

社團法人中華民國畫廊協會 《藝術品鑑定鑑價作業準則》 TAGA · ARTWORK AUTHENTICATION AND APPRAISAL STANDARDS

公告日期：民國 111 年 06 月 28 日
Announcement Date: June 28, 2022
發布日期：民國 112 年 01 月 09 日
Release Date: January 9, 2023

民國 112 年 12 月 20 日第十六屆第一次會員大會修正公布全文 32 條；
修訂【藝術品科學檢測作業準則】第 3、5、10、11 條條文、
【藝術品鑑價作業準則】第 3、4、5 條條文、
【藝術品鑑定作業準則】第 4、6 條條文，自公布日施行

On December 20, 2023, the 16th First Annual Meeting of TAGA amended and published 32 articles.
Amendments to Articles 3, 5, 10, and 11 of the TAGA · Artwork Scientific Testing Standards,
and amendments to Articles 3, 4, and 5 of the TAGA · Artwork Appraisal Standards,
and amendments to Articles 4 and 6 of the TAGA · Artwork Authentication Standards,
which shall come into effect on the date of promulgation.

有感於國內藝術產業結構日益複雜，相關資訊的透明度和普及性的需求提升，準則制定對於國內藝術產業發展具有關鍵的影響性，文化部於110年度擬訂定藝術品鑑定鑑價作業參考準則暨研提人才培育機制，委託社團法人中華民國畫廊協會附設台北藝術產經研究室，規劃研提符合產業發展需求之《藝術品鑑定鑑價作業準則》，且隨產業發展定期更新，以作為我國推動藝術市場與文化金融健全發展之基礎條件。

In light of the increasing complexity of the domestic art industry structure and the heightened demand for transparency and accessibility of related information, the formulation of standards and regulations become a pivotal influence on the development of the domestic art industry. In the fiscal year 2021, the Ministry of Culture (R.O.C.) planned to establish Authentication and Appraisal Standards For Artworks, as well as develop talent cultivation mechanisms. This task has been entrusted to the Taipei Art Economy Research Centre (TAERCentre), an affiliate of the Taiwan Art Gallery Association, to establish a set of standards, i.e., the "Artwork Authentication and Appraisal Standards" (hereinafter "Standards") for the authentication and appraisal of artwork that meet the needs of the industry. The Standards will be regularly updated in accordance with the development of the industry. They will serve as a foundation for the healthy development of the art market and cultural finance in Taiwan.

為利於國內藝術品鑑定價作業之進行，《藝術品鑑定鑑價作業準則》，內含運用目的及限制，專有名詞的定義與解釋，作業方法及程序，鑑定鑑價報告須具備內容及架構等，作業參考準則依其屬性分為三類領域：「藝術品科學檢測作業準則」、「藝術品鑑價作業準則」與「藝術品鑑定作業準則」。

To facilitate the authentication and appraisal of artwork in Taiwan, the Standards include purposes and limitations of the Standards, definitions and interpretations of proprietary terms, methodologies and procedures for authentication and appraisal, and requisite content and structure of the authentication and appraisal reports. Based on their attributes, the Standards are categorized into three domains: "Artwork Scientific Testing Standards," "Artwork Appraisal Standards," and "Artwork Authentication Standards."

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which shall come into effect on the date of promulgation.

有鑒於國內藝術品進行鑑定鑑價執行業務大多涉及司法與人民資產等相關事務，政府為執行公權力與保障人民財產、維護產業秩序之需要，對於民間從事藝術品鑑定鑑價事務，應負有監管之責任，制定《藝術品鑑定鑑價作業準則》將有助於提供產業執行藝術品鑑定鑑價作業之準據範式，提升優勢領域，建立健康市場秩序、正常流通管道，健全整體藝術生態。

In view of the fact that most authentication and appraisal activities of artwork in Taiwan involve judicial matters and assets of the people, the government, in order to exercise its public authority and protect the property of the people as well as maintain the order of the industry, has a duty to regulate the private sector that engages in authentication and appraisal of artwork. The formulation of the Standards will help to provide the industry with a set of standards and procedures for the implementation of artwork authentication and appraisal activities, enhance the industry's strengths, establish a healthy market order and normal channels of circulation, and improve the overall art ecosystem.

