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Title：	Organization and Operation Rules of Disciplinary Committee and Disciplinary Re-examination Committee of Certified Public Bookkeepers Ch
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Content：

Article 1

These Rules are prescribed pursuant to the provisions set out in paragraph 5 of Article 35 of the Certified Public Bookkeepers Act (hereinafter referred to as the "Act") and are applicable by mutatis mutandis application of the provisions of Article 32 of the Act.

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Article 2

The Disciplinary Committee for Bookkeeper and Tax Return Filing Agents (hereinafter referred to as the "DCBTRFA") shall have nine (9) members who shall be appointed or engaged by the Ministry of Finance from among the following personnel to act as such on a part-time basis, with one of them to be appointed as the chairman thereof:

1.Three (3) representatives of the Ministry of Finance, including two (2) representatives from the Taxation Administration and one (1) representative from the Department of Legal Affairs;

2.One (1) representative from the Department of Commerce of the Ministry of Economic Affairs;

3.Two (2) representatives of bookkeeper and tax return filing agents; and

4.Three (3) representatives consisting of competent scholars or experts from the fields of law and accounting.

The members described in Item 3 and Item 4 of the preceding paragraph shall serve terms of office of two (2) years, and each individual so appointed shall be eligible for re-appointment; provided that such

individual shall not be eligible for more than two (2) re-appointments.

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Article 3

The Disciplinary Re-Examination Committee for Bookkeeper and Tax Return Filing Agents (hereinafter referred to as the "DRCBTRFA") shall have nine (9) members who shall be appointed or engaged by the Ministry of Finance from among the following personnel to act as such on a part-time basis, with one of them to be appointed as the chairman thereof:

1.Two (2) representatives of the Ministry of Finance;

2.One (1) representative from the Department of Commerce of the Ministry of Economic Affairs;

3.One (1) representative from the Ministry of Justice;

4.Two (2) representatives of bookkeeper and tax return filing agents; and

5.Three (3) representatives consisting of competent scholars or experts from the fields of law and accounting.

The members described in Item 4 and Item 5 of the preceding paragraph shall serve terms of office of two (2) years, and each individual so appointed shall be eligible for re-appointment; provided that such individual shall not be eligible for more than two (2) re-appointments.

No member of the DCBTRFA may act concurrently as a member of the .

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Article 4

The DCBTRFA and the DRCBTRFA shall both maintain personnel to make minutes of the committee meetings and to handle relevant internal administrative affairs.

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Article 5

Under any of the following circumstances, the member concerned of the DCBTRFA or the DRCBTRFA shall withdraw on his/her own accord and refrain from participating in any examination, discussion, or decision-making proceedings concerning a bookkeeper and tax return filing agent subject to disciplinary action, where such member:

1.is or once was a spouse, relative by blood within the fourth degree, or relative by marriage within the third degree, of such bookkeeper and tax return filing agent;

2.of whom the spouse or ex-spouse is connected to the pending case at issue, as a joint creditor or a joint obligator with such bookkeeper and tax return filing agent;

3.is engaged to be married to such bookkeeper and tax return filing agent;

4.is or once was an agent or an assistant of such bookkeeper and tax return filing agent;

5.is or once was a private prosecutor, complainant, informant, witness, advocate or expert witness in a lawsuit to which such bookkeeper and tax return filing agent is/was a party; or

6.is serving as a bookkeeper and tax return filing agent in the same bookkeeper and tax return filing agents' firm as such bookkeeper and tax return filing agent, or acts/acted as the predecessor/successor bookkeeper and tax return filing agent in the disciplinary case at issue.

Under either of the following circumstances, the DCBTRFA and the DRCBTRFA may request a member involved to withdraw himself/herself from taking part in the examinations, discussions, or decision-making proceedings of any case concerning:

1.where such member has failed to withdraw of his/her own accord under any of the circumstances set forth in Articles 5.1 to 5.6 above; or

2.where it is reasonable to believe that the member involved may become

prejudiced in performing his/her functional duties under any circumstance other than the circumstances set forth in Articles 5.1 to 5.6 above.

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Article 6

In referring a case for disciplinary action, the party initiating such case referral process shall prepare a written report containing the basic data of the bookkeeper and tax return filing agent, a summary of the case at issue, the reasons and legal references for referring the case, together with relevant evidence and supporting documents, and shall file the same with the Ministry of Finance for proceeding with the disciplinary action.

