**Section 1430.800 Applicability of Rules**

a) The Registration Committee derives its powers to promulgate this Part from Section 19 of the Act, and its exercise of that power is subject to the terms of the Act. Furthermore, under the provisions of Section 20 of the Act, the Division may refuse to register, refuse to issue a biennial registration card to, or may suspend or cancel the registration as a public accountant of any person, partnership or corporation upon proof of violation of this Part.

b) Application of rules

1) This Part applies to all services performed in the practice of public accounting, including tax and management advisory services, except:

A) where the wording of this Part indicates otherwise; and

B) that a registered public accountant who is practicing outside the United States will not be subject to discipline for departing from any of the rules of this Part so long as his or her conduct is in accord with the rules of the organized accounting profession in the country in which he or she is practicing and is not in violation of any provisions of the Act or of this Part.

2) However, where a registered public accountant's name is associated with financial statements in such a manner as to imply that he or she is acting as an independent public accountant and under circumstances that would entitle the reader to assume that United States practices were followed, he or she must comply with the requirements of Sections 1430.2020 and 1430.2030.

c) A registered public accountant may be held responsible for compliance with this Part by all persons associated with him or her in the practice of public accounting who are either under his or her supervision or are his or her partners or shareholders in the practice.

d) A registered public accountant engaged in the practice of public accounting must observe all the requirements of this Part. A registered public accountant not engaged in the practice of public accounting must observe only Sections 1430.1020 and 1430.5010 since the rest of this Part relates solely to the practice of public accounting.

e) A registered public accountant shall not permit others to carry out on his or her behalf, either with or without compensation, acts that, if carried out by the registered public accountant, would place him or her in violation of this Part.

f) Interpretations of this Part may be adopted by approval of the Director, upon recommendation of the Registration Committee, in order to provide guidelines as to the scope and application of this Part. If such interpretations are adopted, they may be included in a separate document.