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## **ENFORCEMENT DECREE OF THE CERTIFIED TAX ACCOUNTANT ACT**

[Enforcement Date 21. Feb, 2014.] [Presidential Decree No.25204, 21. Feb,  
2014., Partial Amendment]

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2017.12.29

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### CHAPTER I GENERAL PROVISIONS

#### Article 1 (Purpose)

The purpose of this Decree is to prescribe the matters delegated by the Certified Tax Accountant Act and those necessary for the enforcement thereof.

[This Article Wholly Amended by Presidential Decree No. 23141, Sep. 16, 2011]

#### Article 1 - 2 (Composition of Certified Tax Accountant Qualification Screening

**Committee)** (1) The Certified Tax Accountant Qualification Screening Committee (hereinafter referred to as the "Committee") referred to in Article 3 - 2 (1) of the Certified Tax Accountant Act (hereinafter referred to as the "Act") shall consist of 12 members, including one Chairperson and one Vice Chairperson.

(2) The Commissioner of the National Tax Service shall serve as the Chairperson of the Committee, the Deputy Commissioner of the National Tax Service as the Vice Chairperson of the Committee, and the following persons shall be members of the Committee: <Amended by Presidential Decree No. 25204, Feb. 21, 2014 >

1. One person designated by the Minister of Strategy and Finance at the request of the Commissioner of the National Tax Service, from among Grade - III public officials of the Ministry of Strategy and Finance or public officials in general service who belong to the Senior Civil Service Corps of the Ministry of Strategy and Finance;
2. Three persons designated by the Commissioner of the National Tax Service, from among Grade - III public officials of the National Tax Service or public officials in general service who belong to the Senior Civil Service Corps of the National Tax Service;

3. Six persons commissioned by the Chairperson, from among the following persons:
  - (a) Certified tax accountants recommended by the president of the Korean Association of Certified Public Tax Accountants;
  - (b) Persons such as university professors who have abundant knowledge and experience in tax systems;
  - (c) Persons recommended by civic groups (referring to non - profit, non - governmental organizations under Article 2 of the Assistance for Non - Profit, Non - Governmental Organizations Act).
- (3) The terms of office of members referred to in paragraph (2) 3 shall be two years.

[This Article Wholly Amended by Presidential Decree No. 23141, Sep. 16, 2011]

#### **Article 1 - 3 (Meetings of Certified Tax Accountant Qualification Screening Committee)**

- (1) The Chairperson of the Committee shall preside over its meetings.
- (2) Where the Chairperson of the Committee is unable to perform his/her duties for any unavoidable reason, the Vice Chairperson shall act on behalf of the Chairperson.
- (3) The Committee shall open its meetings with the attendance of at least 2/3 of all incumbent members and resolutions on matters shall be passed with the concurrent vote of a majority of those present.

[This Article Wholly Amended by Presidential Decree No. 23141, Sep. 16, 2011]

### **CHAPTER I - 2 EXAMINATIONS**

- Article 1 - 4 (Methods and Subjects of Examinations)** (1) A preliminary test of a qualifying examination for certified tax accountants (hereinafter referred to as "examination") provided for in Article 5 of the Act shall be conducted in the form of a written multiple - choice test and a secondary test thereof shall be conducted in the form of a written essay test.
- (2) The subjects of a preliminary test shall be as shown in attached Table 1, and those of a secondary test, in attached Table 2.
  - (3) Scores on a preliminary English examination under paragraph (2) shall be substituted for those on an English examination conducted by another examination agency (hereafter referred to in this Article as "English examination") after two

years counted back from the due date of receipt of an application for examination.

(4) The kinds of an English examination and required scores to pass an English examination shall be as listed in attached Table 3.

(5) Any person who intends to apply for an examination shall submit his/her scores obtained on an English examination by the methods determined and announced by Minister of Strategy and Finance so that whether he/she obtained the required scores referred to in attached Table 3 can be confirmed, as at the time he/she submits an application for examination.

[This Article Wholly Amended by Presidential Decree No. 23141, Sep. 16, 2011]

**Article 1 - 5 (Partial Exemption, etc. from Examinations)** (1) Deleted. <by Presidential Decree No. 16937, Aug. 5, 2000>

(2) "Some of the subjects of a secondary test prescribed by Presidential Decree" in Article 5 - 2 (2) of the Act means Parts I and II of the science of tax law, among the subjects of examination listed in attached Table 2.

(3) Any person who intends to be exempted from a preliminary test and some of the subjects of a secondary test pursuant to Article 5 - 2 (1) and (2) of the Act shall attach a career certificate determined by Ordinance of the Ministry of Strategy and Finance (hereinafter referred to as "career certificate") and a copy of the public official's personnel record to an application for examination: Provided, That where a current five - year career certificate or a copy of public official's personnel record is not revised since it has been submitted along with an application for examination, the relevant applicant may choose not to attach such certificate or copy to an application for examination to be submitted thereafter.

(4) A career certificate and a copy of public official's personnel record referred to in paragraph (3) shall, upon a request of a person who intends to apply for an examination, be issued by the head of the agency with which the applicant is affiliated or has been affiliated as at the time of his/her retirement.

(5) No document submitted under paragraph (3) shall be returned.

[This Article Wholly Amended by Presidential Decree No. 23141, Sep. 16, 2011]

**Article 1 - 6 (Calculation Basis of Career of Persons Partially Exempted from Examinations)**

For the purposes of the provisions of Article 5 - 2 (1) and (2) of the Act, the base date for career calculation shall be the due date of receipt of applications for the relevant examination.

[This Article Wholly Amended by Presidential Decree No. 23141, Sep. 16, 2011]

## **Article 2 (Determination of Minimum Number of Successful Candidates in Secondary Tests)**

The Minister of Strategy and Finance may determine the minimum number of successful candidates in a secondary test following deliberation by the Committee, in consideration of the supply of and demand for certified tax accountants.

[This Article Wholly Amended by Presidential Decree No. 23141, Sep. 16, 2011]

**Article 3 Deleted.** <by Presidential Decree No. 16937, Aug. 5, 2000>

**Article 4 (Implementation and Public Notice of Examinations)** (1) The examination shall be implemented at least once a year.

(2) The Minister of Strategy and Finance shall give public notice of the date and time, place and method of the examination and the minimum number of successful candidates in a secondary test and other matters necessary for the examination by no later than 90 days prior to the date of the examination. <Amended by Presidential Decree No. 23759, May 1, 2012>

[This Article Wholly Amended by Presidential Decree No. 23141, Sep. 16, 2011]

## **Article 5 (Applications for Examinations)**

Any person who intends to apply for the examination shall submit an application for examination to the Minister of Strategy and Finance.

[This Article Wholly Amended by Presidential Decree No. 23141, Sep. 16, 2011]

**Article 6 (Fees)** (1) Any person who intends to apply for the examination shall pay an application fee in an amount determined by Ordinance of the Ministry of Strategy and Finance.

(2) If an applicant who has paid an application fee pursuant to paragraph (1) falls under any of the following subparagraphs, the Minister of Strategy and Finance shall refund the applicant an amount prescribed in the following subparagraphs: <Amended by Presidential Decree No. 23604, Feb. 2, 2012>

1. If he/she has erroneously paid or overpaid an application fee: The full amount of the application fee erroneously paid or overpaid;
2. If he/she fails to take the examination due to the grounds attributable to an examination - administering agency: The full amount of the application fee paid;
3. If he/she withdraws his/her application during an application filing period: The full amount of the application fee paid;
4. If he/she withdraws his/her application from the date following the due date of receipt of applications for the examination to 20 days prior to the date of a preliminary test; The amount equivalent to 60/100 of the application fee paid;
5. If he/she withdraws his/her application 10 to 19 days prior to the date of a preliminary test; The amount equivalent to 50/100 of the application fee paid.

