

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

PUBLIC ANNOUNCEMENT

Issuance of Notice No. 11024506650 by the Ministry of Finance on April 16, 2021:

Purpose:

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

Content:

1. 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”, the Ministry of Finance announces that the Jurisdictions mentioned in the Paragraph 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:
 - (1) Japan and Australia: Financial account information with respect to 2019 (The information shall be reported from 2020) and the subsequent years.
 - (2) United Kingdom: Financial account information with respect to 2020 (The information shall be reported from 2021) and the subsequent years.
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.
3. Notice No. 10824506900 issued by the Ministry of Finance on April 18, 2019 shall cease to apply from this day.