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

(Cabinet Office Ordinance No. 8 of March 2, 2004)

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:

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.