

正本

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保存年限：

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受文者：中華民國記帳士公會全國聯合
會

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速別：普通件

密等及解密條件或保密期限：

附件：如文

主旨：檢送法務部調查局函有關更新「防制洗錢金融行動工作組織」公布防制洗錢與打擊資恐有嚴重缺失之國家或地區及其他未遵循或未充分遵循國際防制洗錢組織建議之國家或地區名單資料乙份，請轉知各直轄市、縣（市）公會提供會員參考，請查照。

說明：依據法務部調查局106年11月8日調錢貳字第10635571730號函(附影本)辦理。

正本：中華民國記帳士公會全國聯合會、社團法人中華民國記帳及報稅代理人公會全國聯合會

副本：財政部臺北國稅局、財政部高雄國稅局、財政部北區國稅局、財政部中區國稅局、財政部南區國稅局(以上均含附件)

署長 李慶華

1-2-3-4-5-6-7-8-9-10-11-12-13-14-15-16-17-18-19-20-21-22-23-24-25-26-27-28-29-30-31-32-33-34-35-36-37-38-39-40-41-42-43-44-45-46-47-48-49-50-51-52-53-54-55-56-57-58-59-60-61-62-63-64-65-66-67-68-69-70-71-72-73-74-75-76-77-78-79-80-81-82-83-84-85-86-87-88-89-90-91-92-93-94-95-96-97-98-99-100

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附件：如文

主旨：更新「防制洗錢金融行動工作組織」(Financial Action Task Force, 下稱「FATF」) 公布防制洗錢與打擊資恐有嚴重缺失之國家或地區、及其他未遵循或未充分遵循國際防制洗錢組織建議之國家或地區名單，請查照。

說明：

- 一、本局 106 年 6 月 26 日調錢貳字第 10635539670 號函檢發之名單停止適用。
- 二、依據 FATF 於今 (106) 年 11 月 3 日公布之公開聲明 (Public Statement-3 November 2017, 如附件 1)，FATF 於今年 11 月第 29 屆第 1 次會員大會提列防制洗錢與打擊資恐嚴重缺失之名單，力促各國對列名國家採取相關作為，略以：

