

Directions for Provision of User and Contracted Institution Transaction Data and Other Related Information by Electronic Payment Institutions

1. These Directions are drawn up to facilitate the provision of user and contracted institution transaction data and other related information by electronic payment institutions to relevant agencies (institutions) in accordance with the proviso in Article 31 of the Act Governing Electronic Payment Institutions (referred to as the “Act” hereunder) and Article 42 of the Act to which the proviso in Article 31 of the Act applies mutatis mutandis.
2. Where a judicial, military, tax, supervisory, audit, and other agencies (institutions) having investigative power authorized by law needs an electronic payment institution to provide the transaction data or other related information of a user or a contracted institution, it shall send the electronic payment institution an official letter indicating that the said information is required to give under investigation purposes, and it shall provide a case profile as well as specify the contents and extent of information needed.
3. When sending an official letter to request an electronic payment

institution providing with related information, the judicial, military, tax, supervisory, audit and other agencies (institutions) having investigative power authorized by law in the preceding point shall meet the following rules:

- (1) When a tax agency makes an inquiry of providing information according to Article 30 of the Tax Collection Act, it shall follow the Financial Supervisory Commission' s instructions of No. Yin-Ju-(1)-Zi-09510002220 dated June 7, 2006.
- (2) When the Coast Guard Administration of the Executive Yuan, Maritime Patrol Directorate General, or Coastal Patrol Directorate General makes an inquiry of providing information, it shall indicate that the request is made under investigation purposes, and it shall also provide a case profile as well as the request must be approved by the chief (deputy chief) of the agency.
- (3) When the Investigation Bureau of the Ministry of Justice makes an inquiry of providing information, it shall indicate that the request is made under the investigation purposes, and it shall provide a case profile as well as the request must be

reviewed and deemed as necessary by the Bureau's Director General (Deputy Director General). The term “reviewed and deemed” shall require an official letter signed by the Taipei City Field Office or the field offices of other municipalities, the Fuchien Field Office or the Marine Affairs Field Office in the name of the field office which must be approved by the field office chief, or an official letter signed by the city and county stations and work stations under Taiwan Field Office in the name of the station which must be approved by the station chief. The letter shall be sent to request the electronic payment institution for providing with customer information and a copy of the letter shall be sent to the Investigation Bureau for reference. The correspondence must indicate that the case under investigation has been approved by the Bureau and is on record.

- (4) When a police authority requests for providing information, it shall indicate that the request is made under the purpose of investigation of a criminal case, and it shall provide a case profile as well as the request must be approved by the

commissioner (deputy commissioner) of the city (county) police department or the chief of police (deputy chief of police) of the Peace Preservation Police Corps. However, when a police authority investigates a criminal case relating to a dummy account and requests a financial institution to report the deposit account used by a user or a contracted institution of an electronic payment institution for making payment, withdrawing funds, and linking to his/her electronic payment account as a watch-listed account (termination of the account functions for ATM withdrawal, fund transfer by phone, online funds transfer, and other means of electronic funds transfer), the police authority may, with approval of the chief of the police precinct (the commander of the criminal investigation corps), send an official letter to request the electronic payment institution providing with the fund transfer information on the user's electronic payment account or stored value card.

- (5) When a military police authority sends an official letter of request of providing information in the name of the Military Police Command, it shall indicate therein that the request is

made under the purpose of investigation of a criminal case, and it shall provide a case profile. The request must be made in the name of the Military Police Command.

- (6) When an agency (institution) accepting property declaration pursuant to Paragraph 2, Article 11 of the Act on Property-Declaration by Public Servants inquires the electronic payment account or stored value card information of the declarant with an electronic payment institution in which the property is located, the electronic payment institution shall cooperate in the matter.
- (7) When the Coast Guard Administration of the Executive Yuan, Maritime Patrol Directorate General, Coastal Patrol Directorate General, Investigation Bureau of the Ministry of Justice, police authorities (including military police authorities), or agencies (institutions) accepting property declaration inquire the identity information of a user or a contracted institution (e.g., user's date of birth, contracted institution's date of establishment, ID number, address, telephone number, etc.) with an electronic payment institution

for the investigation of a case, they may send a request letter directly to the electronic payment institution.

(8) When the Control Yuan audits the transaction data and other related information of the electronic payment account or stored value card opened by a political party, political group, or election candidate in accordance with Article 22 of the Political Donations Act, the electronic payment institution shall cooperate in the matter.

4. When tax authorities and the customs request an electronic payment institution to provide necessary transaction records and information obtained in the due diligence procedures for the user and contracted institution in accordance with Paragraph 4, Article 26 of the Act, the request shall be processed in accordance with the Regulations Governing Electronic Payment Institutions Providing Identity Information and Necessary Transaction Records for Tax Authorities and Customs.

5. When an agency other than those in the preceding three points files an inquiry due to the need to transfer a case to the Administrative Enforcement Agency for compulsory enforcement, investigate a

crime, or enforce monetary obligation under public laws, the agency shall submit a request letter with a case profile, name of the electronic payment institution it intends to request, and extent of information needed. The request letter shall be sent to the Financial Supervisory Commission for approval, signed by the ministry (commission) in case of a central government agency, by the municipal government in case of a special municipality agency, or by the county (city) government for consent in case of a county (city) government agency. The agency shall then submit an official request letter and indicate the reference number of the approval thereon before sending it to request the electronic payment institution for providing information.

6. When an electronic payment institution provides the user or contracted institution's transaction data and other related information to an agency (institution) in written format or electronic files in accordance with the Directions, it shall treat the information as classified and remind the requesting agency (institution) and the requesting party to keep the information confidential.
7. An agency (institution) that retrieves or requests for providing the

transaction data and other related information of a user or a contracted institution in accordance with these Directions must establish internal control mechanisms, assign designated staff to manage such information, and conduct regular and special audits to ensure the privacy of the users and contracted institutions of the electronic payment institution.