



## I. Important announcements ([Chinese](#))

### 1. **The FSC Revises Regulation to Allow Qualified Offshore Funds Approved by FSC to Invest in Mainland China up to 30%**

To encourage offshore fund institutions to broaden their commitment in Taiwan, the FSC on June 3<sup>rd</sup>, 2017 issued an order revising the regulation on investment in Mainland securities by offshore funds offered and sold in Taiwan. The order expands the scope of allowed investments in Mainland China into the China Interbank Bond Market, and eases the cap on total investment in securities listed or issued in Mainland China per offshore fund up to 30 percent. These preferential measures are granted to offshore fund institutions that have been recognized under the Plan to Encourage Stronger Business Ties in Taiwan for Offshore Funds.

### 2. **The FSC Revises Regulation Regarding 30% Limit on Foreign Stock Trading Orders Placed With a Single Securities Firm by a Securities Investment Trust Enterprise (SITE) Using Fund Assets**

To increase the flexibility for SITEs to invest in foreign stocks, the FSC on June 13<sup>th</sup>, 2017 amended the order pursuant to Paragraph 1 Article 10 of the Regulations Governing Securities Investment Trust Funds. The order exempts SITEs using fund assets to invest in foreign stocks from the restriction that prohibits placing stock trading orders with any single securities firm in an amount exceeding 30 percent of the total monetary value of the fund's stock trades in any given fiscal year.

### 3. **FSC Issues Orders Announcing the Adoption of the Regulations Governing Anti-Money Laundering for Certified Public Accountants and the Directions Governing Anti-Money Laundering for Certified Public Accountants**

The FSC on June 26<sup>th</sup>, 2017 issued Order No. Financial-Supervisory-Securities-Auditing-1060023292 and 10600232921, announcing the adoption of the Regulations Governing Anti-Money Laundering for Certified Public Accountants and Directions Governing Anti-Money Laundering for Certified Public Accountants, which came into force from June 28<sup>th</sup>, 2017. When a certified public accountant (CPA) handles business specified in Article 5, paragraph 3, subparagraph 3 or 5 of the Money Laundering Control Act, the CPA shall

conduct customer due diligence procedures and shall keep records of the transactions and report suspicious transactions as provided in Article 6, paragraph 2, Article 7, paragraph 4, Article 8, paragraph 3, and Article 10, paragraph 3 of the Money Laundering Control Act. Additionally, CPAs are required to take part in relevant in-service training, and any CPA firm that a CPA establishes or joins is required to implement internal control procedures.

#### **4. On June 28<sup>th</sup>, 2017, the FSC published amendments of the Regulations Governing the Preparation of Financial Reports by Securities Issuers in coordination with the IFRSs adopted in 2018**

To accommodate Taiwan's coming synchronous adoption of International Financial Reporting Standard (IFRS) 9 "Financial Instruments" and IFRS 15 "Revenue from Contracts with Customers" in 2018, the FSC issued accordingly a partial amendment to the Regulations Governing the Preparation of Financial Reports by Securities Issuers. Key points include amendments to relevant accounting items on the balance sheet and income statement, adjustments to supplementary schedules and statements of major accounting items, and the provisions that require information related to financial instruments and contracts with customers to be disclosed in the notes to the financial report. The amended articles will take effect from fiscal year 2018.

#### **5. Information on the competitiveness of Taiwan's financial industry is available online in English at: [Taiwan's International Financial Competitiveness \(http://event.fsc.gov.tw/fsd/CompetitivenessFront.asp?LANG=E\)](http://event.fsc.gov.tw/fsd/CompetitivenessFront.asp?LANG=E)**

## **II. Market Wrap-up**

As of the end of April 2017, the total number of TWSE listed companies stood at 896, same as the preceding month. Authorized capital was NT\$7,053.74 billion, an increase of NT\$8.74 billion over the preceding month. Market capitalization was NT\$29,246.06 billion, an increase over the preceding month of NT\$188.54 billion.

There were 740 TPEX listed companies, an increase of 6 over the preceding month. Authorized capital was NT\$720.45 billion, an increase of NT\$2.48 billion from the preceding month. Total TPEX market capitalization was NT\$2,929.23 billion, a decrease of NT\$22.57 billion from the preceding month.

The total value of stock trades on the centralized market was NT\$1,515.16 billion, a decrease of NT\$456.34 billion from the preceding month. The volume of trading was 39.69 billion shares, a decrease of 16.05 billion from the preceding month. The net value of inwardly remitted foreign funds was US\$209.927 billion, an increase of US\$1.274 billion from the preceding month.