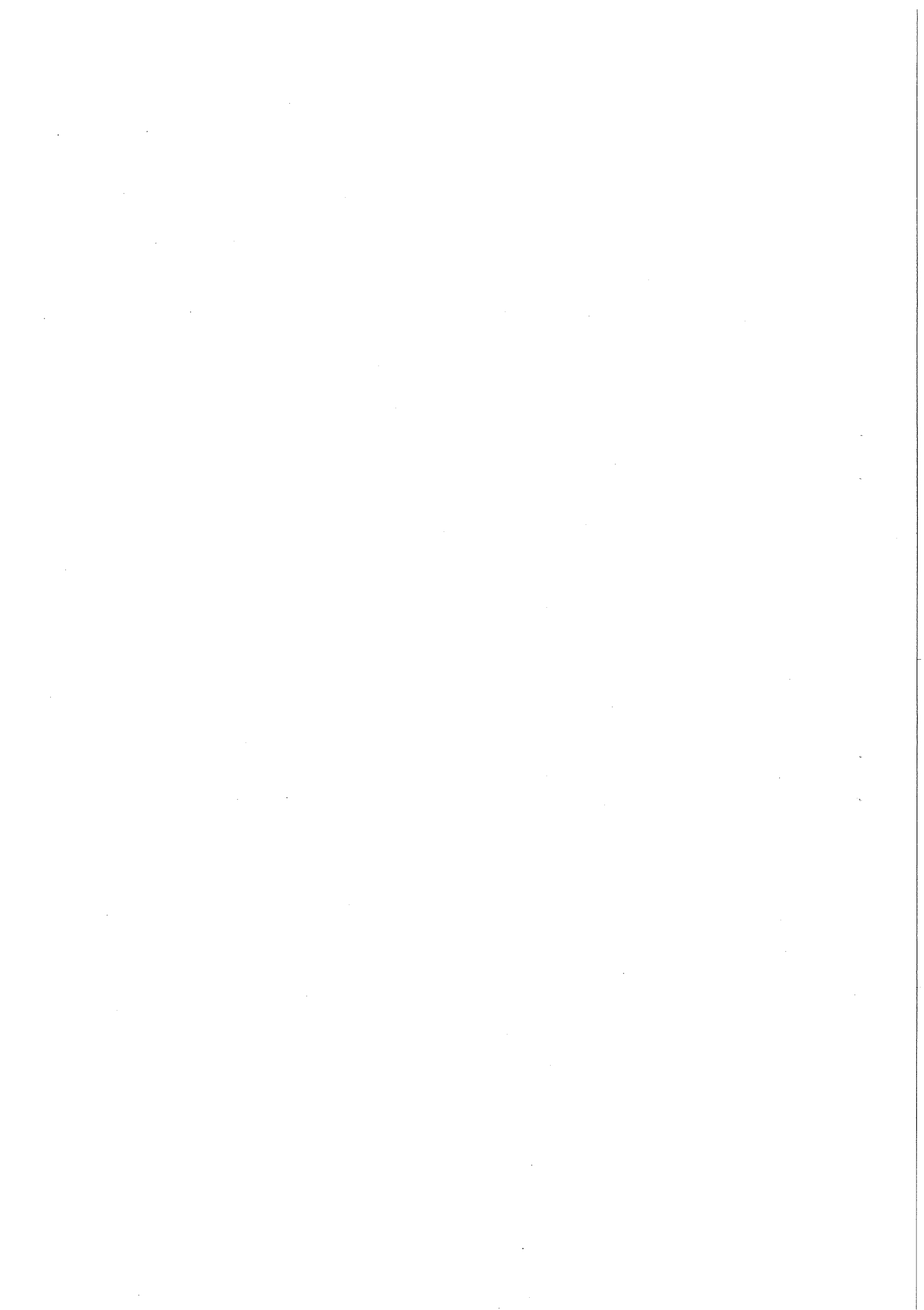
(一) 北韓 (Democratic People's Republic of Korea, DPRK)：FATF 呼籲其成員及其他司法管轄體應對該國採取反制措施，以保護國際金融體系，避免來自該國的洗錢與資恐風險，並應建議其金融機構特別注意與該國包括公司、金融機構及其代理人間之業務關係與交易，除加強監管外，並採取有效的反制措施，依據聯合國安全理事會相關決議實施目標性金融制裁，以保護其金融部門免於來自該國的洗錢、資恐及資助大規模毀滅性武器擴散性風險；FATF 續促各司法管轄體，依據相關聯合國安理會決議要求，



正本：法務部、司法院民事廳、金融監督管理委員會、內政部地政司、經濟部商業
司、財政部賦稅署、法務部法律事務司、行政院農業委員會農業金融局、中
華郵政股份有限公司

副本：

局長 蔡清祥



Public Statement

Buenos Aires, 3 November 2017- The Financial Action Task Force (FATF) is the global standard setting body for anti-money laundering and combating the financing of terrorism (AML/CFT). In order to protect the international financial system from money laundering and financing of terrorism (ML/FT) risks and to encourage greater compliance with the AML/CFT standards, the FATF identified jurisdictions that have strategic deficiencies and works with them to address those deficiencies that pose a risk to the international financial system.

Jurisdictions subject to a FATF call on its members and other jurisdictions to apply counter-measures to protect the international financial system from the on-going and substantial money laundering and terrorist financing (ML/FT) risks emanating from the DPRK.

Democratic People's Republic of Korea (DPRK)

The FATF remains concerned by the DPRK's failure to address the significant deficiencies in its anti-money laundering and combating the financing of terrorism (AML/CFT) regime and the serious threats they pose to the integrity of the international financial system. The FATF urges the DPRK to immediately and meaningfully address its AML/CFT deficiencies. Further, FATF has serious concerns with the threat posed by DPRK's illicit activities related to the proliferation of weapons of mass destruction (WMDs) and its financing.

