

**Part A for client communication 「Market Guide for Multiple Custodians」 「外資得指定二家以上保管機構作業說明」**

No.	Category	Item	Practice of single sub-custodian	Practice of multiple sub-custodians
項次	類別	項目	單一保銀之作業	多保銀之作業
1	Primary / Secondary Custodian Set-Up	Appointment and removal of Secondary Custodian(s)	Not applicable.	<p><b>Appointment of Secondary Custodian:</b></p> <ol style="list-style-type: none"> <li>1.FINI or its Global Custodian to provide the TWSE Form 1-7-1 to Secondary Custodian(s). Secondary Custodian(s) to preview and provide a scanned copy to Primary Custodian and inform Primary Custodian via phone.</li> <li>2.FINI or its Global Custodian to provide a MT599 or other agreed means of authenticated instruction to Primary Custodian for the registration of the Secondary Custodian(s).</li> <li>3.Primary Custodian to complete the TWSE registration within 2 business days.</li> <li>4.Upon completion, Primary Custodian to provide a copy of (i) TWSE Form 1-7-2 (ii) FINI Certificate (iii) Tax Code Form to the Secondary Custodian(s) within 24 hours.</li> </ol> <p><b>Removal of Secondary Custodian:</b></p> <ol style="list-style-type: none"> <li>1.FINI or its Global Custodian to provide the TWSE Form 1-7-3 to Secondary Custodian(s). Secondary Custodian(s) to preview and provide a scanned copy to Primary Custodian and inform Primary Custodian via phone.</li> <li>2.FINI or its Global Custodian to provide a MT599 or other agreed means of authenticated instruction to Primary Custodian for the removal of the Secondary Custodian(s.)</li> <li>3.Primary Custodian to complete the TWSE registration within 2 business days.</li> </ol>

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				<p>4. Upon completion, Primary Custodian to provide TWSE Form 1-7-4 to the Secondary Custodian(s) within 24 hours.</p> <p>Please access the TWSE link for related forms:  <a href="https://twse-regulation.twse.com.tw/ENG/EN/law/DAT05.aspx?FLCODE=FL026712">https://twse-regulation.twse.com.tw/ENG/EN/law/DAT05.aspx?FLCODE=FL026712</a></p>
	主/次保銀設立	新增或刪除次保銀	不適用。	<p><b>新增次保銀</b></p> <p>1. FINI 或其全球保銀提供 TWSE 1-7-1 表單予次保銀。次保銀審核後將掃描檔提供予主保銀並電話通知主保銀。</p> <p>2. FINI 或其全球保銀提供 MT599 或其他授權指示予主保銀，指示主保銀上證交所網站登記。</p> <p>3. 主保銀於兩個工作日內上證交所網站完成次保銀的登記。</p> <p>4. 一旦完成登記，主保銀於 24 小時內，提供(a) TWSE 1-7-2 表單；(b)外資完成登記證明；(c)統一編配書等副本予次保銀。</p> <p><b>刪除次保銀</b></p> <p>1. FINI 或其全球保銀提供 TWSE 1-7-3 表單予次保銀。次保銀審核後將掃描檔提供予主保銀並電話通知主保銀。</p> <p>2. FINI 或其全球保銀提供 MT599 或其他授權指示予主保銀，指示主保銀上證交所網站刪除。</p> <p>3. 主保銀於兩個工作日內上證交所網站完成次保銀的刪除。</p> <p>4. 一旦完成刪除，主保銀於 24 小時內，提供 TWSE 1-7-4 表單予次保銀。</p> <p>請進入證交所網站取得相關表格：</p>

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				<a href="https://twse-regulation.twse.com.tw/ENG/EN/law/DAT05.aspx?FLCODE=FL026712">https://twse-regulation.twse.com.tw/ENG/EN/law/DAT05.aspx?FLCODE=FL026712</a>
2	Primary / Secondary Custodian Set-Up	FINI name change	Sub-custodian to perform the FINI name change directly with the TWSE.	FINI or its Global Custodian to provide a MT599 or other agreed means of authenticated instruction and supporting document to Primary Custodian for name change. Primary Custodian to notify Secondary Custodian(s) once completed.
	主/次保銀設立	FINI 更名	保銀直接向證交所申請更名。	FINI 或其全球保銀提供 MT599 或其他授權指示和相關證明文件予主保銀。主保銀向證交所申請更名。完成後通知次保銀。
3	Primary / Secondary Custodian Set-Up	FINI ID termination	Sub-custodian to perform ID termination directly with the TWSE upon closure of all the cash and safekeeping accounts.	Primary Custodian to check with all Secondary Custodian(s) if FINI closes all the cash and safekeeping accounts before Primary Custodian proceeds with the ID termination process. Secondary Custodian(s) to notify Primary Custodian once complete.
	主/次保銀設立	註銷 FINI ID	保銀關閉現金及證券帳戶後，向證交所申請 FINI	主保銀向所有次保銀確認是否已完成關戶。次保銀於完成關戶後，通知主保銀。主保銀再向證交所申請 FINI ID 註銷。

