

Attachment 1-1

Declaration Form for Loans Received by Taiwan Companies from Mainland China Subsidiaries

Details of Investment in Mainland China Approved by the Investment Commission		Name of Subsidiary in the Third Area	Name of Subsidiary in Mainland China	Terms of Loan			
Serial Number of Approval Letter	Amount Approved			Amount	Interest Rate	Date of Contract	Maturity

To:

The Department of Foreign Exchange of the Central Bank of the Republic of China (Taiwan)

(The following data to be filled out by the authorized bank.)

Bank Code Settlement Amount The Authorized Bank's Signature/Seal and Date
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The Declarant's Signature/Seal:
Profit-Making Enterprise's Uniform No.:
Address:
Phone:
Fax:

First slip: Sent to the Department of Foreign Exchange

Attachment 1-2

Declaration Form for Loans Received by Taiwan Companies from Mainland China Subsidiaries

Details for Investment in Mainland China Approved by the Investment Commission		Name of Subsidiary in the Third Area	Name of Subsidiary in Mainland China	Terms of Loan			
Serial Number of Approval Letter	Amount Approved			Amount	Interest Rate	Date of Contract	Maturity

To:

The Department of Foreign Exchange of the Central Bank of the Republic of China (Taiwan)

(The following data to be filled out by the authorized bank.)

Bank Code
Settlement Amount
The Authorized Bank's Signature/Seal and Date

The Declarant's Signature/Seal:

Profit- Making Enterprise's Uniform No.:

Address:

Phone:

Fax:

Second slip: Kept by the Authorized Bank

Attachment 1-3

Declaration Form for Loans Received by Taiwan Companies from Mainland China Subsidiaries

Details for Investment in Mainland China Approved by the Investment Commission		Name of Subsidiary in the Third Area	Name of Subsidiary in Mainland China	Terms of Loan			
Serial Number of Approval Letter	Amount Approved			Amount	Interest Rate	Date of Contract	Maturity

To:

The Department of Foreign Exchange of the Central Bank of the Republic of China (Taiwan)

(The following data to be filled out by the authorized bank.)

Bank Code
Settlement Amount
The Authorized Bank's Signature/Seal and Date

The Declarant's Signature/Seal:

Profit-Making Enterprise's Uniform No.:

Address:

Phone:

Fax:

Third slip: Kept by the company (Served as the application document for outward remittances relating to the repayment of principal and interest)

Attachment 2-1

Declaration Form for Loans Received by Taiwan Companies from Third Area Subsidiaries

Details for Investment in the Third Area Approved (Registered) by the Investment Commission		Name of Subsidiary in the Third Area	Terms of Loan			
Serial Number of Approval Letter	Amount Approved		Amount	Interest Rate	Date of Contract	Maturity

To:

The Department of Foreign Exchange of the Central Bank of the Republic of China (Taiwan)

(The following data to be filled out by the authorized bank.)

Bank Code
Settlement Amount
The Authorized Bank's
Signature/Seal and Date

The Declarant's Signature/Seal:

Profit-Making Enterprise's Uniform No.:

Address:

Phone:

Fax:

First slip: Sent to the Department of Foreign Exchange

Attachment 2-2

Declaration Form for Loans Received by Taiwan Companies from Third Area Subsidiaries

Details for Investment in the Third Area Approved (Registered) by the Investment Commission		Name of Subsidiary in the Third Area	Terms of Loan			
Serial Number of Approval Letter	Amount Approved		Amount	Interest Rate	Date of Contract	Maturity

To:

The Department of Foreign Exchange of the Central Bank of the Republic of China (Taiwan)

(The following data to be filled out by the authorized bank.)

Bank Code Settlement Amount The Authorized Bank's Signature/Seal and Date
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The Declarant's Signature/Seal:

Profit-Making Enterprise's Uniform No.:

Address:

Phone:

Fax:

Second slip: Kept by the Authorized Bank

Attachment 2-3

Declaration Form for Loans Received by Taiwan Companies from Third Area Subsidiaries

Details for Investment in the Third Area Approved (Registered) by the Investment Commission		Name of Subsidiary in the Third Area	Terms of Loan			
Serial Number of Approval Letter	Amount Approved		Amount	Interest Rate	Date of Contract	Maturity

To:

The Department of Foreign Exchange of the Central Bank of the Republic of China (Taiwan)

(The following data to be filled out by the authorized bank.)

