

Content

Title : Financial-Supervisory-Securities-SITC-1140383984 [Ch](#)

Date : 2025.08.29

Legislative : Order of the Financial Supervisory Commission

Issue date: 29 August 2025

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Content : 1. The term "certain conditions" in Article 27-2, paragraph 1 of the Regulations Governing Offshore Funds means the following conditions required to be met by an offshore fund institution, its appointed master agent, and its filing case for the offering and sale of an offshore fund:
A. The offshore fund institution has successfully applied with the FSC under the Incentive Policy for Offshore Fund Development in Taiwan for recognition and for eligibility for preferential measures with respect to its case of a filing for offering and sale of an offshore fund, or has successfully applied with the FSC for recognition of its global or regional fund service institution established in Taiwan.
B. The offshore fund's domicile has signed a memorandum of cooperation on securities supervision with Taiwan or is a signatory member of a multilateral memorandum of understanding (MMoU) of the International Organization of Securities Commissions.
C. The master agent in the past 6 months has not received notice from the Securities Investment Trust and Consulting Association (SITCA) of an accumulated number of deficiency points reaching 15 or more under the Regulations on Defects in Master Agents' Applications (Filings) for Offering and Sale of Offshore Funds in Taiwan or Compliance with Relevant Laws and Regulations. However, if it has received notice of an accumulated number of deficiency points reaching 15 or more but has remedied the situation, this condition shall still be considered to have been achieved.
2. This Order is effective from this day forward. FSC Order No. Financial-Supervisory-Securities-SITC-1130384163 of 24 September 2024 is repealed from this day forward.

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