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			ID 註銷。	
4	Primary / Secondary Custodian Set-Up	Switching of Primary Custodian and Secondary Custodian(s)	Not applicable.	<p>1.FINI or its Global Custodian to provide the MT599 or other authenticated instruction to the Custodian X. Custodian X perform a)cancellation of Secondary Custodian Y and b)change Y to Primary Custodian via the TWSE website</p> <p>2.FINI or its Global Custodian to provide the MT599 or other authenticated instruction to the Custodian Y (the New Primary Custodian) for Custodian Y to perform the appointment of New Secondary Custodian (i.e. appoint Custodian X as a new Secondary Custodian).</p>
	主/次保銀設立	主/次保銀對調	不適用。	<p>1.FINI 或其全球保銀提供 MT599 或其他授權指示予保銀 X，指示保銀 X 上證交所網站 a)註銷原次保銀 Y，b)變更保銀 Y 為主保銀。</p> <p>2.FINI 或其全球保銀提供 MT599 或其他授權指示予保銀 Y(新主保銀)，指示保銀 Y 上證交所網站變更保銀 X 為次保銀(新次保銀)。</p>
5	Primary / Secondary Custodian Set-Up	Account opening with Secondary Custodian(s)	Not applicable.	The account opened with Secondary Custodian(s) is under an Multiple-Trading Account (MTA) structure, whereby a set of safekeeping account, cash account, TDCC account and trading accounts will be opened for the MTA. Since the account opened is an MTA, FINI or its Global Custodian should provide a MTA Request Letter to its Secondary Custodian(S) for trading account opening with brokers.
	主/次保銀設立	與次保銀的開戶	不適用。	和次保銀之開戶依照現行 MTA 帳戶開立之架構，即開立證券和現金帳戶、開立集保帳戶、開立交易帳戶。因是依照 MTA 架構開立，FINI 或其全球保銀應提供 MTA Request Letter 於次保銀以利次保銀和證券商開立 MTA 交易帳戶。
6	Asset	Cash and	Cash movement	Primary Custodian and Secondary Custodian(s) will have to communicate via email with

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	Transfer between FINI and MTAs	securities can be freely transferred between FINI and its MTAs under the same ID	is processed via MT599 or other agreed means of authenticated instruction and securities movement via MT540/2 within the single sub-custodian.	agreed account info, and ensure proper instructions are received at both ends to process the transfer (via MT599, MT540/2 or other agreed means of authenticated instruction). FINI or its Global Custodian should provide the asset transfer instruction before 12:00pm on the asset transfer date.
	資產移轉	同一 FINI 及其 ID 項下任一帳戶的現金及股票都能自由移轉	保銀收到現金或股票移轉指示(現金：MT599 或其他授權指示 & 股票：MT540/2)，對應後進行移轉。	主/次保於收到客戶相對應指示後(現金：MT599 & 股票：MT540/2 或其他授權指示)，以 email 通知收付帳戶資訊,完成現金或股票的撥轉。客戶指令應於資產移轉日當天中午 12 點以前發送予相關保銀。
7	Asset Servicing	Stock dividends are distributed upon receipt of full tax amount at	The sub-custodian can identify which account has	The Custodian (Primary or Secondary) that identifies any missing tax payment should notify FINI or its Global Custodian and all other impacted Primary Custodian and Secondary Custodian(s).

