

境外結構型商品申報問答集
Q&A- Offshore Structured Products Reporting
(105年6月訂定)

一、依「境外結構型商品管理規則」由發行人或總代理人所發行或代理之境外結構型商品，應如何申報？

答：依「境外結構型商品管理規則」第10條規定，由發行人或總代理人向臺灣集中保管結算所(股)公司申報。

Question 1 : According to Regulations Governing Offshore Structured Products, whom shall the issuer or master agent report the information of offshore structured products ?

Answer : An issuer or master agent shall reports the specified information of offshore structured products to Taiwan Depository & Clearing Corporation (TDCC) in accordance with Article 10 of Regulations Governing Offshore Structured Products.

二、境外結構型商品以專業機構投資人或高淨值投資法人為受託或銷售對象者，應如何申報？

答：銷售予專業機構投資人或高淨值投資法人之境外結構型商品，依「境外結構型商品管理規則」第4條第4項準用第10條規定，由受託或銷售機構直接向櫃買中心 TR 資料庫申報。

Question 2 : If offshore structured products sold via the trustee or sub-distributor to professional institutional investors or high net worth corporate investors, how did the institution report the specified information?

Answer : The offshore structured products sold via trustees or sub-distributors to professional institutional investors or high

net worth corporate investors in accordance with Paragraph 4, Article 4 of Regulations Governing Offshore Structured Products, which are subject mutatis mutandis to the reporting provisions of Article 10, the trustees or sub-distributors shall report to Taipei Exchange's Trade Repository (TR).

三、國際金融業務分行(OBU)、國際證券業務分公司(OSU)及國際保險業務分公司(OIU)對境外客戶受託投資、受託買賣境外結構型商品或以之為投資型保單投資標的時，應如何申報？

答：境外結構性商品管理規則第 4 條規定，依國際金融業務條例核准設立之 OBU、OSU 及 OIU，對中華民國境外之個人、法人、政府機關或金融機構受託投資、受託買賣境外結構型商品或以之為投資型保單投資標的時，不適用境外結構性商品管理規則之規定。

OBU、OSU 及 OIU 對境外客戶受託投資、受託買賣之境外結構型商品，如係透過「境外結構型商品管理規則」之發行人或總代理人取得者，則依第一題辦理，受託或銷售機構免向櫃買中心申報；受託投資或受託買賣之商品如未透過「境外結構型商品管理規則」之發行人或總代理人取得者，則由受託或銷售機構向櫃買中心申報該類境外結構型商品之銷售、再申購、贖回與契約市價等資訊。

Question 3 : When offshore banking branch (OBU), offshore securities branch (OSU) and Offshore Insurance Unit (OIU) sold offshore structured products via trust investment, brokerage trade or trading investment-linked insurance products to offshore investors, how did they report the specified information of offshore

structured products?

Answer : According to the Article 4, Regulations Governing Offshore Structured Products, offshore banking branch (OBU) , offshore securities branch (OSU) and Offshore Insurance Unit (OIU) duly approved by the competent authority pursuant to the "Offshore Banking Act, "are not subject to Regulations Governing Offshore Structured Products when selling offshore structured products via trust investment, brokerage trade or trading investment-linked insurance products to offshore individuals, juristic persons, government entities, or financial institutions. However, OBU, OSU and OIU sell offshore structured products, which are franchised from issuers or master agents, via trust investment, brokerage trade or trading investment-linked insurance products to offshore investors, whose the reporting process following the above-mentioned the Answer of Question 1. It means that trustees or sub-distributors shouldn't report the specified information to the TR again. If the offshore structured products are not franchised from issuers or master agents, trustees or sub-distributors shall report the specified information to the TR.

四、客訴資訊應由受託或銷售機構抑或發行人或總代理人申報?

答：相關客訴資訊統一由受託或銷售機構申報。

Question 4 : Who shall report the information of customer complaint?

Answer : The information of customer complaint shall be unified reported by the trustees or sub-distributors.