Bank Code
Settlement Amount
The Authorized Bank's
Signature/Seal and Date

The Declarant's Signature/Seal of:

Profit-Making Enterprise's Uniform No.:

Address:

Phone:

Fax:

Third slip: Kept by the company (Served as the application document for outward remittances relating to the repayment of principal and interest)

Declaration Statement for Inward Remittance of Dividends and Profits from Overseas Subsidiaries

Documents issued by the Investment Commission approving investment overseas		Name of the Overseas Subsidiary	* Inward Remittance of Dividends and Profits		
Ref. No. of the approval letter	Amount approved		Date	Inward Remittance Amount	Settlement Amount

To: Department of Foreign Exchange

(The followings shall be filled out by an authorized bank)

Code of the Bank Inward Remittance Amount Settlement Amount Seal of the Authorized Bank and Date
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Signature or seal of the applicant:

Uniform number of the profit-seeking enterprise:

Address:

Telephone Number:

Fax Number:

- * Note: 1. If the dividends and profits remitted inward are denominated in a foreign currency, the subsequent outward remittances shall be made in the same foreign currency and the outward remittance amount may not exceed the amount of dividends or profits.
2. If the dividends and profits remitted inward are deposited in a foreign exchange deposit account and then converted into NT dollars, in order for such fund to be remitted outward subsequently, the authorized bank shall specify the settlement amount and date, and affix the bank seal on the receipt slip for the original inward remittance.

First Copy: to Department **of Foreign Exchange**

Declaration Statement for Inward Remittance of Dividends and Profits from Overseas Subsidiaries

Documents issued by the Investment Commission approving investment overseas		Name of the Overseas Subsidiary	* Inward Remittance of Dividends and Profits		
Ref. No. of the approval letter	Amount approved		Date	Inward Remittance Amount	Settlement Amount

To: Department of Foreign Exchange

(The followings shall be filled out by an authorized bank)

Code of the Bank
Inward Remittance Amount
Settlement Amount
Seal of the Authorized Bank and Date

Signature or seal of the applicant:

Uniform number of the profit-seeking enterprise:

Address:

Telephone Number:

Fax Number:

- * Note: 1. If the dividends and profits remitted inward are denominated in a foreign currency, the subsequent outward remittances shall be made in the same foreign currency and the outward remittance amount may not exceed the amount of dividends or profits.
2. If the dividends and profits remitted inward are deposited in a foreign exchange deposit account and then converted into NT dollars, in order for such fund to be remitted outward subsequently, the authorized bank shall specify the settlement amount and date, and affix the bank seal on the receipt slip for the original inward remittance.

Second Copy: Authorized Bank to keep

Declaration Statement for Inward Remittance of Dividends and Profits from Overseas Subsidiaries

Documents issued by the Investment Commission approving investment overseas		Name of the Overseas Subsidiary	* Inward Remittance of Dividends and Profits		
Ref. No. of the approval letter	Amount approved		Date	Inward Remittance Amount	Settlement Amount

To: Department of Foreign Exchange

(The followings shall be filled out by an authorized bank)

Code of the Bank
Inward Remittance Amount
Settlement Amount
Seal of the Authorized Bank and Date

Signature or seal of the applicant:

Uniform number of the profit-seeking enterprise:

Address:

Telephone Number:

Fax Number:

- * Note:
1. If the dividends and profits remitted inward are denominated in a foreign currency, the subsequent outward remittances shall be made in the same foreign currency and the outward remittance amount may not exceed the amount of dividends or profits.
 2. If the dividends and profits remitted inward are deposited in a foreign exchange deposit account and then converted into NT dollars, in order for such fund to be remitted outward subsequently, the authorized bank shall specify the settlement amount and date, and affix the bank seal on the receipt slip for the original inward remittance.

Third Copy: Applicant to Keep (as evidencing document for subsequent outward remittance)

Declaration Statement for Inward Remittance of Dividends and Profits from Mainland China Subsidiaries

Documents issued by the Investment Commission approving investment in Mainland China		Name of the Overseas Subsidiary	Name of the Mainland China Subsidiary	* Inward Remittance of Dividends and Profits		
Ref. No. of the approval letter	Amount approved	Subsidiary	Subsidiary	Date	Inward Remittance Amount	Settlement Amount

To: Department of Foreign Exchange

(The followings shall be filled out by an authorized bank)

Code of the Bank
Inward Remittance Amount
Settlement Amount
Seal of the Authorized Bank and Date

Signature or seal of the applicant:

Uniform number of the profit-seeking enterprise:

Address:

Telephone Number:

Fax Number:

- * Note: 1. If the dividends and profits remitted inward are denominated in a foreign currency, the subsequent outward remittances shall be made in the same foreign currency and the outward remittance amount may not exceed the amount of dividends or profits.
2. If the dividends and profits remitted inward are deposited in a foreign exchange deposit account and then converted into NT dollars, in order for such fund to be remitted outward subsequently, the authorized bank shall specify the settlement amount and date, and affix the bank seal on the receipt slip for the original inward remittance.