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		ID-level. In case of any missing tax payment from FINI or MTA accounts, none of the accounts under the same FINI ID will receive the stock dividends	missing tax payments and pre-notify client to expect a delay in receipt of stock dividends.	
	股票股利發放	股代以 ID-level 處理股票股利的發放作業，只要 FINI 或其 ID 項下任一帳戶延遲繳稅，整戶 FINI 股票股利延遲發放直到完稅	保銀可同時掌控主戶及 MTA 繳稅狀況，若其中一戶 MTA 缺錢延遲繳稅，整戶 FINI 股票股利延遲發放直到完稅。	主/次保發現帳戶有缺錢及延遲繳稅狀況，需主動通知外資客戶和其他保銀將會有延遲收到股票股利。
8	Asset Servicing	Odd lot shares handling resulting from the	Sub-custodian performs the allocation of the	TDCC will allocate the odd-lot shares to respective TDCC accounts based on the holding at the Primary Custodian and the Secondary Custodian(s). There may be discrepancy between TDCC's allocation logic and the registrar's. The Custodian (Primary or Secondary)

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		allocation of stock dividends across MTA accounts.	odd-lot shares based on the sub-custodian's internal system logic (e.g. the odd-lot shares are credited to the account with the largest holding).	will follow registrar's allocation logic and will make subsequent adjustment on pay day if needed.
		畸零股股票股利發放	股代歸戶彙總依 FINI ID 計算應配總股數，保銀再根據內部系統作業邏輯，分配至各帳戶。	股務單位無償配股作業係以保銀做計算主體，然集保係依照其系統作業邏輯轉配至主/次保銀各帳戶。因此，若集保實際配發轉配至主/次保銀各帳戶之股數與保銀和股代對帳有畸零股數差異時，由主、次保銀依照和股務單位對帳之結果，透過匯撥轉帳交易進行帳務調整。
9	Asset Servicing	Eligibility for extension of rights issue–	With all position under a single sub-custodian, the sub-custodian is able to see	With the securities position potentially split between the Primary Custodian and Secondary Custodian(s), the custodians are not able to determine whether the FINI is eligible to subscribe more for the extension.  Primary and Secondary Custodian(s) may send notification based on the custodial position safekept and will proceed with the rights issue subscription upon receipt of FINI's

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			whether the FINI fully or partially subscribed the rights and is therefore able to determine whether the FINI is eligible to subscribe more for the extension.	<p>instructions. Whether or not FINI can subscribe additional new shares during the extension period of rights issues is subject to the acceptance of the company registrar.</p> <p>Primary and Secondary Custodian(s) assume no responsibility if custodian acts on client's instruction but the subscription request gets rejected by the company registrar at the end. In that case, registrar will return the subscription amount (net of fund transfer fee, if applicable) back to custodians.</p>
		是否可於延長期間參與現金增資	目前由於 FINI 所有部位均在同一家保銀，保銀可得知該 FINI 於第一次認購期間為部分認購還是全部認購，並根據股代之回復，進一步確定該 FINI 是否可以於延長期間參與現金增	<p>在多保銀情況下，單一保銀無法判斷該 FINI 客戶於第一次認購期間為部分認購還是全部認購，因此無法確定該 FINI 是否可以於延長期間參與現金增資。</p> <p>主/次保銀可依據其保管部位通知 FINI 客戶並根據客戶指令向股代認購。然最終 FINI 客戶是否可以於延長期間認購新股仍取決股代之決定。</p> <p>若主/次保銀依據客戶指令匯款但最終被股代拒絕，此責任並不在保銀上。若無法認購，股代會再將款項(扣除匯費)退回給保銀。</p>



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			資。	
10	Tax Vouchers	Tax vouchers – safekeeping, re-issuance for SBL manufactured dividends, and/or tax reclaim	<p>Upon receipt of tax vouchers from registrars, or other withholding tax parties, sub-custodian will safekeep the tax vouchers or upon request, may deliver the vouchers to the client as instructed.</p> <p>For re-issuance of tax vouchers related to SBL manufactured dividends, SBL borrower sub-custodian will</p>	<p>Primary Custodian will receive tax vouchers from issuers and be responsible for safekeeping.</p> <p>If re-issuance required, FINI or Global Custodian to instruct its involved sub-custodian to liaise with Primary, Secondary Custodian(s) and TG for completing the task.</p> <p>If tax reclaim required, FINI to instruct Primary Custodian to pass the tax vouchers or related account records to TG. Also, FINI to instruct Secondary Custodian(s) to provide related account records to TG.</p>