[This Article Wholly Amended by Presidential Decree No. 23141, Sep. 16, 2011]

**Article 7 Deleted.** <by Presidential Decree No. 16937, Aug. 5, 2000>

**Article 8 (Selection of Successful Candidates)** (1) In a preliminary test, any applicant who has earned a score of at least 40 out of 100 on each subject, except for an English subject, with an overall average of at least 60 shall be selected as a successful candidate.

(2) In a secondary test, any applicant who has earned a score of at least 40 out of 100 on each subject, with an overall average of at least 60 shall be selected as a successful candidate: Provided, That if the number of applicants who have earned a score of at least 40 on each subject, with an overall average of at least 60, is less than the minimum number of successful candidates provided for in Article 4 (2), successful candidates shall be selected in the order of high score based on the average score of all subjects from among those who have earned a score of at least 40 on each subject within the said minimum number of successful candidates.

(3) Where the minimum number of successful candidates to be selected pursuant to the proviso to paragraph (2) is in excess because some applicants have earned the same scores, all of such applicants shall be selected as successful candidates. In such cases, the same scores such applicants have earned shall be calculated down to the second decimal place.

[ This Article Wholly Amended by Presidential Decree No. 23141, Sep. 16, 2011 ]

### **Article 9 (Public Notice and Notification of Successful Candidates)**

When successful candidates are selected, the Minister of Strategy and Finance shall give public notice of their names through the Official Gazette, and notify the successful candidates thereof.

[ This Article Wholly Amended by Presidential Decree No. 23141, Sep. 16, 2011 ]

**Article 10 Deleted.** <by Presidential Decree No. 23141, Sep. 16, 2011 >

### **Article 11 (Issuance of Certificate of Qualification) (1)** The Minister of Strategy and

Finance shall issue a certificate of qualification as a certified tax accountant to a person qualified as a certified tax accountant pursuant to Article 3 of the Act.

(2) Any person who intends to apply for the issuance of a certificate of qualification as a certified tax accountant in accordance with paragraph (1), shall submit to the Minister of Strategy and Finance an application for issuance of a certificate of qualification, along with a document attesting his/her qualification, as prescribed by Ordinance of the Ministry of Strategy and Finance.

[ This Article Wholly Amended by Presidential Decree No. 23141, Sep. 16, 2011 ]

## **CHAPTER II REGISTRATION**

**Article 12 (Registration) (1)** Any person who intends to register his/her name in the register of certified tax accountants pursuant to Article 6 of the Act shall file an application for registration with the Minister of Strategy and Finance, as prescribed by Ordinance of the Ministry of Strategy and Finance.

(2) Upon receipt of an application for registration pursuant to paragraph (2), the Minister of Strategy and Finance shall, without delay, record the applicant's name in the register of certified tax accountants, except as provided for in each subparagraph of Article 6 (3) of the Act.

(3) The Minister of Strategy and Finance shall issue a certificate of registration as a certified tax accountant to a person whose name is recorded in the register of certified tax accountants.

[This Article Wholly Amended by Presidential Decree No. 23141, Sep. 16, 2011]

**Article 12 - 2 (Renewal of Registration)** (1) Each person who intends to renew his/her registration pursuant to Article 6 (2) of the Act shall file an application for renewal of registration for a certified tax accountant with the Minister of Strategy and Finance at least 30 days before the registration expires, along with a document prescribed by Ordinance of the Ministry of Strategy and Finance, such as a registration certificate as a certified tax accountant.

(2) Upon receipt of an application for renewal of registration pursuant to paragraph (1), the Minister of Strategy and Finance shall register the applicant's name in the register of certified tax accountants and issue a renewed registration certificate as a certified tax accountant, except as provided for in each subparagraph of Article 6 (3) of the Act.

(3) The period for renewal registration referred to in the latter part of Article 6 (2) of the Act shall be five years.

[This Article Wholly Amended by Presidential Decree No. 23141, Sep. 16, 2011]

**Article 13 (Register of Certified Tax Accountants)** The name, date of birth, location of the place of business of each certified tax accountant, and other matters prescribed by Ordinance of the Ministry of Strategy and Finance shall be recorded in the register of certified tax accountants.

[This Article Wholly Amended by Presidential Decree No. 23141, Sep. 16, 2011]

**Article 14 (Reporting on Revisions to Registered Matters)**

Where matters registered under Article 13 are revised, the relevant certified tax accountant shall, without delay, report such revised matters to the Minister of Strategy and Finance through the Korean Association of Certified Public Tax Accountants (in cases of certified public accountants registered under the Certified Public Accountant Act or attorneys - at - law registered under the Attorneys - at - Law Act, referring to the Korean Institute of Certified Public Accountants or the Korean Bar Association with which they are affiliated, respectively). <Amended by Presidential

Decree No. 25204, Feb. 21, 2014>

[This Article Wholly Amended by Presidential Decree No. 23141, Sep. 16, 2011]



## CHAPTER II - 2 REGISTRATION

**Article 14 - 2 (Registration of Tax Accounting Corporations)** (1) Any person who intends to file for registration of a tax accounting corporation pursuant to Article 16 - 4 (1) of the Act shall submit an application for registration to the Minister of Strategy and Finance in the form prescribed by Ordinance of the Ministry of Strategy and Finance, along with the following documents:

1. The corporation's articles of association;
2. Curricula vitae of the representative directors of the corporation;
3. A document stating the registration numbers and dates of registration of directors and certified tax accountants affiliated with the corporation in accordance with Article 16 - 5 (4) of the Act (hereinafter referred to as "affiliated certified tax accountant");
4. A document attesting the payment of capital (in cases of equity investment in cash, referring to a capital payment certificate issued by a bank established under the Banking Act, and in cases of in - kind investment, referring to a document attesting that such in - kind investment is actually made and an appraisal statement issued by any certified public appraisal institution);
5. A document stating areas proposed for the principal office and branch offices (only in cases where branch offices are planned to be established).

(2) Upon receipt of an application for registration pursuant to paragraph (1), the Minister of Strategy and Finance shall register the corporation's name in the register of tax accounting corporations prescribed by Ordinance of the Ministry of Strategy and Finance, unless such application for registration is rejected as provided for in any subparagraph of Article 16 - 4 (3) of the Act.

(3) The Minister of Strategy and Finance shall issue a registration certificate of a tax accounting corporation to a person who has registered the name of his/her corporation in the register of tax accounting corporations pursuant to paragraph (2), in the form prescribed by Ordinance of the Ministry of Strategy and Finance.

[This Article Wholly Amended by Presidential Decree No. 23141, Sep. 16, 2011]

**Article 14 - 3 (Representative Directors of Tax Accounting Corporation)**

Each tax accounting corporation shall have three or less representative directors in accordance with Article 16 - 5 (5) of the Act.