First Copy: to Department of Foreign Exchange

Attachment 4-2

Declaration Statement for Inward Remittance of Dividends and Profits from Mainland China Subsidiaries

Documents issued by the Investment Commission approving investment in Mainland China		Name of the Overseas Subsidiary	Name of the Mainland China Subsidiary	* Inward Remittance of Dividends and Profits		
Ref. No. of the approval letter	Amount approved	Subsidiary	Subsidiary	Date	Inward Remittance Amount	Settlement Amount

To: Department of Foreign Exchange

(The followings shall be filled out by an authorized bank)

Code of the Bank
Inward Remittance Amount
Settlement Amount
Seal of the Authorized Bank and Date

Signature or seal of the applicant:

Uniform number of the profit-seeking enterprise:

Address:

Telephone Number:

Fax Number:

- * Note:
1. If the dividends and profits remitted inward are denominated in a foreign currency, the subsequent outward remittances shall be made in the same foreign currency and the outward remittance amount may not exceed the amount of dividends or profits.
 2. If the dividends and profits remitted inward are deposited in a foreign exchange deposit account and then converted into NT dollars, in order for such fund to be remitted outward subsequently, the authorized bank shall specify the settlement amount and date, and affix the bank seal on the receipt slip for the original inward remittance.

Second Copy: Authorized Bank to keep

Declaration Statement for Inward Remittance of Dividends and Profits from Mainland China Subsidiaries

Documents issued by the Investment Commission approving investment in Mainland China		Name of the Overseas Subsidiary	Name of the Mainland China Subsidiary	* Inward Remittance of Dividends and Profits		
Ref. No. of the approval letter	Amount approved	Subsidiary	Subsidiary	Date	Inward Remittance Amount	Settlement Amount

To: Department of Foreign Exchange

(The followings shall be filled out by an authorized bank)

Code of the Bank
Inward Remittance Amount
Settlement Amount
Seal Chops of the Authorized Bank and Date

Signature or seal of the applicant:

Uniform number of the profit-seeking enterprise:

Address:

Telephone Number:

Fax Number:

- * Note: 1. If the dividends and profits remitted inward are denominated in a foreign currency, the subsequent outward remittances shall be made in the same foreign currency and the outward remittance amount may not exceed the amount of dividends or profits.
2. If the dividends and profits remitted inward are deposited in a foreign exchange deposit account and then converted into NT dollars, in order for such fund to be remitted outward subsequently, the authorized bank shall specify the settlement amount and date, and affix the bank seal on the receipt slip for the original inward remittance.

Third Copy: Applicant to Keep (for subsequent outward remittance)

Attachment 5-1

List of Outward Remittances Made by (Name of the Company) on behalf of Foreign Workers for Salaries in Taiwan

Date of Settlement:

Currency: NT Dollars

Principal (Name of Foreign Worker)	Nationalities	Alien Resident Certificate Number	Alien Resident Certificate Expiry Date	Residence in Taiwan Telephone No.	Amount of Mandated Settlement

1. The person making this settlement guarantees that all information filled in above conforms with all relevant documents.
2. The person making settlement shall maintain a power of attorney written by the foreign worker(s) mandating the settlement on behalf of such foreign worker(s) and copies of Alien Resident Certificate(s) thereof for future verification.
3. This form is in triplicate with one copy held by the person making the settlement for future verification, one copy kept by authorized bank along with a photocopy of letter of approval issued by the Department, and one copy reported to the Central Bank along with the photocopy of letter of approval of the Department and the daily transaction report.

Signature of the person making the settlement: _____

List of Outward Remittances of Salaries in Taiwan of Foreign Workers Made by (Name of the Company) on behalf of
Domestic Employer

Date of Settlement:

Currency: NT Dollars

Principal (Name of Domestic Employer)	Address and Telephone No. of Domestic Employer	No. of Employment Permit Letter of Council of Labor Affairs	Number of Foreign Workers Employed	Amount of Mandated Settlement

1. The person making this settlement guarantees that all information filled in above conforms with all relevant documents.
2. The person making this settlement shall maintain a power of attorney written by the domestic employer mandating the settlement on behalf of such domestic employer and copies of Employment Permit Letter of Council of Labor Affairs for future verification.
3. This form is in triplicate with one copy held by the person making the settlement for future verification, one copy kept by authorized bank along with a photocopy of letter of approval issued by the Department, and one copy reported to the Central Bank along with the photocopy of letter of approval of the Department and the daily transaction report.

Signature of the person making the settlement: _____

Table 1 Matters to be Verified by Banking Enterprises Engaging in Foreign
Exchange Settlements Involving Direct Investments

Items of settlements	Documents to be verified	Declarant
I. Direct investments by foreign nationals and overseas Chinese, appropriated working capital in Taiwan, or Loan Investments		
(i) Inward remittances		
1. Direct investments by foreign nationals and overseas Chinese	Investment approval documents of the Ministry of Economic Affairs (MOEA) or Science-Based Industrial Park Administration	Investors, invested enterprises (or preparatory offices) or domestic agents approved by MOEA or Science-Based Industrial Park Administration, or domestic transferors
2. Appropriated working capital in Taiwan	Letters of the Commerce Department, MOEA requesting the applicant to present the notification of inward remittance and Foreign Exchange Purchase Memo, or recognition notice bearing the Commerce Department's receipt seal (Taiwan branches of foreign banks or Taiwan subsidiaries of foreign insurance companies may provide approval documents of the Financial Supervisory Commission, Executive Yuan ("FSC") instead)	Foreign firms' subsidiaries in Taiwan (or preparatory offices) or domestic agents approved by the Commerce Department, MOEA or the FSC.
3. Loan Investments	Loan investment approval documents of MOEA or Science-Based Industrial Park Administration	Investors, invested enterprises, or domestic agents approved by the MOEA or Science-Based Industrial Park Administration
(ii) Outward remittance		
1. Transference, partial or complete withdrawal of direct investment by foreign nationals and overseas Chinese	(1) Transference or partial withdrawal: Approval documents of the MOEA or Science-Based Industrial Park Administration	Investors, invested enterprises, or domestic agents approved by the MOEA or Science-Based Industrial Park Administration, or domestic transferees
	(2) Complete withdrawal: Approval	Liquidators, , domestic