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			<p>issue and deliver the vouchers to the lender.</p> <p>Upon receipt of client authorization, sub-custodian will provide the tax vouchers to the appointed Tax Guarantor (TG) for tax reclaim filing purpose.</p>	
	扣繳憑單	扣繳憑單 - 有關證券借貸相關股息及退稅之保管及轉開扣單	收到股務代理或其他預扣稅款單位提供之扣繳憑單時，外資保管銀行將妥善保管扣繳憑單，或根據指示提供予客	<p>主保管銀行收到發行公司提供之扣繳憑單時須負責妥善保管。</p> <p>如需轉開扣單，外資或其全球保管銀行需指示其在台保管銀行與主保管銀行，次保管銀行,稅務代理人聯絡以完成需求。</p> <p>如需辦理退稅，外資需指示主保管銀行提供扣繳憑單或相關帳戶資料予稅務代理人，以及指示次保管銀行提供相關帳戶資料予稅務代理人。</p>

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			<p>人。</p> <p>對於證券借貸相關產生之股息，借入方的外資保管銀行將其轉開扣繳憑單予借出方。</p> <p>在收到客戶授權後，外資保管銀行將向客戶指定之稅務代理人所提供扣繳憑單，以用於退稅申請。</p>	
11	Proxy Voting	Proxy Agent appointment	FINI can only appoint one proxy agent ( e.g. Broadridge and ISS).	Same as the current practice of single sub-custodian, FINI shall appoint the same proxy agent across Primary and Secondary Custodian(s).
	股東會投票	國際投票代理機	單一外資只能指	如同單一保銀之作業，外資只能指派單一國際投票代理機構,即使各分戶的全球保銀或次保不

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		構之指派	派單一國際投票代理機構。	同亦應指派相同的國際投票代理機構。
12	Futures & Options	Inform FINI to reduce / repatriate TWD earnings if the accumulated amount exceeds TWD300m	Sub-custodian to inform the client once the accumulated amount exceeds TWD300m.	<p>Primary Custodian to check TAIEX website if a FINI's accumulated TWD earnings exceeds TWD300 million.</p> <p>Primary Custodian to notify main FINI or its Global Custodian to reduce the amount by booking FX conversion.</p> <p>Within 5 business days upon receipt of the notice, FINI to instruct Primary and/or Secondary Custodian(s) to submit application to futures merchants (FCM) for FX conversion and margin withdrawal.</p>
	期貨及選擇權	若累計新臺幣已實現盈餘超過新臺幣三億元，通知外資匯回臺幣盈餘	若累計新臺幣已實現盈餘超過新臺幣三億元，由外資保管銀行通知客戶。	<p>主保管銀行上期交所網站確認外資累計新臺幣已實現盈餘超過新臺幣三億元。</p> <p>主保管銀行通知外資或其全球保管銀行，透過外匯來減少其金額。</p> <p>收到通知的五個工作天內，外資需指示主保管銀行及次保管銀行向期貨商提交外匯及保證金提取申請。</p>

**Part B for sub-custodians communication/practice 「Working File for Sub-Custodians Practice」 「主次保銀作業說明」**

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1	Primary / Secondary Custodian Set-Up	Documentation required for trading account opening through Secondary Custodian	Currently, sub-custodian provides below documents to local broker to open MTA trading account: 1.TWSE FINI Registration Certificate 2.MTA Request Letter 3.POA 4.Tax Code Form (some brokers may request)	Under multiple custodian structure, Secondary Custodian(s) provide below documents to local broker to open MTA trading account: 1.TWSE FINI Registration Certificate 2.TWSE 1-7-2 Form 3.MTA Request Letter 4.POA 5.Tax Code Form (some brokers may request)
	主/次保銀設立	於多保銀帳戶下和證券商開立 MTA 帳戶應提供之文件	現行開立 MTA 交易帳戶，應提供以下文件予證券商： 1.外資在 TWSE 的完成登記證明(TWSE FINI Registration Certificate) 2.MTA Request Letter 3.POA 4.統一編號編配通知書(部分券商会要求提供)	於多保銀架構下開立 MTA 交易帳戶，應提供以下文件予證券商： 1.外資在 TWSE 的完成登記證明(TWSE FINI Registration Certificate) 2.TWSE 1-7-2 表單 3.MTA Request Letter 4.POA 5.統一編號編配通知書(部分券商会要求提供)

