

## **Directions for Attorney Operating Money Laundering Control Procedures**

1. The Directions are enacted according to stipulations in Paragraph 2, Article 6 of Money Laundering Control Act (hereafter referred to as “the Act”).
2. The attorney and foreign attorney defined in the Attorney Regulation Act, who are commissioned to handle the items in Subparagraph 3, Paragraph 3, Article 5 and the appointed transaction types in Subparagraph 5, Paragraph 3, Article 5, shall operate internal control procedures in the law firm set up by him/her.
3. The internal control procedures which shall be operated by law firms are as follows:
  - (1) Director of law firm or appointed person supervise law firm’s attorneys handling money laundering control procedures.
  - (2) The monitoring of the commissioned case, which is suspected to be money laundering transaction and has been reported according to “Regulations for Attorney Confirming Identity and Preserving the Transaction Records and Reporting Suspected transactions while Operating Money Laundering Control”, shall be strengthened.
  - (3) While appointing attorney or other personnel, in addition to professional abilities, the moral character shall be considered.
  - (4) Provide law firm’s personnel with the latest laws and regulations related to money laundering control and terrorist financing suppression.
4. Attorneys and foreign attorneys shall participate in money laundering control and terrorist financing suppression on-job trainings held by Bar Associations, government authorities, legal persons or groups, and shall report to Taiwan Bar Association or the local Bar Associations located in the place of their law firms.

The on-job training and the reporting method in the preceding paragraph shall be formulated by Taiwan Bar Association.
5. If Taiwan Bar Association or any of the local Bar Association located in the place of law firms is commissioned to operate the auditing specified in the preceding two paragraphs, it shall draft an audit plan, which shall be implemented after being submitted to Ministry of Justice for approval.