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Content: Order of the Financial Supervisory Commission

Issue date: 17 July 2013

Issue no.: Financial-Supervisory-Securities-Auditing-1020024132

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.

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