

正本

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## 財政部賦稅署 書函

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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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附件：如主旨及說明

主旨：檢送聯合國安全理事會第1718號制裁委員會重申制裁北韓相關決議人道主義豁免條款訊息乙份，請轉知各地方公會，請查照。

說明：依據法務部調查局106年12月13日調錢貳字第10635580280號函(附函及附件影本乙份)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：

# 財政部賦稅署



## 法務部調查局 函

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附件：如文

主旨：檢陳（送）聯合國安全理事會第1718號制裁委員會重申制裁北韓相關決議人道主義豁免條款訊息，請查照。

說明：

- 一、聯合國安全理事會第1718號制裁委員會為消弭各國對聯合國安理會北韓制裁體制之可能誤解，亦為便於協助北韓人道主義援助，頃於今（106）年12月8日，重申北韓相關第1717（2006）號、第1874（2009）號、第2087（2013）號、第2094（2013）號、第2270（2016）號、第提2321（2016）號、第2356（2017）號、第2371（2017）號、第2375（2017）號決議有關人道豁免條款之規定。
- 二、前引決議各該條款揭示相關決議的制裁措施，無意對北韓平民造成不利人道主義影響，亦無意禁止包括經濟活動與合作、糧食與人道主義援助及在北韓為北韓平民開展援助與救濟活動之國際與非政府組織之工作，或對其造成不利影響或限制。各該決議相關條款亦規定，豁免應由制裁委員會個案審認，豁免與否端視其活動或其目的與各該決議之目標是否一致。此外，聯合國安理會1718號制裁委員會亦呼籲所有人道主義行動者與北韓人道主義行動相關國家合作，遵循相關國家法令與程序，並主動與委員會聯繫以尋求豁免與諮詢必要資訊。

財政部賦稅署



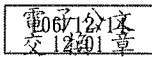
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三、查安全理事會的制裁體制創建許多機制俾各國政府及人道主義機構提出豁免請求，委員會亦確曾為人道主義與銀行活動提供豁免。為履踐防制洗錢金融行動工作組織（FATF）建議要求，使國內公、私部門充分且全面地理解且遵循前引決議，並為釐清各該決議豁免條款內容，避免對國際社會人道主義援助造成不適當限制，爰認有必要轉知相關訊息予洗錢防制法第5條第1項至第3項規定所稱金融機構及指定之非金融專業或人員所屬目的事業主管機關參考運用。

四、檢附聯合國安全理事會第SC13113公告。

正本：司法院民事廳、法務部、金融監督管理委員會、中央銀行、內政部地政司、經濟部商業司、財政部賦稅署、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

Press Release

SC/13113

8 December 2017

- Security Council

# Security Council 1718 Sanctions Committee Underlines Humanitarian Exemptions Pursuant to Paragraph 26 of Security Council Resolution 2375 (2017)

The Security Council Committee established pursuant to resolution 1718 (2006), in order to dispel any potential misunderstandings about the Security Council sanctions regime on the Democratic People's Republic of Korea and better facilitate the delivery of humanitarian assistance to the Democratic People's Republic of Korea, wishes to recall the relevant provisions contained in resolutions 1718 (2006), 1874 (2009), 2087 (2013), 2094 (2013), 2270 (2016), 2321 (2016), 2356 (2017), 2371 (2017) and 2375 (2017).

These resolutions clarify that sanctions measures adopted by the Security Council are not intended to have adverse humanitarian consequences for the civilian population of the Democratic People's Republic of Korea or to affect negatively or restrict those activities, including economic activities and cooperation, food aid and humanitarian assistance, that are not prohibited, as well as the work of international and non-governmental organizations carrying out assistance and relief activities in the Democratic People's Republic of Korea for the benefit of the civilian population of the Democratic People's Republic of Korea.

Furthermore, the resolutions clearly state that the Committee may, on a case-by-case basis, exempt any activity from the measures imposed by these resolutions if the Committee determines that such an exemption is necessary to facilitate the work of such organizations in the Democratic People's Republic of Korea or for any other purpose consistent with the objectives of these resolutions.

To this end, the Security Council sanctions regime includes many mechanisms to enable Governments and humanitarian agencies to request exemptions, including a global mechanism designed for international and non-governmental organizations carrying out assistance and relief activities in the Democratic People's Republic of Korea. As such, the Committee has provided exemptions in the past to facilitate humanitarian and banking activities.

The 1718 Committee appreciates the efforts by Member States to fully and comprehensively implement relevant Security Council resolutions, while keeping in mind the need to clarify to public and private sector entities in their jurisdiction in order to make them aware of the humanitarian exemptions contained therein, as well as the need to avoid unduly restricting the delivery of humanitarian assistance to the Democratic People's Republic of Korea.

The 1718 Committee calls upon all humanitarian actors to work closely with all concerned Member States on humanitarian activities in the Democratic People's Republic of Korea and observe relevant regulations and procedures of the concerned Member States with a view to smoothly providing the humanitarian assistance to the Democratic People's Republic of Korea. The humanitarian actors are also called upon to proactively engage with the 1718 Committee to seek exemptions and provide timely information as appropriate. Furthermore, the Democratic People's Republic of Korea authorities and other relevant Member States are encouraged to facilitate the work of humanitarian actors delivering assistance to the Democratic People's Republic of Korea, as called for in relevant Security Council resolutions.

The 1718 Committee reiterates that the primary responsibility to protect the people in the Democratic People's Republic of Korea lies with the Government of the Democratic People's Republic of Korea.

The 1718 Committee stands ready to assist Member States in the implementation of the measures in the achievement of the objectives of resolutions 1718 (2006), 1874 (2009), 2087 (2013), 2094 (2013), 2270 (2016), 2321 (2016), 2356 (2017), 2371 (2017) and 2375 (2017).