

Content

Title : Financial-Supervisory-Securities-Auditing-1020024132 [Ch](#)

Date : 2013.07.17

Legislative : Issue date: 17 July 2013

Content : Order of the Financial Supervisory Commission

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1. This Order is issued pursuant to Articles 76 and 77 of the Certified Public Accountant Act.

2. A foreign national who has obtained a Republic of China (ROC) certified public accountant (CPA) certificate shall first apply to the Financial Supervisory Commission (form in Attachment 1) and obtain permission, and then comply with Articles 8 and 12 of the Certified Public Accountant Act, before the foreign national may engage in CPA practice in the ROC.

3. This Order shall take effect from this day forward.

Originals: To be posted on the public notice boards of the Financial Supervisory Commission (FSC) and the Securities and Futures Bureau of the FSC.

Copies: Legal Affairs Committee, Executive Yuan; FSC (Department of Legal Affairs and Department of Information Management); Banking Bureau of the FSC; Insurance Bureau of the FSC; Financial Examination Bureau of the FSC; Lex Data Information Inc.; Winkler Partners, Attorneys at Law; National Federation of Certified Public Accountant Associations of the Republic of China; Taiwan Provincial CPA Association; Taipei CPA Association, Kaohsiung CPA Association, Taichung CPA Association

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