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Title : Regulations Governing the Preparation of Financial Reports by Insurance Enterprises [Ch](#)

Date : 2021.11.18

Legislative : Article 36 and Article 39 amended and issued on 18 November 2021 per Order No. Ref. Jin-Kuan-Bao-Tsai 11004943871 of the Financial Supervisory Commission

Content : Article 36

Unless it is approved or otherwise prescribed by the competent authority, an insurance enterprise shall observe the following provisions with regard to its financial reports:

1. Within 75 days after the end of each fiscal year, prepare consolidated and parent company only financial reports in accordance with these Regulations, have the reports audited and certified by a CPA, passed by the board of directors (council) and acknowledged by the supervisors, and then submit them to the competent authority. In the case of a domestic insurance enterprise, the insurance enterprise shall also have the reports acknowledged in its shareholders' meeting and then submit them to the competent authority for record within fifteen (15) days afterwards. However a non-public insurance enterprise that is the subsidiary of a financial holding company shall complete the preparation of its financial report and submit it to the competent authority within 3 months after the end of each fiscal year.
2. Within 2 months after the end of each half fiscal year, prepare consolidated and parent company only financial reports in accordance with these Regulations and have the reports audited and certified by a CPA, passed by the board of directors (council) and acknowledged by the supervisors.
3. Within 45 days after the end of the first quarter and the third quarter, prepare a financial report in accordance with these Regulations and have it reviewed by a CPA and submit it to the board of directors (council).

Article 39

These Regulations shall come into force from the date of promulgation, with the exception of Article 2, Article 4, Article 6, Paragraph 1 of Article 7, Articles 8 ~ 11, Item (4)-G of Subparagraph 1, Subparagraphs 10, 13 and 14 of Paragraph 4 of Article 12, Article 13, Article 15, Subparagraph 2, Paragraph 1 of Article 17, Article 19, Article 26, Article 27, Article 30, and Article 34 amended and promulgated on October 21, 2014, which shall come into force from fiscal year 2015 on, articles amended and promulgated on January 24, 2017, which shall come into force from fiscal year 2017 on, articles amended and promulgated on August 23, 2017, which shall come into force from fiscal year 2018 on, subparagraphs 11 and 12 of Paragraph 3, and Paragraph 6 of Article 9, Article 10, Article 15, Article 29, and Form 1 of Article 19 amended and promulgated on July 30, 2018, which shall come into force from fiscal year 2019 on, articles amended and promulgated on March 24 and May 11, 2020, which shall come into force from fiscal year 2020 on, and articles amended and promulgated on November 18, 2021, which shall come into force from fiscal year 2022 on.