[This Article Wholly Amended by Presidential Decree No. 23141, Sep. 16, 2011]

**Article 14 - 4 (Accumulation, etc. of Compensation Reserve) (1)** Pursuant to Article

16 - 7 (1) of the Act, each tax accounting corporation shall accumulate each business year an amount equivalent to 2/100 of the gross amount of sales of the relevant business year as the compensation reserve, or purchase damage liability insurance which covers more than the balance obtained by subtracting the amount referred to in subparagraph 2 from that of subparagraph 1:

1. An amount computed by multiplying the number of certified tax accountants affiliated with the relevant tax accounting corporation by 30 million won;
2. An amount cumulated by the relevant tax accounting corporation as the compensation reserve.

(2) Each tax accounting corporation shall accumulate the compensation reserve referred to in paragraph (1) to the extent that such reserve amounts to 10/100 of the average gross amount of sales during immediately preceding two business years and the relevant business year.

(3) When any tax accounting corporation exercises the right to indemnity over a director or employees including affiliated certified tax accountants after spending the compensation reserve, it shall appropriate the amount of indemnity payments to the compensation reserve.

(4) When any tax accounting corporation has purchased damage liability insurance pursuant to paragraph (1), it shall submit documents proving such fact to the president of the Korean Association of Certified Public Tax Accountants for notification thereof. <Amended by Presidential Decree No. 25204, Feb. 21, 2014>

[This Article Wholly Amended by Presidential Decree No. 23141, Sep. 16, 2011]

**Article 14 - 5 (Restrictions on Making Equity Investments in other Corporations)**

Pursuant to Article 16 - 8 (1) of the Act, no tax accounting corporation shall invest in other corporations or provide debt guarantees for a third person, in total, in excess of an amount equivalent to 25/100 (10/100 in case of the debt guarantees for a third

person) of its equity capital provided for in Article 16 - 8 (1) of the Act (hereafter referred to as "equity capital" in this Article): Provided, That if an amount calculated by subtracting the compensation reserve from the equity capital exceeds 200 million won, the equity investment in other corporations may be allowed within an amount equivalent to 50/100 of such amount of excess.

[This Article Wholly Amended by Presidential Decree No. 23141, Sep. 16, 2011]

#### **Article 14 - 6 (Branch Offices)**

Each tax accounting corporation that establishes branch offices in accordance with Article 16 - 10 (1) of the Act shall post at least one certified tax accountant at each of such branch offices, as a full - time director.

[This Article Wholly Amended by Presidential Decree No. 23141, Sep. 16, 2011]

**Article 14 - 7 (Management and Operation of Deposit Money)** (1) If any tax accounting corporation deposits money equivalent to the amount of the compensation reserve at the Korean Association of Certified Public Tax Accountants in accordance with Article 16 - 13 (3) of the Act (hereinafter referred to as "deposit money" in this Article), it shall designate a person entitled to receiving the refund (hereinafter referred to as "depositor" in this Article) and specify the fact of deposit money.

<Amended by Presidential Decree No. 25204, Feb. 21, 2014>

(2) If money is deposited under paragraph (1), the depositors shall be the employees at the time of dissolution and the deposit money for each depositor shall be calculated in proportion to the ratio of the equity investment made by each employee at the time of dissolution.

(3) The Korean Association of Certified Public Tax Accountants shall keep separate accounts of deposit money from other property of its own, and classify such separate accounts for each depositor. <Amended by Presidential Decree No. 25204, Feb. 21, 2014>

(4) When a person who has suffered damage inflicted by a dissolved tax accounting corporation applies for the payment of deposit money, accompanied by documents attesting a final and conclusive judgment on damages or a judicial compromise, the Korean Association of Certified Public Tax Accountants shall pay the applicant such deposit money to the extent of deposit money within one month from the date of

application. <Amended by Presidential Decree No. 25204, Feb. 21, 2014>

(5) The Korean Association of Certified Public Tax Accountants shall operate deposit money by means of depositing it in any bank established under the Banking Act or purchasing State bonds, public bonds or corporate bonds whose payment of principal and interest is guaranteed. <Amended by Presidential Decree No. 25204, Feb. 21, 2014>

(6) The Korean Association of Certified Public Tax Accountants shall refund the real balance of deposit money to depositors after the date on which three years elapse from the date of deposit (hereinafter referred to as "refund date" in this Article): Provided, That if a lawsuit is pending in a court in connection with the damage liability as of the refund date, the real balance of deposit money shall be refunded after the payment of deposit money is completed by a final and conclusive judgment or a judicial compromise. <Amended by Presidential Decree No. 25204, Feb. 21, 2014>

(7) Except as otherwise provided for in paragraphs (1) through (6), matters necessary for the management and operation of deposit money shall be prescribed by the Korean Association of Certified Public Tax Accountants. <Amended by Presidential Decree No. 25204, Feb. 21, 2014>

[This Article Wholly Amended by Presidential Decree No. 23141, Sep. 16, 2011]

### CHAPTER III CERTIFIED TAX ACCOUNTANTS DISCIPLINARY COMMITTEE

#### **Article 15 (Establishment of Certified Tax Accountants Disciplinary Committee)**

A Certified Tax Accountants Disciplinary Committee (hereinafter referred to as the "Disciplinary Committee") shall be established in the Ministry of Strategy and Finance to administer the matters concerning disciplinary action against certified tax accountants in accordance with Article 17 of the Act.

[This Article Wholly Amended by Presidential Decree No. 23141, Sep. 16, 2011]

**Article 16 (Organization of Disciplinary Committee)** (1) The Disciplinary Committee shall be comprised of no more than nine members, including a chairperson and a vice - chairperson.

(2) A chairperson of the Disciplinary Committee shall be designated by the Minister of Strategy and Finance, from among public officials in general service or in special service who belong to the Senior Civil Service Corps of the Ministry of Strategy and Finance and take charge of internal taxes, and a vice - chairperson shall be designated by the Minister of Strategy and Finance from among Grade - III public officials of the Ministry of Strategy and Finance or public officials in general service who belong to the Senior Civil Service Corps of the Ministry of Strategy and Finance.

(3) The following persons shall be the members of the Disciplinary Committee:  
<Amended by Presidential Decree No. 23604, Feb. 2, 2012; Presidential Decree No. 25204, Feb. 21, 2014>

1. One person designated by the Minister of Government Legislation at the request of the Minister of Strategy and Finance, from among Grade - III public officials of the Ministry of Government Legislation or public officials in general service who belong to the Senior Civil Service Corps of the Ministry of Government Legislation;
2. Deleted; <by Presidential Decree No. 23604, Feb. 2, 2012>
3. Two persons designated by the Commissioner of the National Tax Service at the request of the Minister of Strategy and Finance, from among Grade - III public officials of the National Tax Service or public officials in general service who belong to the Senior Civil Service Corps of the National Tax Service;
4. One certified tax accountant designated by the president of the Korean Association of Certified Public Tax Accountants;
5. One certified public accountant designated by the president of the Korean Institute of Certified Public Accountants (limited to a disciplinary action against any certified tax accountant who is a member of the Korean Institute of Certified Public Accountants);
6. One attorney - at - law designated by the president of the Korean Bar Association (limited to a disciplinary action against any certified tax accountant who is a member of the Korean Bar Association);
7. One person commissioned by the Minister of Strategy and Finance, from among those who have abundant knowledge about, and experience in tax systems.