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2	Asset Transfer between FINI and MTAs	Cash / Securities transfer	Not applicable.	The custodian who transfers out assets either in form of cash and/or securities shall provide the relevant information (TDCC 160, FINI ID, account details, amount of net-in capital or earnings...etc.) to the recipient custodian. The instruction cut-off time for asset transfer is 12:00pm Taipei Time.
	資產移轉	現金/股票資產移轉	不適用。	資產移轉出之保銀應提供相關資料(包含：集保 160、FINI ID、帳戶資訊、本金和盈餘等)予資產移轉入之保銀，客戶應於中午 12 點以前發出資產移轉相關指示。
3	Dividend Payment	Registrar's new shares distribution	New shares are paid to the sub-custodian.	The Primary Custodian and Secondary Custodian(s) should make TDCC "338" remark when opening account for a FINI who appoints multiple custodians
	股利發放	股利發放	股利發放配發至保管銀行。	主次保銀須設定 TDCC"338"轉配設定以利後續股利發放作業。
4	Stock Dividend Payment	Stock dividends are distributed upon receipt of full tax amount at ID-level. In case of any missing tax payment from FINI or MTA accounts, none of the accounts under the same FINI ID will receive the stock	The sub-custodian can identify which account has missing tax payments and pre-notify client to expect a delay in receipt of stock dividends.	The Custodian (Primary or Secondary) that identifies any missing tax payment should notify FINI or its Global Custodian and all other impacted Primary Custodian and Secondary Custodian(s).

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		dividends		
	股票股利發放	股代以 ID-level 處理股票股利的發放作業, 只要 FINI 或其 ID 項下任一帳戶延遲繳稅, 整戶 FINI 股票股利延遲發放直到完稅	保銀可同時掌控主戶及 MTA 繳稅狀況, 若其中一戶 MTA 缺錢延遲繳稅, 整戶 FINI 股票股利延遲發放直到完稅, 保銀再填具撥轉表格 671 加蓋原留印鑑予股代申請股票股利撥轉至其中一戶, 再內部撥轉至其他 MTA。	主/次保發現帳戶有缺錢及延遲繳稅狀況, 需主動通知外資客戶和其他保銀將會有延遲收到股票股利。  待全數帳戶都完稅後, 須填具 671 表格予股代申請撥轉(671 需由主保加蓋原留印鑑)。
5	Attending AGM/EGM	Attending AGM/EGM	FINI or its Global Custodian to contact the sub-custodian for required instruction and supporting documentation.	Primary Custodian to deliver the attendance card to Secondary Custodian upon receipt of instruction from FINI or its Global Custodian.
	親自出席股東會	親自出席股東會	與客戶取得授權及相關文件。	主保銀於收到客戶指示後, 提供出席證予次保銀。
6	Proxy Voting	Proxy Agent appointment - set-up or change	Upon receipt of client instruction for notification of Proxy Agent's new/change appointment, sub-custodian will update the information in TDCC CANET system.	Primary Custodian to set-up or change Proxy Agent in TDCC system, per client instructions.  FINI and/or Primary Custodian to inform Secondary Custodian(s) for the Proxy Agent set-up or change.
	股東會投票	外資國外投票服務機	在收到客戶有關於新增/變更	由主保銀依照客戶指示, 在 TDCC 系統登錄國外投票服務機構之設定或變

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項次	類別	項目	單一保銀之作業	多保銀之作業
		構之設立或變更	國外投票服務機構之任命的指示或通知後，外資保銀會於集保系統中登錄或更新有關資訊。	更。 FINI 和主保應通知次保相關之變動。
7	Proxy Voting	FINIs with holding more than 300,000 shares is regulatory required to exercise their voting rights (or abstain from voting).	The sub-cusotdian has access to all the holding records under the same FINI IDs and its MTAs, so is able to monitor when the threshold of 300,000 shares hits.	1.Primary Custodian will have to enable STP function in TDCC e-voting system, so the TDCC system can consolidate the holding records of FINI and MTAs across different sub-custodians, and execute vote per established logic in e-voting system. 2.If a FINI does not apply to STP, this should be communicated between Primary and Secondary Custodian(s).
	股東會投票	客戶股數若超過 30 萬股未收到指示，保銀需透過 e-voting 投入棄權票	保管銀行能有效查詢客戶持股，於客戶持股超過 30 萬股並未提供指示時，代表客戶投入棄權票。	1.主保銀須於電子投票平台開啟集保處理功能，則 FINI ID 項下的帳戶持股能自動整合，並於超過 30 萬股卻無指示時，根據 TDCC 系統邏輯投入棄權票。 2.若 FINI 未採行電子投票，主/次保銀需互相知會對方。
8	Split Voting	Enable split voting in TDCC CANET	1.FINIs or its Global Custodian to submit split voting declaration letter to sub-custodian. 2.Sub-custodian to upload the documents on CANET	1.FINIs or its Global Custodian to submit split voting declaration letter to the Primary Custodian. 2.Primary Custodian to upload the documents on TDCC CANET. 3.Primary Custodian to notify Secondary Custodian(s) via email with scanned copy 4.If there's any new stock entitlement after reconciliation post record date by



