

歸檔準則 | 法律準則：

資產證券化：資產隔離與特殊目的機構方法論（英文版）

March 29, 2017

（編按：本準則文章已被 2025 年 5 月 29 日出版之「資產隔離與特殊目的機構方法論（Asset Isolation And Special-Purpose Entity Methodology）」取代，但須事先向當地主管機關登記的市場則為例外。）

標普全球評級提出其在對資產證券化交易中，對於特殊目的機構（special-purpose entities；簡稱 SPE）面臨的資產隔離與破產遠離相關法規風險進行評估時採用的合併全球準則。前述準則適用於全球的資產證券化交易（美國的資產證券化交易除外）。

修訂與更新

本準則文章原始公布於 2017 年 3 月 29 日，並於同日生效，但不包括要求必須提前通知當地監管機構，並／或在當地監管機構登記的市場。在這些市場，本準則將在標普全球評級通知監管機構並／或在監管機構登記之時生效。在此之前，被取代的相關準則文章（請參閱「附錄 B：被取代準則列表」）在相關市場中依然有效。

本準則公布後沿革：

- 2018年3月28日，我們在完成定期檢視後，刪除了段落編號14與段落編號15當中，與首次出版時相關且已過時的部分。
- 2019年5月15日，我們對本準則文章進行了一些非重大修改後再版重登本文。我們特別更新了聯絡人資訊與準則參考來源。
- 2022年4月8日，我們對本準則文章進行了一些非重大修改後再版重登本文。我們特別更新了聯絡人資訊與準則參考來源。

英文版準則「Legal Criteria: Structured Finance: Asset Isolation And Special-Purpose Entity Methodology」全文請點[此](#)。

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