	letter of MOEA or Science-Based Industrial Park Administration, the court judgment document of completion of liquidation procedure (may be replaced by minutes of stockholders' meeting, investors' liquidation allocation report, and tax payment documents issued by the tax authorities)	agents approved by MOEA or Science-Based Industrial Park Administration
2. Partial or complete withdrawal of appropriated working capital in Taiwan	(1) Partial withdrawal: Approval letter of the Commerce Department, MOEA (Taiwan branches of foreign banks or Taiwan subsidiaries of foreign insurance companies may provide the relevant approval documents of the FSC instead)	Foreign firms' subsidiaries in Taiwan or domestic agents approved by Commerce Department, MOEA or the FSC
	(2) Complete withdrawal: Approval letter of the Commerce Department, MOEA (Taiwan branches of foreign banks or Taiwan subsidiaries of foreign insurance companies may provide the relevant approval documents of the FSC instead), the court judgment document of completion of liquidation procedures	Liquidators, , domestic agents approved by Commerce Department of the MOEA or FSC
3. Repayment of principals and interests of Loan investments	Audited loan investments documents of MOEA or Science-Based Industrial Park Administration and documents for declaring external debt with the Department of Foreign Exchange of the Central Bank (the "Department")	Invested enterprises or domestic agents approved by MOEA or Science-Based Industrial Park Administration
II. Dividends or profits of direct investments by foreign nationals and overseas Chinese		
(i) Outward remittances of dividends of direct investments by foreign nationals and overseas Chinese	Original investment approval documents of the MOEA or Science-Based Industrial Park Administration, minutes of stockholders meeting, profit allocation table, and dividend calculation form	Investors, Invested enterprises, or domestic agents approved by the MOEA or Science-Based Industrial Park Administration
(ii) Outward remittances of profits of Taiwan branches of foreign banks or Taiwan subsidiaries of foreign insurance companies	Branch's or subsidiary's recognition documents, financial statements, and tax return documents bearing the seal of the tax authorities, or annual financial statements audited by certified public accountants	Taiwan branches of foreign banks, Taiwan subsidiaries of foreign insurance companies, or domestic agents approved by the FSC

(iii)	Outward remittances of profits of Taiwan subsidiaries of foreign firms	Subsidiary's recognition documents, financial statements, and tax return documents bearing the seal of the tax authorities, or annual financial statements audited by Certified Public Accountants	Taiwan subsidiaries of foreign firms, domestic agents approved by the Commerce Department of the MOEA
III.	Inward remittances of tax payments by Foreign Nationals and Overseas Chinese	Original investment approval documents of MOEA or Science-Based Industrial Park Administration and the relevant accrued tax payment documents	Investors, Invested enterprises, or domestic agents approved by the MOEA or Science-Based Industrial Park Administration
IV.	Overseas direct investment (including third areas and Mainland China):		
(i)	Outward remittances		
1.	Overseas direct investments	Overseas direct investment approval documents or Mainland China Area investment certificate issued by the MOEA	Investors
2.	outward remittances of direct investments made by banking or insurance institutions for investment in branches or subsidiaries in Macao or Hong Kong	Overseas direct investment approval documents of the FSC	Investors
(ii)	Inward remittances		
	Funds of transference, partial or complete withdrawal of overseas direct investments	Approval documents of MOEA or FSC for transference, partial or complete withdrawal, or original Foreign Exchange Sale Memo	Investors
V.	Inward remittances of dividends or profits of overseas direct investment (including third area and Mainland China)	Original overseas investment approval documents of the MOEA or the FSC	Investors

Notes:

1. Banking enterprises shall annotate the settlement amount and date and affix their seals to the original investment approval letters of the competent authorities when engaging in the above-mentioned foreign exchange settlements.
2. Investments overseas: the outward remittances of such investments may not exceed the annual aggregate settlement amount set by the Bank.
3. Investments in Mainland China Area:
 - (1) Individuals invest directly in Mainland China or through a proxy enterprise in a third area may make outward remittances only within the annual aggregated settlement amount of the current year set by the Bank.

- (2) Banking enterprises shall verify the MOEA's approval letter and the required documents listed on the approval letter.

