinuation and other registered matters;
2.handling or transacting mandated affairs for his/her principal in connection with declarations and applications related to tax assessment and collection cases;
3.providing tax-related consulting services in respect of mandated matters;
4.handling and transacting mandated 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 mandated tax matters in connection with auditing and certification, appeals or administrative litigation.
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Article 14

For handling and transacting the mandated matters defined in Paragraph 1 of the preceding Article, the certified public bookkeeper shall enter into an agreement of mandate, and shall submit said agreement along with the mandated case to the appropriate authorities.
The agreement of mandate required in the preceding Paragraph shall contain

the following particulars:
1.the respective names, titles, addresses of the mandator and the mandatary, and the serial number of the certificate of certified public bookkeeper of the mandatary;
2.the substance of the mandated case, and the scope of authorization and power of the mandatory; and
3.the date on which the mandate was given.
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Article 15

A mandated certified public bookkeeper shall not terminate the agreement of mandate that he/she executed without good cause. If he/she desires to terminate the agreement of mandate, a ten-day prior termination notice shall be given to the mandator, and the termination shall not take effect without the prior consent of the mandator.
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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 case/matter mandated;
2.the name or title and address of the mandator;
3.the amount of remuneration payable to the mandatary; and
4.the date on which the mandate 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.
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Article 17

A certified public bookkeeper shall not conduct the following acts:
1.disclose any secret related to his/her business operations, without the prior consent of the mandator;
2.refuse or delay the provision of any relevant document or of any reply in response to the relevant enquiries made by the government authorities in charge of the mandated affairs;
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.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 performing his/her professional duties in respect of the mandated affairs.
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Article 18

A certified public bookkeeper shall indemnify any loss/damage sustained by his/her mandator or by interested parties related to the mandator, if such loss/damage results from the bookkeeper''s negligence.
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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.
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Article 20

Certified public bookkeepers residing 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 an administrative region.
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Article 21

A municipality, county or city association of certified public bookkeepers shall be promoted and organized by at least thirty (30) practicing certified public bookkeepers residing in that particular administrative region; provided, however, that if the total number of certified public bookkeepers residing 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 combined association with the certified public bookkeepers of such adjacent administrative region.
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Article 22

A national association of certified public bookkeepers shall be promoted and organized only after all municipalities and a majority of 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.
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Article 23

The directors and supervisors on the board of directors of a certified public bookkeepers association at any level shall serve a term of office of four (4) years, and the number of directors 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.
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Article 24

The Articles of Association of certified public bookkeepers association in any administrative region shall specify the following particulars:
1.the title, territory of service, and office address of the association;
2.the objective, 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 and requirements related to the operations of the association.
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Article 25

A certified public bookkeepers association of any administrative region shall declare the following information to the local government authorities in charge of 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.
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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 collection authorities for tax evasion;
3.Where he/she is referred to the court for assisting or instigating other person 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 relevant provisions set out in this Act.
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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 for more than three (3) times, he/she shall also be suspended from practicing bookkeeping; whereas, if he/she has been suspended from practicing bookkeeping for a total period of over five (5) years, he/she shall be deleted from the list of registered certified public bookkeepers.
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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 business activities involved, or the relevant certified public bookkeepers association may refer the case, by producing the factual findings and evidence, to the competent authorities for its execution of disciplinary action.
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Article 29

Where a certified public bookkeeper deserves disciplinary action, the case 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 to 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 examining the case at issue.
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Article 30

In the event that a criminal act is suspected by the CPBDC in the course of examination of a case referred to it under the preceding Article, the CPBDC shall forthwith refer the case to the competent judicial authorities for investigation.
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Article 31

In the event that a certified public bookkeeper disagrees with the resolution adopted by the CPBDC under the preceding Article, he/she may, within twenty (20) days from the date following the date of service of said resolution, apply with the certified public bookkeepers'' disciplinary re-examination committee (hereinafter referred to as the "CPBDRC") for its review of the case.
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Article 32

Regulations governing the organization and operation procedures of the CPBDC and the CPBDRC shall be prescribed by the competent authorities.
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Article 33

Upon finalization of the decision on the execution of disciplinary action against the certified public bookkeeper, the CPBDC shall inform, by a notice, the relevant certified public bookkeepers association and the competent authorities of the resolution underlying the aforesaid final decision.
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Article 34

Any person who, without due qualification, performs the professional activities of a certified public bookkeeper as defined in Items 1 through 3 and Item 5, Paragraph 1, 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 One 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).
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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 over three (3) years prior to the effective date of this Act, and has reported income generated from such services, 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 trainings as required in the preceding Paragraph shall be prescribed by the competent authorities.
Any person registered as a bookkeeper and tax return filing agent in accordance with Paragraph 1 continue 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 deny 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 on the board of directors at any level of association and the articles of the association specifying the particulars and information that shall be declared to the competent authorities shall be applicable according to the provisions set forth in Article 20 to Article 25 of this Act.
Any person registered as a bookkeeper and tax return filing agent in accordance with Paragraph 1 continue providing services 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 collection authorities for tax evasion;

3.Where he/she is referred to the 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 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 described in the preceding paragraph shall be applicable according to the provisions set forth in Article 27 to Article 33 of this Act.
Any person registered as a bookkeeper and tax return filing agent in accordance with Paragraph 1 continue providing services who has not yet joined an association, should join an association after one year from the date of the implementation of this amendment.
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Article 36

Foreign nationals may obtain a certificate of certified public bookkeeper, and may act 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 observe and 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 dealt with in accordance with the governing laws and regulations; and in addition thereto, the competent authorities may revoke the certificate of certified public bookkeeper issued to him/her.
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Article 37

When applying for a certificate of certified public bookkeeper, the applicant shall pay a certification fee, with the amount of such certification fee to be fixed by the competent authorities.
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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.
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Article 39

This Act shall take effect as of the date of promulgation hereof.
The amended articles as of 26th May, 2009 shall come into force on 23th November, 2009.
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Data Source：Ministry of Finance, R.O.C. Laws and Regulations Retrieving System