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| Title :       | Financial-Supervisory-Securities-Auditing-1020024132 <b>Ch</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Date :        | 2013.07.17                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Legislative : | Issue date: 17 July 2013                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Content :     | <p>Order of the Financial Supervisory Commission<br/>Issue date: 17 July 2013<br/>Issue no.: Financial-Supervisory-Securities-Auditing-1020024132</p> <ol style="list-style-type: none"><li>1. This Order is issued pursuant to Articles 76 and 77 of the Certified Public Accountant Act.</li><li>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.</li><li>3. This Order shall take effect from this day forward.</li></ol> <p>Originals: To be posted on the public notice boards of the Financial Supervisory Commission (FSC) and the Securities and Futures Bureau of the FSC.</p> <p>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</p> |

Data Source : Financial Supervisory Commission Laws and Regulations Retrieving System