The FATF reaffirms its 25 February 2011 call on its members and urges all jurisdictions to advise their financial institutions to give special attention to business relationships and transactions with the DPRK, including DPRK companies, financial institutions and those acting on their behalf. In addition to enhanced scrutiny, the FATF further calls on its members and urges all jurisdictions to apply effective counter-measures, and targeted financial sanctions in accordance with applicable United Nations Security Council Resolutions, to protect their financial sectors from money laundering, financing of terrorism and WMD proliferation financing (ML/FT/PF) risks emanating from the DPRK. Jurisdictions should take necessary measures to close existing branches, subsidiaries and representative offices of DPRK banks within their territories and terminate correspondent relationships with DPRK banks, where required by relevant UNSC Resolutions.

Since June 2015, when Bosnia and Herzegovina made a high-level political commitment to work with the FATF and MONEYVAL to address its strategic AML/CFT deficiencies, Bosnia and Herzegovina has substantially addressed its action plan at a technical level, including by: (1) completing the criminalisation of terrorist financing; (2) establishing an adequate legal framework for freezing terrorist assets under UNSCR 1373; (3) developing an adequate AML/CFT supervisory framework; (4) developing adequate measures for the non-profit sector; and (5) establishing adequate cross-border currency controls; (6) harmonising criminalisation of money laundering in all criminal codes; and (7) ensuring adequate procedures for the confiscation of assets. The FATF will conduct an on-site visit to confirm that the process of implementing the required reforms and actions is underway to address deficiencies previously identified by the FATF.

Ethiopia

Since February 2017, when Ethiopia made a high-level political commitment to work with the FATF and ESAAMLG to strengthen its effectiveness and address any related technical deficiencies, Ethiopia has taken steps towards improving its AML/CFT regime, including by establishing committees aimed at implementing the national action plan and the FATF Action Plan, and issuing a risk-based AML/CFT supervisory manual. Ethiopia should continue to work on implementing its action plan to address its deficiencies, including by: (1) fully implementing the results of its national risk assessment; (2) fully integrating designated non-financial businesses and professions into its AML/CFT regime; (3) ensuring that the proceeds and instrumentalities of crime are confiscated; (4) consistently implementing terrorism-related targeted financial sanctions and proportionately supervising non-profit organisations in line with a risk-based approach; and (5) establishing and implementing WMD-related targeted financial sanctions. The FATF encourages Ethiopia to continue implementing its action plan to address its AML/CFT deficiencies.

Iraq

Since October 2013, when Iraq made a high-level political commitment to work with the FATF and MENAFATF to address its strategic AML/CFT deficiencies, Iraq has substantially addressed its action plan at a technical level, including by: (1) adequately criminalising money laundering and terrorist financing; (2) establishing an adequate legal framework for identifying, tracing, and freezing terrorist assets; (3) establishing effective customer due diligence measures; (4) establishing a fully operational and effectively functioning Financial Intelligence Unit; (5) establishing adequate suspicious transaction reporting requirements; and (6) establishing an adequate AML/CFT supervisory and

oversight programme for the financial sector. However, the FATF still needs to confirm the applicability of these reforms throughout the entire national territory and will reassess the situation in February 2018 to determine when an on-site visit should take place.

Sri Lanka

In October 2017, Sri Lanka made a high-level political commitment to work with the FATF and APG to strengthen the effectiveness of its AML/CFT regime and address any related technical deficiencies. Sri Lanka will work to implement its action plan to accomplish these objectives, including by: (i) enacting amendments to the MACMA to ensure that mutual legal assistance may be provided on the basis of reciprocity; (2) issuing the CDD Rule for DNFBPs, issuing any necessary guidance, and ensuring implementation of this Rule has begun, by way of supervisory actions; (3) enhancing risk-based supervision and outreach to FIs, and high risk DNFBPs, including through prompt and dissuasive enforcement actions and sanctions, as appropriate; (4) providing case studies and statistics to demonstrate that competent authorities can obtain beneficial ownership information in relation to legal persons in a timely manner; (5) issuing a revised Trust Ordinance and demonstrating that implementation has begun; and (6) establishing a TFS regime to implement the relevant UNSCRs related to Iran, demonstrating that implementation has begun, and demonstrating that implementation has begun on the UN Regulation related to the DPRK.

