

**THE MINISTRY OF
FINANCE**

No. 91/2017/TT-BTC

**THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness**

Hanoi, August 31, 2017

CIRCULAR

ON EXAMS, ISSUANCE, AND MANAGEMENT OF AUDIT PRACTISING CERTIFICATES AND ACCOUNTING PRACTISING CERTIFICATES

Pursuant to the Law on Accounting No. 88/2015/QH13 on November 20, 2015;

Pursuant to the Law on Independent Audit No. 67/2011/QH12 dated March 29, 2011;

Pursuant to the Government's Decree No. 17/2012/ND-CP dated March 13, 2012 on guidelines for the Law on Independent Audit;

Pursuant to the Government's Decree No. 87/2017/ND-CP on functions, tasks, powers and organizational structure of the Ministry of Finance;

At the request of Director of the Department of Audit and Accounting Regulation,

The Minister of Finance promulgates a Circular on exams, issuance, and management of audit practicing certificates and accounting practicing certificates.

Chapter I

GENERAL PROVISIONS

Article 1. Scope

This Circular sets forth exams, issuance, and management of audit practicing certificates and accounting practicing certificates as prescribed in Point c Clause 2 Article 11 of the Law on Independent Audit.

Article 2. Regulated entities

Regulated entities of this Circular include:

1. Applicants prescribed in Article 3 and Clause 1 Article 10 hereof.
2. Audit or accounting board of examiners (hereinafter referred to as the board of examiners).
3. Audit and/or accounting professional associations.
4. Other entities relating to exams, issuance, and management of audit practicing certificates and accounting practicing certificates.

Chapter II

SPECIFIC PROVISIONS

Section 1. EXAMS

Article 3. Applicants

Any Vietnamese or foreigner who is eligible for taking exam prescribed in Article 4 hereof.

Article 4. Eligibility for taking exams

An applicant for audit practicing certificate or accounting practicing certificate must have the following eligibilities:

1. Meet standards in professional ethics, truthfulness, integrity, and high sense of law observance;
2. Obtain at least a bachelor's degree in finance, banking, accounting, or audit; or a bachelor's degree in other majors with total units of study (or classes) of subjects: Finance, accounting, audit, financial activity analysis, or taxation accounting for at least 7% of total units of study (or classes) of the entire course; or obtain a bachelor's degree in other majors and audit or accounting certificates or degrees awarded by international audit or accounting associations as prescribed in Article 9 hereof;
3. Have at least 36 months' experience in finance, accounting, or audit field, which is determined in the period beginning from the month of graduation specified in the bachelor's degree (or postgraduate degree) to the time of application for taking exams. Actual working time includes the period of working as audit assistant at audit firms, as internal auditor at internal audit department, or as auditor at state audit agencies;
4. Submit sufficient and required application for examination and exam fees as prescribed;
5. Not subject to Clause 1 and Clause 2 Article 52 of the Law on Accounting.

Article 5. Applications for examination

1. An application for examination to obtain audit practicing certificate or accounting practicing certificate as the initial time shall include:

- a) An application form for examination bearing certification of the applicant's employer or the People's Committee of the place of residence, with a 3x4 color photo and fan stamping as prescribed in Appendix No. 02a or Appendix No. 02b issued herewith together with a document certifying the actual working time in the field of finance, accounting, or audit bearing signature of legal representative (or authorized person) and the seal of employer as prescribed in Appendix No. 06 issued herewith;
- b) A certified true copy of ID card or passport;
- c) A resume bearing certification of the employer or the People's Committee of place of residence;
- d) Copies of degrees and certificates prescribed in Clause 2 Article 4 hereof, bearing certification of the issuing body or notary. In case of a bachelor's degree in another major, an authenticated academic transcript with specific number of units of study (or classes) of subjects must be submitted. In case of a master or doctoral degree, an authenticated academic transcript with specific major must be submitted;
- dd) 3 3x4 colored photos taken within 6 months and 2 envelopes stuck with stamps and recipient's full name and address.

