

公認会計士・監査審査会の職員が検査の際に携帯すべき証票の様式を定める内閣府令
**Cabinet Office Ordinance Specifying the Form of
Identification Card That Needs to Be Carried by the
Official of Certified Public Accountants and
Auditing Oversight Board Conducting Inspection**

(平成十六年三月二日内閣府令第八号)
(Cabinet Office Ordinance No. 8 of March 2, 2004)

公認会計士法（昭和二十三年法律第百三号）第四十九条の五の規定に基づき、公認会計士・監査審査会の職員が検査の際に携帯すべき証票の様式を定める内閣府令を次のように定める。

Pursuant to the provisions of Article 49-5 of the Certified Public Accountants Act (Act No. 103 of 1948), the Cabinet Office Ordinance Specifying the Form of Identification Card That Needs to Be Carried by the Official of Certified Public Accountants and Auditing Oversight Board Conducting Inspection is established as follows:

公認会計士法第四十六条の十二第二項及び第四十九条の三第三項（同法第四十九条の三の二第三項において準用する場合を含む。）の規定により、同法第四十六条の十二第一項、第四十九条の三第二項及び第四十九条の三の二第二項の規定による検査（同法第四十九条の四第二項及び第三項の規定により公認会計士・監査審査会に委任されたものに限る。）の際に公認会計士・監査審査会の職員が携帯すべきその身分を示す証票は、別紙様式による。

An identification card that needs to be carried, pursuant to the provisions of Articles 46-12, paragraph (2) and 49-3, paragraph (3) of the Certified Public Accountants Act (including the cases where applied mutatis mutandis pursuant to Article 49-3-2, paragraph (3) of the same Act), by the official of the Certified Public Accountants and Auditing Oversight Board conducting an inspection (limited to that delegated to the Certified Public Accountants and Auditing Oversight Board pursuant to the provisions of Article 49-4, paragraphs (2) and (3) of the same Act) pursuant to the provisions of Articles 46-12, paragraph (1), 49-3, paragraph (2) and 49-3-2, paragraph (2) of the same Act, identifying the official's status, is in accordance with the appended form.