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Revenue Department Tightens Workload Control for Tax Auditors

The Revenue Department has issued a new order to strengthen the ethical requirements applicable to tax auditors who conduct audit and certification work under the Revenue Code. The key focus of the order is to control the workload of tax auditors and ensure that audit and certification work is carried out with sufficient professional capacity and support.

Under the revised requirement, a tax auditor must not audit and certify accounts for more than 300 cases per year. In addition, where a tax auditor audits and certifies more than 30 cases per year, the auditor must have qualified audit assistants holding at least a bachelor's degree in accounting. Each audit assistant may support a maximum of 15 cases.

This development reflects the Revenue Department's intention to enhance the quality and reliability of tax audit and certification work. By setting a maximum annual workload and requiring qualified audit support, the new rule seeks to reduce the risk of excessive workload, insufficient review, and improper certification.

For taxpayers, particularly companies and juristic partnerships that are required to submit audited and certified accounts for tax purposes, this change may affect the availability and engagement capacity of tax auditors. Businesses should therefore coordinate with their tax auditors in advance, especially during peak filing periods, to ensure that the appointed auditor remains within the permitted workload limit and has sufficient qualified support where required.

Although the order generally takes effect from **25 February 2026**, the revised workload and assistant requirements will apply to audit and certification work from **1 January 2027 onwards**. Tax auditors and accounting firms should therefore review their client acceptance procedures, staffing structure, and engagement records before the new requirement becomes fully applicable.

Should you have any question, please do not hesitate to contact us via info@bgloballaw.com