

Content

Title : Issued on 6 December 2023 per Order No. Jin-Guan-Bao-Cai-Zi- 1120490191 of the Financial Supervisory Commission 

Date : 2023.12.06

Content : 1. The term “various reserve funds” in Paragraph 2 of Article 146 of the Insurance Act includes the reserve funds set out in the Insurance Act and adjustment items. Adjustment items are calculated by adding the loans secured by life insurance policies issued by said life insurance enterprise, and the outstanding premium loans, while subtracting the insurance contract assets, reinsurance contract assets, and assets on insurance products - separate account.
2. This Order shall come into effect on January 1, 2026.

Data Source : Financial Supervisory Commission Laws and Regulations Retrieving System