If an interested party deems that a bookkeeper and tax return filing agent should be subject to disciplinary action, the interested party shall enumerate the underlying facts, produce relevant evidence, and refer the case, through the competent local tax authorities, to the Ministry of Finance for proceeding with disciplinary action.

Within two (2) days after its acceptance of a case referred to it for proceeding with disciplinary action, the Ministry of Finance shall assign the said case to the DCBTRFA for processing.

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Article 7

After a case for disciplinary action is assigned to the DCBTRFA, the chairman of the DCBTRFA shall first assign the case to the appropriate member on duty by turns for his/her preliminary examination of the case.

The DCBTRFA may reject the case assigned to it pursuant to the provisions set out in the preceding paragraph, if the circumstances of the said case are found to be under any of the following circumstances, provided that if the discrepancy found can be corrected, the original case-referring party shall be ordered to rectify such discrepancy within a given time limit:

1.where the nature of the case referred to for disciplinary action does not fall within the scope of the authority of the DCBTRFA;

2.where the case is not referred to the DCBTRFA in accordance with the provisions set out in the Act;

3.where the written report made and submitted does not sufficiently enumerate facts detailing violations of the law by the bookkeeper and tax return filing agent subject to the proposed disciplinary action, and the evidence as required under these Rules is not attached;

4.where the written report made and submitted has not cited the specific legal clause(s) violated by the bookkeeper and tax return filing agent subject to the proposed disciplinary action, or has incorrectly cited legal clause(s); or

5.where the report on the case referred to for disciplinary action is not prepared in the format as required, or otherwise lacks essential elements.

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Article 8

The DCBTRFA shall inform, by a written notice, the bookkeeper and tax return filing agent subject to the proposed disciplinary action of the substance of the case referred to it for disciplinary action, and shall require him/her to submit a written defense within twenty (20) days from the date following the date of the service of the said notice to him/her or require him/her, when necessary, to appear before DCBTRFA to make an explanation. If such bookkeeper and tax return filing agent fails to file a defense in writing or to make explanation before the DCBTRFA upon expiry of the foregoing time limit, a resolution on may be made forthwith by the DCBTRFA accordingly.

The explanation to be made before the DCBTRFA as required in the preceding paragraph shall be made in response to the enquiry of the DCBTRFA member conducting the examination, and shall be recorded in written minutes.

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Article 9

Upon completion of the examination proceedings, written examination comments shall be made by the DCBTRFA member conducting the examination and shall be submitted to the DCBTRFA for discussion.

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Article 10

A meeting of the DCBTRFA may proceed only when it is attended by at least two-thirds (2/3) of the members; and resolutions of the meeting may be adopted only by a majority vote of the members present at the meeting.

A meeting of the DCBTRFA shall be presided over by the chairman of the DCBTRFA. In the event that the chairman cannot attend a meeting of the DCBTRFA for any reason whatsoever, he/she shall appoint another member to preside over the meeting on his/her behalf; and in the absence of such appointment, the members may elect a member to preside over such meeting from among themselves.

The original party wherefrom a case for disciplinary action is referred to the DCBTRFA may be invited to attend a meeting of the DCBTRFA to make relevant explanation.

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Article 11

The minutes of a resolution adopted at a meeting by the DCBTRFA for taking disciplinary action against a bookkeeper and tax return filing agent shall not be released to the public prior to the delivery thereof to the relevant bookkeeper and tax return filing agents' association and the Ministry of Finance pursuant to the provisions set out in Article 33 of the Act; and the proposal(s) discussed, the minutes of the proceedings of and the resolutions adopted at the meetings shall be kept strictly confidential by the attendees of such meetings.

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Article 12

A resolution adopted at a meeting of the DCBTRFA shall be recorded in written minutes which shall contain the following particulars:

1.the name and domicile of the bookkeeper and tax return filing agent subject to the disciplinary action to be taken, and the bookkeeper and tax return filing agents' association he/she is registered with;

2.the subject of the case at issue;

3.the text, and the underlying facts, reasons and legal reference(s) of the resolution adopted;

4.the names of the DCBTRFA members present at the meeting;

5.the date of the resolution; and

6.the legal remedy which may be sought by the bookkeeper and tax return filing agent subject to the disciplinary action who disagrees with the resolution, and the time period for filing for legal remedy and the authorities to accept an appeal based on such legal remedy.