社團法人中華民國畫廊協會

【藝術品科學檢測作業準則】

TAGA · ARTWORK SCIENTIFIC TESTING STANDARDS

	條文 ARTICLE	說明 EXPLANATION
第一條 Article 1	<p>社團法人中華民國畫廊協會（以下簡稱本會）為規範藝術品因應鑑定鑑價所需之測試方法（以下簡稱測試方法）訂定之原則，特訂定本程序。</p> <p>The following procedure is hereby established by the Taiwan Art Gallery Association (hereinafter referred to as "the Association") in order to regulate the principles for establishing testing methods (hereinafter referred to as "testing methods") required for the authentication and appraisal of artworks.</p>	
第二條 Article 2	<p>本會訂定藝術品鑑定鑑價程序所定之藝術品測試方法。</p> <p>The Association establishes the testing methods for artworks as defined in the procedure for the authentication and appraisal of artworks.</p>	<p>適用範圍。</p> <p>Scope of application.</p>
第三條 Article 3	<p>本準則之藝術品係指：繪畫(Painting)、相片(Photograph)、素描(Drawing)、版畫(Prints and works on paper)、雕塑(Sculpture)、書法(Calligraphy)、中國水墨(Chinese Ink Paintings)、裝置(Installation)等。</p> <p>Artworks referred to in this standards include: Painting, Photograph, Drawing, Prints and works on paper, Sculpture, Calligraphy, Chinese Ink Paintings, Installation, and so on.</p>	<p>用語定義。</p> <p>Definition of terms.</p>
第四條 Article 4	<p>測試方法之訂定，應經方法選定、起草、審查及核定等程序。惟須公告之藝術品測試方法於核定前尚須送請「藝術品測試方法諮議會」諮議，並參考行政程序法第一百五十四條及第一百五十七條之規定辦理。</p> <p>The establishment of testing methods should undergo processes of selection, drafting, review, and approval. However, artwork testing methods that require announcement must be consulted with the 'Artwork Testing Method Advisory Council' before approval, and the procedures stipulated in Articles 154 and 157 of the Administrative Procedure Act should be followed.</p>	<p>測試方法之訂定。</p> <p>Establishment of testing methods.</p>

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	條文 ARTICLE	說明 EXPLANATION
第五條 Article 5	<p>測試方法之選定</p> <p>(1)國際間認可之測試方法；</p> <p>(2)國內自行研發並經確效之測試方法。</p> <p>Selection of testing methods:</p> <p>(1) Testing methods recognized by the international community;</p> <p>(2) Testing methods domestically developed and validated.</p>	<p>測試方法之選定。</p> <p>Selection of testing methods.</p>
第六條 Article 6	<p>測試方法之起草，由本會自行或委託其他專業機構或人員辦理。</p> <p>The drafting of testing methods is carried out by the Association either independently or by commissioning other professional institutions or personnel."</p>	<p>測試方法之起草。</p> <p>Drafting of testing methods.</p>
第七條 Article 7	<p>測試方法之訂定、修正、廢止或下架，依下列方式辦理審查及諮議：藝術品測試方法，由本會「測試方法審查小組審查，須公告者再送請「藝術品測試方法諮議會」諮議。</p> <p>The establishment, amendment, abolition, or withdrawal of testing methods shall be reviewed and consulted in the following manner: The testing methods for artworks are reviewed by the " Artwork Scientific Testing Method Review Working Group" of the Association. Those that require public announcement must further be submitted for consultation to the "Artwork Testing Method Advisory Council".</p>	<p>藝術品測試方法之訂定、修正、廢止或下架。</p> <p>Establishment, amendment, or withdrawal of artwork testing methods.</p>
第八條 Article 8	<p>測試方法之內容，若需要時得包括中英文標題、適用範圍、測試方法簡述、裝置、試藥、器具及材料、試劑之調製、標準溶液之配製、檢液之調製、檢量線之製作、鑑別試驗及含量測定、測定條件、附註等，並依據各檢測方法不同需求調整之。</p> <p>The content of the testing methods, when necessary, may include both Chinese and English titles, scope of application, brief description of the testing method, devices, reagents, tools and materials, preparation of reagents, preparation of standard solutions, preparation of test solutions, creation of calibration curves, identification tests and content determination, measurement conditions, notes, etc. In addition, it shall be adjusted based on the specific requirements of each testing method.</p>	<p>測試方法之內容。</p> <p>Content of testing methods.</p>

