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CHAPTER 4. TERRORIST FINANCING AND FINANCING OF PROLIFERATION

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Key Findings

重要發現

TF offence (10 9)

資恐犯罪 (直接成果 9)

- 1) Chinese Taipei's assessed its TF risk in the 2017 NRA. The NRA found that Chinese Taipei is a low risk for TF which the team considers is a reasonable conclusion.
中華臺北於 2017 年進行國家資恐風險評估，依據國家風險評估報告指出，中華臺北係資恐低風險，評鑑團認為是合理的結論。
- 2) The CTF Act (2016) criminalises TF in accordance with most international requirements and was further amended in 2018.
2016 年制定的資恐防制法已將資恐犯罪罪刑化，2018 年的法規修正，已與國際標準大致一致。
- 3) The NSB is the highest intelligence authority and in practice coordinates efforts on TF investigations. NSB's December 2017 operational procedure for investigating cases involving terrorism (including TF) sets out operational responsibilities for each agency and has been used by LEAs involved in CFT matters (NSB, MJIB, AMLD).
國家安全局為最高情報機關，實務上負責協調有關的資恐情資調查。國家安全局於 2017 年 12 月修訂「涉恐個案查處作業程序」確認各個機關的運作職責，與打擊資恐事務相關的執法機關，如國安局、法務部調查局、洗錢防制處等，亦據以適用此作業程序。
- 4) A number of financial investigations of suspected TF cases have been successfully undertaken. They involved intelligence sharing and ultimately uncovered conduct unrelated to TF.
有為數不多涉嫌與資恐有關的案件，已成功地進行調查，其中包含情資的分享，最終未發現與資恐有關。
- 5) There have been no TF convictions in Chinese Taipei, which is in keeping with the TF risk profile.
中華臺北無資恐定罪的統計數據，與整體資恐風險一致。
- 6) The central authority in charge of counter-terrorism policy is the Office of Homeland Security (OHS) which regularly exchanges information with national security, LEA, and administrative agencies through meetings of Homeland Security Policy Committee of Executive Yuan.

行政院國土安全辦公室為主要負責制定反恐政策之中央主管單位，並定期透過國土安全會議與國安機關、執法機關及行政機關交換情資。

- 7) There is no separate investigation unit for TF, however in the event of potential TF cases, the NSB coordinates efforts with LEAs, Prosecutors, AMLD and the OHS as needed. The authorities are well-equipped to conduct parallel financial investigations based on existing expertise and the sound framework for TF. Should TF arise in the future in Chinese Taipei, the authorities are well placed to investigate thoroughly and effectively.

無獨立編制的資恐調查單位，惟如發生疑似的資恐案例，國家安全局根據需要，協調執法機關、檢察機關、法務部調查局洗錢防制處和行政院國土安全辦公室共同合作。中華臺北有充分的能力，具備專業知識與健全的打擊資恐法制框架，併行金融調查。如果未來發生資恐案件，權責機關應可進行澈底且有效的調查。

TFS related to TF and NPOs (IO 10)

資恐目標性金融制裁及非營利組織(直接成果 10)

- 1) Chinese Taipei has strong policy and operational coordination mechanisms to support the implementation of a legal framework for implementing TFS to combat terrorism.

中華臺北具有完善的政策、法律架構及合作機制，支持打擊資恐的目標性金融制裁之執行。

- 2) There are some technical compliance gaps with the freezing obligations and prohibitions – these do not extended to those acting on behalf of, or at the direction of, designated persons or entities.

在凍結及禁止義務之技術遵循方面仍存在落差，這些義務不適用於代表或間接代表被制裁對象之個人或團體。

- 3) The legal framework for CT-related TFS is being implemented without delay. The mechanism that would be used for 1373 designations has been used for domestic designations related to PF and has been shown to operate well.

有關目標性金融制裁的法律架構能毫不遲延執行。有關聯合國安理會第 1373 號決議的指名機制，已被用於國內資助武擴的指名制裁，且證明此一機制運作良好。

- 4) Name-screening measures are being reasonably implemented by FIs and DNFBPs. Authorities have issued guidance to all sectors and undertaken a great deal of outreach to all FI and DNFBP sectors. All sectors have subsidised access to screening software to support implementation.

金融機構及指定之非金融事業或人員合理地執行名單檢核措施。權責機關發布指引文件給所有部門，且向金融機構及指定之非金融事業或人員進行大量的宣導作為。所有部門皆有輔助管道，可使用檢核資料庫，進行名單檢核。

- 5) FIs, especially banks, demonstrate a good understanding on TFS obligations and the implementation of CDD measures and transaction monitoring to implement screening.

金融機構當中，特別是銀行能充分了解目標性金融制裁義務，並執行客戶審查及交易監控等檢核等措施。

- 6) FSC and other supervisors have commenced supervision of TFS amongst FIs.

金融監督管理委員會及其他監理機關，監督金融機構進行目標性金融制裁情況。

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- 7) Chinese Taipei has undertaken elements of a domestic review of its NPO sector and has considered potential risks within the NPO sector to identify which subset of NPOs that might be of particular risk of being misused for TF.

中華臺北進行非營利組織的國內評估，並考量非營利組織內的潛在風險，確認哪些類型組織可能特別容易被資恐者濫用。

- 8) Regulators and competent authorities have conducted outreach and awareness raising in relation to transparency, good governance, TF risks and related mitigation measures.

監理及權責機關針對非營利組織透明度、良好的治理、資恐風險與相關的簡化措施等，已進行完善的宣導及意識提升活動。

- 9) A graded range of risk mitigation obligations, guidance and supervision has been applied taking into account the relative risks of particular sub-sectors and the features and activities of individual NPOs.

針對特定非營利組織的相對風險及各非營利組織的特徵和活動狀況，已採取一系列抵減風險義務、指引和監督作為。

Proliferation financing (10 11)

資助武器擴散(直接成果 11)

- 1) Chinese Taipei has strong policy and operational coordination mechanisms to support the implementation of a legal framework for TFS to combat PF. The legal framework for PF-related TFS is being implemented without delay.

中華臺北具有強力的政策及協調機制，支持打擊資助武擴目標性金融制裁法律架構之執行。資助武擴相關目標性金融制裁的法律架構已達毫不遲延地執行。

- 2) There are some technical compliance gaps with the freezing obligations and prohibitions – these do not extend to those acting on behalf of, or at the direction of, designated persons or entities. However, the legal framework for TFS goes beyond FATF standards by including a PF-related offence and related STR reporting obligations as well as establishing a domestic designation system to complement the obligations under Rec. 7. Chinese Taipei has used this domestic framework to designate certain natural and legal persons working on behalf of or at the direction of the principal designee, which goes some way to overcome the technical compliance gap.

在凍結義務及禁令存有技術遵循落差-因為這些義務並不及於代表被制裁之個人或實體或依其指示行事之人。然而，目標性金融制裁的法律架構超越 FATF 標準，包含資助武擴罪刑化、相關申報可疑交易報告義務，並建立國內指名制度，補充建議第 7 項的義務。中華臺北已使用此國內架構指定某些代表主要被指定之人或依主要指定之人指示行事的自然人和法人，這在某程度上克服了技術遵循的落差。

- 3) TFS related to DPRK have resulted in over USD 3.96 million being frozen or seized, including assets indirectly owned or controlled. Chinese Taipei has implemented its additional domestic system and has designated a local and related entities linked to PF and subjected them to TFS, including freezing considerable assets. FIs have filed numerous PF-related STRs which have assisted LEAs to investigate possible networks associated with designated persons and entities. Authorities have granted access to frozen funds for basic expenses in keeping with the standards.

與北韓有關的目標性金融制裁凍結或扣押金額超過 396 萬美元，包括間接擁有或控制的資產。中華臺北已經實施了額外的國內機制，並指定了一個與資助武擴相關的公民和相關實體，並將其納入目標性金融制裁，包括凍結大量資產。金融機構已經提交了許多與資助武擴有關的可疑交易報告，這些報告協助執法機關調查與被指定人員和實體相關的可能網絡，權責機關已根據標準授權凍結資金可使用於基本開支。

- 4) The name-screening measures are reasonably implemented by FIs. Chinese Taipei demonstrates its ability to freeze funds or other assets of designated persons/entities. Authorities have issued guidance to FIs and DNFBP and supported all sectors to have access to screening software.

金融機構合理地執行名單檢核措施。中華臺北展現其有能力凍結被指名之個人/實體資金及其他資產。權責機關有發布指引文件給金融機構及指定之非金融事業或人員使用，也協助讓所有行業別都能使用名單檢核軟體。

- 5) FIs, especially banks, demonstrate a good understanding on TFS obligations and the implementation of CDD measures and transaction monitoring for sanctions matches. Authorities have undertaken awareness raising on PF to promote understanding of obligations on all FI/, DNFBPs and other sectors required to implement TFS. Challenges remain with obtaining sufficient detailed information on intermediaries associated with designated persons or entities. FSC and other supervisors have undertaken supervision of PF-related TFS amongst FIs.

金融機構，特別是銀行，對目標性金融制裁義務、執行客戶審查、交易監控比對制裁名單展現理解良好。權責機關致力提高對資助武擴的認識，並促進所有金融機構和 DNFBP 及需執行目標性金融制裁的其他產業對相關義務進行瞭解。在取得與被指定之人或實體相關中介人充足詳細的資訊方面，仍存在挑戰。金管會及其他監理機關對於金融機構有啟動資助武擴目標性金融制裁之監理。

Recommended Actions

建議行動

TF offence (IO 9)

資恐罪（直接成果 9）

- a) Chinese Taipei should continue to maintain an understanding of regional and global trends that might change the risk profile of Chinese Taipei to TF.

中華臺北應持續掌握可能改變資恐風險狀況的區域性和全球性趨勢。

- b) Chinese Taipei should ensure that in the event of potential TF the CFT SOP and related measures are able to be applied swiftly, whilst the nature of the matter (terrorist related or general criminality) is still being determined.

中華臺北應確保無論所調查的案件本質為何（涉恐或一般犯罪案件），均能迅速依「涉恐個案查處作業程序」及其他措施，調查疑似的資恐案件。

- c) The NSB should continue to strengthen and promote sharing of intelligence amongst security agencies, LEAs and to the private sector particularly in relation to external TF threats.

國家安全局可以持續在情報部門、執法機關及私部門之間，就外部資恐威脅有關的情報，強化並促進情報共享。

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- d) In light of the findings in the NRA, authorities should conduct further analysis of the OBUs and DBUs to better understand their vulnerability to TF. Any relevant findings as part of this exercise should be shared with sectoral regulators and supervisors.

根據國家風險評估的發現，權責機關應進一步分析國際金融業務分行及指定辦理外匯業務銀行，以瞭解這些業別的資恐弱點。任何的發現都應與各該產業的監理機關分享。

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TFS related to TF and NPOs (IO 10)

與資恐有關的目標性金融制裁與非營利組織(IO 10)

- a) Address the remaining TC gaps with the CFT Act.

