



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

### 1. **FSC Issues Order Authorizing Permitted Business Operation Under Article 4, Paragraph 3, Subparagraph 3 of the Securities Investment Trust and Consulting Act**

To support the FSC's initiative to promote Taiwan as an Asian asset management hub and to generate added value for securities investment consulting enterprises (SICEs), the FSC, on 30 December 2024, issued an order under Article 4, paragraph 3, subparagraph 3 of the Securities Investment Trust and Consulting Act permitting SICEs (including securities investment trust enterprises concurrently operating SICE business) to apply, by submitting required documents, for approval to operate family office integration consulting business, and shall be operated in compliance with relevant legal requirements.

### 2. **FSC Publicly Announces Japan as a recognized place for Offshore ETF registration and Fund Managers**

To meet the needs of the Taiwan public for global asset allocation, and after negotiation between the Taiwan Stock Exchange and the Japan Exchange Group, the two sides expressed a willingness to promote mutual ETF listings, the FSC on 19 December 2024 publicly announced that Japan is a recognized place for offshore ETF registration and fund managers. This recognition paves the way for cross-listing of Taiwan and Japan ETFs on each other's exchanges, which will expand opportunities for Taiwanese enterprises to pursue business in overseas markets and provide investors with more diversified product choices.

**3. FSC Opens Up Active ETFs and Passive Multi-Asset ETFs through Amendments to the Regulations Governing Securities Investment Trust Funds, the Regulations Governing Information to be Published in Prospectuses by Securities Investment Trust Enterprises Offering Securities Investment Trust Funds, and the Standards Governing Eligibility of Securities for Margin Purchase and Short Sale**

In order to promote the development of Taiwan's asset management market, introduce diversified financial products, and provide investors with diverse investment products, the FSC amended and issued the above regulations on 25 December 2024, officially opening up active exchange-traded funds (active ETFs) and specifying related legal compliance requirements, as well as relaxing regulations on passive exchange traded funds (passive ETFs), which may now include both stocks and bonds among their underlying securities. Meanwhile, to harmonize with Article 156 of the Company Act, the FSC also amended relevant provisions of the Standards Governing Eligibility of Securities for Margin Purchase and Short Sale applicable to TWSE and TPEx listed shares with no par value or a par value other than NT\$10 per share.

**4. FSC Amends the Regulations Governing the Conduct of Discretionary Investment Business by Securities Investment Trust Enterprises and Securities Investment Consulting Enterprises**

To increase the operational flexibility of Securities Investment Trust Enterprises and Securities Investment Consulting Enterprises in utilizing discretionary investment assets of customers, and to attract domestic and foreign institutional investors to place assets under discretionary investment arrangements with Taiwan enterprises and expand the scale of asset management business in Taiwan, the FSC, on 24 December 2024, amended Article 17 of the Regulations Governing the Conduct of Discretionary Investment Business by Securities Investment Trust Enterprises and Securities Investment Consulting Enterprises, deleting the pre-amendment restriction that the aggregate investment on behalf of all discretionary investment accounts of a securities investment trust enterprise or securities investment consulting enterprise in the shares of stock of any single company may not exceed 10 percent of the total number of shares issued by that company.

## 5. **FSC Issues Amendment to the Regulations Governing CPA Continuing Professional Education and Amended Order Regarding On-the-Job Training for CPAs and Dedicated Persons Under Article 5, Paragraph 2 of the Regulations Governing Anti-Money Laundering and Countering the Financing of Terrorism for Certified Public Accountants**

To strengthen the self-regulation of CPAs and harmonize with international practice, the FSC issued an amendment to the Regulations Governing CPA Continuing Professional Education on 9 December 2024. The amendment requires CPAs, beginning from 1 January 2025, to take not less than 3 hours of continuing professional education in the CPA code of professional ethics every 2 years. The amendment also expands the channels available to CPAs for continuing professional education in anti-money laundering. The FSC also issued related supporting amendments on 25 December 2024 in an Order regarding on-the-job training for CPAs and dedicated persons under Article 5, paragraph 2 of the Regulations Governing Anti-Money Laundering and Countering the Financing of Terrorism for Certified Public Accountants.

## 6. **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 December 2024, the total number of TWSE-listed companies stood at 1,031, an **increase** of 5 over the preceding month. Authorized capital was NT\$ 7,823.88 billion, an **increase** of NT\$ 5.85 billion over the preceding month. Market capitalization was NT\$ 73,898.67 billion, an **increase** of NT\$ 2,529.64 billion over the preceding month.

There were 838 TPEx-listed companies, an **increase** of 6 over the preceding month. Authorized capital was NT\$ 794.55 billion, an **increase** of NT\$ 4.16 billion over the preceding month. Market capitalization was NT\$ 6,536.56 billion, an **increase** of NT\$ 14.51 billion over the preceding month.