(4) The terms of office of members referred to in paragraph (3) 4 through 7 shall be two years. <Amended by Presidential Decree No. 23604, Feb. 2, 2012>

[This Article Wholly Amended by Presidential Decree No. 23141, Sep. 16, 2011]

**Article 17 (Requests for Disciplinary Action)** (1) If the Minister of Strategy and Finance, the Commissioner of the National Tax Service (including the commissioner of a regional tax office; hereinafter the same shall apply in this Chapter), the president of the Korean Association of Certified Public Tax Accountants, the president of the Korean Institute of Certified Public Accountants, or the president of the Korean Bar Association (hereinafter referred to as "president of an affiliated Association") deems that the grounds for disciplinary action against a certified tax accountant exist, he/she may request the Disciplinary Committee to take a disciplinary action against the certified tax accountant along with any documentary evidence. In such cases, the president of an affiliated Association may only be entitled to requesting a disciplinary action against certified tax accountants who belong to his/her Association. <Amended by Presidential Decree No. 25204, Feb. 21, 2014>

(2) If a person entitled to requesting a disciplinary action pursuant to paragraph (1) requests the Disciplinary Committee to take a disciplinary action against a certified tax accountant, he/she shall send a copy of the request for disciplinary action to the relevant certified tax accountant.

[This Article Wholly Amended by Presidential Decree No. 23141, Sep. 16, 2011]

**Article 18 (Deadline, etc. for Resolution on Disciplinary Action)** (1) The Disciplinary Committee shall pass a resolution on a disciplinary action within 120 days after receiving a request for disciplinary action: Provided, That if there is any unavoidable reason, the deadline therefor may be extended upon a resolution by the Disciplinary Committee by a further period of up to 60 days.

(2) If it is deemed necessary to revise the details of a request for disciplinary action, the Disciplinary Committee may request the Commissioner of the National Tax Service or the president of the affiliated Association, who has requested a disciplinary action, to revise them upon fixing a considerable period.

(3) A period for revision referred to in paragraph (2) shall be excluded from the deadline for a resolution on a disciplinary action in accordance with paragraph (1).

(4) In calling a meeting of the Disciplinary Committee, the chairperson shall notify each member and the relevant certified tax accountant of the date, time, etc. by no later than seven days before the date on which the meeting is held.

[This Article Wholly Amended by Presidential Decree No. 23141, Sep. 16, 2011]

#### **Article 19 (Statement of Opinions or Submission of Data for Investigation)**

If it is deemed necessary for an investigation, the Disciplinary Committee may request the parties concerned, interested persons or relevant agencies to state their opinions or submit data for the investigation.

[This Article Wholly Amended by Presidential Decree No. 23141, Sep. 16, 2011]

**Article 20 Deleted.** <by Presidential Decree No. 13002, May 7, 1990>

**Article 21 (Meetings of Disciplinary Committee)** (1) The chairperson of the Disciplinary Committee shall preside over its meetings.

(2) If the chairperson of the Disciplinary Committee is unable to perform his/her duties due to any extenuating circumstance, the vice - chairperson shall act on his/her behalf.

(3) The Disciplinary Committee shall open its meetings with the attendance of at least two - thirds of all incumbent members, and resolutions on matters shall be passed with the concurrent vote of a majority of those present.

[This Article Wholly Amended by Presidential Decree No. 23141, Sep. 16, 2011]

**Article 21 - 2 (Abstention, Recusal or Withdrawal of Members)** (1) If a member of the Disciplinary Committee falls under any of the following subparagraphs, he/she shall abstain from deliberations and resolutions on the relevant disciplinary action:

1. If a member, him/herself, is a certified tax accountant subject to a resolution on disciplinary action;
2. If a member is or was a relative (referring to his/her spouse (including a person in a de facto marriage), relative by blood within the sixth degree or relative by marriage within the fourth degree; hereafter the same shall apply in this subparagraph) of a certified tax accountant subject to a resolution on disciplinary action;



3. If a certified tax accountant subject to a resolution on disciplinary action is affiliated with a corporation or office to which a member belongs.

(2) If a certified tax accountant subject to a resolution on disciplinary action has a ground to believe that it is difficult to expect impartial deliberations and resolutions from a member of the Disciplinary Committee, he/she may file a recusal of the member with the Disciplinary Committee by submitting a document stating the name of such member and the grounds for recusal. In such cases, the Disciplinary Committee shall determine by resolution whether it permits a recusal.

(3) If a member falls under paragraph (1) or (2), he/she may withdraw from deliberations and resolutions on the relevant disciplinary action at his/her own discretion.

[This Article Newly Inserted by Presidential Decree No. 23604, Feb. 2, 2012]

#### **Article 22 (Notification and Public Notice of Resolution on Disciplinary Action)**

When the Disciplinary Committee has passed a resolution on a disciplinary action, the chairperson of the Disciplinary Committee shall notify, without delay, the relevant certified tax accountant, the Commissioner of the National Tax Service, the president of the affiliated Association and the relevant persons thereof, with the grounds therefor clearly specified, and give public notice of the details of the disciplinary action through the Official Gazette.

[This Article Wholly Amended by Presidential Decree No. 23141, Sep. 16, 2011]

### **CHAPTER IV KOREAN ASSOCIATION OF CERTIFIED PUBLIC TAX ACCOUNTANTS**

#### **Article 23 (Location of Korean Association of Certified Public Tax Accountants)**

The Korean Association of Certified Public Tax Accountants established under Article 18 of the Act shall be located in the Seoul Special Metropolitan City. <Amended by Presidential Decree No. 25204, Feb. 21, 2014>

[This Article Wholly Amended by Presidential Decree No. 23141, Sep. 16, 2011]

#### **Article 24 (Regulations)**



The regulations of the Korean Association of Certified Public Tax Accountants shall include the following matters: <Amended by Presidential Decree No. 25204, Feb. 21, 2014>

1. Name and location of the Korean Association of Certified Public Tax Accountants;
2. Appointment and duties of the chairperson, the vice - chairperson and other executive officers;
3. Admission and withdrawal;
4. Meetings;
5. Duties of members;
6. Proposals and responses;
7. Disciplinary actions;
8. Membership fees;
9. Accounting and assets;
10. Guarantee of liability for damage, such as mutual aid programs.

[This Article Wholly Amended by Presidential Decree No. 23141, Sep. 16, 2011]

#### **Article 25 (Approval for Amendments to Regulations)**

An amendment to the regulations of the Korean Association of Certified Public Tax Accountants shall be approved by the Minister of Strategy and Finance after a resolution is passed at a general meeting. <Amended by Presidential Decree No. 25204, Feb. 21, 2014>

[This Article Wholly Amended by Presidential Decree No. 23141, Sep. 16, 2011]

#### **Article 26 (Executive Officers)**

The Korean Association of Certified Public Tax Accountants shall have one chairperson, vice - chairperson as its executive officers and other several executive officers. <Amended by Presidential Decree No. 25204, Feb. 21, 2014>

[This Article Wholly Amended by Presidential Decree No. 23141, Sep. 16, 2011]

#### **Article 27 (Regular and Extraordinary General Meetings)** (1) The Korean Association

of Certified Public Tax Accountants shall hold a regular general meeting each year, and may, if necessary, hold an extraordinary general meeting on an occasional basis.

<Amended by Presidential Decree No. 25204, Feb. 21, 2014>

(2) The chairperson of the Korean Association of Certified Public Tax Accountants shall call an extraordinary general meeting ex officio or upon the request by the

number of members or more set by the regulations of the Korean Association of Certified Public Tax Accountants.