Table 2 Matters to be Verified by Banking Enterprises Engaging in foreign Exchange Settlements Involving Domestic Securities Investments by Offshore Foreign Institutional Investors

Item of settlements	Documents to be verified	Declarant
I. Outward or inward remittances of principal	<p>1. A foreign Institutional Investor must provide one of the following documents:</p> <ul style="list-style-type: none"> i. Original investment approval letters issued by the competent securities authority; or ii. Investment approval letters issued by the Taiwan Stock Exchange Corporation (“TSEC”); or iii. Investment registration documents from the TSEC to prove; or iv. Documents from the TSEC to prove that the qualified foreign institutional investor (QFII) has completed the sub-account registration. <p>2. If the fund of originals inward remittance from an “exclusive foreign exchange deposit account for futures trading” maintained by a foreign institutional investor, documents evidencing securities settlement shall be provided.</p>	Agents or representatives
II. Outward remittance of investment profits	Apart from the above mentioned documents, banking enterprises shall verify the tax authorities’ approval letter for authorizing an agent or a representative to file tax returns and make tax payments, or the income tax payment certificate, or “evidentiary documents from the agent or representative to prove that the remitted profits are free of tax.	Agents or representatives

Note:

When the income tax payment certificate mentioned in item II is used to settle foreign exchange related to investment profits, banking enterprises shall ensure that the total settlement amount does not exceed the net payment stated on the tax withholding certificate issued by the local tax authorities, or the total value of transferred shares stated on a deferred stock transfer income report certificate. The settlement amount shall be noted on the certificate, or evidentiary documents with a seal affixed, and the documents returned to the declarant.

Table 3 Matters to be Verified by Banking Enterprises Engaging in Foreign Exchange Settlements Involving Domestic Securities Investments by Offshore Overseas Chinese and Foreign Natural Persons

Item of settlements	Documents to be verified	Declarant
I. Outward or inward remittances of principal	<ol style="list-style-type: none"> 1. The investment approval letter issued by the Taiwan Stock Exchange Corporation ("TSEC") or the documents from the TSEC to prove the registration of the investment. 2. If the inward remittance principal originate from an "exclusive foreign exchange deposit account for futures trading" opened by an overseas Chinese or a foreign individual investor, documents evidencing securities settlement shall be provided. 	Agents or representatives
II. Outward remittance of investment profits	Apart from the above mentioned documents, banking enterprises shall verify the tax authorities' approval letter for authorizing an agent or a representative to file tax returns and make tax payments, or the income tax certificate, or evidentiary documents from the agent or representative to prove the profits being remitted are free of tax.	Agents or representatives

Note:

When the income tax payment certificate mentioned in item II is used to settle foreign exchange related to investment profits, banking enterprises shall ensure that the total settlement amount does not exceed the net payment stated on the tax withholding certificate issued by the local tax authorities, or the total value of transferred shares stated on a deferred stock transfer income report certificate. The settlement amount shall be noted on the certificate or evidencing documents with a seal affixed, and the documents returned to the declarant.

Table 4 Matters to be Verified by Banking Enterprises Engaging in Foreign Exchange

Settlements by Securities Investment Trust Enterprises

Item of settlements	Documents to be verified	Declarants
I. With respect to securities investment trust funds or private placement funds established by securities investment trust enterprises for engaging in foreign portfolio investments: Outward remittances of the domestically raised funds and private placement funds, and inward remittances of the repayment of principal and investment profits	<ol style="list-style-type: none"> 1. Original letter of approval of the securities authorities or original letter of the securities authorities for private placement funds and a letter of approval of the Department. 2. “Statement of Flow of Funds of Foreign Portfolio Investments by Securities Investment Trust Funds” with seal affixed by the securities investment trust enterprises (Banking enterprises shall annotate the settlement amount and affix their seal on the statement). 3. With respect to investment profits, banking enterprises shall verify documents with relevant calculations. 	The securities investment trust enterprises
II. With respect to principal guaranteed funds established by domestic securities investment trust enterprises for engaging in foreign portfolio related investment: Outward and inward remittances of funds investing in overseas derivatives products.	The original letters of approval issued by competent securities authorities (Banking enterprises shall annotate the settled amount and affix their seal).	The securities investment trust enterprises
III. With respect to securities investment trust funds or private placement funds established abroad by securities investment trust enterprises for engaging in domestic portfolio investments: Inward remittances of funds or private placement funds raised abroad and outward remittances of redemption and dividends.	<ol style="list-style-type: none"> 1. Original letter of approval of the securities authorities, or original certified letter of the securities authorities for private placement funds and letter of approval of the Department. 2. “The Statement of Flow of Funds of Domestic Portfolio Investments by Securities Investment Trust Funds” with seal affixed by the securities investment trust enterprises (Banking enterprises shall annotate the settlement amount and affix their seal on the statement). 3. With respect to dividends, banking enterprises shall verify documents with relevant calculation. 	The securities investment trust enterprises

Table 5 Matters to be Verified by Banking Enterprises Engaging in Foreign Exchange Settlements Involving Overseas Corporate Convertible Bonds (Financial Debentures)