2. An application for examination of remaining subject or re-examination of failed subject or examination with mark target prescribed in Clause 4 Article 18 hereof shall include:

a) An application form for examination bearing certification of the applicant's employer or the People's Committee of the place of residence, with a 3x4 color photo and fan stamping as prescribed in Appendix No. 02a or Appendix No. 02b issued herewith;

b) A copy of document certifying marks of previous exams issued by the board of examiners;

c) Photos and envelopes prescribed in Point dd Clause 1 of this Article.

3. An application for examination to obtain audit practicing certificate submitted by a holder of accounting practicing certificate shall include:

a) An application form for examination bearing certification of the applicant's employer or the People's Committee of the place of residence, with a 3x4 color photo and fan stamping as prescribed in Appendix No. 02b issued herewith;

b) A certified true copy of ID card or passport;

c) A resume bearing certification of the employer or the People's Committee of place of residence;

d) Certified true copy of accounting practicing certificate;

dd) Photos and envelopes prescribed in Point dd Clause 1 of this Article.

4. Forms of applications for examination shall be issued by the board of examiners only. Applicants must submit applications for examination to the board of examiners or a unit authorized by the board of examiners within the time limit as notified by the board of examiners.

5. Receiving body only receives applications when the applicant submit sufficient required documents and pay adequate exam fee.

6. Exam fee shall be refunded to applicant not eligible for examination or applicant who applies for withdrawal from examination within 10 days from the date on which the board of examiners publishes the list of eligible applicants.

Article 6. Modules

1. An applicant for examination to obtain accounting practicing certificate shall take the following 4 modules:

a) Economic law and law on enterprises;

b) Finance and advanced financial management;

c) Taxes and advanced tax administration;

d) Financial accounting, advanced administrative accounting.

2. An applicant for examination to obtain audit practicing certificate shall take the following 7 modules:

a) Economic law and law on enterprises;

b) Finance and advanced financial management;

c) Taxes and advanced tax administration;

d) Financial accounting, advanced administrative accounting;

dd) Audit and advanced security services;

e) Advanced financial analysis;

g) Language level C of one of five common languages: English, Russia, France, China, Germany.

3. A holder of accountant practicing certificate who applies for examination to obtain an audit practicing certificate shall take the following 3 modules:

a) Audit and advanced security services;

b) Advanced financial analysis;

c) Language level C of one of five common languages: English, Russia, France, China, Germany.

4. Contents of each module comprise theory and case study prescribed in Appendix No. 01 hereof. The Ministry of Finance shall prepare, update and publish contents, reviewing and learning curriculum and textbooks to obtain audit practicing certificates and accounting practicing certificates.

Article 7. Examination modes

With regard to each module prescribed in Article 6 of this Circular (except for foreign language module), the candidate must take a paper exam within 180 minutes. With regard to foreign language module, the candidate must take a paper exam within 120 minutes.

Article 8. Administration of exams

1. Annually, the board of examiners shall administer at least one exam in third or fourth quarter. At least 60 days before the date of examination, the board of examiners shall publish conditions, standards, time, place, and necessary information about the exam on means of mass media.

2. Within 60 days from the date on which the examination completes, the board of examiners must publish results of each module and notify to candidates. In special case, the time limit for publishing results may be extended by the president of the board of examiners but not exceeding 30 days.

Article 9. Degrees and certificates awarded by audit or accounting international associations

A degree or certificate awarded by an audit or accounting international association shall be recognized as prescribed in Clause 2 Article 4 of this Circular if the following requirements are satisfied:

1. The audit or accounting international association must be a member of International Federation of Accountants (IFAC) which has established representative offices or branches operating in Vietnam.

2. The audit or accounting international association has signed an agreement on cooperation in examination and award of professional audit certificates with the Ministry of Finance of Vietnam.

