

J. Y. Interpretation No.79 (October 7, 1957) *

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

RELEVANT LAWS:

J.Y. Interpretation No.67 (司法院釋字第六十七號解釋)；
Article 2 of the Certified Public Accountant Act (會計師法第二條) .

KEYWORDS:

Certificated (銓敘合格) .**

HOLDING: The phrase “certified” in J.Y. Interpretation No.67 refers to a civil servant who has been certified by the Ministry of Civil Service of the Republic of China. A civil servant who has held a junior rank personnel auditing position in the Ministry of National Defense for more than three years and has applied for registration with the Ministry of Civil Service should also be regarded as conforming to the stipulation of Article 2,

解釋文：本院釋字第六十七號解釋，所謂銓敘合格一語，係指經銓敘部銓敘合格者而言。其在國防部擔任薦任審計職務三年以上，並經銓敘部審查登記者，亦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.

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Paragraph 1, Subparagraph 4 of the Certified Public Accountant Act.