

## Content

Title :	Explanatory decree of Article 33 and Article 50 of the “Regulations Governing the Implementation of the Common Standard on Reporting and Due Diligence for Financial Institutions” regarding the scope of Financial Accounts on which Reporting Financial Institutions shall perform due diligence and reporting <b>Ch</b>
Date :	2019.01.31
Legislative :	Issuance of Explanatory Decree No. 10724521950 by the Ministry of Finance on January 31, 2019.
Content :	<p>※Should discrepancy due to translation occur, the Chinese version shall prevail.</p> <p>Reporting Financial Institutions specified in Article 5 of the “Regulations Governing the Implementation of the Common Standard on Reporting and Due Diligence for Financial Institutions” shall perform due diligence and reporting in accordance with these Regulations on all types of Financial Accounts (including any Depository Account, Custodial Account, equity or debt interest in the Investment Entity, and Cash Value Insurance Contract and Annuity Insurance Contract) which are maintained by them and described in Article 16 of these Regulations.</p>

Data Source : Ministry of Finance, R.O.C. Laws and Regulations Retrieving System