3. Curricula and contents of courses in which degrees or certificates are available must have total 500 to 600 units of study (or classes) in terms of finance, accounting, and audit.

4. Contents, examination and degrees or certificates to be awarded to students upon completion of courses must be made consistently in every country where the audit or accounting international association has representative offices or branches which have been operating.

Section 2. ADMINISTERING TESTS TO HOLDERS OF ACCOUNTING EXPERT CERTIFICATES OR FOREIGN AUDIT PRACTISING CERTIFICATES

Article 10. Examination conditions and contents

1. If a holder of accounting expert certificate or audit practicing certificate awarded by a foreign professional organization recognized by the Ministry of Finance of Vietnam (hereinafter referred to as recognized foreign professional organization) wishes to obtain an audit practicing certificate or accounting practicing certificate of Vietnam, he/she must take an exam in Vietnam's laws.

If the accounting expert certificate or audit practicing certificate is awarded by a competent authority (other than professional association), the examinee must be the official member of audit or accounting international association and such professional association is a member of International Federation of Accountants (IFAC). Learning contents and examination to obtain accounting expert certificate or audit practicing certificate must equivalent or higher than those prescribed in Article 6 hereof.

2. A recognized foreign professional organization must meet the following conditions:

- a) Be a member of International Federation of Accountants (IFAC);
- b) There are learning contents and examination to obtain accounting expert certificate or audit practicing certificate must equivalent or higher than those prescribed in Article 6 hereof.

3. The recognized foreign professional organizations prescribed in Clause 2 of this Article include:

- a) The Association of Chartered Certified Accountants – ACCA;
- b) Certified Public Accountants in Australia (CPA Australia);
- c) Institute of Chartered Accountants in England and Wales (ICAEW).
- d) Other foreign professional organizations meeting conditions prescribed in Clause 2 of this Article whose accounting expert certificates or audit practicing certificates are recognized by the Ministry of Finance of Vietnam.

4. Exam sections of examination to obtain audit practicing certificate comprise:

- a) Economic law and law on enterprises;
- b) Finance and financial management;
- c) Taxes and tax administration;
- d) Financial accounting, administrative accounting;
- dd) Audit and security services.

5. Examination to obtain accounting practicing certificate comprise exam sections prescribed in Points a, b, c, d Clause 4 of this Article.

6. Contents and requirements for each exam section are specified in Appendix No. 01.

7. A person who satisfies conditions prescribed in Clause 1 of this Article and has passed cooperation exams administered by the Ministry of Finance of Vietnam and ACCA shall be exempt from modules prescribed in Point a and Point c Clause 4 of this Article within the validity period of cooperation agreement entered into between the Ministry of Finance of Vietnam and ACCA.

8. Vietnamese will be used in exams.

9. Allotted time for 5 exam sections is 180 minutes. Allotted time for 4 exam sections is 145 minutes. Allotted time for 3 exam sections is 110 minutes.

Article 11. Applications for examination

1. An application for examination includes:

a) An application form for examination bearing certification of the applicant's employer, with a 3x4 color photo and fan stamping as prescribed in Appendix No. 02c issued herewith;

b) A copy and authenticated Vietnamese translation of foreign accounting expert certificate or audit practicing certificate;

c) Document (including authenticated Vietnamese translation if it is in foreign language) proving that the examinee is the official member of the professional association;

d) 3 3x4 colored photos taken within 6 months and 2 envelopes stuck with stamps and recipient's full name and address;

dd) A certified true copy of ID card or passport;

e) A resume bearing certification of the employer or the People's Committee of place of residence;

g) If the foreign professional organization falls to Point d Clause 3 Article, documents proving satisfaction of conditions prescribed in Clause 2 Article 10 are required.

2. Forms of applications for examination shall be issued by the board of examiners only.

Applicants for examination must submit applications to the board of examiners at least 30 days before the date of examination.

