

大量取得股權申報常見違規態樣彙總表

A summary of common violation patterns for large-scale equity declarations

(一) 初次取得申報 Initial declaration		
	常見缺失 common errors	法令依據 laws and decrees
1	單獨或與他人共同取得公開發行公司已發行股份總額超過5%，未於取得後10日內(即取得之次日起算10日內)公告及向金管會辦理書面申報。 Any person who acquires, either individually or jointly with another person(s), more than 5% of the total issued equity shares of a public company didn't announce their ownership within 10 days from the date of acquisition and a written report to the Financial Supervisory Commission.	證券交易法第43條之1第1項及證券交易法第四十三條之一第一項取得股份申報辦法第6條 Paragraph 1 of Article 43-1 of the Securities and Exchange Act and Article 6 of the Regulations Governing the Declaration on Acquisition of Shares in Accordance with Paragraph 1, Article 43-1 of the Securities and Exchange Act
2	取得人申報之持股，應包含其配偶、未成年子女及利用他人名義，且若持股併計後超過10%者，即具申報義務，部分取得人以為個人持股超過5%後始須併計其配偶、未成年子女及利用他人名義持股，以致延遲公告申報。 The shares declared by the acquirer shall include his or her spouse, minor children and held under the name of any other persons, and if the shareholding is taken in excess of 5%, it shall have a declaration obligation. Some of the acquirers mistakenly believe that the individual's shareholding exceeds 10% before it is necessary to take into account his spouse, minor children and held under the name of any other persons, thus delaying the announcement of the declaration.	證券交易法第四十三條之一第一項取得股份申報辦法第3條 Article 3 of the Regulations Governing the Declaration on Acquisition of Shares in Accordance with Paragraph 1, Article 43-1 of the Securities and Exchange Act

3	誤以為已按證券交易法第25條規定申報後，即可免依同法第43條之1第1項大量取得股份之申報。 The acquirer mistakenly believes that he has made a declaration in accordance with article 25 of the Securities Exchange Act and may not be required to do so under Paragraph 1 of Article 43-1 of the Securities and Exchange Act.	證券交易法第25條及第43條之1第1項 Article 25 and paragraph 1 of Article 43-1 of the Securities and Exchange Act
(二) 變動取得申報 Re-declaration after initial acquisition		
常見缺失 common errors		法令依據 laws and decrees
1	取得人依證券交易法第43條之1第1項規定申報事項發生變動，未於事實發生之日起2日內(即事實發生日之次日起算2日內)公告及向金管會辦理書面申報。 If the declaration under Paragraph 1 of Article 43-1 of the Securities Exchange Law changes, the acquirer shall not make a notice within 2 days from the date of the occurrence of the facts and make a written declaration to the Financial Supervisory Commission.	證券交易法第43條之1第1項及證券交易法第四十三條之一第一項取得股份申報辦法第7條 Paragraph 1 of Article 43-1 of the Securities and Exchange Act and Article 7 of the Regulations Governing the Declaration on Acquisition of Shares in Accordance with Paragraph 1, Article 43-1 of the Securities and Exchange Act
2	取得人持股數額變動達被取得股份之公司已發行股份總額1%，惟持股比例並未變動達1%，依規定尚無公告申報義務，卻辦理公告及申報。 The increase or decrease amounting to 1% of the total issued shares of the company, but the proportion of the shares held does not increase or decrease to 1%, and there is no obligation to declare in accordance with the provisions, but it handles announcements and declarations.	證券交易法第四十三條之一第一項取得股份申報辦法第7條 Article 7 of the Regulations Governing the Declaration on Acquisition of Shares in Accordance with Paragraph 1, Article 43-1 of the Securities and Exchange Act
(三) 新增共同取得人申報及其他 New co-acquirer declarations and others		

	常見缺失 common errors	法令依據 laws and decrees
1	新增共同取得人者，未於新增共同取得人取得股份達1%，及全部共同取得人持股數額合計增、減數量達被取得股份之公司已發行股份總額1%且持股比例變動達1%之日起10日內(即取得日次日起算10日內)公告及向金管會辦理書面申報。 The co-acquirer increase, the new co-acquirer obtain 1% of the total issued shares of the company and all co-acquirers increase or decrease amounting to 1% of the total issued shares of the company, didn't announce their ownership within 10 days from the date of acquisition and a written report to the F.S.C..	證券交易法第四十三條之一第一項取得股份申報辦法第7條 Article 7 of the Regulations Governing the Declaration on Acquisition of Shares in Accordance with Paragraph 1, Article 43-1 of the Securities and Exchange Act
2	誤以為申報書件送至臺灣證券交易所股份有限公司及財團法人中華民國證券櫃檯買賣中心即完成申報，未依時限公告及向金管會辦理書面申報。 The acquirer mistakenly believed that the declaration was sent to the Taiwan Stock Exchange Corporation, and the Taipei Exchange was to complete the declaration, not in accordance with the time limit announcement and to the Financial Supervisory Commission.	證券交易法第43條之1第1項及證券交易法第四十三條之一第一項取得股份申報辦法第2條及第8條 Paragraph 1 of Article 43-1 of the Securities and Exchange Act and Article 2 and 8 of the Regulations Governing the Declaration on Acquisition of Shares in Accordance with Paragraph 1, Article 43-1 of the Securities and Exchange Act