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	條文 ARTICLE	說明 EXPLANATION
第九條 Article 9	任何人、機關或團體得提供確效或驗證資料，供本會作為訂定或修正測試方法之參考。	Any individual, institution, or organization may provide validation or verification data for the Association's reference in the establishment or amendment of testing methods.
第十條 Article 10	為因應實際需要、突發緊急事件或特殊情事，本會得依以下方式提出建議測試方法： (1)參考下列國內外文獻： A.各國官方之測試方法； B.中華民國國家標準 C.本會自行研究報告； D.國際組織之測試方法（如國際分析化學家學會、國際標準化組織、歐盟等）； E.其他國家常用之測試方法。 (2)本會自行開發並經確效，或任何人、機關或團體檢具確效或驗證資料之測試方法。	<p>In response to practical needs, emergent situations, or special circumstances, the Association may propose recommended testing methods in the following manners:</p> <p>(1) Referring to the following domestic and international literature:</p> <p>A. Official testing methods of various countries;</p> <p>B. National standards of the Republic of China.</p> <p>C. Research reports conducted by the Association;</p> <p>D. Testing methods of international organizations (e.g., International Association of Official Analytical Chemists (AOAC INTERNATIONAL), International Organization for Standardization, European Union, etc.);</p> <p>E. Commonly used testing methods in other countries.</p> <p>(2) Testing methods developed and validated by the Association or those submitted by any individual, institution, or organization with validation or verification data.</p>

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	條文 ARTICLE	說明 EXPLANATION
第十一條 Article 11	<p>前項建議測試方法必要時得由本會測試方法審查小組之1至2名委員或相關領域專家學者1至2名進行審查，或召開專家學者會議討論，核定後，將於本會網站或以其他方式公開之。</p> <p>When necessary, the recommended testing methods mentioned in the preceding paragraph may be reviewed by one to two members of the Association's Artwork Scientific Testing Method Review Working Group, or one to two experts or scholars in the relevant field. Alternatively, a meeting of experts and scholars may be convened for discussion. Upon approval, they will be made public on the Association's website or through other means.</p>	
第十二條 Article 12	<p>本會公開之建議測試方法，各界可視測試需求進行方法適用性評估，並經查證（Verification）或確效（Validation）後使用。</p> <p>The recommended testing methods made public by the Association can be assessed for method applicability based on testing needs from all sectors. They can be employed after verification or validation.</p>	
第十三條 Article 13	<p>本準則於中華民國112年01月09日發布，自發布日實施。</p> <p>These standards were promulgated on January 9, 2023, and shall take effect from the date of promulgation.</p>	<p>發布日及實施日。</p> <p>Publication date and implementation date.</p>

