

Content

Title : Regulations Governing Applications for CPA Certificates and Practice Registration [Ch](#)

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Legislative : 1. Full text of 10 Articles adopted and issued per 10 March 2008 Order 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 Order No. Financial-Supervisory-Securities-Auditing-1070326688 of the Financial Supervisory Commission
3. Full text of 9 articles amended and issued per 27 December 2023 Order No. Financial-Supervisory-Securities-Auditing-1120386036 of the Financial Supervisory Commission; for enforcement from the date of issuance

Content :

Article 1

These Regulations are adopted pursuant to Article 7 and Article 12, paragraph 2 of the Certified Public Accountant Act ("the Act").

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.

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. However, if the certificate of passing the CPA examination is in the form of an electronic certificate, a printed copy thereof shall be submitted.
3. CPA curriculum vitae card.
4. A photocopy of the national identification card, passport, or resident certificate.
5. Two 2-inch bust photos without head covering.
6. Statement that none of the circumstances in Article 6, paragraph 1 of the Act exists and relevant documentary proof.

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.

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.

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.
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, passport, or resident certificate.
7. Documentary proof that the CPA has established or joined a CPA firm at which they practice.
8. CPA association membership application documents.
9. Register of CPAs.
10. 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.

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.
5. Name, address, and contact information 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 register of CPAs mentioned in Article 5, paragraph 1, subparagraph 9 shall specify the following information:

1. Name, gender, birth date and year, national ID number, residence (domicile) address, and contact information.
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, address, and contact information 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.
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.
4. Date and year of becoming a member of the CPA association, and the member number.

Article 8

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

Article 9

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

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