

# 記帳士登錄（登記）申請書

## Application Form for Registration of a Certified Public Bookkeeper

受文者 Recipient：財政部 Ministry of Finance

主旨 Purpose：為執行記帳士業務，茲向 貴部申請登錄（登記）。  
To conduct the functional duties of a certified public bookkeeper, I hereby to apply to the Ministry of Finance for official registration.

說明 Description：

一、依據記帳士法第 7 條第 1 項規定辦理。

Handled in accordance with Paragraph 1, Article 7 of the Certified Public Bookkeepers Act.

二、茲檢具下列文件：

The following documents are hereby inspected:

（一）記帳士登錄表一份。

A registration form for a Certified Public Bookkeeper.

（二）記帳士證書影本一份。

A photocopy of the certificate for passing the certified public bookkeepers examination.

（三）國民身分證正、反面影本乙份。（如範例）

（外國人為護照影本）

A photocopy of the front and back of the identification card of the applicant. (See example)

(Foreign applicants: a photocopy of the passport)

三、本人聲明，未違反記帳士法第 8 條規定，如有違反者，請依規定懲處。（依記帳士法第 8 條規定，曾任稅務機關稅務職系人員者，自離職之日起 3 年內，不得於其最後任職機關所在地之直轄市、縣市區內執行記帳士職務。）

I declare that I have not violated the provisions of Article 8 of the

Certified Public Bookkeepers Act; if there is any violation, I accept the punishment according to the law. (Article 8 of the Certified Public Bookkeepers Act stipulates: “Any person who has served as a tax official in a government authority in charge of tax affairs shall not, within three years from the date of his/her departure from said official post, perform the functional duties of a certified public bookkeeper within the municipality, county, or city in which the last government authorities he/she served is located.”)

申請人 Applicant : ( 簽章 **Signature** )

申請日期 Date of Application : 年 Year 月 Month 日 Day

身分證統一編號 ID No. :

記帳士證書字號 Certified Public Bookkeeper’s Certificate No. :

( ) 台財稅 字第  號 No.

備註：

- 一、記帳士法第7條第1項規定：「記帳士於執行業務前，應向主管機關申請登錄。」  
同法第九條規定：「記帳士執行業務之區域以其登記開業之直轄市、縣市為其執行業務區域。其在其他直轄市、縣市執行業務時，應向主管機關登記，免設分事務所。」

Paragraph 1, Article 7 of the Certified Public Bookkeepers Act stipulates: “Before conducting professional services, a certified public bookkeeper shall apply with the competent authorities for official registration.” Article 9 of the Certified Public Bookkeepers Act stipulates: “The territory in which a certified public bookkeeper may provide his/her professional services shall be limited to the jurisdiction of the municipality, county, or city in which he/she has registered as such. In the event that he/she has a need to provide professional services in the jurisdiction of any other municipality, county, or city, he/she shall apply with the competent authorities for registration, and the establishment of a branch office shall not be required.”

- 二、申請書及相關文件請逕寄記帳士事務所所在地之各地區國稅局所屬分局；但在臺北市、高雄市及新北市者，請分別寄至財政部臺北國稅局、高雄國稅局及北區國稅局板橋分局；在臺中市者，請寄至財政部中區國稅局臺中分局（轄區為改制前臺中市）、豐原分局（轄區為改制前臺中縣）；在臺南市者，請寄至財政部南區國稅局臺南分局（轄區為改制前臺南市）、新營分局（轄區為改制前臺南縣）（信封上請註明「記帳士登錄（登記）申請案件」）。

Please send this application form and related documents directly to the branch of the National Taxation Bureau of the region where the agency is located; for those in Taipei City, Kaohsiung City, and New Taipei City, please send to the National Taxation Bureau of Taipei, National Taxation Bureau of Kaohsiung, and Banqiao Branch of National Taxation Bureau of the Northern Area; for those in Taichung City, please send to the Taichung Branch of National Taxation Bureau of the Central

Area (the jurisdiction previously was in Taichung City), Fengyuan Branch of National Taxation Bureau of the Central Area (the jurisdiction previously was in Taichung County); for those in Tainan City, please send to the Tainan Branch of National Taxation Bureau of the Southern Area (the jurisdiction previously was in Tainan City), Xinying Branch of National Taxation Bureau of the Southern Area (the jurisdiction previously was in Tainan County) (Please mark “Application Form for Registration of a Certified Public Bookkeeper” on the envelope).

### **範例 Example**

**身分證正反面影本請以 A4 紙單面影印**

**Please make a photocopy of the front and back of the identification card of the applicant on one side of A4 paper.**

身分證正面影本  
ID card front copy

身分證反面影本  
ID card back copy