[This Article Wholly Amended by Presidential Decree No. 23141, Sep. 16, 2011]

#### **Article 28 (Reporting on Places, Agendas, etc. of General Meetings)**

The Korean Association of Certified Public Tax Accountants shall report the date and time, place and agenda of a general meeting to the Minister of Strategy and Finance prior to the date on which such meeting is held.<Amended by Presidential Decree No. 25204, Feb. 21, 2014>

[This Article Wholly Amended by Presidential Decree No. 23141, Sep. 16, 2011]

**Article 29 Deleted.** <by Presidential Decree No. 16937, Aug. 5, 2000>

#### **Article 30 (Supervision)**

If deemed necessary, the Minister of Strategy and Finance may request the Korean Association of Certified Public Tax Accountants to submit a report, or require a public official under his/her jurisdiction to inspect the affairs and other matters of the Association.<Amended by Presidential Decree No. 25204, Feb. 21, 2014>

[This Article Wholly Amended by Presidential Decree No. 23141, Sep. 16, 2011]

### **CHAPTER IV - 2 FOREIGN - CERTIFIED TAX CONSULTANTS AND FOREIGN - CERTIFIED TAX ACCOUNTING CORPORATION**

#### **Article 30 - 2 (Home Country of Qualification)**

"Country prescribed by Presidential Decree" in the main sentence of subparagraph 6 of Article 19 - 2 of the Act means a country (including a union of States, such as a confederation or economic community) that has entered into a free trade agreement for foreign tax services provided for in Article 19 - 7 of the Act with the Republic of Korea.

[This Article Newly Inserted by Presidential Decree No. 22998, Jun. 30, 2011]

#### **Article 30 - 3 (Scope of Tax Specialists)**

A tax specialist recognized in a home country of qualification in accordance with Article 19 - 3 (4) of the Act means a person entitled to provide services equivalent to

those prescribed in Article 2 of the Act pursuant to statutes of the home country of qualification and registered as a tax specialist.

[This Article Newly Inserted by Presidential Decree No. 22998, Jun. 30, 2011]

**Article 30 - 4 (Registration of Foreign - Certified Tax Consultants)** (1) Each person who intends to register his/her name in the register of foreign - certified tax consultants in accordance with Article 19 - 5 (1) of the Act shall file an application for registration with the Minister of Strategy and Finance, along with a document prescribed by Ordinance of the Ministry of Strategy and Finance, such as a curriculum vitae.

(2) Upon receipt of an application for registration filed under paragraph (1), the Minister of Strategy and Finance shall, without delay, register the applicant's name in the register of foreign - certified tax consultants, unless the application falls under any subparagraph of Article 19 - 6 (1) of the Act.

(3) The Minister of Strategy and Finance shall issue a registration certificate as a foreign - certified tax consultant to a person whose name is registered in the register of foreign - certified tax consultants pursuant to paragraph (2), in the form prescribed by Ordinance of the Ministry of Strategy and Finance.

[This Article Newly Inserted by Presidential Decree No. 22998, Jun. 30, 2011]

**Article 30 - 5 (Renewal of Registration of Foreign - Certified Tax Consultants)** (1) Each person who intends to renew his/her registration pursuant to Article 6 (2) of the Act applied mutatis mutandis in Article 19 - 14 of the Act shall file an application for renewal of registration of a foreign - certified tax consultant with the Minister of Strategy and Finance at least 30 days before the registration expires, along with a document prescribed by Ordinance of the Ministry of Strategy and Finance, such as a registration certificate as a foreign - certified tax consultant.

(2) Upon receipt of an application for renewal of registration pursuant to paragraph (1), the Minister of Strategy and Finance shall enter the applicant's name in the register of foreign - certified tax consultants and issue a renewal registration certificate as a foreign - certified tax consultant, unless such application falls under any subparagraph of Article 19 - 6 (1) of the Act.

(3) The period for renewal registration referred to in Article 6 (2) of the Act applied mutatis mutandis in Article 19 - 14 of the Act shall be five years.

[This Article Newly Inserted by Presidential Decree No. 22998, Jun. 30, 2011]

**Article 30 - 6 (Register of Foreign - Certified Tax Consultants)** The name, date of birth, location of the place of business, and home country of qualification of each foreign - certified tax consultant and other matters prescribed by Ordinance of the Ministry of Strategy and Finance shall be recorded in the register of foreign - certified tax consultants referred to in Article 19 - 5 (1) of the Act.

[This Article Newly Inserted by Presidential Decree No. 22998, Jun. 30, 2011]

**Article 30 - 7 (Reporting on Revisions to Registered Matters)**

Where matters registered in accordance with Article 30 - 4 are revised, the relevant foreign - certified tax consultant shall, without delay, report such revised matters to the Minister of Strategy and Finance through the Korean Association of Certified Public Tax Accountants.

[This Article Newly Inserted by Presidential Decree No. 22998, Jun. 30, 2011]

**Article 30 - 8 (Scope of Services)**

"Consultations or advices with respect to international taxes prescribed by Presidential Decree" in subparagraph 2 of Article 19 - 7 of the Act means the following consultations or advices with respect to taxes issues arising from international trade defined in Article 2 (1) 1 of the Adjustment of International Taxes Act:

1. Consultations or advices concerning double tax avoidance treaties;
2. Consultations or advices concerning transfer pricing rules, thin - capitalization rules, tax haven rules, anti - avoidance provisions in tax treaties and administrative cooperation in taxation between countries, all of which are enforced by the home country of qualification to prevent tax evasion or tax avoidance;
3. Consultations or advices concerning a request for information under a tax information exchange agreement between countries.

[This Article Newly Inserted by Presidential Decree No. 22998, Jun. 30, 2011]

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**Article 30 - 9 (Registration Requirements for Corporate Offices for Foreign Tax Consulting Services)**

Each corporate office for foreign tax consulting services to be registered under Article 19 - 9 (1) of the Act shall meet all of the following requirements:

1. The corporate office shall be established in the Republic of Korea upon a resolution by the relevant foreign - certified tax accounting corporation;
2. The corporate office shall have at least five foreign - certified tax consultants, at least three of whom shall be affiliated with the relevant foreign - certified tax accounting corporation;
3. If a foreign - certified tax consultant referred to in subparagraph 2 is subject to a disposition to suspend business operations pursuant to Article 17 of the Act applied mutatis mutandis in Article 19 - 14 of the Act, he/she shall not be in a period of suspension of business;
4. The corporate office shall have three or less representatives;
5. The corporate office shall not fall under any subparagraph of Article 19 - 10 of the Act.

[This Article Newly Inserted by Presidential Decree No. 22998, Jun. 30, 2011]

**Article 30 - 10 (Registration Procedures for Corporate Offices for Foreign Tax Consulting Services)**

(1) A foreign - certified tax accounting corporation that intends to file for registration of a corporate office for foreign tax consulting services pursuant to Article 19 - 9 (1) of the Act shall submit an application for registration to the Minister of Strategy and Finance in the form prescribed by Ordinance of the Ministry of Strategy and Finance, along with the following documents:

1. The corporation's articles of association;
2. Curricula vitae of the representatives of the corporate office;
3. Documents stating the registration numbers and dates of registration of foreign - certified tax consultants;
4. Documents attesting that the corporate office meets all requirements provided in the subparagraphs of Article 30 - 9;
5. Other documents prescribed by Ordinance of the Ministry of Strategy and Finance as required for registration.