解決資恐防制法在技術遵循上的缺失。

- b) Continue to conduct outreach and awareness raising to FI/DNFBP on possible sanctions evasion risk associated with emerging threats and actions to look for those working on behalf of or at the direction of designated persons/entities. Continue information sharing to FIs to assist in their work to monitor and screen for possible matches or sanctions evasion.

繼續向 FI / DNFBP 宣導和提升意識，了解新興威脅可能造成規避制裁的風險，以及如何辨識是否為指定制裁對象/實體之代表人或受指定制裁對象/實體指導（揮）下工作之人。監理機關應持續向金融機構分享資訊，協助他們進行交易監控及檢核可能規避制裁的情形。

- c) Further promote and support transparency and good governance of the NPO sector, with particular support to the sub-sector of NPOs identified as carrying some risks for abuse for TF.

進一步提倡並支持非營利組織的透明度與完善治理，特別協助那些具有被濫用資恐風險的非營利組織子部門。

- d) Provide further information regarding possible TF risk to NPOs and their regulators to continue to refine risk-based implementation. This should involve MOFA and LEAs/NSB.

應提供非營利組織及其監理機關更多關於資恐風險的資料，持續完備以風險為本的監理機制。資料部分涉及外交部、執法機關及國家安全局。

Proliferation financing (IO 11)

資助武器擴散(直接成果 11)

- a) Revise the CTF Act to rectify technical gaps identified, including ensuring freezing obligations clearly extend to all funds owned or controlled by persons or entities acting on behalf of designated persons or entities and comprehensive TFS are enforceable on all natural and legal persons.

修正資恐防制法以補正技術遵循所發現的落差，包括確保凍結義務明確及於由代表被指定之人或實體行事之人或實體所擁有或控制的所有資金，並且所有自然人和法人均應執行全面的目標性金融制裁。

- b) Continue to provide support to FIs/DNFBPs (guidance and outreach) with further information to assist screening for those working on behalf of or at the direction of designated persons/entities and to help to monitor and screen for possible sanctions evasion. This should be complemented by authorities assessing financial products and services that are likely to be abused or misused for sanctions evasion.

繼續向金融機構/ DNFBP 提供協助（指引和宣導），提供進一步的資訊，以協助檢核那些代表被指定之人/實體行事或依被指定之人/實體的指示行事者，並幫助監控和檢核可能的規避制裁情形。這應當輔以權責機關評估可能被濫用或利用來規避制裁的金融產品和服務。

- c) Supervisors should continue to identify sectoral vulnerabilities to target off-site and on-site supervision of CPF TFS and provide additional case-specific information to the private sector.

監理機關應持續辨識部門的弱點，以針對打擊武擴之目標性金融制裁的非現地和現地監理，並向私部門提供其他具體案例資訊。

Immediate Outcome 9 (TF investigation and prosecution)

直接成果 9 (資恐調查與起訴)

Prosecution/conviction of types of TF activity consistent with the Chinese Taipei's risk-profile

國家風險與資恐活動類型之起訴/判決

225. Chinese Taipei conducted an NRA in 2017 that determined that TF is low risk in Chinese Taipei and that no substantial TF threat has been identified thus far. The team has considered Chinese Taipei's NRA report and in conjunction with its own findings and open source material considers that an overall rating of low risk for TF is reasonable.

中華臺北在 2017 年進行國家風險評估，中華臺北的資恐係低風險，尚無實質的資恐威脅。評鑑團已綜合檢視中華臺北的國家風險評估報告，並結合自己的調查結果和資料來源，認為風險總體評級是低風險為合理結果。

226. The NRA considered the potential threat for TF based on the nature of foreign workers in Chinese Taipei. There are approximately 676,000 foreign migrant workers residing in Chinese Taipei, predominantly from Indonesia, Vietnam and the Philippines. LEAs had conducted financial investigations of two potential instances of TF involving foreign workers, but ultimately did not identify TF conduct in Chinese Taipei.

國家風險評估根據於中華臺北境內的外籍移工，認為資恐可能是潛在的威脅。目前約有 67 萬 6,000 名外籍移工居住中華臺北境內，主要來自印尼、越南及菲律賓等國家。另外執法機關針對 2 件潛在資恐案例，已進行財務調查，但最終未發現資恐活動情事。

227. The NRA considered TF risks amongst the NPO sectors and identified civil associations, religious foundations and charity foundations as having potential risks due to insufficient information being provided in anonymous donations and the scope of their operation. Whilst there has been no identified case of TF through NPOs, authorities maintain their vibrant NPO sector may be vulnerable. A discussion of actions taken with respect to NPOs is provided below in IO10. It is noted that the likely channels being used for TF will be the OBUs and Domestic Banking Units (DBUs).

國家風險評估考量非營利組織部門的資恐風險，並指出人民團體、宗教財團法人及社會福利慈善財團法人，因匿名捐款資訊不足，具有潛在風險。雖然沒有透過非營利組織進行資恐的案例，但權責機關認為較活躍的非營利組織部門具有可能被濫用的弱點。有關非營利組織採取的行動將在直接成果 10 討論。值得注意的是，受資恐濫用的管道可能是國際金融業務分行及指定辦理外匯業務銀行。

228. The CTF Act was enacted in 2016 criminalising TF in accordance with most international requirements.

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資恐防制法在 2016 年制定並納入國際標準，將資恐罪刑化。

229. There are no TF convictions in Chinese Taipei. Thus far, the MJIB has investigated a total of 7 cases potentially related to terrorism or TF activities. Four of those cases have been closed and three cases remain under investigation. Based on current investigations, no TF case has actually been uncovered so far in Chinese Taipei.

- 4 中華臺北目前無資恐案件之相關定罪。然而，截至目前為止，法務部調查局曾調查過 7 件涉恐或與資恐有關的活動，其中 4 件已經結案，而 3 件尚在調查中。依目前的調查狀況，中華臺北尚未發現任何資恐案件。

TF identification and investigation

資恐辨識與調查

230. The NSB is the intelligence agency responsible for collecting and analysing intelligence or information related to national security and interests. The NSB is able to integrate and coordinate with other agencies such as the NIA, MJIB, AMLD and military agencies in cases of national security. In response to global threats, including the concern around foreign fighters and other matters, authorities in Chinese Taipei collaborated to introduce the “Investigation and Processing Operation Procedures for Cases Involving Terrorism” (the CFT SOP) in December 2017. The CFT SOP has been disseminated to and used by relevant LEAs involved in investigating terrorism (NSB, MJIB, AMLD). Relevant extracts of i. intelligence collection; ii. Intelligence investigation; iii. Prosecution/TFS; iv. Counter terrorism responses/strategies. The SOP includes strategies to investigate funds flows and to seek and provide international cooperation where relevant and provides for domestic cooperation.

國家安全局是負責收集、分析攸關國家安全及利益的情報機關。在整體國家安全體系下，國家安全局能夠統合並協調其他機構，如移民署、法務部調查局及軍事機構的情報工作。為因應全球威脅，包括關注外國戰鬥人員和其他事項，中華臺北相關權責機關於 2017 年 12 月共同修訂「涉恐個案查處作業程序」（CFT SOP），該作業程序業已發布供涉恐相關的執法機關（如國家安全局、法務部調查局、洗錢防制處等）據以執行。流程分為 4 個階段，包括 1. 情報收集；2. 情報調查；3. 起訴/目標性金融制裁；4. 反恐應變/策略等，內容包括調查金流以及尋求國際及國內的合作事項。

231. There is no designated unit for TF investigations, however in cases where TF was suspected, the NSB coordinated efforts with LEAs, Prosecutors, AMLD and the OHS in line with the CFT SOP.

中華臺北無專責調查資恐案件的機關，但如果發現或懷疑有資恐情事，國家安全局將依「涉恐個案查處作業程序」（CFT SOP），與執法機關、檢察機關、法務部調查局洗錢防制處和行政院國土安全辦公室協調合作。

232. Prosecutors do not have designated sections devoted to TF (in line with the risk profile). However, in the event that TF occurred, the matter would be dealt with by a prosecutor working in the major criminal cases division of the HPO. In such cases, the Prosecutors have particular guidelines to abide by which require Prosecutors to ensure a speedy investigation, and all documents sent to court are marked red meaning it is an urgent case amongst other special measures.

檢察機關針對資恐案件無指定專組專辦（符合風險概況）。但如果發生資恐案件，會先由高檢署辦公室負責偵辦重大犯罪案件的檢察官處理。檢察機關內部有特別的指引，要求承辦檢察官應迅速調查是類案件，所有送到法院的案卷都以紅色標記，目的為讓法院瞭解資恐案件係屬於緊急案件，需採取特殊措施。

233. TF matters that fall to MJIB to investigate are dealt with by the National Security Operation Division. This division has a wide range of functions regarding counter terrorism including PF and TF.

In addition, the MJIB International Operations Division would also seek related intelligence from partners in other jurisdictions. TF or terrorism matters that come to the NPA are dealt with by the Intelligence Protection Division. In this instance, the NPA would initiate a nationwide investigation and such a case would be regarded as a major case.

如果資恐案件發交到法務部調查局，將會由國家安全維護處負責處理。國家安全維護處在執行反恐工作具有廣泛不同的功能，包括反武擴和資恐。此外，法務部調查局的國際事務處，亦會向其他合作夥伴國家尋求相關情報。資恐或涉恐案件如交由內政部警政署調查，將由保防組主責處理。在發生資恐案件情況下，內政部警政署將啟動全國性的調查行動，並將資恐案件列為重大案件。

234. The AMLD has demonstrated it plays a key role in TF investigations in the small number of cases that have been outlined. The AMLD demonstrated that it has actively supported Egmont Group exchanges of information relating to TF.

法務部調查局洗錢防制處在中華臺北為數不多的資恐調查案件中，扮演相當關鍵的角色。洗錢防制處積極主動與艾格蒙聯盟相互交流資恐情資。

235. The NIA also plays a role in TF investigations and has provided details of cases in which they received intelligence regarding the potential involvement of a foreigner with IS who may have sought entry into Chinese Taipei. In these cases, the NIA exercised its power under the Immigration Act and denied entry to this person.

內政部移民署在調查資恐案件中亦發揮作用。移民署提供有關接獲疑似參與 IS 外國人欲入境中華臺北的具體個案資料。移民署在這些案件中，根據入出國及移民法行使職權，拒絕前揭案例人士進入中華臺北境內。

236. Authorities are aware of their respective roles and responsibilities and are well-equipped to conduct parallel financial investigations based on existing expertise. Should TF arise in the future in Chinese Taipei, authorities are well placed to investigate thoroughly and effectively.