Item of settlements	Documents to be verified	Declarant
I. Inward remittances of funds raised to be converted into NT dollar	1. Original letter of approval of the securities authorities 2. Letter of consent of the Department of Foreign Exchange of the Bank 3. Credit advice of funds raised offshore or evidentiary documents of funds while the warrants are exercised.	Issuers
II. Advance redemption or repayment of principal and interest payment	1. Original letter of approval of the securities authorities 2. Evidentiary Documents of declaring external debts with the Department of Foreign Exchange of the Bank 3. "Table of Changes in the Outstanding Balance of Overseas Corporate Convertible Bonds (Financial Debentures).	Issuers

Notes:

When engaging in exchange settlements prescribed in item I, the banking enterprises shall note the settlement amount and date on and affix their seals to the original letters of approval of the securities authorities and the letter of consent of the Department of Foreign Exchange of the Bank. When engaging in exchange settlements prescribed in item II, the banking enterprises shall note the settlement amount and date on and affix their seals to the "Table of Changes in the Outstanding Balance of Overseas Corporate Convertible Bonds (financial debentures)".

Table 6 Matters to be Verified by Banking Enterprises Engaging in Foreign Exchange Settlements Involving Bonds denominated in NT Dollars Issued by Foreigners

Item of settlements	Documents to be verified	Declarant
I. Outward remittances of funds raised	<ol style="list-style-type: none"> 1. Original letter of approval of the securities authorities on which the banking enterprises shall annotate the settlement amount and date and affix their seals. 2. Letter of consent of the Department of Foreign Exchange of the Bank. 3. Verification of receipt of full amount of funds by financial institutions. 	Lead underwriter
II. Advance redemption	<ol style="list-style-type: none"> 1. Original letter of approval of the securities authorities 2. Documents evidencing the authorization of the agent for payment 3. "Table of Changes in the Outstanding Balance of the Bonds" on which banking enterprises shall annotate the settlement amount and date and affix their seals. 4. Instructions for redemption by bond holders or issuers 	Agents for payment
III. Repayment of principal and interest payment	<ol style="list-style-type: none"> 1. Original letter of approval of the securities authorities 2. Notification of repayment of principal and interest payment by the issuer 3. "Table of Changes in the Outstanding Balance of the Bonds" on which banking enterprises shall annotate the settlement amount and date and affix their seals. 4. Documents evidencing the authorization of agent for payment 	Agents for payment

Table 7 Matters to be Verified by Banking Enterprises Engaging in Foreign Exchange Settlements Involving Global Depositary Receipts (GDR)

Item of settlements	Documents to be verified	Declarant
I. Inward remittances of funds raised through new issues (or issuance of new shares for cash) to be converted into NT dollar	<ol style="list-style-type: none"> 1. The original letter of approval issued by the securities authorities for issuance. 2. Letter of consent of the Department of Foreign Exchange of the Bank. 3. Credit advice of the funds raised abroad. 	Issuers or participating stockholders
II. Redemption and sale of the securities represented by the global depositary receipts	<ol style="list-style-type: none"> 1. The original letter of approval issued by the securities authorities for issuance 2. Notification of redemption and sale of the securities represented by the depositary receipts. 3. "Report of the Issuance and Redemption of Global Depositary Receipts in Detail " with the seal of the custodian. 	Custodian of the depositary receipts
III. Re-issuance of global depositary receipts after redemption	<ol style="list-style-type: none"> 1. The original letter of approval issued by the securities authorities for issuance. 2. Letter of approval issued by the Taiwan Stock Exchange Corporation for the repurchase of the underlying securities through the depositary's securities trading account. 3. Notification of the repurchase of the underlying securities by the depositary or investors 4. "Report of the Issuance and Redemption of Global Depositary Receipts in Detail" with the seal of the custodian. 	Custodian of the depositary receipts
VI. Other Inward or outward remittances (such as the outward remittances of cash dividends, or inward remittances of funds for subscription of newly issued shares or tax payments, etc.)	<ol style="list-style-type: none"> 1. The original letter of approval issued by the securities authorities for issuance. 2. Notification of distribution of cash (shares) dividends from the issuer or payment notice for cash capital increase 3. "Report of the Issuance and Redemption of Global Depositary Receipts in Detail" with the seal of the custodian. 	Custodian of the depositary receipts

Notes:

When engaging in the exchange settlements prescribed in item I, banking enterprises shall note the settlement amount and date on and affix their seals to letters of approval of the securities authorities and the letter of consent of the Department of Foreign Exchange of the Bank. When engaging in the exchange settlements prescribed in item II, III and IV, the banking enterprises shall note the settlement amount and date on and affix their seals to the "Report of the Issuance and Redemption of Global Depositary Receipts in Detail".