社團法人中華民國畫廊協會

【藝術品鑑價作業準則】

TAGA · ARTWORK APPRAISAL STANDARDS

條文 ARTICLE	說明 EXPLANATION
壹、前言 I. PREFACE	
第一條 Article 1	<p>社團法人中華民國畫廊協會（以下簡稱本會）為規範藝術品因應鑑價所需之步驟和順序，特訂定本準則。</p> <p>For the purpose of regulating the steps and procedures required for the appraisal of artworks, the Taiwan Art Gallery Association (hereinafter referred to as "the Association") hereby establishes these standards.</p>
第二條 Article 2	<p>鑑價人員執行藝術品之鑑價時，應遵守本準則。</p> <p>When appraisers conduct the appraisal of artworks, they shall comply with these standards.</p> <p>適用範圍。</p> <p>Scope of application.</p>
第三條 Article 3	<p>鑑價人員執行藝術品之鑑價時，應先確認藝術品鑑價之目的，並就鑑價目的遵循相關法令，且採用適當之價值標準、價值前提、鑑價方法及鑑價輸入值。藝術品鑑價之目的通常包括：</p> <ol style="list-style-type: none">1.交易目的；2.稅務目的；3.法務目的；4.財務報導目的；5.管理目的。 <p>When appraisers undertake the appraisal of artworks, they shall first ascertain the purpose of the artwork. In accordance with this purpose, they must comply with relevant laws and regulations, adopting appropriate standards of value, premise of value, appraisal approaches, and appraisal input values. Common purposes for artwork appraisal include:</p> <ol style="list-style-type: none">1. Transactional purposes;2. Taxation purposes;3. Legal purposes;4. Financial reporting purposes;5. Management purposes. <p>藝術品鑑價之目的。</p> <p>The purpose of art appraisal.</p>

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說明 EXPLANATION

貳、定義 II. DEFINITION

第四條
Article
4

- 本準則用語之定義如下：
- 1.藝術品係指：繪畫(Painting)、攝影(Photograph)、素描(Drawing)、版畫(Prints and works on paper)、雕塑(Sculpture)、書法(Calligraphy)、水墨(Chinese Ink Paintings)、裝置(Installation)等;
 - 2.材質(Material)。
 - 3.風格/運動/流派(Stylistic / Art Movements)。
 - 4.裝裱(Framed / Supports)。
 - 5.物件狀況(Condition)。

The definitions of terms used in these standards are as follows:

- 1."Artwork" refers to: Painting, Photograph, Drawing, Prints and works on paper, Sculpture, Calligraphy, Chinese Ink Paintings, Installation, and so on;
- 2."Material;"
- 3."Stylistic / Art Movements;"
- 4."Framed / Supports;"
- 5."Condition."

用語定義。

Definition of terms.

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參、藝術品鑑價之基本準則 III. BASIC REGULATIONS FOR ARTWORK APPRAISAL

第五條
Article
5

鑑價人員評價藝術品時，應依鑑價案件性質及目的，決定採用公平市場價值或公平市場價值以外之價值為價值標準。適用公平市場價值以外之價值為價值標準之情況，可能包括：

- 1.作為投資決策之依據；
- 2.評估資產之使用效益；
- 3.清算決策。

When appraisers evaluate artworks, they should determine whether to use fair market value or a standard of value other than fair market value, based on the nature and purpose of the appraisal case. Circumstances where a standard of value other than fair market value might be applied include:

- 1.As a basis for investment decisions;
- 2.Evaluating the utility of an asset;
- 3.Liquidation decisions.

價值標準之決定及適用公平市場價值以外之價值為價值標準之情況。

Determination of valuation standards and circumstances where values other than the fair market value are applied as the standard of value.

第六條
Article
6

鑑價人員於決定藝術品鑑價方法時，應考量其適當性及鑑價輸入值之穩健性，並應將所採用之鑑價方法及理由於鑑價報告中敘明。

When appraisers determine the approach for appraising an artwork, they should consider its appropriateness and the robustness of the appraisal input values. The adopted appraisal approach and its rationale should be explicitly stated in the appraisal report.

鑑價方法之適當性及鑑價輸入值之穩健性。

Appropriateness of the appraisal approach and robustness of the appraisal input values.

第七條
Article
7

鑑價人員如採用評價方法鑑價藝術品，應取得足以充分支持該方法之事實或可觀察輸入值，以產生最終之價值估計數。

When appraisers employ an valuation approach for appraisal an artwork, they should obtain sufficient factual or observable input values that adequately support that approach in order to produce the final value estimate.

