

Content

Title :	Regulations Governing Applications for CPA Certificates and Practice Registration <b>Ch</b>
Date :	2018.08.08
Legislative :	1. Full text of 10 Articles adopted and issued per 10 March 2008 Letter No. Financial-Supervisory-Securities-VI-0970007873 of the Financial Supervisory Commission; for enforcement from the date of issuance 2. Article 5 amended and issued per 8 August 2018 Letter No. Financial-Supervisory-Securities-Auditing-1070326688 of the Financial Supervisory Commission
Content :	<p>Article 1 These Regulations are adopted pursuant to Article 7 and Article 12, paragraph 2 of the Certified Public Accountant Act ("the Act").</p> <p>Article 2 Applications for CPA certificates and applications for practice registration shall be governed by these Regulations. Matters not provided for herein shall be governed by the provisions of other relevant acts and regulations.</p> <p>Article 3 A person who wishes to apply for a CPA certificate pursuant to Article 7 of the Act shall file an application accompanied with the following documents to the competent authority and pay a certificate issuance fee: 1. application form; 2. certificate of passing the CPA examination (to be returned following verification) and a photocopy thereof; 3. CPA curriculum vitae card; 4. A photocopy of the national identification card or passport; and 5. Two 2-inch bust photos without head covering. The competent authority shall issue a certificate to the applicant after reviewing and approving the application under the preceding paragraph, and shall officially announce it by publication in the official gazette of the competent authority. If an application does not meet the requirements, the competent authority shall demand corrections within a prescribed time limit or return the application.</p> <p>Article 4 A person who loses his or her CPA certificate may apply for re-issuance, provided that the person shall publish an announcement in the newspaper for 3 days, declaring that the certificate with the original certificate number is lost and voided, and then proceed with the application pursuant to the preceding article, attaching the entire page of the newspaper containing the announcement. If the certificate declared to be lost is subsequently found, it shall immediately be surrendered for cancellation. If the CPA certificate is damaged, the certificate holder may apply for a replacement pursuant to the preceding article, attaching the original certificate.</p> <p>Article 5 When a CPA applies for practice registration pursuant to Article 12 of the Act, he or she shall file an application accompanied with the following documents to the organization engaged by the competent authority: 1. application form; 2. practice registration form; 3. photocopy of the certificate of passing the CPA examination;</p>

4. photocopy of the CPA certificate;
5. documentary proof of at least 2 years of experience as an assistant in attestation work at a CPA firm;
6. photocopy of national identification card or passport; and
7. signature and seal specimen card.

The documentary proof referred to in subparagraph 5 of the preceding paragraph means documentary proof of qualifications and experience as an assistant in attestation work in a CPA firm, and such proof must have been filed for recordation pursuant to the Act.

One who, before the enforcement of the 31 January 2018 amendments to the Act, has finished his/her pre-professional training but has not yet applied for practice registration or has started his/her pre-professional training but has not yet finished may still, within one year from the date of enforcement of the amendments to the Act, apply for practice registration under the provisions of the Act from before the enforcement of the amendments.

#### Article 6

The practice registration form referred to in paragraph 1, subparagraph 2 of the preceding Article shall specify the following information:

1. name, gender, birth date and year, national ID number, and domicile (residence) address;
2. certificate number of the certificate of passing the CPA examination;
3. certificate number of the CPA certificate;
4. educational background and work experience; and
5. name and address of the CPA firm.

In the event of any change to any information registered under the preceding paragraph, the CPA shall promptly apply for amendment registration with the organization engaged to handle CPA practice registration.

#### Article 7

The organization engaged to handle CPA practice registration shall keep a register of CPAs and the register shall specify the following information:

1. name, gender, birth date and year, national ID number, and residence (domicile) address;
2. certificate number of the certificate of passing the CPA examination;
3. certificate number of the CPA certificate;
4. educational background and work experience;
5. name and address of the CPA firm;
6. date and year of the registration and the registration number;
7. date and year of becoming a member of the CPA association, and the member number;
8. discipline records; and
9. other important matters.

The organization engaged to handle CPA practice registration shall publicly release the following particulars of the CPA registration.

1. name;
2. name and address of the CPA firm;
3. date and year of the registration and the registration number; and
4. date and year of becoming a member of the CPA association, and the member number.

#### Article 8

If a CPA has met the qualifications for registration under the pre-amendment Act before the amended Act comes into force, and has yet to apply to register as a practicing CPA, the CPA shall file an application pursuant to Article 78 of the Act, attaching the following documents, to the organization engaged to handle CPA practice registration within 1 year after the amended Act comes into force, and may not begin to practice the CPA profession until after successfully making the application:

1. The documents specified in Article 5, paragraph 1, subparagraphs 1 to 4, 6, and 7.
2. The following documentary proof of work experience in the accounting field with a public or a private institution, or as an assistant in attestation work in a CPA firm for at least 2 years:

- A. Documentary proof of work experience in the accounting field with a public agency or a government-run business entity.
- B. Documentary proof of work experience in the accounting field with a company with paid-in capital of at least NT\$20 million.
- C. Documentary proof of qualifications and experience as an assistant in attestation work in a CPA firm, and such proof must have been filed for recordation pursuant to the Act

If a person has been registered as a practicing CPA before the coming into force of the amended Act, and the agency that was responsible for handling CPA registration before the coming into force of the amended Act has submitted the registration record to the competent authority, and the registration record has also been forwarded to the organization engaged to handle CPA practice registration and a file created, the person may be exempted from the requirement of filing another application for practice registration.

#### Article 9

The format of all the forms required under these Regulations shall be prescribed separately by the competent authority.

#### Article 10

These Regulations shall come into force from the date of issuance.