(2) Upon receipt of an application for registration pursuant to paragraph (1), the Minister of Strategy and Finance shall promptly register the corporate office's name in the register of corporate offices for foreign tax consulting services, unless the application falls under any subparagraph of Article 19 - 10 of the Act or the relevant corporate office fails to meet the requirements provided in the subparagraphs of Article 30 - 9.

(3) The Minister of Strategy and Finance shall issue a registration certificate as a corporate office for foreign tax consulting services to a person who has registered the name of his/her office in the register of corporate offices for foreign tax consulting services pursuant to paragraph (2), in the form prescribed by Ordinance of the Ministry of Strategy and Finance.

[This Article Newly Inserted by Presidential Decree No. 22998, Jun. 30, 2011]

#### **Article 30 - 11 (Reporting on Revisions to Registered Matters)**

Where matters registered in accordance with Article 30 - 10 are revised, a person who has registered the relevant corporate office for foreign tax consulting services shall, without delay, report such revised matters to the Minister of Strategy and Finance through the Korean Association of Certified Public Tax Accountants.

<Amended by Presidential Decree No. 25204, Feb. 21, 2014>

[This Article Newly Inserted by Presidential Decree No. 22998, Jun. 30, 2011]

### **CHAPTER V SUPPLEMENTARY PROVISIONS**

#### **Article 31 (Writing Names and Affixing Seals)**

When a certified tax accountant writes his/her name and affixes his/her seal in accordance with Article 9 of the Act, he/she shall clearly write his/her title as a certified tax accountant.

[This Article Wholly Amended by Presidential Decree No. 23141, Sep. 16, 2011]

**Article 32 Deleted.** <by Presidential Decree No. 13002, May 7, 1990>

**Article 32 - 2 Deleted.** <by Presidential Decree No. 17834, Dec. 30, 2002>

**Article 32 - 3 Deleted.** <by Presidential Decree No. 17834, Dec. 30, 2002>

**Article 32 - 4 Deleted.** <by Presidential Decree No. 17834, Dec. 30, 2002>

**Article 32 - 5 Deleted.** <by Presidential Decree No. 17834, Dec. 30, 2002>

**Article 33 (Preparation and Preservation of Books)** (1) Whenever a certified tax accountant is requested to provide tax agent services, he/she shall record, in a book referred to in Article 14 of the Act, the address and name of the client, the date of the request, a summary and particulars of the tax agent services, the amount of fee and the date of completion of the tax agent services.

(2) A book referred to in paragraph (1) shall be preserved for five years. The same shall also apply where registration is revoked, the operation of business is suspended, or the business is discontinued.

(3) If a book is destroyed or damaged, the relevant certified tax accountant shall report such fact, without delay, to the Commissioner of the National Tax Service.

[This Article Wholly Amended by Presidential Decree No. 23141, Sep. 16, 2011]

**Article 33 - 2 Moved to Article 35.**

**Article 33 - 3 Deleted.** <by Presidential Decree No. 16937, Aug. 5, 2000>

**Article 33 - 4 (Guarantee of Liability for Damage)** (1) A certified tax accountant registered under Article 6 of the Act (excluding a certified public accountant registered under Article 7 of the Certified Public Accountant Act) shall, within 15 days after the date of registration, take measures to guarantee the liability for damage amounting to at least 30 million won per certified tax accountant in any of the following manners, and file a report thereon with the president of the Korean Association of Certified Public Tax Accountants, accompanied by documentary evidence thereof: <Amended by Presidential Decree No. 25204, Feb. 21, 2014>

1. Purchasing an insurance policy;
2. Participating in a mutual aid program managed by the Korean Association of Certified Public Tax Accountants to guarantee the liability for damage under Article 16 - 2 of the Act;

3. Depositing cash or State or public bonds in a depository which has jurisdiction over the location of the certified tax accountant's office.

(2) Where a certified tax accountant who has taken measures to guarantee the liability for damage in conformity with paragraph (1) intends to provide a new guarantee due to any of the following grounds, he/she shall provide such guarantee within any of the following periods, and file a report thereon with the president of the Korean Association of Certified Public Tax Accountants, accompanied by documentary evidence thereof: <Amended by Presidential Decree No. 25204, Feb. 21, 2014>

1. Where the guarantee period is expired: by the expiry date of such guarantee period;
2. Where damages have been paid: within 15 days after the date of payment of damages.

(3) Where the Korean Association of Certified Public Tax Accountants intends to operate a mutual aid program referred to in paragraph (1) 2, it shall draw up a mutual aid agreement and obtain approval therefor from the Minister of Strategy and Finance. The same shall also apply to any amendment to a mutual aid agreement. <Amended by Presidential Decree No. 25204, Feb. 21, 2014>

(4) Except as otherwise provided for in paragraphs (1) through (3), matters necessary for guarantee of the liability for damage shall be determined by Ordinance of the Ministry of Strategy and Finance.

[\[This Article Wholly Amended by Presidential Decree No. 23141, Sep. 16, 2011\]](#)

### **Article 33 - 5 (Registration, etc. of Tax Agent Services)**

Articles 12 through 14 shall apply mutatis mutandis to registration of tax agent services pursuant to Article 20 - 2 (1) of the Act, renewal registration thereof, and reporting on the revision to registered matters, etc. In such cases, the term "register of certified tax accountants" shall be construed as "register of tax agent services", and the term "application for renewal of certified tax accountant's registration" as "application for renewal registration of tax agent services", and the term "certificate of a certified tax accountant ' s registration" as "certificate of registration of tax agent services", and the term "certified tax accountant" as "certified public accountant".



[This Article Wholly Amended by Presidential Decree No. 23141, Sep. 16, 2011]

### **Article 34 (Payment of Allowances)**

Members who have attended the meetings of the Committee or the Disciplinary Committee and examiners, markers and supervisors of a qualifying examination for certified tax accountants may be paid allowances within budget limits.

[This Article Wholly Amended by Presidential Decree No. 23141, Sep. 16, 2011]

**Article 34 - 2 (Delegation and Entrustment)** (1) The authority of the Minister of Strategy and Finance concerning the following activities shall be delegated to the Commissioner of the National Tax Service in accordance with Article 20 - 3 (1) of the Act: Provided, That this shall not apply to the activities referred to in subparagraphs 2 and 3 that are performed in relation to a person who falls under any of the subparagraphs of Article 20 - 3 (3) of the Act: <Amended by Presidential Decree No. 25204, Feb. 21, 2014>

1. Nullification of an examination and restrictions on the eligibility to take an examination pursuant to Article 5 - 3 of the Act;
2. Revocation of any registration pursuant to Article 7 of the Act;
3. Notification of registration or revocation of registration pursuant to Article 8 of the Act (excluding notification of revocation of any registration pursuant to Article 17 (2) 1 of the Act);
4. Receipt of a report pursuant to Article 13 (3) of the Act;
5. Orders issued to a tax accounting corporation to supplement a shortage or increase its capital pursuant to Article 16 - 6 (4) of the Act;
6. Approval to use the compensation reserve for the purpose other than its original purpose pursuant to Article 16 - 7 (2) of the Act;
7. Receipt of notification of the grounds for the dissolution of a tax accounting corporation pursuant to Article 16 - 13 (2) of the Act;
8. Receipt of a report on the amendment to the articles of incorporation of a tax accounting corporation pursuant to Article 16 - 14 of the Act;
9. Collection of administrative fines pursuant to Article 17 (5) of the Act;
10. Approval of matters necessary for training and supervision of members pursuant to Article 18 - 2 (3) of the Act;