Syria

Since February 2010, when Syria made a high-level political commitment to work with the FATF and MENAFATF to address its strategic AML/CFT deficiencies, Syria has made progress to improve its AML/CFT regime. In June 2014, the FATF determined that Syria had substantially addressed its action plan at a technical level, including by criminalising terrorist financing and establishing procedures for freezing terrorist assets. While the FATF determined that Syria has completed its agreed action plan, due to the security situation, the FATF has been unable to conduct an on-site visit to confirm whether the process of implementing the required reforms and actions has begun and is being sustained. The FATF will continue to monitor the situation, and will conduct an on-site visit at the earliest possible date.

Trinidad and Tobago

In October 2017, Trinidad and Tobago made a high-level political commitment to work with the FATF and CFATF to strengthen the effectiveness of its AML/CFT regime and address any related technical deficiencies. Trinidad and Tobago will work to implement its

action plan to accomplish these objectives, including by: (1) adopting and implementing the relevant measures to enhance international cooperation; (2) addressing measures for transparency and beneficial ownership; (3) completing the legislative efforts to enhance the processing of ML charges before the courts; (4) taking measures to enhance tracing and confiscation of criminal assets; (5) enforcing TF measures and adopting appropriate measures for NPOs; (6) enacting the necessary amendments related to targeted financial sanctions; and (7) developing, adopting, and implementing the necessary framework to counter proliferation financing.

Tunisia

In October 2017, Tunisia made a high-level political commitment to work with the FATF and MENAFATF to strengthen the effectiveness of its AML/CFT regime and address any related technical deficiencies. Tunisia will work to implement its action plan to accomplish these objectives, including by: (1) implementing risk-based AML/CFT supervision of the financial sector and fully integrating designated non-financial businesses and professions into its AML/CFT regime; (2) maintaining comprehensive and updated commercial registries and strengthening the system of sanctions for violations of transparency obligations; (3) increasing the efficiency of suspicious transaction report processing by allocating the necessary resources to the financial intelligence unit; (4) establishing a fully functional terrorism-related targeted financial sanctions regime and appropriately monitoring the association sector; and (5) establishing and implementing WMD-related targeted financial sanctions.

Vanuatu

Since February 2016, when Vanuatu made a high-level political commitment to work with the FATF and APG to address its strategic AML/CFT deficiencies, Vanuatu has taken steps towards improving its AML/CFT regime, including by completing the offshore sector and terrorist financing risk assessment. Vanuatu should continue to work on implementing its action plan to address its deficiencies, including by: (1) establishing transparency for the financial sector, and for legal persons and arrangements; (2) implementing a risk-based AML/CFT supervisory and oversight programme for the entire financial sector, as well as trust and company service providers; and (3) establishing appropriate channels for international co-operation and domestic coordination regarding policies and actions on identified risks and ensuring effective implementation. The FATF encourages Vanuatu to continue implementing its action plan to address its AML/CFT deficiencies.

Yemen

Since February 2010, when Yemen made a high-level political commitment to work with the FATF and MENAFATF to address its strategic AML/CFT deficiencies, Yemen has made progress to improve its AML/CFT regime. In June 2014, the FATF determined that Yemen had substantially addressed its action plan at a technical level, including by adequately criminalising money laundering and terrorist financing; establishing procedures to identify and freeze terrorist assets; improving its customer due diligence and suspicious transaction reporting requirements; issuing guidance; developing the monitoring and supervisory capacity of the financial sector supervisory authorities and the financial intelligence unit; and establishing a fully operational and effectively functioning financial intelligence unit. While the FATF determined that Yemen has completed its agreed action plan, due to the security situation, the FATF has been unable to conduct an on-site visit to confirm whether the process of implementing the required reforms and actions has begun and is being sustained. The FATF will continue to monitor the situation, and conduct an on-site visit at the earliest possible date.

Jurisdictions No Longer Subject to the FATF's On-Going Global AML/CFT Compliance Process

Uganda

The FATF welcomes Uganda's significant progress in improving its AML/CFT regime and notes that Uganda has established the legal and regulatory framework to meet the commitments in its action plan regarding the strategic deficiencies that the FATF had identified in February 2014. Uganda is therefore no longer subject to the FATF's monitoring process under its on-going global AML/CFT compliance process. Uganda will work with ESAAMLG as it continues to address the full range of AML/CFT issues identified in its mutual evaluation report.

