



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

1. To Support the Launch of New Innovative Boards, the FSC Issues Amendments to Related Regulations and Ratifies Relevant Rules of the TWSE and TPEX

The Financial Supervisory Commission (FSC) is further building out Taiwan's multi-level capital market framework with the upcoming launch of the Taiwan Innovation Board and the Pioneer Stock Board by the Taiwan Stock Exchange and the Taipei Exchange respectively. The purposes of the two new boards are to support the development of innovative businesses, provide more extensive fund-raising channels, and increase the scale of Taiwan's capital market. To support the launch of the new innovative boards, the FSC issued amendments to the Regulations Governing the Offering and Issuance of Securities by Securities Issuers and other related regulations and administrative directions on 29 March 2021. On 30 March, the FSC also ratified related rules submitted to the FSC by the TWSE, TPEX, Taiwan Securities Association, and Taiwan Depository & Clearing Corporation, and the agencies then promptly announced those rules. The TWSE and TPEX are expected to complete work on their systems infrastructure for the two new boards by the 2nd quarter of 2021 and to begin formally operating the boards from the 3rd quarter of 2021.

2. FSC Issues Amended Interpretive Order Regarding Allocation of Special Reserve Under Article 41 of the Securities and Exchange Act on 31 March 2021

To bring the allocation of special reserve more closely in line with the legislative intent of the Securities and Exchange Act, and taking into reference the Ministry of Economic Affairs' adjustment of the allocation basis of legal reserve, the FSC has issued an amended interpretive order regarding the allocation of special reserve under Article 41 of the Securities and Exchange Act. Key points of the amended order include the provision of an option, after a corresponding provision has been made in a company's articles of incorporation, to deduct "the cumulative amount of other net deductions from equity in the preceding period" from "current profits and losses," to better accord with the legislative intent of the Securities and Exchange Act. Additionally, the basis for provision of special reserve is expanded from "current profits and losses" to "current after-tax net income plus items added to the current year's undistributed earnings other than current

after-tax net income." This amendment unifies the provision basis for legal reserve and special reserve, and provides a clear rule for companies to follow.

3. Information on the competitiveness of Taiwan's financial industry is available online at:

<https://www.fsc.gov.tw/en/home.jsp?id=6&parentpath=0>

II. Market Wrap-up

As of the end of March 2021, the total number of TWSE listed companies stood at 950, an increase of 3 over the preceding month. Authorized capital was NT\$ 7,242.5 billion, an increase of NT\$ 4.1 billion over the preceding month. Market capitalization was NT\$ 50,160.4 billion, an increase over the preceding month of NT\$ 1,533.8 billion.

There were 786 TPEX listed companies, a decrease of 1 over the preceding month. Authorized capital was NT\$ 746.4 billion, a decrease of NT\$ 0.2 billion from the preceding month. Market capitalization was NT\$ 4,912.6 billion, an increase of NT\$ 266.3 billion from the preceding month.

The total value of stock trades on the centralized market was NT\$ 6,746.9 billion, an increase of NT\$ 2,455.5 billion from the preceding month. The volume of trading was 125.4 billion shares, an increase of 50.3 billion from the preceding month. The net value of inwardly remitted foreign funds was US\$ 213.06 billion, a decrease of US\$ 0.33 billion from the preceding month.

There were a total of 61 securities firms. There were 15 enterprises exclusively engaged in futures commission merchant business, 39 securities investment trust companies, and 85 securities investment consulting companies.

III. For measures related to futures trading, please refer to the website of the Taiwan Futures Exchange:

<https://www.taifex.com.tw/en/eIndex>

IV. For frequently asked questions and answers related to investment by foreign investors, please refer to the website of the Securities and Futures Bureau:

<https://www.sfb.gov.tw/en/home.jsp?id=26&parentpath=0,9>

Note: If you expect to receive this newsletter, or have your name deleted from the sending list, or have your email information changed, please send to newsletter1@sfb.gov.tw. If you hope to know more about the Taiwan's securities and futures markets, please surf the websites of [Securities and Futures Bureau](#), [Taiwan Stock Exchange](#), [Taiwan Futures Exchange](#), [Taipei Exchange](#), [Taiwan Depository & Clearing Corporation](#).

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壹、重要公告

一、配合創新性新板建置，金管會已修正發布相關法規及核備證交所與櫃買中心等單位相關規章

金管會於現行多層次資本市場架構下分別開設證交所之上市「臺灣創新板」及櫃買中心之興櫃「戰略新板」，以扶植創新產業發展，完善企業籌資管道，並擴大我國資本市場規模。配合創新性新板建置，金管會已於 110 年 3 月 29 日修正發布「發行人募集與發行有價證券處理準則」等相關法規命令及行政規則，並於 110 年 3 月 30 日核備證交所、櫃買中心、券商公會及集保結算所函報相關規章，各單位已於近期公告相關規章，另預計於 2021 年第 2 季前證交所及櫃買中心將完成相關系統設置，並自 2021 年第 3 季起正式開板運作。

二、金管會於 110 年 3 月 31 日修正發布證券交易法第 41 條規定提列特別盈餘公積之令

為使特別盈餘公積提列方式更符合證券交易法立法意旨及參考經濟部調整法定盈餘公積之提列基礎，金管會修正發布證券交易法第 41 條規定提列特別盈餘公積之令，修正重點包括增訂「前期累積之其他權益減項淨額」，公司經章程明定後，得自「當期損益」提列之選項，以符證交法之規範意旨；另將特別盈餘公積之提列基礎由「當期損益」擴大為「當期稅後淨利加計當期稅後淨利以外項目計入當期未分配盈餘之數額」，使法定盈餘公積及特別盈餘公積之提列基礎一致，以利企業依循。

三、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 2021 年 3 月底止，上市公司計有 950 家，較上月增加 3 家；資本額新臺幣 72,425 億元，較上月增加新臺幣 41 億元；上市市值新臺幣 501,604 億元，較上月增加新臺幣 15,338 億元。

上櫃公司計有 786 家，較上月減少 1 家；資本額新臺幣 7,464 億元，較上月減少新臺幣 2 億元；上櫃市值新臺幣 49,126 億元，較上月增加新臺幣 2,663 億元。

集中市場股票總成交值新臺幣 67,469 億元，較上月增加新臺幣 24,555 億元；成交量 1254 億股，較上月增加 503 億股。外資總累積匯入淨額 2130.58 億美元，較上月減少 3.31 億美元。

專營證券商計 61 家，專營期貨商計 15 家，證券投資信託公司計 39 家，證券投資顧問公司計 85 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/cht/index>

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=873&parentpath=0,6>

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