Content

Title：	Directions Governing Anti-Money Laundering for Certified Public Bookkeepers and Bookkeeping and Tax Return Filing Agents Ch
Date：	2018.03.05
Legislative：	Enacted and promulgated Tai-Tsai-Shuei-Tze No. 10704533293 issued by the Ministry of Finance on March 5, 2018.
Content：	1. These Directions are established in accordance with Paragraph 2 of Article 6 of the Money Laundering Control Act (hereinafter “the Act”). 2. When an individual who has obtained a public bookkeeper certificate and practices as a certified public bookkeeper, as stipulated in Paragraph 1 of Article 2 of the Certified Public Bookkeepers Act, or an individual who practices as a bookkeeping and tax return filing agent, as stipulated in Paragraph 1 of Article 35 of the Certified Public Bookkeepers Act, prepares for or carries out any modes of transactions designated under Subparagraph 5, Paragraph 3, Article 5 of the Act for any customer, the firm set up by such individual shall carry out internal control procedures. 3. A certified public bookkeeper’s firm or a bookkeeping and tax return filing agent’s firm shall carry out internal control procedures as follows: (1) The responsible person or designated dedicated person shall be responsible for supervising the compliance with the Regulations Governing Anti-Money Laundering for Certified Public Bookkeepers and Bookkeeping and Tax Return Filing Agents as well as these Directions; (2) For any matter for which a certified public bookkeeper or a bookkeeping and tax return filing agent is engaged and for which a report has been filed of suspected money laundering transactions under Paragraph 3 of Article 6 and Article 10 of the Regulations Governing Anti-Money Laundering for Certified Public Bookkeepers and Bookkeeping and Tax Return Filing Agents, the firm shall undertake enhanced monitoring and control; (3) In selecting a certified public bookkeeper, a bookkeeping and tax return filing agent, or any other professional engaging in related business activities, the firm shall pay attention to his/her integrity, expertise, and whether there is any potential conflict of interest between such person and anti-money laundering and counter-terrorism financing tasks; (4) The staff of the firm shall be kept updated on the latest laws and regulations on anti-money laundering and counter-terrorism financing. 4. Certified public bookkeepers and bookkeeping and tax return filing agents shall participate in the on-the-job training for anti-money laundering and counter-terrorism financing organized by associations of certified public bookkeepers or bookkeeping and tax return filing agents, government agencies, corporations, or associations, and shall report such training to the Certified Public Bookkeepers Association of the Republic of

China, the Tax-Accountancy Association Union of the Republic of China, and the subordinate local associations for recordation.
The hours of the on-the-job training for certified public bookkeepers and bookkeeping and tax return filing agents, as set forth in the preceding paragraph, as well as the methods of certification and reporting, shall be determined by the Certified Public Bookkeepers Association of the Republic of China and the Tax-Accountancy Association Union of the Republic of China, respectively.

5. The National Taxation Bureaus under the Ministry of Finance shall be responsible for inspecting the matters set forth in the preceding two articles. When necessary, the Certified Public Bookkeepers Association of the Republic of China, the Tax-Accountancy Association Union of the Republic of China, and associations of different municipalities/cities/counties may be commissioned to carry out such inspections.
The National Taxation Bureaus under the Ministry of Finance may, in the course of carrying out the inspections set forth in the preceding paragraph, employ the assistance of other professionals if necessary, and may carry out such inspections with the Certified Public Bookkeepers Association of the Republic of China, the Tax-Accountancy Association Union of the Republic of China, or associations of different municipalities/cities/counties.
The National Taxation Bureaus under the Ministry of Finance, the Certified Public Bookkeepers Association of the Republic of China, the Tax-Accountancy Association Union of the Republic of China, and associations of different municipalities/cities/counties shall, before inspecting the matters set forth in the preceding two articles, draw up an inspection plan and submit the same to the Ministry of Finance for approval and implementation.

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