各權責機關瞭解各自在資恐案件所扮演的角色及責任，中華臺北執法機關有能力，調查此類案件時，併行財務調查。如果中華臺北未來發生資恐案件，相關權責機關即可啟動澈底及有效的調查。

237. There have been no STRs from any domestic reporting institution involving TF in the past 3 years. However, the AMLD has conducted financial investigations on the basis of requests from Egmont partners. Once analysed by the AMLD the information is sent to the National Security Operation Division⁹ (NSOD) of the MJIB, and other LEAs.

中華臺北在過去 3 年內，沒有收到國內機構通報任何涉及資恐的可疑交易報告。然而法務部調查局洗錢防制處曾經根據艾格蒙聯盟的合作夥伴要求，進行金融調查。洗錢防制處分析與資恐有關的金融情資後，發送到法務部調查局的國家安全維護處和其他執法機關。

Table 4.1: TF intelligence statistics provided by the NSB

表 4.1 國家安全局有關反恐/資恐情資統計

Counter-terrorism intelligence / year 反恐情資/年度	2015	2016	2017	2018 (Jan-Jun)	Total
Number of Counter-Terrorism intelligence	12	19	*136	7	174

⁹ The NSOD is a unit under the MJIB responsible for coordinating and organising investigations on cases related to terrorist activities, terrorist financing and PF. It receives and allocates intelligence received from AMLD relating to these matters.

國家安全維護處是隸屬法務部調查局的單位，負責協調、組織與恐怖主義活動、資恐和武擴有關的案件調查，並為接收洗錢防制處發送與是類案件有關情報的窗口。

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反恐情資件數					
Number of specific intelligence relating to TF 與資恐有關特定情資件數	0	2	0	0	2
Criminal investigations with TF links 與資恐有關的犯罪調查	0	2	0	0	2
Counterterrorism and TF intelligence distributed to other national security authorities (such as NPA, MJIB, NIA) 反恐與資恐情資分送給其他國家安全機關（如內政部警政署、法務部調查局及內政部移民署）	12	21	136	7	176
TF-related STRs 資恐有關的可疑交易報告	0	0	0	0	0

* Note: The surge in 2017 relates to the Universiade event held in Taipei in which authorities undertook a significant amount of pre-event intelligence exchanges with foreign counterparts.

*註：2017 年案件數激增與在臺北舉行的世大運有關，權責機關與外國夥伴機關進行大量的賽前安全情報交流。

238. There has been one significant incident in Chinese Taipei involving a bombing of the high speed rail. In this matter the AMLD took initiative to conduct a financial investigation into the suspects based on media reports that led to the finding that the incentive behind the bombing was in fact market manipulation and not terrorism related.

中華臺北曾發生一起在高鐵放置炸彈的重大治安事件。法務部調查局洗錢防制處主動根據媒體報導，對嫌犯進行財務調查，結果發現嫌犯放置炸彈背後的動機，是為了市場操縱且與恐怖主義無關。

Case Example 4.1: 2013 bombings on the high-speed rail in Chinese Taipei

案例4.1：2013年高鐵炸彈客案

On April 12 2013 bombs were placed on the High Speed Rail, which did not explode. NSB and OHS were informed and the criminal investigations were coordinated by the DPO. The NPA was responsible for investigating certain aspects of evidence such as the explosives, collection of evidence, questioning of suspects etc. The NSB coordinated the intelligence agencies. The suspects had travelled to China. NPA obtained cooperation from counterparts in China, which resulted in the suspects being returned to Chinese Taipei.

嫌犯於 2013 年 4 月 12 日放置炸彈在高鐵（HSR）上，炸彈當時沒有爆炸。權責機關發現後，隨即通知國家安全局和行政院國土安全辦公室，刑事調查部分則由繫屬地方檢察署協調偵辦，內政部警政署負責調查證據，如爆炸物的證據收集，訊問嫌疑人等，另由國家安全局協調相關情報機構的情報蒐集。當時嫌犯已潛逃至中國，內政部警政署透過與中國夥伴機關合作，將嫌犯至中國遣送回臺。

AMLD financial investigations commenced based on media reporting on the incident. AMLD notified FIs seeking further information and received emergency STRs from more than 10 FIs on the same day. Preliminary analysis showed that one of the suspects had converted all of his assets to cash prior to engaging in this conduct. He collected a significant amount of money in order to short the Chinese Taipei Index Futures on the Singapore exchange. This information was submitted to the DPO.

法務部調查局洗錢防制處根據此事件的媒體報導，著手進行嫌犯的財務調查。洗錢防制處於同一日收到來自 10 多家金融機構通報的緊急可疑交易報告。洗錢防制處經過初步分析後，發現其中一名嫌疑人在犯下此行為前，為了補足購買新加坡指數期貨的資金短缺，已將其所有資產變現，調度大量資金集中。相關情資均提交予地檢署。

The DPO investigation identified the aim of the bombing was financial gain through the short position in the stock market prior to a bombing anticipating the stock price plummet in response to the bombings. The defendants were prosecuted for attempted murder, offences against public safety and violation of

the Futures Trading Act. One defendant was sentenced to 20 years imprisonment and the other was sentenced to 10 years and 6 months imprisonment.

地檢署檢察官啟動偵查後，認為被告犯行的目的是為獲取經濟利益。該罪行的目的是在引爆炸彈之前，放空臺股指數期貨，從而在新加坡證券交易所獲得龐大經濟利益。被告最後以殺人未遂、公共危險罪和違反期貨交易法，遭地檢署起訴，其中一名被告被判處 20 年有期徒刑，另一名被告被判處 10 年 6 個月有期徒刑。

Authorities looked comprehensively into other possible connections and motives and concluded in this matter that it was not a terrorist incident. Under the Homeland Security Situation Determination Procedures, the competent authorities assess whether the case is in fact terrorist activity by reviewing the intent and other issues behind the crime.

權責機關認定此重大人為治安事件，不是恐怖攻擊事件。權責機關根據國土安全情勢研判作業程序，分析嫌犯犯行背後的目的及其他情況，評估該案件實際上是否屬於恐怖攻擊。

239. As seen in the case study above, procedures are in place for authorities to determine whether or not in fact an event is a terrorist event. If it is determined to be connected to terrorism, then the CFT SOP will apply which outlines the responsibilities of each respective agency. Authorities should ensure that the Homeland Security Situation Determination Procedures do not prevent a swift response using all relevant powers and agencies prior to the determination being made.

如上述案例研究所示，權責機關已制定案件處理作業程序，以確認該案件是否屬於恐怖主義事件。如果確定與恐怖主義有關，則適用「涉恐個案查處作業程序」，該程序中概述各該權責機關的職責。中華臺北應確保「行政院國土安全應變機制行動綱要」之相關規定，不會在決定個別案件性質之前，因而影響權責機關迅速處置應變作為。

240. It is evident that Chinese Taipei exchanges intelligence with supportive foreign counterparts regarding potential TF targets. This was demonstrated in live cases and regular international cooperation to prepare for possible terrorist cases. Chinese Taipei has taken preventative measures such as denying entry to potential financiers on the basis of foreign intelligence. However, authorities note that increased exchanges of intelligence with a variety of foreign partners would increase their ability to more effectively target foreign threats to Chinese Taipei.

中華臺北與外國夥伴機關就潛在資恐對象交換情資，並採取預防措施。從實際案件和定期國際合作的情況都可看出在為未來可能發生的恐怖主義案件進行準備。中華臺北採取預防性措施，例如根據外國情報，拒絕疑似資恐者入境。權責機關另提及，與各種外國夥伴機關合作，強化雙邊情報交流，有效提升應對來自外國威脅的能力。

TF investigation integrated with -and supportive of- national strategies

整合資恐調查並用於支援全國性反恐策略及調查

241. Chinese Taipei has good counter-terrorism policies in place organised by the OHS. The “Guidelines for Contingency Response Plans and Operations of Homeland Security of Executive Yuan” provide a basic framework for counter-terrorism. At a more operational level, underneath the OHS sits the “Response Team for Major Man-made Security Accidents or Terrorist Attacks” with designated agencies for each incident. The case studies identified above highlight how TF intelligence and related financial investigations have been supportive of national CT strategies. TF intelligence contributed to the CT preparations ahead of the 2017 Universiade event held in Taipei. As outlined in IO1, Chinese Taipei lacks a national CFT strategy and it will be important that CFT concerns by AMLD and LEAs are closely integrated with and supportive of national CT strategies.

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中華臺北由國土安全辦公室統籌完善的反恐架構，其中以「行政院國土安全應變機制行動綱要」為反恐的基礎。在執行操作的層面，由國土安全政策架構下的「重大人為維安事件或恐怖攻擊應變組」運作執行，針對不同個案性質，納入與反恐事務有關的部會。上述案例研究即顯示，資恐情報和相關金融調查支援國家整體反恐政策。在舉辦 2017 年臺北世界大學運動會之前，所獲得之資恐情報亦有助於反恐準備工作。如同 IO1 報告內容提及，中華臺北缺乏國家層面的打擊資恐政策，因此洗錢防制處和執法機關對打擊資恐議題的關注，與國家反恐政策的緊密結合及支援，將是未來的重點。

- 4 242. The main counter terrorism and CFT mechanism is the Homeland Security Policy Committee of the EY, which was established to formulate CT policies, review laws, approve plans and supervise operations. At the operational level, the Director of OHS organises working level meetings for specific issues with relevant agencies and such meetings are also held regularly. The NSB is key for planning, regulation, supervising and integrating national intelligence for terrorism and TF. The OHS and NSB remain on alert to share counter-terrorism intelligence. The NSB integrates and assesses intelligence from all agencies, including from AMLD, to make a judgment about individual cases.

中華臺北主要的反恐及打擊資恐機制是行政院的國土安全政策會報，此會報負責制定反恐政策及檢視法規，審核各機關執行計畫並監督運作情況，在業務執行層面，國土安全辦公室主任可針對特定議題，召集相關機關，定期召開工作層級會議。國家安全局是中華臺北情報機構，為規劃、管制、監督並整合國家總體反恐和資恐情報的核心機關。國安局和國土辦隨時維持高度戒備，雙方共享反恐情報。國安局整合和評估所有情報機關執行情報工作的情形，並判斷個案重要性。

Effectiveness, proportionality and dissuasiveness of sanctions

制裁之有效性、合乎比例及勸阻性

243. There has been no prosecution of TF in Chinese Taipei. The available sentences for TF range from one to seven years (CTFA Art. 8). In the context of Chinese Taipei, such sentencing is commensurate with other serious offences such as human trafficking and kidnapping for ransom.