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項次	類別	項目	單一保銀之作業	多保銀之作業
			for the FINI and its underlying MTAs to enable split voting	MTA after split voting is enabled, the Secondary Custodian(s) to notify Primary Custodian to add/include new stocks into the list available for split voting on TDCC CANET. Primary Custodian is to confirm completion within 3 business days.
	分割投票	TDCC CANET - 分割投票設定	<p>1.保管銀行經由全球保銀收到分割投票聲明書。</p> <p>2.保銀上傳文件至 TDCC CANET 設定分割投票後，FINI 及其 MTA 皆適用。</p>	<p>1.主保銀經由全球保銀收到分割投票聲明書。</p> <p>2.主保銀上傳文件至 CANET 設定分割投票。</p> <p>3.主保銀以 email 通知相關次保,並提供分割投票聲明書電子檔。</p> <p>4.若分戶於分割投票申請日後購入新股,次保銀於對帳後發現未設定分割投票之新股，應通知主保銀至 CANET 加入該股票代號,主保銀須於三日內回覆完成作業。</p>
9	Proxy Voting	Late instruction or amendment processing on the e-voting (TDCC StockVote) platform	<p>FINI proxy voting instructions are STP via Proxy Agent (Broadridge or ISS) to TDCC and updated in the CANET system, or send to the sub-custodian for further submission to TDCC CANET system.</p> <p>From meeting date (MD) - 3 10:00am till 12:00pm, TDCC sends all the instructions</p>	<p>Before MD-3 19:00, FINI (Global Custodian or Proxy Agent) to send instruction (new or amended) to its Primary and/or Secondary Custodian(s) respectively to process as usual.</p> <p>After MD-3 19:00, neither Primary Custodian nor Secondary Custodian(s) will be available to process new and/or amended instructions onto the StockVote platform.</p>

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項次	類別	項目	單一保銀之作業	多保銀之作業
			received in their CANET system to the StockVote Platform. If any late instructions or changes are required, sub-custodian needs to access to the StockVote Platform for the changes.	
	股東會投票	電子投票平台之逾期指示或者修改指令	<p>外資之電子投票指示皆為自動化處理，由投票代理機構(如 Broadridge 或 ISS)自動化送至 TDCC 並在 CANET 系統反應，又或是外資將其指令送至保管銀行做後續傳送予 CANET 系統。</p> <p>從市場截止日前三天上午 10:00 到中午 12:00，TDCC 將其在 CANET 系統中收到的所有指令發送到 StockVote 平台(Evoting)。</p> <p>如果有任延遲指示或更改指令，外資保管銀行需至</p>	<p>市場截止日前三天 19:00 前，外資(全球保管銀行或代理投票機構)分別向其主保管銀行或次保管銀行發送指令（新指示或修改指示），以利照常處理。</p> <p>市場截止日前三天 19:00 後，不論主保管銀行或次保管銀行都將無法在 StockVote 平台上處理新指示或修改指令。</p>

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項次	類別	項目	單一保銀之作業	多保銀之作業
			StockVote 平台進行修改。	
10	Tax Relief at Source for Fund Type of FINIs	Upload of DTT pre-approval to CANET	Tax agent to provide DTT pre-approval letter to the sub-custodian, who then upload it to TDCC CANET for FINI and its underlying MTAs to enjoy the treaty rates.	1.Tax agent will provide the pre-approval issued by Tax Bureau to the Primary Custodian. 2.Premiary Custodian to upload the info on TDCC CANET. 3.Premiary Custodian to inform the associated Secondary Custodian(s), and email with scanned copy of the pre-approval letter
	租稅優惠(基金型態)	CANET - 租稅優惠稅率設定	稅務代理人將國稅局核發的租稅優惠核准函寄發至保管銀行，由保銀上傳至 CANET，完成後 FINI 及其 MTA 皆適用優惠稅率。	1.稅務代理人將國稅局核發的租稅優惠核准函寄發至 FINI 的主保管銀行。 2.主保銀上傳至 CANET。 3.主保銀以 email 通知相關次保並提供租稅優惠核准函電子檔。
11	Tax Relief at Source for Non-Fund Type of FINIs	Upload of CoR & BoL to CANET	The sub-custodian is responsible for the following actions: - collect original CoR and BoL from the FINI or its Global Custodian - upload CoR and BoL via TDCC CANET for the FINI	The Primary Custodian is responsible for the following actions: 1.collect original CoR and BoL from the FINI or its Global Custodian 2.upload CoR and BoL via TDCC CANET for the FINI and its underlying MTAs to enjoy the tax treaty. 3.notify Secondary Custodian(s) to adopt DTT rate, and email with scanned copy of DTT documents