The total trading value in the centralized stock market was NT\$ 7,322.71 billion, a **decrease** of NT\$ 32.27 billion from the preceding month. The trading volume was 69.43 billion shares, a **decrease** of 5.19 billion from the preceding month. The net value

of inwardly remitted foreign funds was US\$ 282.69 billion, an **increase** of US\$ 5.68 billion over the preceding month.

There were 64 securities firms, 15 futures commission merchants, 38 securities investment trust companies, and 88 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/enl/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>

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## 金管會證期局第二百四十六期新聞信

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### 壹、重要公告

#### 一、發布有關證券投資信託及顧問法第 4 條第 3 項第 3 款規定經主管機關核准得經營之業務之令

為推動台灣成為亞洲資產管理中心計畫及增加證券投資顧問事業附加價值，擴大證券投資顧問事業業務範圍，金管會於 113 年 12 月 30 日發布有關證券投資信託及顧問法第 4 條第 3 項第 3 款規定經主管機關核准得經營之業務種類之令，開放證券投資顧問事業（含兼營證券投資顧問業務之證券投資信託事業）得檢具書件申請辦理家族辦公室整合顧問業務，並應依相關應遵循之事項辦理。

#### 二、金管會公告日本為我國承認之境外 ETF 基金註冊地與基金管理機構所在地

為滿足國人全球資產配置之需求，且經臺灣證交所與日本交易所洽談後，雙方均有意推動 ETF 相互掛牌合作，金管會於 113 年 12 月 19 日公告日本為我國承認之境外 ETF 基金註冊地與基金管理機構所在地，以促進兩地市場交易所 ETF 跨境上市，未來台日 ETF 得相互於對方交易所掛牌，可擴大台灣業者拓展海外市場之商機，提供投資人更多元商品選擇。

#### 三、修正「證券投資信託基金管理辦法」、「證券投資信託事業募集證券投資信託基金公開說明書應行記載事項準則」暨「有價證券得為融資融券標準」，開放主動式 ETF 及被動式多資產 ETF

為促進我國資產管理市場發展，引進多元化金融商品，提供投資人多元化之投資商品，金管會於 113 年 12 月 25 日修正發布上開法規，新增主動式交易所交易基金（主動式 ETF）基金種類及明定應遵循事項，並放寬指數股票型基金（被動式 ETF）之標的指數成分證券得同時包括股票及債券爰修正相關規範；另為因應公司法第 156 條規定，併予修正「有價證券得為融資融券標準」有關無面額或每股面額非屬新臺幣 10 元之上市（櫃）公司適用之融資融券相關規定。



#### 四、修正「證券投資信託事業證券投資顧問事業經營全權委託投資業務管理辦法」

為增加證券投資信託事業或證券投資顧問事業運用客戶委託投資資產之操作彈性，吸引國內外機構法人之資金全權委託國內業者操作，擴大國內資產管理規模，金管會於 113 年 12 月 24 日修正「證券投資信託事業證券投資顧問事業經營全權委託投資業務管理辦法」第 17 條，刪除證券投資信託事業或證券投資顧問事業所管理全體全權委託投資帳戶投資任一公司股票之股份總額，不得超過該公司已發行股份總數之 10% 之投資比例限制。

#### 五、修正發布「會計師持續專業進修辦法」及「會計師防制洗錢及打擊資恐辦法」第 5 條第 2 項有關會計師及專責人員防制洗錢在職訓練之令

為強化會計師自律並與國際接軌，金管會於 113 年 12 月 9 日發布修正「會計師持續專業進修辦法」，要求會計師自 114 年 1 月 1 日起，每二年度應參加會計師職業道德規範專業進修至少 3 小時，另放寬會計師洗錢防制進修管道，並於 113 年 12 月 25 日配合修正「會計師防制洗錢及打擊資恐辦法」第 5 條第 2 項有關會計師及專責人員防制洗錢在職訓練之令。

#### 六、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 2024 年 12 月底止，上市公司計有 1,031 家，較上月增加 5 家；資本額新臺幣 78,238.8 億元，較上月增加新臺幣 58.5 億元；上市市值新臺幣 738,986.7 億元，較上月增加新臺幣 25,296.4 億元。

上櫃公司計有 838 家，較上月增加 6 家；資本額新臺幣 7,945.5 億元，較上月增加新臺幣 41.6 億元；上櫃市值新臺幣 65,365.6 億元，較上月增加新臺幣 145.1 億元。

集中市場股票總成交值新臺幣 73,227.1 億元，較上月減少新臺幣 322.7 億元；成交量 694.3 億股，較上月減少 51.9 億股。外資總累積匯入淨額 2,826.91 億美元，較上月增加 56.8 億美元。

專營證券商 64 家，專營期貨商計 15 家，證券投資信託公司計 38 家，證券投資顧問公司計 88 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=30&parentpath=0,6>

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