11. Determination of the minimum number of successful candidates in a secondary test pursuant to Article 2;
12. Selection of successful candidates pursuant to Article 8 (2) and (3);
13. Receipt of an application for the issuance of a certificate pursuant to Article 11 (2);
14. Receipt of an application for receipt, registration and the issuance of a certificate of registration pursuant to Article 12;
15. Receipt of an application for renewal of registration of a certified tax accountant, renewal registration, and the issuance of a certificate of registration pursuant to Article 12 - 2;
16. Receipt of a report on revisions to registered matters pursuant to Article 14;
17. Receipt of an application for registration of a tax accounting corporation, registration and the issuance of a certificate of registration pursuant to Article 14 - 2;
18. Receipt of an application for qualification approval of a foreign - certified tax consultant and granting qualification approval pursuant to Article 19 - 3 of the Act;
19. Issuance of a certificate as a foreign - certified tax consultant pursuant to Article 19 - 4 of the Act;
20. Registration of a foreign - certified tax consultant and revocation thereof pursuant to Articles 19 - 5 and 19 - 6 of the Act;
21. Registration of a corporate office for foreign tax consulting services and revocation thereof pursuant to Articles 19 - 9 and 19 - 10 of the Act;
22. Receipt of a report pursuant to Article 19 - 12 (3) and (4) of the Act;
23. Registration of tax agent services, renewal of registration thereof, reports on revisions to registered matters and the issuance of a certificate of registration pursuant to Article 33 - 5.

(2) The Minister of Strategy and Finance shall delegate his/her duties referred to in attached Table 4 concerning administration of the qualifying examinations for certified tax accountants to the Human Resources Development Service of Korea established under the Human Resources Development Service of Korea Act in accordance with Article 20 - 3 (2) of the Act.

(3) The Minister of Strategy and Finance shall delegate, to the Korean Association of Certified Public Tax Accountants, his/her duties concerning registration of a person who falls under any subparagraph of Article 20 - 3 (3) of the Act as a certified tax accountant pursuant to Articles 6 through 8 of the Act, in accordance with Article 20 - 3 (3) of the Act. <Amended by Presidential Decree No. 25204, Feb. 21, 2014>

[This Article Wholly Amended by Presidential Decree No. 23141, Sep. 16, 2011]

**Article 35 (Specialty of Tax Agent Services)** (1) "Where tax agent services are provided as a specialty pursuant to criteria prescribed by Presidential Decree" in the proviso to Article 2 (2) of Addenda to the Certified Tax Accountant Act (Act No. 7032) means any of the following cases:

1. Where a certified public accountant or attorney - at - law has provided only tax agent services for one year retroactively from the 31st of December in the preceding year (if he/she newly commences to provide services as a certified public accountant or attorney - at - law, for one year from the 1st of January of the year following the year in which the commencement date of services falls);
2. Where the ratio of the income from tax agent services, in the sum of the income from services as a certified public accountant or attorney - at - law and the income from tax agent services for two years retroactively from the 31st of December in the preceding year (if he/she newly commences to provide services as a certified public accountant or attorney - at - law, for two years from the 1st of January in the year following the year in which the commencement date of services falls), exceeds 90/100.

(2) If certified public accountants affiliated with accounting corporations established under the Certified Public Accountant Act or attorneys - at - law affiliated with law firms, law firms (with limited liability), law firm associations and authentication - licensed joint law offices established under the Attorneys - at - Law Act, mainly or fully engage in tax agent services in such accounting corporations, or law firms, law firms (with limited liability), law firm associations or authentication - licensed joint law offices, they shall not be considered to have specialty in tax agent services as referred to in paragraph (1).

(3) A period for which the proviso to Article 2 (2) of Addenda to the Certified Tax Accountant Act (Act No. 7032) applies or ceases to apply, shall be one year from the first of April of the year in which the date, a certified public accountant or attorney - at - law is obliged to file a final tax return on tax base for the second term under Article 49 of the Value - Added Tax Act, falls. <Amended by Presidential Decree No. 24638, Jun. 28, 2013>

[This Article Wholly Amended by Presidential Decree No. 23141, Sep. 16, 2011]

**ADDENDA** <No. 4983, 08. May, 1970>

This Decree shall enter into force on the date of its promulgation.

**ADDENDA** <No. 6470, 20. Jan, 1973>

(1) (Enforcement Date) This Decree shall enter into force on the date of its promulgation.

(2) (Transitional Measures) Any person who files a report prescribed in the latter part of paragraph (2) of the Addenda to the Act shall submit to the Minister of Finance an application for the issuance of a certificate of qualification provided in Article 11 (2).

(3) (Transitional Measures) Any person whose name is recorded in the register of certified tax accountants as at the time this Decree enters into force, and for whom three years have elapsed from the date of registration or for whom a period of three years is completed within 90 days from the enforcement date of this Decree, shall submit to the Minister of Finance an application for renewal of registration as a certified tax accountant, as prescribed by Ordinance of the Ministry of Finance within 90 days from the enforcement date of this Decree.

**ADDENDA** <No. 6875, 27. Sep, 1973>

This Decree shall enter into force on the date of its promulgation.

**ADDENDA** <No. 7575, 15. Mar, 1975>

This Decree shall enter into force on the date of its promulgation.

**ADDENDA** <No. 8355, 31. Dec, 1976>

This Decree shall enter into force on the date of its promulgation.

**ADDENDA** <No. 9238, 30. Dec, 1978>

This Decree shall enter into force on the date of its promulgation.

**ADDENDA** <No. 10368, 24. Jun, 1981>

(1) (Enforcement Date) This Decree shall enter into force on the date of its promulgation.

(2) (Transitional Measures) Any certificate of passing a qualifying examination for certified tax accountants which has been issued under the former provision as at the time this Decree enters into force shall be deemed a certificate of qualification as a certified tax accountant under Article 11.

**ADDENDA** <No. 11378, 02. Mar, 1984>

(1) (Enforcement Date) This Decree shall enter into force on the date of its promulgation.

(2) (Transitional Measures concerning Renewal Registration of Certified Tax Accountants) The period for renewal registration of a person who has filed for registration or renewal registration as a certified tax accountant before this Decree enters into force shall be calculated from the date on which such registration or renewal registration is filed under the amended provisions of Article 12 - 2 (3).

**ADDENDA** <No. 13002, 07. May, 1990 >

- (1) (Enforcement Date) This Decree shall enter into force on the date of its promulgation.
- (2) (Applicability to Examinations) The amended provisions of Articles 1 and 1 - 3, and attached Tables 1 and 2 shall apply to the first examination implemented after January 1, 1991: Provided, That any person prescribed in Article 5 - 2 (2) of the Act shall be subject to the amended provisions of Article 1 - 3 from the first examination implemented after this Decree enters into force.
- (3) (Transitional Measures concerning Renewal Registration) In case of a person who has filed for registration or renewal registration as a certified tax accountant before this Decree enters into force, the first renewal registration after this Decree enters into force shall be subject to the former provisions, notwithstanding the amended provisions of Article 12 - 2 (3).

**ADDENDA** <No. 14438, 23. Dec, 1994 >

**Article 1 (Enforcement Date)**

This Decree shall enter into force on the date of its promulgation.  
Articles 2 through 5 Omitted.

