

J. Y. Interpretation No.67 (November 14, 1956) \*

**ISSUE:** May a public functionary having served for more than three years in a middle-ranking auditing position be placed under review for the qualification as a certified public accountant?

**RELEVANT LAWS:**

Article 2-I (4) of the Certified Public Accountant Act (會計師法第二條第一項第四款) .

**KEYWORDS:**

Junior Rank Personnel (薦任) , auditing post (審計職務) .\*\*

**HOLDING:** If a civil servant has held a junior rank personnel auditing post in a government department for more than three years and has also received certification, he shall be regarded as having fulfilled the requirements of Article 2-I (4) of the Certified Public Accountant Act.

**解釋文：**凡在政府機關曾任薦任審計職務三年以上，經銓敘合格者，均應認為合於會計師法第二條第一項第四款之規定。

---

\* Translated by Lawrence L. C. Lee.

\*\* Contents within frame, not part of the original text, are added for reference purpose only.