五、過去受託或銷售機構已申報至櫃買中心資料庫之資料，如果依新規定屬免向櫃買中心申報之交易是否須刪除？未到期之交易是否需要維護再申購、贖回與契約市價資訊？

答：105.1.1 前已申報至資料庫之商品資訊不須刪除，該類免申報商品也不須繼續維護商品之再申購、贖回與契約市價資訊。

Question 5 : If trustees or sub-distributors satisfied the new regulation that are not required to report to the TR, shall they delete the past reported information or still need to update the unexpired transaction information?

Answer : The information that has been reported by the trustees or sub-distributors before January 1st, 2016 does not need to be deleted. And the trustees or sub-distributors don't need to update the transaction information which is exempted from reporting.

六、依新規定須由受託或銷售機構向櫃買中心申報之歷史交易資訊是否需要補正？

答：如有依規定應由受託或銷售機構申報至櫃買中心之商品資訊，應於 105.1.31 前將未到期之契約資訊補申報至櫃買中心資料庫。

Question 6 : According to the new regulations, if trustees or sub-distributors shall report specified information to the TR, should they need to supplement and correct the historical transaction information of offshore structured products?

Answer : According to the new regulations, if trustees or sub-distributors shall report the specified information of offshore structured products, they shall supplement and

correct the unexpired transaction information to the TR before January 31st, 2016.

七、新版申報規則何時實施？

答：自 105.1.1 起生效，受託或銷售機構應配合櫃買中心格式異動辦理申報系統換版作業。

Question 7 : When is the new version of the reporting regulations implemented?

Answer : The new version of the reporting regulations shall be implemented on January 1st, 2016.

八、發行人或總代理人應申報之資訊為何？

答：發行人或總代理人依現況向集保結算申報商品資訊，申報格式請依據集保結算所公告之格式辦理申報。

Question 8 : What's the information of offshore structured products should be reported by the issuers or master agents?

Answer : The issuers or master agents shall report the information of offshore structured products to Taiwan Depository & Clearing Corporation (TDCC) and reference its issuing format.

九、受託或銷售機構應申報之資訊為何？

答：受託或銷售機構依櫃買中心申報格式定期向該中心申報，申報之格式如下：（一）SP：結構型商品交易申報，應於商品銷售之次一營業日前申報。（二）SPM：結構型商品再申購與贖回申報，應於商品再申購或贖回之次一營業日前申報。（三）MTM：結構型商品契約市價申報，應於每個月 10 日前申報前月月底還未到商品之契約市價，契

約市價應以百分比表示。(四) S030：結構型商品客訴申報，應於每個月 15 日前填報前一個月之客訴資訊，如無客訴資訊則不須申報。

Question 9：What's the information of offshore structured products should be reported by the trustees or sub-distributors?

Answer：The trustees or sub-distributors shall report the transaction information of offshore structured products periodically by reference to the issuing format of Taipei Exchange (TPEX), including：

1. SP：When trading confirm, the specified information shall be reported by the next business day.
2. SPM：When repurchasing and redeeming confirm, the specified information shall be reported by the next business day.
3. MTM：The unexpired offshore structured products' market value should be reported within 10 days from the end of each month.
4. S030：The preceding month information of customer complaint should be reported within 15 days from the end of each month.

十、如果商品於境外結構型商品管理規則實施前已存續之契約，是否應該申報？

答：境外結構型商品管理規則實施前已存續之契約，應由受託或銷售機構申報，並且於到期前持續維護個別商品之再申購、贖回與契約市價等資訊。

Question 10：Should transaction information of offshore structured products be reported before Regulations Governing Offshore Structured Products take effect?

Answer : After Regulations Governing Offshore Structured Products take effects, the unexpired offshore structured products shall be reported by trustees or sub-distributors, and be updated the information of repurchasing, redeeming, and market value until the product mature.

中英文版如有出入，以中文版為準

The Chinese version rules if any contradiction in meaning exists between the Chinese version and English version.