

## J. Y. Interpretation No.46 ( May 9, 1955 ) \*

**ISSUE:** In the event of discrepancies between the two amounts as indicated in the taxing authorities' and the Ministry of Audit's audit reports regarding the income of a state-owned enterprise, which audit results shall govern?

**RELEVANT LAWS:**

Audit Act ( 審計法 ) .

**KEYWORDS:**

Audit report ( 審計報告 ) , Ministry of Audit ( 審計部 ) , state-owned enterprises ( 公營事業 ) .\*\*

**HOLDING:** The Ministry of Audit has the final approval power over the audit reports submitted by each agency. For any discrepancies between the income of state-owned enterprises determined by the collection agency and the revenue of the same enterprises approved by the Ministry of Audit, it is the Ministry-approved figures stated in the audit report that has precedence.

**解釋文：**審計部對於各機關編送之決算有最終審定權。徵收機關核定公營事業之所得額，與審計部審定同一事業之盈餘如有歧異，自應以決算書所載審計部審定之數目為準。

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\* Translated by Professor Andy Y. Sun.

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