Table 8 Matters to be Verified by Banking Enterprises Engaging in Foreign Exchange Settlements Involving Taiwan Depository Receipts (TDR)

Item of settlements	Documents to be verified	Declarant
I. Outward remittances of funds raised through initial issuance	<ol style="list-style-type: none"> 1. The original letter of approval of the securities authorities 2. The letter of consent of the Department of Foreign Exchange of the Bank 3. Verification of receipt of full amount of funds by financial institutions 	Lead underwriter
II. Outward remittances of capital increases	<ol style="list-style-type: none"> 1. The original letter of approval of the securities authorities 2. Notification from the custodian institution for the depository institution concerning new issues to increase capital by the foreign issuer. 3. "Flow of Funds of Taiwan Depository Receipts " with seal of depository institution. 	Depository institution
III. Inward remittances of the proceeds received from the sale of the underlying securities from redemption	<ol style="list-style-type: none"> 1. The original letter of approval of the securities authorities 2. "Flow of Funds of Taiwan Depository Receipts " with the seal of the depository institution. 3. Instructions of redemption from the holders of the depository receipts 4. Report on the sale of shares 	Depository institution
IV. Re-issuance after redemption	<ol style="list-style-type: none"> 1. The original letter of approval of the securities 	Depository institution

(i) Outward remittances for purchasing the underlying securities (local residents). (ii) Outward remittances of funds for re-issuance after purchasing the underlying securities (foreigners abroad)	authority 2. "Flow of Funds of Taiwan Depository Receipts " with the seal of the depository institution 3. Notification from investors for the depository institution to purchase re-issued the depository receipts	
V. Distribution of dividends and profits	1. The original letter of approval of the securities authorities 2. Notification from the Custodian institution for the depository institution concerning the distribution of dividends by the foreign issuer 3. "Flow of Funds of Taiwan Depository Receipts " with the seal of the depository institution	Depository institution

Note: When engaging in the settlements prescribed in item I, banking enterprises shall annotate the settlement amount and date on and affix their seals to original letters of approval of the securities authorities. When engaging in the settlements prescribed in item II, III, IV and V, banking enterprises shall annotate the settlement amount and date on and affix a seal to the "Flow of Funds of Taiwan Depository Receipts ".

Table 9 Matters to be Verified by Banking Enterprises Engaging in Foreign Exchange Settlements Involving Private Enterprise Medium- and Long-Term External Debts

Item of settlements	Documents to be verified	Declarant
I. Inward remittances of foreign medium- and long-term funds	<p>1. Top Form of “Statement of Medium- and Long-Term External Debts by Private Enterprises” (declaring contract value) with the approval and seal of the Department of Foreign Exchange of the Bank; or</p> <p>2. "Schedule of Drawing and Repayment of Medium- and Long-Term Loans from Foreign Financial Institutions by Private Enterprises" with the approval and seal of the Department of Foreign Exchange of the Bank</p>	Borrowers
II. Outward remittances of repayment of principal and interest payment on medium- and long-term external debts	<p>1. Bottom Form of “Statement of Medium- and Long-Term External Debts by Private Enterprises” (declaring quarterly outstanding balance of external debts) with the approval and seal of the Department of Foreign Exchange of the Bank; or</p> <p>2. " Schedule of Drawing and Repayment of Medium- and Long-Term Loans from Overseas Financial Institutions by Private Enterprises" with the approval and seal of the Department of Foreign Exchange of the Bank</p>	Borrowers

Notes:

1. When engaging in settlements prescribed in item I and II, banking enterprises shall ensure that the external debt serial number on the declaration statement is consistent with the number listed in the attached documents. Additionally, when engaging in settlements prescribed in item II, the

banking enterprises shall also verify the most recent " Statement of Medium- and Long-Term External Debts by Private Enterprises" of the declarant. (i.e. when engaging in foreign exchange settlement in April, the statement for the first quarter of the same year shall be verified).

2. When engaging in the settlements prescribed in item I and II, banking enterprises shall annotate the settlement amount and date on and affix their seals to the documents to be verified.

Table 10 Matters to be Verified by Banking Enterprises Engaging in Foreign Exchange Settlements Involving Outward Remittances to Mainland China

Items for outward remittances	Documents to be verified	Declarants
I. Remittances of personal pecuniary aid or donations to relatives or friends	For large amount of remittances, relevant supporting documents pertaining to the purpose of the remittance shall be verified.	Individuals over 20 years of age residing in the territory of the Republic of China and holding citizen's ID Cards or Alien Resident Certificates
II. Outward remittances for "Exports from Mainland China and Negotiation in Taiwan"; however, the outward remittance amounts may not exceed the amounts of negotiation	The original copy of the firm's "Declaration Statement of Firms in Taiwan Conducting Exports from Mainland China and Negotiation in Taiwan"	Firms conducting "Exporting from Mainland China and Negotiation in Taiwan"
III. Payment for imports of goods from Mainland China or refunds for goods exported to Mainland China	For large amount of remittances, relevant supporting documents of the transactions shall be verified.	Firms or individuals importing goods or materials from Mainland China, or exporting goods or materials to Mainland China
IV. Office expenses for liaison offices established in Mainland China approved by competent authorities	Approval letter issued by the competent authorities	Legal entities, associations or institutes approved by competent authorities to establish liaison offices in Mainland China
V. Remittances of lawful inheritance of assets, life insurance benefits, pension, balance of military discharge payments, and interest accrued to residents in Taiwan by residents in Mainland China	Court judgment documents or letter of final ratification for the payment of life insurance benefits, pension, or balance of military discharge payments issued by the competent authorities	Heirs residing in Mainland China or their agents in Taiwan
VI. Repayment of principal and interest for borrowings from subsidiaries in Mainland China	The original copy of firm's "Declaration Statement for Loans Received by Taiwan Firms from Mainland China Subsidiaries"	Borrowers
VII. Remittances of living expenses for Home-Cared Veterans Settling in Mainland China	<ol style="list-style-type: none"> Report of payments, disbursements and remittances from Veterans Homes of the Veterans Affairs Commission, the Executive Yuan to home-cared veterans settling in Mainland China List of Remittances to Mainland China by 	Home care organizations under the regulations of the Veterans Affairs Commission, the Executive Yuan