中華臺北無起訴資恐案件。按資恐防制法規定，資恐罪的法定刑期為一年以上、七年以下。資恐罪的法定刑與中華臺北其他重大犯罪刑度相稱，例如人口販運和擄人勒贖。

244. The CTFA provides for sentence remittance in the event that the offender voluntarily surrenders within six months after committing the crime. Because surrender refers to a situation where the authorities have no prior knowledge of a crime and is different from confession, authorities confirm that the remittance assists to initiate new investigations and uncover networks where they were previously unknown. The provision does not apply if the authorities are already aware of and investigating a suspect. In the absence of TF prosecutions, this provision has never been applied.

資恐防制法規定，如果資恐者在犯罪後六個月內自首，免除其刑。在此的自首係指權責機關尚未能事先了解犯罪已經發生，且自首與自白不同。中華臺北權責機關認為自首有助於權責機關發動新的調查作為，並進一步發現不法網絡。此規定於當局已知嫌疑人並展開調查的情形下不適用。鑑於目前無資恐罪起訴案件，這項規定未曾實際適用。

Alternative measures used where TF conviction is not possible (e.g. disruption)

當資恐定罪不可行時，具備其他替代措施(例如阻斷資恐活動)

245. Chinese Taipei has a low risk for TF and few instances have been detected. Despite this, Chinese Taipei is able to implement various measures where a TF conviction is not possible. Such measures include strengthening of border security, prosecuting other crimes where TF is not possible, and revocation of NPOs licence should it be identified as having been used for TF.

如上所述，中華臺北的資恐風險低，僅發現少數疑似案例。惟中華臺北能夠在資恐定罪不可行時，採取多項替代措施。相關措施包括強化國境安全、以其他罪名繼續追訴犯行、若發現非營利組織涉及不法，則廢止其設立許可等。

246. Chinese Taipei has signed a terrorist screening exchange agreement with the United States. This assists agencies to screen prior to travellers' arrival in Chinese Taipei. Further, due to the numbers of migrant workers in Chinese Taipei and the findings of the NRA, NSB very carefully vets all migrant workers seeking to enter Chinese Taipei to work. All workers are required to apply for a permit which is then vetted by the NSB and immigration agencies and if necessary, entry to Chinese Taipei is denied.

中華臺北與美國簽署恐怖分子篩檢協議，有助於各機關在旅客抵達中華臺北之前進行名單篩檢。此外，根據中華臺北的移工人數和國家風險評估的結果，國家安全局非常謹慎地審核所有欲入境中華臺北工作的移工，所有移工都必須事先申請許可，然後經由國家安全局和移民署審核，於必要時，旅客或移工的入境申請會被拒絕。

247. Chinese Taipei has taken significant efforts to disrupt and prevent potential TF. This was demonstrated in the recent Summer Universiade event in which the NSB managed potential threats including international cooperation with foreign partners to vet each person entering Chinese Taipei. In addition, Chinese Taipei repatriated a person suspected of possible IS recruitment, and has also denied entry as evidence of supporting terrorism was discovered (see following case study).

中華臺北努力地在其境內，遏止並防制潛在資恐案件發生。由最近舉辦的世大運活動可證，國家安全局與外國夥伴機關的國際合作，掌控潛在威脅；於國境線上，嚴格審查每位入境者。此外，中華臺北亦曾遣返一位疑似受到 IS 招募的外國人，並且拒絕另一名支持恐怖主義者入境之案例（見以下案例）。

Case Example 4.2: TF investigations 案例 4.2 資恐調查

In August 2016 Chinese Taipei received intelligence on migrant worker T suspected of possible IS recruitment. As a result of the authorities' investigation, T was repatriated from Chinese Taipei.

中華臺北於 2016 年 8 月收到涉嫌受到 IS 招募的移工 T 的情報。經過相關機關調查後，T 被遣返出境。

In December 2016 Chinese Taipei received intelligence on migrant worker D from Indonesia who attempted a bomb attack on the Indonesian President. D had been employed for home care in Chinese Taipei from 2013 to 2016. After Chinese Taipei intelligence authorities and LEAs conducted investigations the decision was made to deny entry future to D as evidence of supporting terrorism was discovered.

中華臺北收到來自印尼的移工 D 的情資，內容顯示其企圖對印尼總統府進行炸彈攻擊。國安機關調查後發現於 2013 年至 2016 年，D 曾在中華臺北受僱擔任看護工，因為掌握 D 支持恐怖主義的證據，決議自此將 D 列為禁止入境名單。

Overall conclusion for Immediate Outcome 9

直接成果 9 之總體結論

248. Assessments confirm that terrorism and TF risks are low overall, however TF investigations are given a high priority. LEAs, prosecutors, the FIU and security intelligence authorities have well developed investigation capacity, and standard operating procedures to respond to possible cases of terrorism or TF. There have been a number of cases where authorities have proactively and systematically investigated TF alongside possible terrorism cases and, in two other incidents, investigated possible TF cases. The conduct of financial investigations is in keeping with the risk profile

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and CFT policies. Chinese Taipei has used immigration laws to keep possible terrorist financiers out of the jurisdiction where it is not practicable to secure a TF conviction.

評鑑團肯認中華臺北的恐怖主義和資恐的風險較低，但能優先地調查資恐案件。執法機關、檢察機關、金融情報中心和安全情報機關都有很好的調查能力，並具備應對疑似恐怖主義或資恐案件的標準作業程序。權責機關也主動且有系統地調查幾起疑涉資恐的案件，並在另外兩起涉恐案件中調查是否有資恐可能。執法機關啟動財務調查的情況亦與風險和打擊資恐政策一致。在確認資恐無法定罪的情況下，中華臺北另外依據移民法，將可能的資恐者禁止入境或驅逐出境。

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249. Chinese Taipei has a substantial level for effectiveness for Immediate Outcome 9.

中華臺北直接成果 9 之評等為相當有效。

*Immediate Outcome 10 (TF preventive measures and financial sanctions)**直接成果 10(資恐防制措施及金融制裁)**Implementation of targeted financial sanctions for TF without delay**毫不遲延執行資恐目標性金融制裁*

250. The CTA was promulgated in July 2016 and amended in November 2018 to give effect to TFS under R. 6. Chinese Taipei has strong policy and operational coordination mechanisms to support the implementation of a legal framework for implementing TFS to combat terrorism. There are some technical gaps in the legal basis for TFS as freezing obligations and persons or entities that are not regulated FIs or DNFBPs under the MLCA to implement TFS (availability of an administrative sanction and clear requirement to report a freeze action or attempt to provide funds). The amended CTF Act applies to assets wholly or jointly owned or controlled, directly or indirectly, but not clearly to property derived from such property or to funds or other assets of persons and entities acting on behalf of or at the direction of designated persons and entities, except when those funds are also property or property interests of the designated person or entity.

中華臺北遵循 FATF 的建議 6，於 2016 年 7 月頒布，並於 2018 年 11 月修訂資恐防制法，以執行目標性金融制裁措施。中華臺北擁有堅強的政策及業務協調機制，在此法律框架下，有利於執行目標性金融制裁，打擊恐怖主義。執行資恐的目標性金融制裁之法制面仍存有一些法規的落差，以及在洗錢防制法之下未被要求執行目標性金融制裁之金融機構及 DNFBP（如行政制裁之可取得性，明文要求通報凍結的行為或通報意圖提供資金的行為）。修正後資恐防制法適用於直接或間接、完全或共同擁有或控制的資產，但沒有明確規定從該財產所衍生的財產或指定人員和實體的代表人或實體的資金或其他資產亦需一併凍結，除非這些資金也是指定人員或實體的財產或財產上利益。

251. TFS freezing obligations are being implemented without delay. The process for converting UN listings into binding domestic designations and updating domestic websites and publications with new names occurs within 24-36 hours following any UN updates. The competent authority (MOJ / MJIB) has dedicated personnel who check the UN sanction lists daily basis to ensure that sanctions list is up-to-date. The MJIB reports sanction lists of related UNSC resolutions from time to time to the MOJ.

目標性金融制裁凍結義務毫不延遲地實施。聯合國指定名單經由國內指名，將更新的指定名單公告在國內官方網站及發布相關官方文件，使其在國內產生法效力，約莫於聯合國發布更新名單後的 24-36 小時內完成。權責機關（法務部及法務部調查局）指派專責人員每日檢查聯合國制裁名單，以確保制裁名單維持最新狀態。一有名單更新，法務部調查局會向法務部通報聯合國安理會決議的最新制裁名單。

252. MOJ is the competent authority responsible for designations pursuant to UNSCR 1373. The TF Review Committee (TFRC) is well established to implement UNSCR 1373-related designations should the need arise, either based on a domestic initiative or when considering foreign requests. In practice, Chinese Taipei has not used the TFRC for a 1373 designation, which is in keeping with the risk profile. Chinese Taipei demonstrated that the TFRC has operated well to consider and designate persons and entities associated with domestic proliferation financing, which utilises the same mechanisms and evidentiary standards, albeit in relation to financing of WMD proliferation.

法務部為權責機關，負責依聯合國安理會第 1373 號決議執行指定制裁，並設置資恐審議委員會，在需要時依據國內機關提報或接受外國請求，執行與聯合國安理會第 1373 號相關的指定制裁。目前中華臺北資恐審議委員會未曾就安理會第 1373 號相關決議，進行指定制裁的案例，這與中華臺北資恐風險概況一致。惟中華臺北發生防止資助大規模毀滅性武器擴散的指定制裁案例，因為與資恐使用相同的機制與標準，以茲證明資恐審議委員會之機制運作良好。

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253. A very large number of outreach and awareness raising sessions have been undertaken to FIs and DNFBPs regarding implementation of TFS against TF. Guidance has been issued to all FI and DNFBP sectors, which add to effective implementation. Both outreach and guidance are strongly supported by government authorities and all sectoral associations (see IO 4).

中華臺北已經舉辦多場宣導和提升執行目標性金融制裁意識的相關會議，指導金融機構和 DNFBP 行業如何針對資恐指名對象，進行目標性金融制裁，並且已向所有金融機構和 DNFBP 發布書面指引以有效執行目標性金融制裁。上述措施皆獲得政府權責機關和所有產業公會的大力支持。

254. Sanctions screening by FIs and DNFBPs is being conducted reasonably well. Screening by banks appears to go beyond UN lists to include OFAC and other national lists. However, there has not been sufficient focus on sanctions evasion vulnerabilities through entities associated with designated persons (see IO 4), which reflects the gap in the legal framework. Despite this, the context of Chinese Taipei and its TF risk do not raise particular concerns in this regard for this immediate outcome. Authorities have good supported transaction and customer checking amongst FIs/DNFBPs through the subsidising the provision of TDCC system for TFS sanctions and PEP screening databases to ensure that even small business DNFBPs have access to comprehensive sanctions and PEP checking lists. Not all DNFBP use the TDCC, but the coverage is wide and increasing. FSC and TDCC maintain data on usage of the system and continue to encourage uptake of sanctions screening software.

