Ordinance on Registration of Certified Public Accountants

(Ordinance of the Ministry of Finance No. 8 of March 20, 1967)

Pursuant to the provisions of Articles 17, paragraph (1), and 22 of the Certified Public Accountants Act (Act No. 103 of 1948), an ordinance revising the entire Rules on Registration of Certified Public Accountants (Certified Public Accountants Management Committee Rule No. 4 of 1950) is established as follows.

(Definitions)

Article 1 In this Cabinet Office Ordinance, the meanings of the terms listed in the following items are as prescribed respectively in those items:

(i) Registration of Commencement of Business – Registration as set forth in Article 16-2, paragraph (1), or 17 of the Certified Public Accountants Act (Act No. 103 of 1948; hereinafter referred to as the "Act");

(ii) Registration of a Change – Registration as set forth in Article 20 of the Act (including the cases where applied mutatis mutandis pursuant to Article 16-2, paragraph (6) of the Act).

(Matters to Be Registered)

Article 2 Matters to be registered in a certified public accountants roster and registered foreign certified public accountants roster are the matters listed in the following items:

(i) registration number;

(ii) name, date of birth, address and registered domicile;

(iii) when the certified public accountant or registered foreign certified public accountant (hereinafter referred to as "Certified Public Accountant, etc.") personally engages in services, the name and location of the principal office and secondary office;

(iv) grounds for acquiring the qualification to become a Certified Public Accountant, etc.;

(v) if the Certified Public Accountant, etc. is a member of an audit corporation, the name and location of the principal office of such audit corporation, and the name and location of the office where the certified public accountant mainly works;

(vi) if the Certified Public Accountant, etc. works at an office of another Certified Public Accountant, etc., the name and location of the office at which the Certified Public Accountant, etc. works and the name and registration number of the Certified Public Accountant, etc. who operates such office;

(vii) if the Certified Public Accountant, etc. works for an audit corporation, the name of such audit corporation and the name and location of the office at which the Certified Public Accountant, etc. works;

(viii) date of Registration of Commencement of Business and Registration of a Change;

(ix) if the Certified Public Accountant, etc. has received any disciplinary action prescribed in Article 29 of the Act (including the cases where applied mutatis mutandis pursuant to Article 16-2, paragraph (6) of the Act) or an order as set forth in Article 31-2, paragraph (1) of the Act, the type and date thereof.

(Form of Registration Roster)

Article 3 The form of a certified public accountants roster and registered foreign certified public accountants roster is in accordance with Form 1 and Form 3 respectively.

(Application Procedure for Registration of Commencement of Business)

Article 4 (1) A person who intends to obtain Registration of Commencement of Business of a Certified Public Accountant, etc. must submit a written application for registration of commencement of business of a Certified Public Accountant, etc., using Form 4, to the Japanese Institute of Certified Public Accountants (hereinafter referred to as the "Institute").

(2) A written application for registration of commencement of business as set forth in the preceding paragraph must have attached the documents listed in the following items (in the case of a document certified by a public agency, limited to that prepared within three months prior to the day of application):

(i) photograph of the applicant (limited to that taken within the past three months);

(ii) personal history;

(iii) copy or extract of the family register or a certificate concerning the matters stated in the family register;

(iv) copy of the certificate of residence;

(v) copy of a notice pursuant to the provisions of Article 9 of the Ordinance on Professional Accountancy Education Program (Cabinet Office Ordinance No. 106 of 2005);

(vi) copy of a notice pursuant to the provisions of Article 5 of the Rules on Internship, etc. (Certified Public Accountants Management Committee Rule No. 7 of 1950);

(vii) any one of the documents listed below:

(a) copy of a certificate awarded pursuant to the provisions of Article 12 of the Act certifying that the applicant has passed the certified public accountants examination;

(b) copy of a notice to the effect that the chairperson of the Certified Public Accountants and Auditing Oversight Board has exempted the applicant from the test for all subjects of the certified public accountants examination pursuant to the provisions of Articles 9 and 10 of the Act;

(c) copy of a certificate awarded pursuant to the provisions of Article 14 of the Act prior to revision by the Act for Partial Revision of the Certified Public Accountants Act (Act No. 67 of 2003) certifying that the applicant has passed the third examination;

(d) copy of a certificate awarded pursuant to the provisions of Article 57, paragraph (6) of the Act prior to revision by the Act for Partial Revision of the Certified Public Accountants Act (Act No. 175 of 1954) certifying that the applicant has passed the special certified public accountants examination;

(e) copy of a certificate awarded pursuant to the provisions of Article 6, paragraph (2) of the Act on Certified Public Accountants Special Examination, etc. (Act No. 123 of 1964) certifying that the applicant has passed the certified public accountant special examination;