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項次	類別	項目	單一保銀之作業	多保銀之作業
			and its underlying MTAs to enjoy the treaty rates	
	租稅優惠(非基金型態)	CANET - 租稅優惠稅率設定	保管銀行經由全球保銀收到 BoL 及 CoR 後，上傳至 CANET。 完成後 FINI 及其 MTA 皆適用優惠稅率。	1.主保銀經由全球保銀收到 BoL 及 CoR 後。 2.主保銀上傳至 CANET。 3.主保銀以 email 通知相關次保，並提供 BoL 及 CoR 電子檔。
12	Tax Reclaim	Payment process	Reclaim amount is paid to the sub-custodian.	Tax bureau is paying the refund to Primary Custodian, and TG should provide allocation to Primary and Secondary Custodian(s)
	退稅	退稅相關付款作業	國稅局將退稅款項退給保管銀行。	國稅局退稅款項退給主保銀，TG 應提供退稅明細給主次保銀。
13	Notification to TG	Inform TG for any change of Primary and/or Secondary Custodian(s)	For FINI ID withdrawal/cancellation, the sub-custodian will notify the TG.  For change of FINI, new custodian will inform TG and provide the updated TWSE registration record (FINI License ) to the TG.	Secondary Custodian(s) to proactively inform FINI's TG via email <b>c.c. Primary Custodian</b> of new appointment, or any change / termination, and provide a copy of TWSE registration record(s).
	通知外資稅務	通知外資稅務代理人	若有外資取消或變更登記	次保銀應透過電子郵件主動通知外資稅務代理人並附本知會主保銀有關其客戶

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項次	類別	項目	單一保銀之作業	多保銀之作業
	代理人	有關新增/變更主次保管銀行委任	時，由外資保銀通知稅務代理人，並同時提供相關文件，如更新外資登記表附本。	之新增/變更/終止次保的指派，並同時提供相關文件，如更新外資登記表附本。
14	Asset Transfer	Inform TG if any client request of asset transfer between FINIs	Sub-custodian shall inform TG before FINI applying for free asset transfer.	The responsible custodian (custodian of the MTA which the asset will be transferred out/in) to coordinate with the TG.  The responsible custodian to provide asset transfer application documents to Primary Custodian who should only assist on the submission of asset transfer application to TWSE platform.
	資產移轉	通知稅務代理人有關外資間之資產轉移申請	外資保銀於客戶申請不同外資間之資產移轉前，應先通知該外資指派的稅務代理人。	由負責之主或次保銀(由資產將轉出/轉入的 MTA 的保銀)與稅務代理人連繫相關事宜。  資產是次保保管之帳戶時由負責之次保提供資產轉移申請文件給主保，再由主保於證交所系統提送資產轉移之申請。
15	Account Opening at Company Registrar	Account opening at company registrar	The sub-custodian to process account opening and provide the associated documents (e.g. FINI chop specimen) to company registrar.	Primary Custodian is responsible to process account opening and provide the associated documents (e.g. FINI chop specimen) to company registrar.  Should there be any corporate action changes which require FINI stamp, Secondary Custodian will liaise with Primary Custodian to affix the FINI's chop.
	股代開戶	股代開戶	保管銀行提供開戶文件及印鑑卡予股代申請開戶。	主保銀代表 FINI 及同一 ID 項下所有帳戶提供開戶文件及印鑑卡予股代申請開戶。

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項次	類別	項目	單一保銀之作業	多保銀之作業
				若任何股務作業需要用印,次保銀需與主保銀聯絡進行相關事宜。