The minutes of the resolution as required in the preceding paragraph shall be prepared within three (3) months from the date the case for disciplinary action is referred to the DCBTRFA, subject to a single extension, if necessary, for three (3) additional months.

In the event that the original case referring party is requested to re-investigate the case referred by it for disciplinary action, then the period for preparing the minutes of the resolution as stipulated in the preceding paragraph shall commence from the date following the date the results of the re-investigation are received by the DCBTRFA by the original case referring party.

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Article 13

The minutes of the resolution shall be served to the bookkeeper and tax return filing agent subject to the disciplinary action and the original case-referring party respectively, and the service thereof shall be evidenced by a certificate of service, or by a postal acknowledgement of receipt, if the service is made by post.

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Article 14

In the event that a bookkeeper and tax return filing agent subject to disciplinary action disagrees with the resolution against him/her adopted by the DCBTRFA, he/she may, within twenty (20) days from the date following the date of the service of the said minutes of the resolution to him/her, file an application for re-examination with a statement of reasons with the DCBTRFA attached.

Whether a re-examination application is filed shall depend on the date which the re-examination application pleading is received or processed by the DRCBTRFA.

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Article 15

The resolution for disciplinary action shall become final if the bookkeeper and tax return filing agent subject to such disciplinary action fails to file an application for re-examination within the time limit stipulated in the preceding article hereof. In such instance, the DCBTRFA shall publish the said minutes of the resolution on its website, and inform, by a written notice, the appropriate bookkeeper and tax return filing agents' association of which the bookkeeper and tax return filing agent subject to the disciplinary action is registered as a member, the government authorities in charge of the business involved in the case at issue, the original party referring the case of such resolution, and the interested party that had made the statement of facts and provided evidence as required in paragraph 2, Article 6 hereof to the competent local tax collection authority for report to the Ministry of Finance for disciplinary action.

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Article 16

In the event that the statutory period for re-examination has expired at

the time an application for re-examination is received by the DRCBTFA, the DRCBTRFA shall reject such application.

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Article 17

The relevant rules for examination related to disciplinary action disciplinary action examination rules set out in these Rules shall apply, mutatis mutandis, to the matters in connection with the method of resolution adoption, and the preparation, contents and service of the minutes of the resolution on re-examination by the DRCBTRFA, and the defense by the bookkeeper and tax return filing agent subject to the disciplinary action during the re-examination proceedings.

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Article 18

After the service of a resolution on re-examination to the re-examination applicant, the DRCBTRFA shall inform, by a written notice, the DRCBTRFA making the preliminary resolution on the examination of the said resolution on re-examination.

The resolution on re-examination adopted by the DRCBTRFA shall become final, if the bookkeeper and tax return filing agent subject to the disciplinary action proposed in such resolution on re-examination fails to initiate administrative proceedings within the period stipulated for such purpose under the Law of Administrative Proceedings.

In the event that a resolution on re-examination becomes final or is dismissed by a final judgment rendered by the administrative court in respect of an administrative action initiated by the bookkeeper and tax return filing agent subject to the disciplinary action proposed in such resolution on re-examination, the DRCBTRFA shall publish the said minutes of the resolution on re-examination on its website, and inform, by a notice, the appropriate bookkeeper and tax return filing agents association of which the bookkeeper and tax return filing agent subject to the disciplinary action is registered as a member, the government authorities in charge of the business involved in the case at issue, the original party-referring the case of such resolution, and the interested party that had made the statement of facts and provided evidence as required in

Paragraph 2, Article 6 hereof to the competent local tax collection authority for report to the Ministry of Finance for disciplinary action.

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Article 19

In the event that the DRCBTRFA suspects that a criminal offense may be involved in respect of the case referred to it for disciplinary action, it shall refer the case to the competent judicial authorities for further investigation.

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Article 20

Personnel to be appointed as members and administrative staff under these Rules shall serve such posts without receiving any remuneration, except for those personnel who are not with the Ministry of Finance may be entitled to receive an examination allowance or a transportation allowance in accordance with the applicable laws and regulations.

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Article 21

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