(f) copy of a certificate certifying that the qualification of the applicant to become a registered foreign certified public accountant has been approved by the Commissioner of the Financial Services Agency pursuant to the provisions of Article 16-2, paragraph (1) of the Act;

(viii) certificate by a public agency to the effect that the applicant does not fall under the provisions of Article 4, item (i) (including a person who is deemed to be an adult ward under Article 3, paragraph (1) of the Supplementary Provisions of the Act for Partial Revision of the Civil Code (Act No. 149 of 1999), a person who is deemed to be a person under curatorship under paragraph (2) of the same Article, and a quasi-incapacitated person for whom the provisions then in force remain applicable under Article 3 of the Supplementary Provisions of the Act on Coordination, etc. of Related Acts in Line with Enforcement of the Act for Partial Revision of the Civil Code (Act No. 151 of 1999)) and item (iv) of the Act;

(ix) written oath to the effect that the applicant does not fall under any of the provisions of Article 4, items (ii), (iii), and (v) to (x), and any of the items of Article 18-2 of the Act;

(x) if the applicant works at an office of an audit corporation or another Certified Public Accountant, etc., a document certifying that the applicant works at such audit corporation or office.

Article 5 Deleted.

(Application Procedure for Registration of a Change)

Article 6 (1) When a Certified Public Accountant, etc. intends to file an application for Registration of a Change, the Certified Public Accountant, etc. must submit a written application for registration of a change of a Certified Public Accountant, etc., using Form 6, to the Institute.

(2) A written application for registration of a change as set forth in the preceding paragraph must have attached a document certifying that the change is actual.

(Notification Procedure Concerning Cancellation of Registration)

Article 7 (1) If a Certified Public Accountant, etc. has fallen under Article 21, items (i) to (iii), or 16-2, paragraph (5), item (ii) of the Act (excluding when falling under Article 4, item (vi) of the Act), the Certified Public Accountant, etc. or the statutory agent or heir must submit, without delay, a written notification concerning cancellation of registration of Certified Public Accountant, etc., using Form 7, which contains a statement to that effect, to the Institute.

(2) When a person submitting a written notification as set forth in the preceding paragraph is a person other than the person concerned, the written notification must have attached an extract of the family register of the person or a certificate concerning the matters stated in the family register.

(Institute's Procedure Concerning Registration of Commencement of Business)

Article 8 (1) If a written application for registration of commencement of business of a Certified Public Accountant, etc. has been submitted, the Institute must immediately review, in conformity with the Act and this Cabinet Office Ordinance, whether or not the applicant is qualified to become a Certified Public Accountant, etc. and whether or not the written application and the attached documents are fully furnished.

(2) If the Institute has confirmed, as a result of the review as set forth in the preceding paragraph, that the applicant's application for registration is lawful, it must, without delay, effect the Registration of Commencement of Business and notify the applicant to that effect and of the date of the Registration of Commencement of Business and the registration number.

(3) When, as a result of the review as set forth in paragraph (1), there is any deficiency in the submitted documents, the Institute may indicate the deficiency and order the applicant to supplement the documents.

(4) When, as a result of the review as set forth in paragraph (1), the Institute finds that the applicant is not qualified to become a Certified Public Accountant, etc., it must return the written application for registration of commencement of business of the Certified Public Accountant, etc. with a document stating to that effect and the reasons therefor, to the applicant.

(Institute's Procedure Concerning Registration of a Change)

Article 9 If a written application for registration of a change of a Certified Public Accountant, etc. has been submitted, the Institute must, without delay after carrying out a review, effect the Registration of the Change and notify the applicant to that effect and of the date of the Registration of the Change.

(Institute's Procedure Concerning Cancellation of Registration)

Article 10 (1) If a written notification concerning cancellation of registration of a Certified Public Accountant, etc. has been submitted, the Institute must, without delay after carrying out a review, effect the cancellation of registration and notify the person who has given the notification to that effect and of the date of the cancellation of registration.

(2) If a Certified Public Accountant, etc. has fallen under Article 4, item (vi) of the Act, the Institute must, without delay, effect the cancellation of registration and notify the person who has fallen under these provisions to that effect and of the date of the cancellation of registration.

(Registration of Disciplinary Actions)

Article 11 If a Certified Public Accountant, etc. has received a disciplinary action as set forth in Article 29, item (i) or (ii) of the Act or an order as set forth in Article 31-2, paragraph (1) of the Act, the Institute must, without delay, effect registration of the matters as set forth in Article 2, item (ix) in the certified public accountants roster or registered foreign certified public accountants roster.

(Notice to the Commissioner of the Financial Services Agency)

Article 12 If the Institute has effected Registration of Commencement of Business, Registration of a Change, or cancellation of registration, it must, without delay, notify the Commissioner of the Financial Services Agency to that effect.