Article 12. Examination results

1. The marking scale is 100. Marks are graded from 1.

2. Regarding examination to obtain audit practicing certificate, a pass exam paper must achieve at least 70; or at least 42 in case of a person eligible for exemption of sections prescribed in Point a and Point c Clause 4 Article 10 of this Circular; or at least 56 in case of a person eligible for exemption of sections prescribed in Point a or Point c Clause 4 Article 10 of this Circular.

3. Regarding examination to obtain accounting practicing certificate, a pass exam paper must achieve at least 56; or at least 28 in case of a person eligible for exemption of sections prescribed in Point a and Point c Clause 4 Article 10 of this Circular; or at least 42 in case of a person eligible for exemption of sections prescribed in Point a or Point c Clause 4 Article 10 of this Circular.

4. Examination results will be notified to each examinee. Each passed examinee prescribed in Clause 2 of this Article shall be granted an audit practicing certificate by the Ministry of Finance.

Each passed examinee prescribed in Clause 3 of this Article shall be granted an accounting practicing certificate by the Ministry of Finance.

5. Other cases shall be compliant with this Circular.

Section 3. THE BOARD OF EXAMINERS

Article 13. The board of examiners

1. The board of examiners shall be established by the Minister of Finance at the request of Director of the Department of Audit and Accounting Regulation and Organization and Personnel Department.

2. The board of examiners shall administer auditor and accountant exams as prescribed by the Ministry of Finance. In each exam, the president of the board of examiners must establish test board, proctor board, marking board, and marking review board (as deemed appropriate).

Article 14. Composition of the board of examiners

1. The board of examiners is established for each exam. The board of examiners is composed of up to 11 members, including:

a) The president of the board of examiners being head of the Ministry of Finance or Director-level head authorized by the Minister of Finance;

b) 4 vice presidents being heads of the Department of Audit and Accounting Regulation, Organization and Personnel Department affiliated to the Ministry of Finance, audit or accounting professional association, in which the head of the Department of Audit and Accounting Regulation acts as standing vice president;

c) Secretary and members being representatives of units affiliated to Ministry of Finance.

2. A person may not become a member of the board of examiners for 3 continuous exams, unless otherwise prescribed by the Minister of Finance.

3. A person whose natural or in-law father, mother, child, brother, sister, or spouse sits an exam may not become a member of that board of examiners and all relevant divisions.

4. A person who has tutored reviewing classes may not become a member of the board of examiners, prepare, approve or mark test papers (including the first marking or marking review) of such exam. A member of the board of examiners of an exam may not lecture, tutor, or review such exam. A person who has marked in the first marking may not mark the marking review.

5. The office of the board of examiners is located at the Department of Audit and Accounting Regulation affiliated to the Ministry of Finance.

6. There is a standing group assisting the board of examiners which is established by the president of the board of examiners at the request of the Department of Audit and Accounting Regulation. The standing group is composed of up to 9 members.

7. Functions and objectives of units established by the board of examiners include standing group, test board, proctor board, marking board, and marking review board as prescribed by the Ministry of Finance.

Article 15. Working modes of the board of examiners

1. The board of examiners will work under collective mode. A decision of the board of examiners will be passed when it is voted for by at least two thirds members.
2. The board of examiners may use the Ministry of Finance's seal during its operation.
3. The board of examiners may hold meetings and perform tasks within its tasks and entitlement during office hours. Members of the board of examiners will earn an amount of remuneration deducted from examination funding approved by the Ministry of Finance.
4. Agenda and content of a meeting held by the board of examiners must be notified to members at least 5 days prior to the meeting date.

