Content

Title：	Rules Governing Issuance of Certificate of Public Bookkeeper Ch
Date：	2017.10.20
Legislative：	History 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.
Content：	Note: In case of any discrepancy between the English version and the Chinese text of this Act, the Chinese text shall govern. 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 apply for a certificate of public bookkeeper in accordance with the provisions of these Rules. Article 3 In applying for a certificate of public bookkeeper, the applicant, either a national of the Republic of China or a foreign national, shall pay a certification fee to and 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);

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; and

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

The amount of the certification fee payable by the applicant pursuant to Article 3 hereof shall be fixed and announced by the Ministry of Finance.

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; and

3.two 2-inch photographs of the applicant taken within the 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; and

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

Article 10

The provisions set out in Paragraph 2, Article 3, and Articles 5 through 7 hereof shall apply, mutatis mutandis, 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.

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