There were a total of 69 securities firms. There were 15 enterprises exclusively engaged in futures commission merchant business, 39 investment trust companies, and 87 investment consulting companies.

**III. Measures related to futures trading, please refer to the website of Taiwan Futures Exchange ([http://www.taifex.com.tw/eng/eng\\_home.htm](http://www.taifex.com.tw/eng/eng_home.htm))**

**IV. For frequently asked questions and answers related to investment by foreign investors, please refer to the website of the Securities and Futures Bureau: <http://www.sfb.gov.tw/ch/home.jsp?id=30&parentpath=0,6>**

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## 金管會證期局第一百五十六期新聞信

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### 壹、重要公告

#### 一、修正境外基金投資大陸地區有價證券限制

為推動境外基金機構增加對臺貢獻，金管會於 106 年 6 月 3 日發布修正境外基金投資大陸地區有價證券限制，放寬境外基金投資大陸地區有價證券範圍包括銀行間債券市場，並將放寬境外基金投資大陸地區有價證券比率上限至 30%，納入「鼓勵境外基金深耕計畫」優惠措施。

#### 二、放寬投信事業運用基金資產投資外國股票於單一證券商下單限制

為提升投信事業從事外國股票投資之操作彈性，金管會於 106 年 6 月 13 日修正發布有關「證券投資信託基金管理辦法」第 10 條第 1 項規定之令，放寬投信事業運用基金資產投資外國股票，得不受委託單一證券商買賣股票金額不得超過基金當年度買賣股票總金額 30% 之比率限制。

#### 三、發布有關訂定「會計師防制洗錢辦法」及「會計師防制洗錢注意事項」之令

金管會於 106 年 6 月 26 日發布金管證審字第 1060023292 號及第 10600232921 號令，訂定「會計師防制洗錢辦法」及「會計師防制洗錢注意事項」，並於 106 年 6 月 28 日施行。會計師於辦理洗錢防制法第 5 條第 3 項第 3 款及第 5 款之特定業務時，應依同法第 6 條第 2 項、第 7 條第 4 項、第 8 條第 3 項及第 10 條第 3 項規定進行確認客戶身分程序、留存交易紀錄並申報可疑交易，另會計師應參加相關在職訓練，其設立或加入之會計師事務所並應辦理內部管控制程序。

#### 四、配合我國將於 107 年適用之國際財務報導準則(IFRSs)新公報，於 106 年 6 月 28 日發布修正「證券發行人財務報告編製準則」部分條文

配合我國將於 107 年與國際同步採用國際財務報導準則第 9 號「金融工具」及第 15 號「客戶合約之收入」等公報，金管會爰修正「證券發行人財務報告編製準則」部分條文，重點包括修正資產、負債及損益等相關會計項目，以及調整相關附表及重要會計項目明細表，並明定財務報告附註應揭露金融工具及客戶

合約相關資訊之規定，另修正條文將自 107 年會計年度施行。

五、有關我國金融競爭力相關資訊可參考金管會金融競爭力專區網站  
(<http://www.fsc.gov.tw/ch/home.jsp?id=146&parentpath=0,8>)

## 貳、重要指標

截至 2017 年 4 月底止，上市公司計有 896 家，與上月相同；資本額新臺幣 70,537.4 億元，較上月增加新臺幣 87.4 億元；上市市值新臺幣 292,460.6 億元，較上月增加新臺幣 1,885.4 億元。

上櫃公司計有 740 家，較上月增加 6 家；資本額新臺幣 7,204.5 億元，較上月增加新臺幣 24.8 億元；上櫃市值新臺幣 29,292.3 億元，較上月減少新臺幣 225.7 億元。

集中市場股票總成交值新臺幣 15,151.6 億元，較上月減少新臺幣 4,563.4 億元；成交量 396.9 億股，較上月減少 160.5 億股。外資總累積匯入淨額 2,099.27 億美元，較上月增加 12.74 億美元。

專營證券商計 69 家，專營期貨商計 15 家，投資信託公司計 39 家，投資顧問公司計 87 家。

參、交易人從事期貨交易相關措施請參考臺灣期貨交易所網站  
<http://www.taifex.com.tw/chinese/home.htm>

肆、外資投資相關問答集請參考證券期貨局網站  
<http://www.sfb.gov.tw/ch/home.jsp?id=30&parentpath=0,6>

2017-6 Updated