

※Should discrepancy due to translation occur, the Chinese version shall prevail.

PUBLIC ANNOUNCEMENT

Issuance of Notice No. 10824506900 by the Ministry of Finance on April 18, 2019:

Purpose:

Public announcement of “List of Reportable Jurisdictions” with which the Republic of China (Taiwan) will exercise automatic exchange of Financial Account information.

Content:

In accordance with Paragraph 3 of Article 25 of the “Regulations Governing the Implementation of the Common Standard on Reporting and Due Diligence for Financial Institutions” (hereinafter referred to as the Regulations), the Ministry of Finance announces that:

1. The Jurisdictions mentioned in Paragraph 3 of Article 25 of the Regulations with which Taiwan has concluded a treaty or an agreement regarding information exchange for tax purposes (“the contracting parties”) and will accordingly exercise automatic exchange of financial account information: Japan and Australia.
2. Meanwhile, the Ministry of Finance is actively conducting discussions with other contracting parties for cooperation in automatic exchange of Financial Account information. This list will be updated in due course.