金融機構和 DNFBP 篩濾檢核制裁名單的運作機制相當良好。銀行的篩濾名單範圍甚至超出聯合國名單的範圍，另外還納入包括 OFAC 和其他國家指定制裁名單，但銀行似乎未能充分掌握與指定制裁對象有關的實體資訊（見 IO 4），而這也是制裁措施的漏洞及法律架構下存在的缺失。惟考量中華臺北的背景資訊及其資恐風險，這些問題無須在此特別關注。相關權責機關透過臺灣集中保管結算所提供的制裁名單和重要性政治職務人士檢核資料庫，有助於確保即便是小型的 DNFBP 都能獲得完整的制裁名單和重要性政治職務人士資料，有效地協助金融機構及 DNFBP 執行交易和客戶檢查工作。雖然目前並非所有 DNFBP 都已使用集保結算所的檢核系統，但使用的行業範圍廣泛且不斷增加。金管會和集保結算所維護系統使用的資料，並持續倡導善用這套系統。

255. Supervision of FIs for TFS compliance has taken place over a number of years. Supervision of DNFBPs for TFS has been limited, although more supervision has been undertaken with accountants. Reflecting high levels of outreach, FIs /DNFBPs demonstrate good understanding of their obligations and processes to respond to alerts received following each update to the government's TFS list.

權責機關監督金融機構進行目標性金融制裁的遵循狀況已行之有年。儘管對會計師進行了更多的監督，然而監督 DNFBP 執行目標性金融制裁仍屬有限。金融機構和 DNFBP 相當瞭解每次接獲政府公布更新制裁名單後的義務和應行流程，如此也彰顯高層的宣導很有效果。

256. No funds or other economic resources related to persons or entities designated by the UN have been located in Chinese Taipei. No cases of possible false positives have been reported to the authorities, although guidance has been sought from FIs. This is in keeping with the risk profile.

目前中華臺北境內未發現與聯合國安理會相關決議之指定制裁名單的個人或實體有關的資金或財產。儘管已經向金融機構尋求指引，但目前主管機關尚未接獲任何可能的誤報，此結果符合中華臺北的風險概況。

Targeted approach, outreach and oversight of at-risk non-profit organisations

對於有風險的非營利組織進行的目標性接觸、宣導及監督

257. Since 2017 Chinese Taipei has pursued a targeted, interagency coordinated approach to overseeing the whole NPO sector based on its assessment of TF risks.

自 2017 年以來，中華臺北根據資恐風險評估，持續採用目標性的跨部門協調方式，監理整個非營利組織部門。

258. Regulators demonstrated a good understanding of risks and vulnerabilities for TF. This was captured in the NRA and through further work by authorities in 2017-18 to identify the subset of NPOs that may be at risk and should be the focus of FATF standards/controls. Through this process regulators demonstrated a good comprehension of risks and vulnerabilities. While TF risks are low overall in Chinese Taipei, authorities have taken a reasonable approach to assess which sub-sectors of NPOs that meet the FATF definition may be vulnerable to being misused for TF by considering their legal form, governance and transparency; the focus nature and location of their work; and the collection and disbursement of funds. Of these, further emphasis has been given to those few sub-sectors which may undertake charitable work in riskier jurisdictions.

監理機關清楚瞭解洗錢及資恐的弱點。於 2017-2018 年間的國家風險評估及相關過程中，辨識出某些非營利組織的類別，可能有風險且需要適用 FATF 的標準及監理。監理機關在過程中全面性地瞭解風險及弱點。雖然中華臺北的資恐為低度風險，監理機關仍採取合理的方法，透過考量其法律架構、治理方式和透明度、工作性質和地點，以及資金的收集和支付，以評估符合 FATF 定義的非營利組織之子類別是否可能容易受資恐濫用。在這些非營利組織當中，也進一步關注那些在風險較高的司法管轄區內，進行慈善工作的少數非營利組織。

Table 4.2: Chinese Taipei's assessment of the risk profile of NPO sectors (2017)

表 4.2 中華臺北非營利組織風險評估 (2017)

	Civil Associations 人民團體	National Religious Foundations 全國性宗教財團法人	Social Charity Foundations 社會福利慈善財團法人	Medical Foundations 醫療財團法人	Educational Foundations 教育財團法人	Cultural Foundations 文化財團法人
TF risk 資恐風險	At risk 有風險	At risk 有風險	At risk 有風險	No risk 無風險	No risk 無風險	No risk 無風險
NPOs 非營利組織	16,277	192	236	58	1,025	202

259. A great deal of outreach and awareness raising has been undertaken to the regulators and to the NPO sector to ensure that the wider set of regulators and at-risk NPOs are aware of their obligations and potential TF risks. More detailed outreach and awareness raising has focused on those sectors MOFA and regulators have, in cases of NPOs working in or near to conflict zones, provided more targeted risk information.

已向監理機關和非營利組織部門進行大量宣導和意識提升之活動，確保監理機關和具有風險的非營利組織能意識到其義務和潛在的資恐風險。外交部和監理機關應針對在衝突地區內或附近區域工作的非營利組織，進行更詳細的宣導和意識提升，並提供更聚焦的風險資訊。

260. Chinese Taipei demonstrates that it has, to a large extent, without disrupting or discouraging legitimate NPO activities, applied focused and proportionate measures to such NPOs which it has identified as being vulnerable to TF abuse, in line with the risk-based approach. A graded range of risk mitigation obligations, guidance and supervision has been applied taking into account the relative risks of particular sub-sectors and the features and activities of individual NPOs.

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中華臺北展現其在很大程度上，在不破壞或不阻礙合法的非營利組織活動的情況下，基於以風險為本的方式，針對被辨識出易受濫用的非營利組織採取關注與相符的措施。考量特定非營利組織的相對風險及個別非營利組織的特徵和活動，已採取一系列抵減風險義務、指引和監督作為。

261. Chinese Taipei demonstrated that it has good controls to manage risks with charitable collection. There are strong transparency and good governance controls in place across various NPOs sub-sectors. A number of recent changes have further deepened these controls for NPOs carrying some TF risks. NPOs are covered by requirements for maintaining records, obtaining permission to undertake fundraising, as well as providing reports on programs, funding and expenditure. There are controls on programs, fundraising and expenditure of NPOs, with a particular focus on high risk jurisdictions as destinations following the principles of know your recipient NGOs. In a number of cases where there may be greater risks, authorities undertake onsite visits to charities to confirm the implementation of controls on programs, finances and personnel.

中華臺北已有效管理勸募風險。各非營利組織子類別皆具備完善的組織透明度和良好的治理措施。最近的一些變革進一步深化對具資恐風險的非營利組織的監理。非營利組織被要求保存紀錄、獲得勸募許可及提供主管機關活動計畫、資金和支出的報告。對於非營利組織的計畫、募款和支出等活動亦訂有相關管控措施，特別是在那些受關注的高風險管轄區活動的非營利組織，須遵守「瞭解您的受益非政府組織為何」之原則。在具有可能存在更大風險的案例中，主管機關會進行實地訪查，確認該慈善組織執行管控活動計畫、財務和人員的狀況。

262. For civil associations, national religious foundations and social welfare charity foundations, more targeted outreach has been undertaken and sectoral and institutional risk assessments are required and are being conducted. The three regulators have been supported by AMLD and LEAs to commence more focused offsite and onsite monitoring of targeted NPOs.

主管機關在人民團體、全國性宗教財團法人及社會福利慈善財團法人等三類團體，已進行更多的目標性宣導，並要求進行產業及機構風險評估。這三類主管機關獲得調查局洗錢防制處及相關執法機關的協助，更能聚焦在特定非營利組織，以利後續進行場外及現地監理活動。

Table 4.3: NPO outreach and education on AML/CFT by competent authorities

表 4.3 非營利組之主管機關進行之防制洗錢／打擊資恐教育訓練

Competent authorities 主管機關		2016		2017		2018 (Jan-Jun)	
		Sessions 場次	Participants 與會人次	Sessions 場次	Participants 與會人次	Sessions 場次	Participants 與會人次
MOHW 衛生福利部	SFAA 社會及家庭署	2	239	1	37	2	181
	DMA 醫事司	1	33	2	46	0	0
MOI 內政部	DCA 民政司	0	0	2	187	0	0
	CCAPO 合團司	0	0	2	350	0	0
MOE 教育部		7	691	4	261	2	314
MOC 文化部		2	140	0	0	0	0

263. Foundations Act amendments in 2018 included targeted controls for CFT. Article 10 requires foundations to have AML/CFT plans if branch offices are located in countries with particular ML/TF risks. Article 25 requires foundations to undertake and report on the findings of a risk report (along with work plans and budgets) if they are related to jurisdictions or areas with high risks of ML or TF.

2018 年財團法人法的修正包括目標性打擊資恐措施。第 10 條要求如果非營利組織的分支機構設址於洗錢/資恐高風險的國家，財團法人需制定防制洗錢/打擊資恐因應計畫。第 25 條要求財團法人如於洗錢或資恐風險較高的司法管轄區或地區進行相關活動，須提交風險評估報告（以及工作計畫和預算書）。

264. Outreach, monitoring and supervision of NPOs and controls on charitable fundraising indicate that levels of compliance with obligations are reasonable. Chinese Taipei authorities have allocated significant resources to outreach and resources to monitoring and oversight. Implementation of these measures is proportionate to the risks faced by Chinese Taipei.

主管機關針對非營利組織的宣導、管控和監督以及對慈善籌資應遵守的義務所採行的措施合理。中華臺北已將大量資源用於宣導和監理，所採行的措施與中華臺北所面臨的風險亦相稱。

265. While police authorities have not identified or investigated NPOs exposed to terrorist and TF risks, this is in keeping with Chinese Taipei's risk profile. TF investigation capacity, information sharing and experience with international cooperation are in place to ensure any NPO-related TF investigations can be prioritised.

雖然警察機關沒有辨識出及查獲與恐怖份子及資恐有關的非營利組織案例，符合中華臺北的風險概況。資恐調查能力、資訊分享和國際合作經驗皆已到位，以確保任何與非營利組織相關的資恐調查都應優先。

Deprivation of TF assets and instrumentalities 剝奪資恐活動之資產及工具

266. There have not been any cases of terrorists or terrorist financiers being deprived of their assets. As such there have not been any matters of restraining, seizing or confiscating any TF-related assets or instrumentalities. This is in keeping with the risk profile.

目前尚無任何與恐怖分子或資恐者被剝奪資產的案件。因此，沒有任何限制、扣押或沒收任何與資恐有關的資產或工具案例。此一結果符合風險概況。

Consistency of measures with overall TF risk profile

實施之措施與整體資恐風險概況一致

267. The measures undertaken by Chinese Taipei are consistent with its overall TF risk profile. These conclusions were based on: statistics provided by Chinese Taipei, discussions with the NSB, AMLD, AMLO and LEAs; relevant risk and threat assessments; and case studies showing the close consideration of risks and potential cases and risk TF mitigation measures by LEAs and NPO regulators.

