

公平交易委員會 公告

發文日期：中華民國105年12月2日

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附件：

主旨：修正「事業結合應向公平交易委員會提出申報之銷售金額標準及計算方法」，並自即日生效。

依據：公平交易法第十一條第一項第三款、第二項及第六項。

公告事項：修正「事業結合應向公平交易委員會提出申報之銷售金額標準及計算方法」

一、事業結合時，有下列情形之一者，應向本會提出申報：

（一）參與結合之所有事業，其上一會計年度全球銷售金額總計超過新臺幣四百億元，且至少二事業，其個別上一會計年度國內銷售金額超過新臺幣二十億元。

（二）參與結合之事業為金融機構事業，其上一會計年度國內銷售金額超過新臺幣一百五十億元，且與其結合之事業，其上一會計年度國內銷售金額超過新臺幣二十億元者。

（三）參與結合之事業為金融機構事業，其上一會計年度國內銷售金額超過新臺幣三百億元，且與其結合之事業，其上一會計年度國內銷售金額超過新臺幣二十億元者。

二、參與結合事業為金融機構事業及非金融機構事業時，即應適用非金融機構事業之銷售金額標準。

三、本公告事項所稱金融機構事業，指金融機構合併法第四條之金融機構、金融控股公司法第四條之金融控股公司。

四、金融機構事業銷售金額之認定，銀行業以「公開發行銀行財務報告編製準則」規定綜合損益表之「淨收益」數據認定其銷售金額；金融控股公司以「金融控股公司財務報告編製準則」規定綜合損益表之「淨收益」數據認定其銷售金額；證券商以「證券商財務報告編製準則」規定綜合損益表之「收益」數據認定其銷售金額；保險業以「保險業財務報告編製準則」規定綜合損益表之「營業收入合計」數據認定其銷售金額。

五、公平交易法第十一條第一項第三款「上一會計年度銷售金額」之認定，採下列計算方法：

（一）參與結合之事業有實足一年之上一會計年度者，依其所提會計年度期間計算其銷售金額。

（二）參與結合之事業不足一年之上一會計年度者，按實際營業期間之月份相當全年十二個月之比例換算其銷售金額，其上一會計年度之銷售金額為：（實際營業期間之銷售金額/實際營業期間之月份）x 12

Content

Title : Thresholds and Calculation of Sales Amount which Enterprises of a Merger shall File with the Fair Trade Commission 

Date : 2016.12.02

Legislative : Enacted and promulgated on 9 March 2015
by Fair Trade Commission Decree Kung Zong Tzu No. 10411602031
Reference number of the document: December 2nd, 2016
Date of the document: Decree Kung Zong Tzu No. 10511610001

Content : Items of Notice:

1. Under one of the following circumstances, the enterprises in the merger shall be filed with the FTC in advance:
 - (1) The combined worldwid sales in the preceding fiscal year of the enterprises in the merger exceed NT\$40 billion and the domestic total sales of each of at least two of the enterprises in the merger in the preceding fiscal year also surpass NT\$2 billion.
 - (2)The enterprises in the merger are not financial institutions and the domestic total sales of one of the merging parties in the preceding fiscal year exceed NT\$15 billion while the domestic total sales of one of the other merging parties in the preceding fiscal year also surpass NT\$2 billion.
 - (3) The enterprises in the merger are financial institutions and the domestic total sales of one of the merging parties in the preceding fiscal year exceed NT\$30 billion while the domestic total sales of one of the other merging parties in the preceding fiscal year also surpass NT\$2 billion.
2. The threshold amount of the sales for non-financial institutions shall apply to mergers composed of both financial institutions and non-financial institutions.
3. The term "financial institutions" used in this notice refers to the financial institutions specified in Article 4 of the Financial Institutions Merger Act, as well as financial holding companies as described in Article 4 of the Financial Holding Company Act.
4. The sales of banks are determined in accordance with the net income indicated in the consolidated income statement established pursuant to the Regulations Governing the

Preparation of Financial Reports by Public Banks. The sales of financial holding companies are determined in accordance with the net income indicated in the consolidated income statement established pursuant to the Regulations Governing the Preparation of Financial Reports by Financial Holding Companies. The sales of securities firms are determined in accordance with the income indicated in the consolidated income statement established pursuant to the Regulations Governing the Preparation of Financial Reports by Securities Firms. The sales of insurance companies are determined in accordance with the operating revenue indicated in the consolidated income statement established pursuant to the Regulations Governing the Preparation of Financial Reports by Insurance Companies.

5. The “sales for the preceding fiscal year” as set forth in subparagraph 3 of paragraph 1 of Article 11 of the Fair Trade Act are calculated in accordance with the following:
- (1) In the case that merging enterprises have operated for a whole year in the preceding fiscal year, the sales for the fiscal year shall be adopted to calculate the amount.
 - (2) In the case that merging enterprises have operated for less than a year in the preceding fiscal year, the sales accumulated in the months of actual operation shall be calculated proportionately to determine the amount. The sales for the preceding fiscal year = (sales throughout the actual period of operation ÷ the number of months of actual operation) × 12.

Data Source: Fair Trade Commission Laws and Regulations Retrieving System