

Attachment

Items of Foreign Exchange Settlements	Documents to be verified
1. Settlement made for paying the issuer proceeds from underwriting foreign currency denominated international bonds.	1. The Bank's consent letter. 2. Supporting Documents of payments on bond underwriting proceeds.
2. Settlement made for hedging transaction associated with foreign exchange derivatives business.	The Bank's consent letter (without stating that the settlement amount derived from securities firm engaging in this business should be counted in its aggregate settlement amount of the current year).
3. Settlement made on behalf of customers for business of accepting orders to trade foreign securities which are received and paid in NTD.	1. The Bank's consent letter. 2. A detailed list of settlements (including principals' uniform ID numbers and settlement amounts).
4. Settlement made by acting as a master agent of an offshore fund institution engaging in offshore funds received and paid in NTD on behalf of investors.	1. A copy of the approval letter from the securities competent authority or a copy of the letter evidencing effective registration with the securities competent authority. 2. The Bank's consent letter. 3. A detailed list of settlements (including investors' uniform ID numbers and settlement amounts).
5. Settlement made by acting as a participating dealer of an offshore exchange-traded fund (offshore ETF) listed in NTD in Taiwan processing or engaging in the purchase or redemption of the offshore ETF business on behalf of investors or itself.	1. The Bank's consent letter or acknowledgement letter. 2. An application letter of outward (inward) remittance and cross-border transaction verified by the master agent.
6. Settlement made for wealth management business by means of NTD non-discretionary individually managed money trust that invests in foreign currency denominated instruments.	1. The Bank's consent letter. 2. A detailed list of settlements (including principals' business uniform or ID numbers and settlement amounts).
7. Settlement made for withholding securities transaction tax on foreign currency denominated exchange traded funds (foreign currency ETF) listed on	Approval letter from the securities competent authority for engaging in securities brokerage business or a business license stating "engage in securities brokerage business."

Taiwan Stock Exchange (TWSE) and Taipei Exchange (TPEX).	
<p>8. Issuance of NTD bonds in Taiwan by foreigners:</p> <p>(1) Settlement of funds raised from the underwritten bonds</p> <p>(2) Early redemption</p> <p>(3) Repayment of principal and interest payment</p>	<p>(1) Original approval document from the securities competent authority for bond issuance.</p> <p>(2) Consent letter from the Department of Foreign Exchange (the “Department”) (DSF should annotate the settlement date and amount and affix seal thereon).</p> <p>(3) Documents issued by the financial institution evidencing full collection of payments.</p> <p>(1) Original approval document from the securities competent authority for bond issuance.</p> <p>(2) Document evidencing the lawful status of paying agent.</p> <p>(3) “Table of Changes in the Outstanding Balance of the Bonds” (DSF should annotate the settlement amount on the statement and affix seal thereon).</p> <p>(4) Early redemption notice instructed by bondholders or foreign issuers.</p> <p>(1) Original approval document from the securities competent authority for bond issuance.</p> <p>(2) Document evidencing the lawful status of paying agent.</p> <p>(3) “Table of Changes in the Outstanding Balance of the Bonds” (DSF should annotate the settlement amount on the statement and affix seal thereon).</p> <p>(4) Foreign issuer’s notice on repayment of principal and interest payment.</p>
9. Settlement made for funds raised from underwriting the initial issuance of Taiwan depositary receipts (TDR) by foreigners.	<p>1. Original approval document from the securities competent authority for TDR issuance.</p> <p>2. Consent letter of the Department of Foreign Exchange (DSF should annotate the settlement date and amount and affix seal thereon).</p> <p>3. Documents issued by the financial institution evidencing full collection of payments.</p>

<p>10. Issuance of primary (TWSE/TPEX) listed companies or emerging stock companies stocks by foreigners:</p> <p>(1) Settlement made for issuance capitals from underwriting through cash capital increase.</p> <p>(2) Dividends or profits distributed by primary (TWSE/TPEX) listed companies or emerging stock companies.</p>	<p>(1) Original approval document from the securities competent authority, TWSE or TPEX for issuance.</p> <p>(2) Consent letter from the Department (DSF should annotate the settlement date and amount and affix seal thereon).</p> <p>(3) Documents issued by the financial institution evidencing full collection of payments.</p> <p>(1) Original approval document from the securities competent authority, TWSE or TPEX for issuance.</p> <p>(2) Consent letter from the Department.</p> <p>(3) Foreign issuer's notice on dividend distribution.</p>
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