

## **Directions of Transaction Data and Other Related Information Between Users and Contracted Institutions Provided by Electronic Payment Institutions ( 2024.02.01 Amended )**

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 to which the proviso in Article 31 applies mutatis mutandis.

2. To make an inquiry about the transaction data or other related information of a user or contracted institution with an electronic payment institution, judicial, military, tax, supervisory, audit and other agencies (institutions) having investigative power according to law shall send the electronic payment institution an official letter indicating that the information is needed for investigation purpose and stating the gist of the case concerned, and the contents and extent of information needed.

3. When preparing an official letter to an electronic payment institution requesting the provision of related information, judicial, military, tax, supervisory, audit and other agencies (institutions) having investigative power according to law in the preceding point shall observe the following rules:

(1) When a tax agency makes an inquiry according to Article 30 of the Tax Collection Act, it should follow the instruction of the Banking Bureau of the Financial Supervisory Commission in its letter No. Yin-Ju-(1)-Zi-09510002220 dated June 7, 2006.

(2) When the Coast Guard Administration of the Ocean Affairs Council or one of its branches makes an inquiry, it should indicate that the inquiry is made for the investigation of a case and state the gist of the case concerned, and the inquiry shall be approved by the chief (deputy chief) of the agency.

(3) When the Investigation Bureau of the Ministry of Justice makes an inquiry, it should indicate that the inquiry is made for the investigation of a case and state the gist of the case concerned, and the inquiry must be determined as necessary by the Bureau's Director General (Deputy Director General) following review.

The term "reviewed and deemed" shall mean the Taipei City Field Division or the field division of other municipalities, the Fuchien Province Field Division or the Maritime Affairs Field Division preparing an official letter in the name of the field division and having it approved by the field division chief, and the city and county stations and work stations under Taiwan Province Field Division preparing an official letter in the name of the station and having it approved by the station chief, and then sending the letter to an electronic payment institution to inquire customer information with a copy of the letter sent to the Investigation Bureau for reference, and indicating in the response letter received that the case under investigation has been approved by the Bureau and is on record.

(4) When a police authority makes an inquiry, it should indicate that the inquiry is made for the investigation of a criminal case and state the gist of the case concerned, and the inquiry must be approved by the commissioner (deputy commissioner) of the city (county) police department or the chief of police (deputy chief of police) of Peace Preservation Police Corps. However when a

police authority investigates a criminal case involving 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 (with the account functions of ATM withdrawal, fund transfer by phone, online funds transfer and other means of electronic funds transfer terminated), 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 the electronic payment institution to inquire the fund transfer information on the user's electronic payment account or stored value card.

(5) When a military police authority prepares an official letter for inquiry in the name of the Military Police Command of the Ministry of National Defense, it should indicate therein that the inquiry is made for the investigation of a criminal case and states the gist of the case concerned, and makes the inquiry in the name of the Military Police Command of the Ministry of National

Defense.

(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 information or the stored value card information of the declarant with an electronic payment institution at where the property is located, the electronic payment institution should cooperate in the matter.

(7) When the Coast Guard Administration of the Ocean Affairs Council and its branches, Investigation Bureau of the Ministry of Justice, police authority (including military police authority), 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 can proceed by sending the electronic payment institution an inquiry letter.

(8) When a political party, political group or election candidate

prepares account books for income and expenditures and accounting reports, it may prepare an official letter to the electronic payment institution requesting information on the name and telephone number of a specific donor that has made a donation to its "dedicated political donation account". To facilitate the implementation of the aforementioned matters, electronic payment institutions are advised to retain the aforementioned information of the donor before collecting funds for the "dedicated political donation account". 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 should cooperate in the matter.

4. When tax authorities or 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 user's transaction data or contracted institution's transaction data and other related information to an agency (institution), it shall treat the information as classified and remind the inquiring agency (institution) and the inquirer to keep the information confidential.

7. An agency (institution) that retrieves or inquires the transaction data and other related information of a user or a contracted institution in accordance with these Directions should have an internal control mechanism established by assigning designated staff to put such information under control and conducting regular and special audits to ensure the privacy of the electronic payment institution users and the trade secrets of the contracted institutions.