中華臺北採取的措施與其整體資恐風險概況一致。這些結論基於：中華臺北國家安全局，調查局洗錢防制處、行政院洗錢防制辦公室和執法機關提供的統計數據、相關風險和威脅評估；案例表明執法機關和非營利組織監理機關有密切關注風險和潛在案例以及風險抵減措施。

Overall conclusions on Immediate Outcome 10

直接成果 10 之總體結論

268. Chinese Taipei demonstrated that it has implemented TFS, taken a targeted approach to overseeing NPOs of higher risk, and is prepared to deprive terrorists and terrorist financiers of their assets consistent with Chinese Taipei's risk profile. LEAs and intelligence services are vigilant to evolving TF risks. Chinese Taipei authorities have allocated significant resources to supporting the private sector to understand their TFS obligations, risks of sanctions evasion and practical measures to

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enhance the implementation of TFS. Authorities have also conducted significant levels of outreach and monitoring and oversight to support the NPO sector and to mitigate potential TF risks. Authorities have implemented a graded range of obligations and support to NPO sectors, depending on the TF risks.

中華臺北展現已確實執行目標性金融制裁工作，亦採取目標鎖定的方式監督較高風險的非營利組織。剝奪恐怖分子及資恐者資產之措施均已到位，此結果與中華臺北的風險概況一致。執法機關及情報機關對於資恐風險的變動，常保持高度警惕。中華臺北權責機關亦分配顯著的資源，協助私部門瞭解執行目標性金融制裁義務、逃避制裁的風險，並採取有實效的措施以落實執行目標性金融制裁。權責機關進行有效的對外宣導活動及監督作為，協助非營利組織執行是項工作，抵減潛在的資恐風險，並根據資恐風險，對非營利組織實施一系列支援措施。

269. Chinese Taipei has a substantial level for effectiveness for Immediate Outcome 10.

中華臺北在直接成果 10 之評等為相當有效。

Immediate Outcome 11 (PF financial sanctions)

直接成果 11(資助武擴金融制裁)

270. The Counter-Terrorism Financing Act was promulgated on 27 July 2016 and was amended with effect from 7 November 2018. The legal framework to prevent proliferation of WMD covers not only UN resolutions but also provides for elements of a PF offence, related STR reporting obligations and for Chinese Taipei to implement a domestic listing mechanism and related TFS. However there are some technical gaps remaining, especially the scope of funds to be frozen being held by those acting on designated persons' and entities' behalf or at their direction.

資恐防制法在 2016 年 7 月 27 日制定並在 2018 年 11 月 7 日修正生效。整個法律架構在防制資助大規模毀滅性武器擴散不僅包含聯合國安理會決議，且有訂定關於資助武擴犯罪、申報可疑交易義務，使中華臺北得據以執行國內指名機制和相關目標性金融制裁。惟存有一些技術遵循上的落差，特別是在那些代表被指定之個人和實體或依其指示之人所持有的資金凍結範圍方面。

271. Chinese Taipei authorities have taken steps to understand the context of their exposure to possible sanctions evasion in relation to Rec 7. Trade conducted between Chinese Taipei and Iran has accounted for a very small amount compared to the overall amount of Chinese Taipei's total trade and trade with the DPRK is negligible since 2018. The management of trade in goods falls under the authority of the Bureau of Foreign Trade (BOFT) under the MOEA.

中華臺北權責機關對於建議第 7 項已採取措施，瞭解相關規避制裁可能曝險的情況。中華臺北與伊朗之間的貿易額佔中華臺北總體貿易額比例相當小，自 2018 年以來與北韓間的貿易更是微乎其微。有關貿易貨品的管制是經濟部國際貿易局的職權。

Implementation of targeted financial sanctions related to proliferation financing without delay

毫不遲延地執行資助武器擴散之目標性金融制裁

272. The MOJ-led mechanism implementing TFS against WMD proliferation is similar to that for TFS related to terrorism. It operates without delay and extends both asset freezing obligations and prohibitions to all persons and entities in Chinese Taipei. Individuals, legal persons, or entities designated by the relevant UNSCRs and any successor resolution on the prevention of proliferation of WMD referred to the UN (DPRK and Iran) regulations, and prohibitions including freezing-measures go into effect without delay upon designation by the UN. The process for converting UN listings into binding domestic designations occurs within 24 hours. The list is then published on the website of domestic authorities which brings it into effect immediately. The competent authority (MOJ/MJIB) has

dedicated personnel who check the UN sanction lists of related UNSC resolutions daily, to ensure that their sanctions lists are up-to-date. Any updates are reported by MJIB through official letters. MOJ usually publishes related resolutions and sanction list in the dedicated AML/CFT section of the MOJ's official website within 24 hours, i.e. on the same day as MOJ receives the official letters.

法務部執行目標性金融制裁對抗資助大規模毀滅性武器擴散的機制，與執行資恐的目標性金融制裁機制相類似。運作上毫不遲延，並將資產凍結義務和禁令擴及到中華臺北所有的個人和實體。有關聯合國安理會就防止大規模毀滅性武器擴散決議及任何後續決議(北韓及伊朗)指名的個人、法人或實體及包括凍結措施等禁令，在聯合國指名後毫不遲延地生效。將聯合國發布的決議名單轉換為具約束力的國內指定過程，在 24 小時內可完成。該等制裁名單在國內權責機關於網站公告後即刻生效。權責機關(法務部/法務部調查局)派有專人每日確認聯合國安理會相關制裁清單，以確保制裁清單及時更新。法務部調查局會透過官方公文報告任何更新的資訊，法務部通常會在收到公文 24 小時內，將相關決議及制裁清單公告在法務部官網防制洗錢及打擊資恐專區，即法務部收到公文同日。

Case Example 4.3: Implementation of new UN designations without delay resulting in asset freezing actions

On 30 March 2018 the UN Security Council designated one individual and 21 companies pursuant to UNSCR 1718. MJIB identified that the list of additional individual and legal persons included the offshore company Pro-Gain Group Corporation (place of registration: Samoa) and Kingly Won International Co., Ltd. (place of registration: Marshall Islands) that were wholly owned by Chinese Taipei local Tsang Yung-Yuan. The MJIB also discovered that Mr. Tsang Yung-Yuan had allegedly assisted North Korea in obtaining coal and crude oil illegally. The process of giving domestic effect to the new UN listings was done within 6 hours. The MOJ also issued official letters to competent authorities of FIs and DNFBPs and published a press release on the official website of the MOJ to urge implementation of TFS.

After publishing the sanction lists, FIs reported frozen assets of sanctioned persons and entities resulting in approximately 30 freezing actions with an estimated value of approximately USD 1.08 million.

案例 4.3：毫不遲延地執行聯合國新的指定名單並進行資產凍結行動

2018 年 3 月 30 日，聯合國安理會根據 1718 號決議指定 1 名個人和 21 家公司。法務部調查局辨識出其他個人和法人名單包括境外公司 Pro-Gain Group Corporation (註冊地：薩摩亞) 和 Kingly Won International Co., Ltd. (註冊地：馬紹爾群島) 為中華臺北國人張永源所擁有。法務部調查局還發現，張永源疑似協助北韓非法取得煤炭和原油。聯合國的新名單在中華臺北 6 小時內即生效。法務部也向金融機構和 DNFBPs 主管機關發出公文，並在法務部官網上發布新聞稿，敦促執行目標性金融制裁。

在公告制裁名單後，金融機構申報受制裁之人和實體的凍結資產，約有 30 項凍結行動，估計價值約為 108 萬美元。

273. The competent authority, regulators and LEAs utilize a range of communication channels to ensure all relevant persons and entities are aware of their TFS obligations, any updates to the lists, and possible threats of PF sanctions evasion. Mechanisms used include email subscription notifications from MJIB, subscription to MOJ RSS feeds, government letters to relevant agencies, publications, and briefings to media to ensure news coverage, and informal communication through social media. Chinese Taipei demonstrated comprehensive use of these mechanisms to help to ensure FIs and DNFBPs and other relevant parties are aware of PF threats, updated lists and conduct proper screening of the

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designated persons. As at the time of the onsite visit, there were approximately 500 subscribers to AMLD's TFS notification service. Moreover, most of the private sector uses the TDCC web portal for screening their customers against sanction lists.

權責機關、監理機關及執法機關善用各種溝通管道，確保相關人員及實體瞭解目標性金融制裁義務、名單的更新和可能規避資助武器擴散的威脅。使用的機制包括透過法務部調查局電子郵件的訂閱通知、法務部的 RSS 訂閱、政府發送相關機構公函、出版物、提供媒體簡報，以確保新聞報導，以及透過社群媒體進行的非正式溝通。中華臺北展現藉由這些機制的全面應用，幫助確保金融機構和指定之非金融事業或人員及其他相關人了解資助武器擴散的威脅、已更新的名單，並對被指定之人進行適當的檢核。在現地評鑑期間，大約有 500 人訂閱洗錢防制處的目標性金融制裁通知服務。此外，大多數的私部門是使用台灣集中保管結算所的網站來檢核其客戶是否為制裁名單。

274. At the time of the onsite in November 2018, relevant agencies did not report any inquiries from FIs or DNFBPs regarding possible false positives to potential designated persons or entities. Authorities indicated that this reflects the detailed information made available on the subjects of designations.

在 2018 年 11 月現地評鑑期間，相關機關並沒有收到金融機構或指定之非金融事業或人員詢問有關潛在被指定之人或實體可能有偽陽性的任何問題。權責機關表示這反映指定主體的資訊很明確。

Identification of assets and funds held by designated persons/entities and prohibitions

辨識及禁止指定之個人或實體資產及資金

Table 4.4: Assets frozen related to WMD proliferation TFS 2018

Freezing actions	Banks	Other FIs	DNFBP	Others	Total
Freezing actions	35	43	0	3	81
Individuals whose assets were frozen	2	2	0	1	5
Entities whose assets were frozen	5	1	0	0	6
Frozen assets value (USD equiv.)	1,521,752	2,446,014	0	*46	3,967,766

* Restrictions on real estate transactions

表 4.4：2018 年與資助武器擴散之目標性金融制裁相關的資產凍結

凍結行動	銀行	其他金融機構	指定之非金融事業或人員	其他	總計
凍結行動	35	43	0	3	81
個人被凍結的資產	2	2	0	1	5
實體被凍結的資產	5	1	0	0	6
凍結資產價值(相當美元)	1,521,752	2,446,014	0	*46	3,967,766

275. While STRs related to possible PF matters had been filed since 2016, matches with designated persons and entities and associated asset freezing have all taken place in 2018. This reflects changes to the UN lists and domestic designations in early 2018 to include a number of persons and entities in or connected to Chinese Taipei. As of the time of the onsite visit, various assets (deposits, securities, credit cards, check deposits, and insurance policies) amounting to approximately USD 3,719,781 had been frozen. It is notable that assets have been frozen related to persons and entities controlled by the designated person.