**ADDENDA** <No. 14980, 19. Apr, 1996 >

- (1) (Enforcement Date) This Decree shall enter into force on the date of its promulgation.
- (2) (Applicability to Examinations) The amended provisions of attached Tables 1 and 2 shall apply to the first examination implemented after January 1, 1997.

**ADDENDA** <No. 15198, 31. Dec, 1996 >

- (1) (Enforcement Date) This Decree shall enter into force on January 1, 1997.

(2) (Applicability to Guarantee of Liability for Damage) A certified tax accountant registered prior to June 30, 1997 must take measures to guarantee the liability for damage pursuant to Article 33 - 4 by July 15, 1997, notwithstanding the amended provisions of Article 33 - 4 (1), and report thereon to the president of the Association of Certified Tax Accountants.

**ADDENDA** <No. 15972, 31. Dec, 1998 >

**Article 1 (Enforcement Date)**

This Decree shall enter into force on the date of its promulgation.

**Article 2 Omitted.**

**ADDENDA** <No. 16937, 05. Aug, 2000 >

(1) (Enforcement Date) This Decree shall enter into force on the date of its promulgation: Provided, That the amended provisions of Article 34 - 2 shall enter into force on October 1, 2000, and the amended provisions of Article 33 - 4 (1) shall enter into force on January 1, 2001.

(2) (Applicability to Selection of Successful Candidates) The amended provisions of Article 8 shall apply from the first examination implemented after January 1, 2002.

(3) (Applicability to Measures to Guarantee Liability for Damage) A certified tax accountant registered under Article 6 of the Act as at December 31, 2000 shall take measures to guarantee liability for damage under the amended provisions of Article 33 - 4 (1), and shall report thereon to the president of the Association of Certified Public Tax Accountants by not later than January 15, 2001.

(4) (Applicability to Adjustment of Subjects for Secondary Tests) The amended provisions of attached Table 2 shall apply from the first examination implemented after January 1, 2001.

**ADDENDA** <No. 17594, 06. May, 2002 >

(1) (Enforcement Date) This Decree shall enter into force on the date of its promulgation.

(2) (Applicability) The amended provisions of Articles 2 and 4 (2) and 8 (2) and (3) shall be applied to the first secondary test implemented after this Decree enters into force. In such cases, the public notice of the minimum number of successful candidates under the amended provisions of Article 4 (2) shall be given by not later than the public notice of successful candidates of the preliminary test.

**ADDENDA** <No. 17834, 30. Dec, 2002>

(1) (Enforcement Date) This Decree shall enter into force on the date of its promulgation: Provided, That the amended provisions of Chapter II - 2 (Articles 14 - 2 through 14 - 7), Articles 32 - 2 through 32 - 5, and subparagraphs 4 through 7 and subparagraph 12 of Article 34 - 2 shall enter into force three months after the promulgation of the Act and the amended provisions of attached Table 1 shall enter into force on January 1, 2005.

(2) (Applicability to Adjustment of Subjects for Preliminary Tests) The amended provisions of attached Table 1 shall apply from the first examination implemented after January 1, 2005.

**ADDENDA** <No. 18357, 06. Apr, 2004>

(1) (Enforcement Date) This Decree shall enter into force on the date of its promulgation.

(2) (Applicability to Partial Exemption, etc. from Examinations) The amended provisions of the proviso to Article 1 - 5 (3) and Article 6 (1) shall apply from the first taking of an examination after this Decree enters into force.

(3) (Transitional Measures concerning Members of Certified Tax Accountant Qualification Screening Committee) Certified tax accountants who have become the members of the Certified Tax Accountant Qualification Screening Committee pursuant to the former provisions as at the time this Decree enters into force shall be deemed recommended by the president of the Association of Certified Public Tax Accountants pursuant to this Decree.



**ADDENDA** <No. 18971, 27. Jul, 2005>

**Article 1 (Enforcement Date)**

This Decree shall enter into force on July 28, 2005.

Articles 2 and 3 Omitted.

**ADDENDA** <No. 19513, 12. Jun, 2006>

**Article 1 (Enforcement Date)**

This Decree shall enter into force on July 1, 2006.

Articles 2 through 4 Omitted.

**ADDENDA** <No. 19894, 28. Feb, 2007>

This Decree shall enter into force on January 1, 2009.

**ADDENDA** <No. 20516, 31. Dec, 2007>

**Article 1 (Enforcement Date)**

This Decree shall enter into force on January 1, 2008.

Articles 2 through 7 Omitted.

**ADDENDA** <No. 20720, 29. Feb, 2008>

**Article 1 (Enforcement Date)**

This Decree shall enter into force on the date of its promulgation. Provided, That the part of Presidential Decree amended by Article 8 of the Addenda, which was promulgated before the Enforcement Decree of the Certified Tax Accountant Act enters into force but the enforcement date of which has not arrived yet, shall enter into force on the enforcement date of the relevant Presidential Decree.

Articles 2 through 8 Omitted.

**ADDENDA** <No. 21298, 04. Feb, 2009>

This Decree shall enter into force on the date of its promulgation.

**ADDENDA** <No. 22186, 08. Jun, 2010>

This Decree shall enter into force on the date of its promulgation.

**ADDENDA** <No. 22493, 15. Nov, 2010>

**Article 1 (Enforcement Date)**

This Decree shall enter into force on November 18, 2010.

Articles 2 through 5 Omitted.

**ADDENDA** <No. 22777, 29. Mar, 2011>

**Article 1 (Enforcement Date)**

This Decree shall enter into force on November 18, 2010.

**Article 2 (Applicability to Refund of Application Fees)**

The amended provisions of Article 6 (2) shall also apply to a qualifying examination for certified tax accountants being implemented as at the time this Decree enters into force.

**ADDENDA** <No. 22998, 30. Jun, 2011>

This Decree shall enter into force on the date the Free Trade Agreement between the Republic of Korea, of the One Part, and the European Union and its Member States, of the Other Part takes effect: Provided, That the amended proviso to Article 34 - 2 (1), with the exception of its subparagraphs, and the amended provisions of Article 34 - 2 (3) shall enter into force on August 3, 2011.

**ADDENDA** <No. 23141, 16. Sep, 2011 >

This Decree shall enter into force on the date of its promulgation: Provided, that the amended provisions of Article 1 - 4 (3) shall enter into force on January 1, 2014, and the amended provisions of Article 10 shall enter into force on October 26, 2011.

**ADDENDA** <No. 23604, 02. Feb, 2012 >

This Decree shall enter into force on the date of its promulgation.

**ADDENDA** <No. 23759, 01. May, 2012 >

**Article 1 (Enforcement Date)**

This Decree shall enter into force on the date of its promulgation. (Proviso Omitted.)

**Article 2 (Applicability to Public Notice of Examinations)**

Provisions that amend the deadline for giving public notice of examinations, etc. under this Decree shall apply from the examination to be implemented on or after January 1, 2013.

**ADDENDA** <No. 24638, 28. Jun, 2013 >

**Article 1 (Enforcement Date)**

This Decree shall enter into force on July 1, 2013. (Proviso Omitted.)

Articles 2 through 17 Omitted.

**ADDENDA** <No. 25204, 21. Feb, 2014 >

**Article 1 (Enforcement Date)**

This Decree shall enter into force on the date of its promulgation.

**Article 2** Omitted.