Article 16. Tasks and power of the board of examiners

1. Publish examination plans on means of mass media.
2. Receive and verify applications, make and consider the list of candidates.
3. Prepare question sheets and answers for each exam.
4. Invigilation, marking.
5. Send a consolidated report of examination results to the Ministry of Finance for approval.
6. Publish examination results and notify each examinee of mark according to the approval of the Ministry of Finance.
7. Conduct marking review upon request of examinee.
8. Keep question sheets, test papers, and relevant documents until they are handed over as prescribed by the Ministry of Finance.
9. Suggest or participate in improvement of regulations on examination and award of audit practicing certificates and accounting practicing certificates upon requests.

Article 17. Tasks and power of members of the board of examiners

1. President:
 - a) Direct the performance of tasks and power of the board of examiners as prescribed in this Circular;
 - b) Give assignments to vice presidents and members;
 - c) Issue decisions on establishment of test board, proctor board, marking board, and marking review board;
 - d) Direct the preparation of test papers and answers with separate seals, choose question sheets and answers according to given contents and curriculum, ensure absolute confidentiality of exam questions and answers before examination; invite the experts to criticize the question sheet as deemed necessary;
 - dd) Send examination results to the Minister of Finance;
 - e) Authorized standing vice president to administer the operation of the board of examiners in case of president's absence.
2. Standing vice president: Administer the operation of the board of examiners as assigned by the president.

3. Vice president and members: Perform tasks as assigned by the president.

4. Secretary:

a) Receive applications and submit the list of examinee to the board of examiners for approval;

b) Prepare necessary documents and take meeting minutes;

c) Make and submit a list of eligible candidates and a list of ineligible candidates to the board of examiners for approval and publish the list of successful candidates on the website of the Ministry of Finance.

d) Receive and submit records of breaches of discipline to the board of examiners for consideration;

dd) Other tasks as assigned by the president.

Section 4. EXAMINATION RESULTS, RESERVATION, APPROVAL, AND CANCELATION THEREOF

Article 18. Examination results, reservation thereof, and passed results

1. Passed module: A module is considered passed if it is at least 5.

2. Reservation of examination result: The passed module will be reserved in 3 continuous years from the year it is firstly taken.

E.g. When a person has taken exam in 2017, his/her passed modules of 2017 will be reserved for 2018 and 2019. Until 2019, if he/she has not met examination requirements, the examination results in 2020 to be considered will be those of 2018, 2019 and 2020. It is applied similarly to years from 2021.

3. Improvement examination: If an candidate has passed certain modules prescribed in Clauses 1, 2, 3 Article 6 (except for foreign language) but not has passed as prescribed in Clause 4 of this Article, he/she may, at his/her own discretion, choose a number of modules and apply for improvement examination. The highest examination mark during the reservation period will prevail.

4. Qualified results:

a) In case of examination to obtain accounting practicing certificates: If a candidate has passed all 4 modules prescribed in Clause 1 of Article 6 and total marks of modules eligible for reservation is at least 25, he/she will be considered qualified;

b) In case of examination to obtain audit practicing certificates: If a candidate has passed all 7 modules prescribed in Clause 2 of Article 6 and total marks of modules eligible for reservation (except for foreign language) is at least 38, he/she will be considered qualified;

c) Holders of accounting practicing certificates taking exam to obtain audit practicing certificates: If a candidate has passed all 3 modules prescribed in Clause 3 of Article 6 and total marks of modules eligible for reservation (except for foreign language) is at least 12.5, he/she will be considered qualified.

5. Each qualified candidate prescribed in Point a Clause 4 of this Article shall be granted an accounting practicing certificate. Each qualified candidate prescribed in Point b or c Clause 4 of this Article shall be granted an audit practicing certificate.

Article 19. Approval for examination results

1. The board of examiners shall, according to examination results, send a list of examination results to the Ministry of Finance for approval.
2. Within 15 days from the date on which the examination results are published, the candidate is entitled to file a request for grade review to the president. If the grade is reviewed, the post-review grade will prevail.

Article 20. Cancellation of examination results

Mark of a module achieved in a year beyond the reservation period will be cancelled.