雖然自 2016 年以來已提交與資助武擴相關的可疑交易報告，但符合被指定人員和實體及相關的資產凍結都發生在 2018 年。這反應 2018 年初聯合國名單和國內指名的變化，包括一些中華臺北國人或與中華臺北有關的實體。截至本次現地評鑑期間，凍結約 3,71 萬 9,781 美元的各種資產（存款、證券、信用卡、支票存款和保險單）。值得注意的是，也凍結由被指定人所控制的個人和實體有關的資產。

276. Chinese Taipei has gone beyond the requirement under Rec. 7 to designate Chinese Taipei local Chen Shih-Hsien and related legal persons on the basis of their connection to PF.

中華臺北超越建議第 7 項的要求，依據與資助武器擴散相關事證，指名國人陳世憲及相關法人。

Case Example 4.4: Freezing funds associated with oil transfers to UN designated entities

NSB, MOFA and MJIB received information by the end of 2017 regarding suspected trans-shipment of oil to DPRK vessels designated by the UN. The information showed Chen Shih-Hsien and associated legal persons under his control (BTGC), which was registered at the British Virgin Islands, and Billions Bunker Group Corporation (BBGC), registered at the Republic of the Marshall Islands. Both were connected to the evasion of the TFS against entities listed pursuant to UNSCR 1718.

The MOJ held multiple interdepartmental meetings with NSB, OHS, MOFA, MOEA, MOI, MOTC, FSC, and other relevant agencies in early January 2018 to share information and discuss countermeasures for Chen Shih-Hsien and others' suspected violation of UNSCRs.

In January 2018 the Minister of Justice convened the TFRC (in accordance with the CTF Act and the Regulations) with the heads of seven major ministries/commissions as committee members to review and reach a decision. The TFRC resolved to designate Chen Shih-Hsien, BTGC, BBGC, Oceanic Enterprise Co. Ltd. and UMC Corporation Peru S.A.C.

After publishing the designations, FIs reported related frozen assets of sanctioned targets. Approximately 60 discrete assets in total included deposits, securities, credit cards, check deposits, and insurance policies, with an estimated value of NT\$90,150,870 (approximately USD2.88 million).

案例 4.4：凍結與向聯合國指定實體進行石油交易之相關資金

國家安全局、外交部及法務部調查局於 2017 年底接獲有關涉嫌向聯合國指定的北韓船隻轉運石油的情資。該情資顯示，陳世憲及其所控制的相關法人，在英屬維京群島註冊的 BTGC 和在馬紹爾群島共和國註冊的 Billions Bunker Group Corporation (BBGC)，都與規避聯合國安理會第 1718 號決議所列實體目標性金融制裁有關。

法務部隨即於 2018 年 1 月初，邀集國家安全局、行政院國土安全辦公室、外交部、經濟部、內政部、交通部及金融監督管理委員會等相關部會，多次召開研商會議，就陳世憲等涉嫌違反聯合國安理會決議，進行情資分享及討論因應對策。

法務部於 2018 年 1 月，依資恐防制法及相關規定，召開「資恐防制審議會」，由七大部會委員出席審議並決議。資恐防制審議會決議指定陳世憲、BTGC、BBGC、Oceanic Enterprise Co. Ltd. 及 UMC Corporation Peru S.A.C 為制裁名單。

本件指名公告後，金融機構通報所凍結之被制裁對象相關資產，總計筆數約 60 筆，包含存款、股票、信用卡、支票存款、保險單，價值估計為新臺幣 9,015 萬 870 元(約 288 萬美元)。

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277. The CTF Act was amended in November 2018 to partly address gaps in the freezing obligation (especially in relation to property indirectly owned or controlled by designated persons / entities), however some gaps remain. The freezing obligation applies to assets wholly or jointly owned or controlled, directly or indirectly, but not clearly to property derived from such property of designated persons. The gap in the freezing obligation is only for funds or other assets of persons and entities acting on behalf of or at the direction of designated persons and entities, in cases where those funds are not also the property or property interests of the designated person or entity.

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資恐防制法在 2018 年 11 月的修正，部分處理凍結義務的落差(特別是在由被指定之個人/實體間接擁有或控制的資產)，然而仍有部分落差。凍結義務適用於直接或間接全部或共同擁有或控制的財產，但並不清楚是否及於由該等被指定之人的財產所衍生的財產。凍結義務的落差在於，代表被指定之人和實體或依其指示行事之人或實體的資產，如果該等資產是被指定個人或實體的財產或財產上利益，才能凍結。

278. Chinese Taipei has used the domestic designation mechanism and related freezing actions to cover persons and entities acting on behalf of the principal designee. In the case of the designation of Chen Shih-Hsien highlighted above, MOJ designated a number of entities owned or controlled by or acting on behalf of Chen Shih-Hsien, which has served to overcome some elements of gap with the scope of coverage of TFS. Authorities also indicate that the criminal offence in section 9(1) of the CTFA (criminalisation of directly or indirectly collecting or providing any property or property interests for another natural or legal person in the knowledge that they are a designated person or entity) could be used to take action against the funds of persons acting on behalf of or at the direction of designated persons or entities, but this has not been tested in practice.

中華臺北使用國內指名機制和相關資產凍結行動，以涵蓋代表主要被指定之人行事的個人和實體。在上述所強調指定陳世憲的案例中，法務部指定一些由陳世憲所擁有或控制或代表陳世憲行事的實體，這有助於克服目標性金融制裁涵蓋範圍的一些落差。權責機關還指出，資恐防制法第 9 條第 1 項規定的刑事犯罪(將明知他們是被指定的個人或實體，仍直接或間接為其收集或提供財物或財產上利益者罪刑化)可據以對代表被指定之人或實體或依其指示行事之人的資產採取行動，但這尚未經過實務檢驗。

279. In cases where FIs do not have sufficient evidence to freeze funds under TFS, they have filed a STRs related to possible PF, which is done under the complementary controls that Chinese Taipei has taken to include PF-related STR reporting obligations on all FIs/DNFBPs. The numbers of STRs were particularly high following the domestic designation of a Chinese Taipei resident in early 2018.

在金融機構沒有足夠的證據凍結目標性金融制裁資金的情況下，他們會提交疑似與資助武器擴散相關的可疑交易報告，這是根據中華臺北所採取的補充控制措施，包括所有金融機構及指定之非金融事業或人員與資助武器擴散相關的申報可疑交易報告的義務。繼 2018 年初中華臺北國人經國內指定後，可疑交易報告的數量特別多。

Table 4.5: STR statistics related to PF

	2016	2017	*2018	Total
PF related STRs	5	27	261	293
Reports distribution to investigative authorities	1	7	161	169
Reports disseminated to foreign FIUs	0	5	3	8
Cases closed due to insufficient information	4	15	86	105

* Jan to Jun, 2018

表 4.5: 與資助武擴相關的可疑交易報告

	2016	2017	*2018	總計
資助武擴相關的可疑交易報告	5	27	261	293

報告分送給調查機關	1	7	161	169
報告分送給國外的金融情報中心	0	5	3	8
資訊不足結案	4	15	86	105

*2018 年 1 至 6 月

4

280. Relevant agencies demonstrated a focus on financial investigations in response to freezing actions in an effort to uncover possible networks involved in PF or related sanctions evasion. Chinese Taipei authorities have used cases of asset freezing and analysis of PF-related STRs (293 since 2016) to progress investigation and prevention actions to address WMD proliferation and PF vulnerabilities in real time. This reflects an integration of CPF controls and activities with broader efforts to combat WMD proliferation by assisting the authorities to identify possible networks of people working on behalf of or at the direction of designated persons and entities.

相關權責機關在凍結行動上，投入大量的金融調查，以盡可能發現涉及資助武器擴散或規避制裁的網絡。中華臺北權責機關使用資產凍結案例和分析資助武器擴散相關的可疑交易報告（自 2016 年起為 293 個），進行調查工作和防制行動，即時解決大規模毀滅性武器擴散和資助武器擴散弱點的問題。這反映打擊資助武器擴散控制措施和行動相互結合，藉由協助權責機關辨識可能代表被指定之人和實體或依其指示行事之人的相關網絡，以更廣泛地打擊大規模毀滅性武器。

281. Access to frozen funds for basic expenses has been granted in keeping with the standards. MOJ, as the competent authority may set restrictions on access to frozen funds and MOJ has issued restrictions and publicly available procedures in relation to PF-related TFS.

已根據標準准許授權使用凍結資金於基本開支。法務部作為權責機關，對於凍結資金的取用定有限制，法務部已發布與資助武器擴散目標性金融制裁相關的限和公開程序。

FIs and DNFBPs' understanding of and compliance with obligations

金融機構與指定之非金融事業或人員對義務的瞭解及遵循

282. A large number of outreach and awareness raising sessions have been undertaken for instructing FIs and DNFBPs to implementation of TFS against PF. Guidance has been issued, which adds to effectiveness implementation.

有進行大量的宣導及意識提升課程，指導金融機構及非金融事業或人員執行資助武器擴散目標性金融制裁。發布指引文件有助於有效地執行。

283. Authorities and sectoral associations have provided FIs and DNFBPs with a range of studies and resources to assist TFS implementation, by adding to their understanding of the context of WMD-related TFS and possible sanctions evasion trends. From January 2018 FSC shared various resource materials on PF risks with the private sector (through the Bankers Association) including UN Panel reports on DPRK (UNSCR 1874 expert group report, February 2017); U.S. Fin CEN report November 2, 2017; "Countering Proliferation Finance: An Introductory Guide for FIs" compiled by the Royal United Services Institute (RUSI); and "Study of Typologies of Financing of WMD Proliferation", King's College London. In addition, FSC issued a number of letters and held of seminars and workshops with various sectors.

權責機關及產業公會透過增加對大規模毀滅性武器相關目標性金融制裁背景和可能的規避制裁趨勢的瞭解，提供金融機構和 DNFBPs 一系列研究報告和資源，以協助目標性金融制裁的執行。金融監督管理委員會自 2018 年 1 月向私部門（透過銀行公會）分享有關資助武擴風險的各種資源文獻，包括聯合國專家小組關於北韓的報告（2017 年 2 月聯合國安理會 1874 決議案專家小組報告；2017 年 11 月 2 日美國金融犯罪執法網（FinCEN）報告；由皇家聯合國防研究所（RUSI）編制「反資助

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武擴：金融機構入門指南」；以及倫敦國王學院的「大規模毀滅性武器擴散資助態樣研究」。此外，金融監督管理委員會已發出信函並向各產業舉辦一系列研討會和工作坊。

284. FSC has developed a FAQs for banks, securities and insurance on TFS implementation for TF/PF, which recommends FIs regularly check the MJIB website frequently and be aware of frequent and spontaneous updates to its sanctions list.