鑑價結果之分析與說明。

Analysis and explanation of the appraisal results.

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肆、藝術品之鑑價方法 IV. APPROACHES OF ARTWORK APPRAISAL

第八條
Article
8

鑑價人員評價藝術品時，常用之評價方法包括：
1.成本法下之重製（置）成本法作為該物件的實際價值。
2.市場法，即是用相似區域、相似物件的市場銷售價格作為依據，從而計算被研究物件的市場價值。
3.收益法，即將來金額轉換為單一現時金額，反映對該等未來金額之現時市場預期。

When appraisers evaluate artworks, commonly used valuation approaches include:

- 1.The Reproduction (Replacement) Cost Method under the Cost Approach, representing the actual value of the subject asset.
- 2.The Market Approach, which utilizes sales prices of comparable items in similar areas as a basis to determine the market value of the subject asset.
- 3.The Income Approach, which involves converting future amounts to a single present value, reflecting the current market expectations of such future amounts.

藝術品之鑑價方法介紹。

Introduction to the appraisal approaches for artworks.

伍、鑑價報告與揭露之規定 V. REGULATIONS ON APPRAISAL REPORTS AND DISCLOSURE

第九條
Article
9

鑑價人員執行藝術品之評價時，應遵循鑑價報告準則出具鑑價報告。

When appraisers appraise the artworks, they shall produce a appraisal report in accordance with the appraisal reporting standards.

鑑價報告之出具。

Issuance of a appraisal report.

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伍、鑑價報告與揭露之規定 V. REGULATIONS ON APPRAISAL REPORTS AND DISCLOSURE

第十條
Article
10

鑑價人員應於評價報告中敘明藝術品係單獨評價或與其他資產合併評價；若係合併評價，評價人應於評價報告說明理由及合併評價之資產。

The appraiser shall state in the appraisal report whether the artwork is being valued individually or in combination with other assets. If the artwork is being valued in combination with other assets, the appraisers shall explain the reasons for the combined valuation and the assets being valued in combination.

評價報告應記載項目。

Items that should be recorded in the appraisal report.

第十一條
Article
11

鑑價人員評價藝術品時，應就所採用之評價方法於評價報告中具體敘明下列事項：

- 1.市場法：可類比交易法。
- 2.成本法：重置/重製法。
- 3.收益法：增額收益法。

When appraisers evaluate artworks, they should specifically describe the following information in the appraisal report concerning the adopted valuation approach:

1. Market Approach: Comparable Transactions Method.
2. Cost Approach: Replacement/Reproduction Method.
3. Income Approach: Incremental Income Method.

各鑑價方法應於鑑價報告中具體敘明之事項。

Matters pertaining to the appraisal method that should be specifically described in the appraisal report.

陸、附則 VI. SUPPLEMENTARY PROVISIONS

第十二條
Article
12

本準則於中華民國112年01月09日發布，自發布日實施。

These standards were promulgated on January 9, 2023, and shall take effect from the date of promulgation.

發布日及實施日。

Publication date and implementation date.

社團法人中華民國畫廊協會

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TAGA · ARTWORK AUTHENTICATION STANDARDS

	條文 ARTICLE	說明 EXPLANATION
第一條 Article 1	<p>社團法人中華民國畫廊協會（以下簡稱本會）為嚴謹證據法則，強化藝術品鑑定之程序保障，特訂定本準則。</p> <p>The Taiwan Art Gallery Association (hereinafter referred to as "the Association"), in adherence to strict evidentiary rules and to strengthen the procedural safeguards of artwork authentication, hereby establishes these standards.</p>	
第二條 Article 2	<p>鑑定人員執行藝術品之鑑定時，應遵守本準則。</p> <p>When performing an authentication of an artwork, the authentication personnel shall comply with these standards.</p>	<p>適用範圍。</p> <p>Scope of application.</p>
第三條 Article 3	<p>鑑定，係指因學識、技術、經驗、訓練或教育而就鑑定事項具有專業能力者，就其無關親身經歷之待鑑事項所為利用其專業能力之過程及其結果，例如藉由物理、化學等科學原理使用儀器或設備，或基於醫學、工程、心理等專業學識、經驗所作成者，均屬之。</p> <p>Authentication refers to the process undertaken by individuals who possess specialized competence in authentication due to their education, technical skills, experience, training, or academic knowledge. This process and its outcomes may employ instruments or equipment based on scientific principles, such as physics or chemistry, or draw upon professional expertise and experience in fields like medicine, engineering, or psychology, regardless of their personal experiences related to the authenticated item.</p>	<p>鑑定人資格。</p> <p>Qualifications of an authentication personnel.</p>