Article 21. Mark certification

According to examination results approved by the Ministry of Finance, the president shall issue mark certification to each candidate (Appendix No. 03a, 03b, 03c). The mark certification is basis for submitting applications for examination of remaining modules, re-examination of failed modules or improvement examination (if the candidate has not sit sufficient modules or has not passed all the modules).

Section 5. AWARD, REVOCATION OF AUDIT PRACTISING CERTIFICATES AND ACCOUNTING PRACTISING CERTIFICATES

Article 22. Award of audit practicing certificates and accounting practicing certificates

1. Within 45 days from the date on which examination results are disclosed, the Ministry of Finance shall award audit practicing certificates or accounting practicing certificates to qualified candidates.
2. Audit practicing certificates (Appendix No. 04) or accounting practicing certificates (Appendix No. 05) will be awarded to qualified candidates in person or their authorized persons; no certificate is re-awarded in case of loss.
3. Audit practicing certificates and accounting practicing certificates shall be legally valid to register for audit or accounting practice as prescribed in relevant applicable laws.

Article 23. Revocation of audit practicing certificates and accounting practicing certificates

1. An audit practicing certificate or accounting practicing certificate shall be revoked in any of the following cases:
 - a) Untruthful working experience was declared in the application for the purpose of taking examination to obtain the audit practicing certificate or accounting practicing certificate.
 - b) Correct, forge or cheat academic credentials, certificates for the purposes of taking examination to obtain the audit practicing certificate or accounting practicing certificate.
 - c) Take someone else's exam or ask someone else to take your exam in the examination to obtain the audit practicing certificate or accounting practicing certificate.
 - d) Other cases as per the law.
2. The Ministry of Finance has power to revoke audit practicing certificates and accounting practicing certificates.

Section 6. ACTIONS AGAINST VIOLATIONS

Article 24. Actions against violations committed by examination-administering participants

1. Violations committed by examination-administering participants comprise:

- a) Bring illegal documents or items into the area of test paper preparation, exam rooms, marking rooms;
- b) Irresponsibly make preparation for examination that affects examination results;
- c) Falsify candidates' applications;
- d) Directly give answers to candidates while the exam is in progress;
- dd) Disclose identification number of exam papers;
- e) Swap exam papers, identification numbers or marks of candidates;
- g) Lose exam papers of the candidates when collecting, transporting, keeping, marking them;
- h) Correct, insert or erase texts in answer sheets of candidates;
- i) Correct marks on exam papers, marking records or in mark general table;
- k) Disclose question sheets, answer sheets; purchase or sell question sheets, answer sheets;
- l) Bring question sheets out of the examination area or bring the answer sheets into the examination area while the exam is in progress;
- m) Systematic examination fraud.

2. If an examination-administering participant commits any violation prescribed in Clause 1 of this Article, the board of examiners shall suspend his/her participation as soon as practicable after discovering the violation and subject to the extent of violation, the managing authority may issue relevant decision as per the law, enclosed with a decision on prohibiting the performance of tasks related to the board of examiners from 1 to 5 years, if necessary.

Article 25. Actions against violations committed by candidates

1. Give an oral warning to a candidate who talk to or communicate with other candidates.

2. Give a written warning to the candidate who keep talking to or communicating with others despite being given oral warning. In this case, 25% of the answer sheet's mark will be subtracted.

3. Give a module termination record to a candidate who has committed one of the following violations:

- a) Keep talking to or communicating with others despite being given written warning;
- b) Pass his/her draft or answer sheet to other candidates or receive draft or answer sheet from other candidates;
- c) Bring unauthorized materials and items into the examination room during the exam beginning from the delivery of question sheets to end time without using them;
- d) Intentionally do improper question sheet.

4. Give an exam termination record to a candidate who has committed one of the following violations:

a) Use unauthorized materials and items into the examination room during the exam beginning from the delivery of question sheets to end time;

b) Misuse documents and technical means of recording, broadcasting, transmitting information, sound and visual recording, and information storage equipment for doing question sheets, both inside and outside the examination room;

c) Deliberately not submit answer sheet, snatch or tear someone else's answer sheet, or submit someone else's answer sheet as his/her answer sheet.