4 金融監督管理委員會為銀行業、證券業及保險業發布關於資恐/資助武器擴散執行目標性金融制裁的常見問題集，建議金融機構定期頻繁檢視法務部調查局網站，並了解其需頻繁並自動地更新制裁名單。

285. The Model Guideline for DNFBP sectors urge DNFBPs to have measures to monitor whether any property in their possession/control is owned/controlled by or on behalf of UN or domestically sanctioned persons or entities. The guideline also advises DNFBPs to visit MJIB's website to obtain the list of persons and entities subject to TFS.

DNFBP 產業的示範指引敦促 DNFBPs 需採取措施，監測其擁有/控制的任何財產是否由受聯合國或國內制裁的人或實體所擁有/控制。該指引亦建議 DNFBPs 應至法務部調查局的網站，取得目標性金融制裁的名單。

286. Based on COA instructions, the ABT has established an AML/CFT System for ABT and Credit Departments of Farmers' and Fishermen's Associations. The system has incorporated name checking modules to help to implement TFS. The system is updated to reflect changes to UN listings.

依行政院農業委員會指示，農業金庫已建立「農業金庫和農漁會信用部的防制洗錢/打擊資恐系統」。該系統包含名稱檢查模組，有助於執行目標性金融制裁。該系統會依聯合國名單變更而更新。

287. FIs and DNFBPs appear well aware of the TFS in place against Iran and the DPRK. Some FIs have developed in-house databases, derived from the MOJ's sanctions lists as well as commercial databases. Authorities have helped to ensure good support for transaction and customer checking amongst FIs/DNFBPs by making TDCC screening software for TFS sanctions at subsidised rates helps to ensure that even small business DNFBPs have access to comprehensive sanctions screening software. Not all DNFBP use the TDCC, but the coverage is wide and increasing. Usage data of the TDCC system is reviewed and authorities continue to encourage uptake of such systems.

金融機構和 DNFBPs 非常了解對伊朗和北韓的目標性金融制裁。部分金融機構開發內部資料庫，資料庫內容來自法務部的制裁名單以及商業資料庫的資料。權責機關以補貼價格，製作目標性金融制裁的 TDCC 檢核軟體，幫助確保即使是小型企業的 DNFBPs 也可以使用全面的制裁檢核軟體，確保為金融機構/DNFBPs 的交易和客戶檢核工作，提供良好的支持。並非所有 DNFBP 都使用 TDCC，但覆蓋範圍很廣且不斷增加。權責機關會審視 TDCC 系統的使用狀況並持續鼓勵業者使用此類系統。

288. Name checks are performed on customers and related parties, when a customer tries to establish a business relationship or conduct a transaction. Additionally, FIs conduct regular batch checks on their customers whenever their databases are updated. Banks' screening appears to go beyond UN lists to include OFAC and other national lists. There are several cases demonstrated by banks representatives where they have identified assets on the OFAC lists and have filed STRs which led to financial investigations.

當客戶想建立業務關係或進行交易時，會對客戶和關聯方進行名稱檢核。此外，金融機構會在其資料庫更新時，對其客戶進行定期的批次檢核。銀行的檢核範圍似乎大於聯合國名單，包括 OFAC 和其他的國家名單。銀行代表在幾個案例中說明他們已辨識出在美國財政部的海外資產控制辦公室 (OFAC) 名單上的資產，並申報可疑交易報告，執法機關後續亦對此啟動財務調查。

289. In addition to name screening, most FIs utilized CDD measures and transaction monitoring to prevent and identify possible PF-related transactions, especially in their trade finance areas. Information on trade controls also assists FIs to detect suspicious transaction related to possible PF sanctions evasion.

除名稱檢核外，大多數金融機構利用 CDD 措施和交易監測以預防和辨識可能與資助武器擴散有關的交易，特別是在其貿易融資領域。有關貿易管制的資訊也有助金融機構監測可能規避資助武器擴散制裁相關的可疑交易。

290. FIs and DNFBPs face challenges with establishing associations with designated persons and entities in the absence of name matches. FSC has directed banks to the vulnerabilities for sanctions evasion, especially in trading with Chinese companies and/or their intermediaries. Additional focus is needed by FIs on sanctions evasion vulnerabilities through entities associated with designated persons, including obtaining sufficient information about such associations.

金融機構和 DNFBPs 在未比對出名稱的情況下，與被指名人員和實體建立業務關係上面臨挑戰。金融監督管理委員會已指示銀行規避制裁的弱點，特別是在與中國大陸公司和/或其中介機構進行交易時。此外金融機構應關注透過與被指名人士有關之實體來規避制裁的弱點，包括取得足夠的資訊瞭解其中關聯。

291. Chinese Taipei demonstrated a robust information-sharing mechanism among relevant authorities in charge of export control. The BOFT oversees export control matters and implementation of proliferation-related UNSCRs. The MJIB is the lead LEA responsible for investigating proliferation and PF cases. Its investigations may be initiated by their own sources, or from advice provided by the NSB. The BOFT, CA, NSB and MJIB are closely connected in sharing information to detect possible cases of illegal exports of strategic high-tech commodities (SHTC) and violations of UNSCRs.

中華臺北負責出口管制的相關權責機關之間，展現健全的資訊分享機制。經濟部國際貿易局監督出口管制事宜和與聯合國安理會決議有關武器擴散的實施。法務部調查局是負責調查武擴和資助武器擴散案件的主要執法機關。調查可由他們自身的消息來源或國家安全局提供的建議來啟動。經濟部國際貿易局、財政部關務署、國家安全局和法務部調查密切聯繫分享資訊，偵測戰略高科技物品違法出口或違反聯合國安理會決議之可能案件。

292. Supervision of FIs' compliance with the Chinese Taipei sanctions regime is undertaken by the FSC and other supervisors. FSC has performed regular and ad-hoc onsite inspections to test implementation of PF-related TFS, understanding of obligations for asset freezing and reporting, sanctions. Screening policies and procedures for individuals and entities are tested during onsite examination. FSC has conducted thematic examinations on name-screening, to ensure FIs' databases correspond with sanctions lists, and that transaction monitoring and name-screening may promptly detect designated parties. Onsite supervision includes sample testing to confirm TFS implementation. Foreign exchange counters also conduct sanctions-screening utilising the TDCC database. Their implementation of TFS is supervised by the Central Bank. There are still some gaps in the legal framework to be able impose sanctions on foreign exchange counters which fail to implement all the TFS obligations (see Rec.7). Even though there are sanctions available under Article 9, the imprisonment or fines that can be imposed only with proof of that person or entity have intention to finance provide funds to a designated person or entity, gaps remain.

金融監督管理委員會和其他監理機關監督金融機構是否遵循中華臺北制裁制度。金融監督管理委員會定期和不定期進行現地檢查，測試資助武擴相關目標性金融制裁的執行情形，了解資產凍結和通報的義務。在現地檢查時，會對個人和實體的制裁檢核政策和程序進行測試。金融監督管理委員會已對名稱檢核進行專案檢查，以確保金融機構的資料庫符合制裁名單，及交易監控和名稱檢核可迅速偵測到被指名的對象。現地監理包括以樣本測試，以確認目標性金融制裁的執行情形。外幣收兌處也使用 TDCC 資料庫，進行制裁名單檢核。外幣收兌處對目標性金融制裁的執行情形是由中央銀

CHAPTER 4. TERRORIST FINANCING AND FINANCING OF PROLIFERATION

行監督。對外幣收兌處未執行所有目標性金融制裁義務而施以處罰的法律架構方面，仍存在一些落差(見建議第 7 項)。即使依據資恐防制法第 9 條的規定可施以處罰，但只有在證明該人或實體意圖資助而提供資金予被指名之人或實體的情況下，始能判處有期徒刑或罰金，這部分仍存在落差。

293. DNFBPs were only recently included in Chinese Taipei's AML framework and obligations regarding TFS on PF. Relevant authorities are continuing to raise awareness regarding their obligations. Many DNFBPs conduct sanctions screening through the TDCC database.

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DNFBPs 最近才被納入中華臺北的防制洗錢體系和資助武器擴散相關的目標性金融制裁義務。相關權責機關正持續提升其對義務的意識。許多 DNFBPs 透過 TDCC 資料庫進行制裁名單檢核。

Overall conclusions on Immediate Outcome 11

直接成果 11 之整體結論

294. The legal framework for PF-related TFS is being implemented without delay, however there are some technical compliance gaps with Rec 7. At the same time, the legal framework for TFS goes beyond FATF standards by including a PF offence and related STR reporting obligations as well as establishing a domestic designation system to complement the obligations under Rec. 7. Chinese Taipei has implemented TFS without delay to freeze significant assets related to a UN designation person and a number of UN designated entities. Chinese Taipei has also used its domestic designation framework to designate certain natural and legal persons working on behalf of or at the direction of the principal designee, which goes some way to overcome the technical compliance gap. TFS related to DPRK have resulted in over USD 3.96 million being frozen or seized, including assets indirectly owned or controlled. FIs have filed numerous PF-related STRs which have assisted LEAs to investigate possible networks associated with designated persons and entities. Authorities have undertaken efforts to raise awareness on PF-related TFS. FSC and other supervisors have commenced supervision of PF-related TFS amongst FIs to further ensure TFS implementation is occurring without delay.

資助武器擴散相關目標性金融制裁的法律架構執行能毫不遲延，然而在建議第 7 項有一些技術遵循的落差。同時，目標性金融制裁的法律架構超越 FATF 標準，包括資助武器擴散犯罪、相關 STR 申報義務以及建立國內的指名機制，補充建議第 7 項下之義務。中華臺北實施目標性金融制裁能毫不遲延地凍結與聯合國被指名人員和若干聯合國所指定實體有關的重要資產。中華臺北也使用其國內指名機制，指名代表指定主要被指名人士或依其指示行事的某些自然人和法人，這在某程度上克服技術遵循的落差。與北韓有關的目標性金融制裁，有超過 396 萬美元被凍結或扣押，包括被指名人士間接擁有或控制的資產。金融機構已提交許多與資助武器擴散相關的可疑交易報告，有助執法機關調查與被指名人士和實體相關的可能網絡。權責機關已努力提升申報機構對與資助武器擴散相關目標性金融制裁的認識。金融監督管理委員會和其他監理機關已開始監督金融機構與資助武器擴散相關目標性金融制裁之執行情形，並進一步確認是否毫不遲延地執行目標性金融制裁。

295. **Chinese Taipei has a Substantial level of effectiveness on Immediate Outcome 11.**

中華臺北直接成果 11 之評等為相當有效。