社團法人中華民國畫廊協會

【藝術品鑑定作業準則】

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第四條 Article 4	<p>本準則之藝術品係指：繪畫(Painting)、相片(Photograph)、素描(Drawing)、版畫(Prints and works on paper)、雕塑(Sculpture)、書法(Calligraphy)、中國水墨(Chinese Ink Paintings)、裝置(Installation)等。</p> <p>For the purposes of these standards, "artwork" is defined as: Painting, Photograph, Drawing, Prints and works on paper, Sculpture, Calligraphy, Chinese Ink Paintings, and Installation.</p>	<p>用語定義。</p> <p>Definition of terms.</p>
第五條 Article 5	<p>為確保鑑定人之中立性及公正性，鑑定人就本案相關專業意見或資料之準備或提出，應揭露其與該案件之利益關係、有無金錢報酬或資助等相關資訊，以判斷實施鑑定之人是否有偏頗或足認有不能公正、獨立執行職務之虞。</p> <p>To ensure the impartiality and fairness of the authentication personnel, the authentication personnel must disclose any interest, financial compensation, or sponsorship related to the case when preparing or presenting professional opinions or information pertinent to the case. Such disclosure is essential to determine whether the individual conducting the appraisal might be biased or perceived as lacking the capacity for fair and independent execution of their duties.</p>	<p>鑑定人與本案之利益關係應予揭露。</p> <p>The authentication personnel's interest relationship with the case should be disclosed.</p>

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第六條 Article 6	<p>鑑定所為之意見，應符合所涉專業領域之品質及程序適格，其專業意見始足被認為有助於發現真實，而得供作判斷之依據。因此，鑑定人所具有之專業能力，除應有助於事實認定外，其所為鑑定亦須以足夠之事實或資料作為基礎，且其係基於可靠之原理及方法，並將該原理及方法可靠地適用於鑑定事項。鑑定之經過及其結果，鑑定人應以言詞或書面報告，且應包括以下事項：</p> <ol style="list-style-type: none">1. 鑑定人之專業能力；2. 鑑定係以足夠之事實或資料為基礎；3. 鑑定係以可靠之原理及方法做成；4. 前項之原理及方法係以可靠方式適用於鑑定事項。 <p>The opinions rendered during an authentication should adhere to the quality and procedural appropriateness of the relevant professional domain. Only when its professional opinions are seen as instrumental in uncovering the truth may they serve as a basis for judgment. Thus, not only should the appraiser's professional competence aid in fact-finding, but the authentication itself must also be grounded on sufficient facts or data, based on reliable principles and methodologies, and these principles and methods should be reliably applied to the subject of the authentication. The authentication personnel should communicate the process and outcome of the appraisal either verbally or in a written report, which should encompass the following elements:</p> <ol style="list-style-type: none">1. The professional competence of the authentication personnel;2. The authentication is based on sufficient facts or data;3. The authentication is executed using reliable principles and methods.4. The aforementioned principles and methods are reliably applied to the subject of the authentication.	<p>鑑定報告。</p> <p>Authentication report.</p>
第七條 Article 7	<p>本準則於中華民國112年01月09日發布，自發布日實施。</p> <p>These standards were promulgated on January 9, 2023, and shall take effect from the date of promulgation.</p>	<p>發布日及實施日。</p> <p>Publication date and implementation date.</p>