	Veterans Homes of the Veterans Affairs Commission, the Executive Yuan	
VIII. Remittances for expenses relating to cultural/educational activities, international conferences, business activities, and exposition, etc. held in Mainland China	<ol style="list-style-type: none"> 1. For remittances by civil servants (including employees in public enterprises), letter of approval of the competent authorities shall be verified. 2. For other large amount of remittances, relevant supporting documents pertaining to the purpose of the remittance shall be verified 	Individuals or firms participating in the said activities
IX. Remittances for payments concerning publications, movies, video tapes, as well as radio and television programs, etc. of Mainland China	Letters of approval of the competent authorities	Firms approved to import the above-mentioned publications
X. Remittances for amortization of Cross-Straits telecommunication expenses	For large amount of remittances, relevant supporting documents pertaining to the purpose of the remittance shall be verified.	Telecommunication companies
XI. Remittances for direct investments or other Cross-Straits economy or trade related links approved by the competent authorities	Letter of approval of the competent authorities	Individuals over 20 years of age residing in the territory of the R.O.C and holding citizen ID Cards, or legal entities or associations registered in Taiwan
XII. Outward remittances by domestic firms of those previous remitted in dividends and profits from their overseas or Mainland China subsidiaries approved by competent authorities. However, the amounts of outward remittance may not exceed the amount of inward remittance	Original copy of firm's "Declaration Statement for Inward Remittance of Dividends and Profits from Third Area Subsidiaries" or the "Declaration Statement for Inward Remittance of Dividend and Profits from Mainland China Subsidiaries"	Firms making inward remittance of dividends and profits from their third areas or Mainland China subsidiaries
XIII. Remittance for tourism traveling in Mainland China	<ol style="list-style-type: none"> 1. For remittances from civil servants (including employees in public enterprises), the letter of approval of the competent authorities shall be verified. 2. For other large remittances, relevant 	Individuals, legal entities, associations or tourism enterprises for traveling in Mainland China

	supporting documents pertaining to the purpose of the remittance shall be verified	
XIV. Remittance of income or unused capital by people of Mainland China and non-resident individuals. However, each settlement amount may not exceed US\$100,000	For outward remittance withdrawn from foreign exchange deposits and the amount of each outward remittance exceeding US\$100,000, relevant supporting documents pertaining to the income or unused capital in Taiwan shall be verified.	People of Mainland China or non-resident individuals
XV. Other outward remittances approved by the competent authorities in consultation with the Mainland Affairs Council, Executive Yuan, except when the remittance amounts to less than New Taiwan dollars 500,000	For foreign exchange remittances with a value equivalent to or above New Taiwan dollars 500,000, letters of approval of the Mainland Affairs Council, Executive Yuan shall be verified	Applicants

Note:

1. When a banking enterprise engages the remittances prescribed in item II,
 - (1) The outward remittances shall be declared as the outward remittance for triangle trade, and the amount of the outward remittance shall not exceed the amount of negotiation (or the amount of inward remittance).
 - (2) The banking enterprise shall process according to the original copy of the firm's "Declaration Statement of Firms in Taiwan Conducting Exports from Mainland China and Negotiation in Taiwan" filled out by the firm. Furthermore, the banking enterprise shall annotate the amount and date of outward remittances, and affix its seal to the Declaration Statement.
2. When a banking enterprise engages in the remittances prescribed in item V:
 - (1) For residents in Mainland China to lawfully inherit the assets of residents in Taiwan, the settlement amount for each heir shall not exceed New Taiwan dollars 2 million.
 - (2) For life insurance benefits, pension, and balance of military discharge payments, the total value of the settlement amount shall not exceed New Taiwan dollars 2 million.
3. When a banking enterprise engages the remittances prescribed in item XI, for direct investments in Mainland China, the banking enterprise shall process the remittances according to letters of approval of the MOEA for direct investments in Mainland China and documents required by regulations submitted by the declarant; for indirect investments in Mainland China, remittances related to investments shall be processed by an indirect approach, i.e. via a third area to Mainland China.

(Remarks : These Attachments and Tables are made in Chinese which shall prevail in case of any discrepancy between the English translation and the Chinese original.)