5. A candidate subject to exam termination must leave the examination room as soon as practicable after the candidate receives an exam termination record from the proctor and a decision of examination unit head; must submit answer sheet and question sheet to the proctor and only leave the examination area after two thirds of allotted time.

6. A candidate who commits any violation prescribed in Clause 3 of this Article in a module will receive zero mark for such module. A candidate who commits any violation prescribed in Point c or d Clause 3 of this Article may not take subsequent modules. A candidate who commits any violation prescribed in Clause 4 of this Article may not take subsequent modules and examination results of the entire exam shall be cancelled.

7. A candidate who commits any violation below shall have his/her current and previous exams cancelled and be deprived of right to take examination for subsequent two years or be liable for criminal prosecution by competent authority:

a) Assault proctors, examination administering officials and other candidates;

b) Disrupt security in the examination area, causing serious consequences for the examination;

c) Falsify applications, take someone else's exam or ask someone else to take his/her exam.

8. The disciplinary actions must be notified to candidates. If the candidate committing violation in the course of examination fails to sign the record, two proctors shall sign the record to certify the candidate's violation. If the proctor and examination unit head disagree over disciplinary actions, both opinions will be specified in the record and sent to proctor board for decision.

Article 26. Actions against violations whilst marking

1. An answer sheet which is suspected of being marked will be graded by a collective, if there are substantial grounds for the proctor and examination unit head to consider the candidate's violation is intentional, 25% of the module's mark shall be subtracted.

2. An answer sheet written on improper paper or deliberately written in different handwriting or types of ink to mark the test will receive zero mark.

3. An answer sheet which is crushed as another candidate has snatched and torn, according to the proctor record, will be marked and recognized as ordinary cases.

Chapter III

IMPLEMENTATION

Article 27. Transitional regulations

1. Accounting practicing certificates which have been awarded pursuant to the following document shall be deemed valid as accounting practicing certificates prescribed in this Circular:

- Decision No. 59/2004/QD-BTC dated July 9, 2004 of the Ministry of Finance on promulgation of Regulations of examination and award of audit practicing certificates and accounting practicing certificates;
- Decision No. 94/2007/QD-BTC dated November 16, 2007 of the Ministry of Finance on promulgation of Regulations of examination and award of audit practicing certificates and accounting practicing certificates;
- Circular No. 171/2009/TT-BTC dated August 23, 2009 of the Ministry of Finance on amendments to Regulations of examination and award of audit practicing certificates and accounting practicing certificates enclosed with Decision No. 94/2007/QD-BTC dated November 16, 2007 of the Ministry of Finance;
- Circular No. 129/2012/TT-BTC dated August 9, 2012 of the Ministry of Finance examination and award of audit practicing certificates and accounting practicing certificates.

2. Certifications of accounting practicing marks which have been issued in previous exams as prescribed in Circular No. 129/2012/TT-BTC dated August 9, 2012 of the Ministry of Finance on examination and award of audit practicing certificates and accounting practicing certificates shall be deemed valid as certifications of accounting practicing marks prescribed in this Circular.

3. A candidate for the first time in 2015 and 2016 will apply regulations in Clause 2 Article 18 of this Circular.

Article 28. Entry in force

This Circular comes into force from October 15, 2017 and supersedes Circular No. 129/2012/TT-BTC dated August 9, 2012 of the Ministry of Finance examination and award of audit practicing certificates and accounting practicing certificates.

Article 29. Implementation

Director of the Department of Audit and Accounting Regulation, Director of Organization and Personnel Department, the President of the board of examiners, heads of relevant units shall implement this Circular./.

**PP. MINISTER
DEPUTY MINISTER**

Do Hoang Anh Tuan