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| Title :       | Regulations Governing Collection of Company Registration Fees   |
| Date :        | 2018.11.08   |
| Legislative : | <ol style="list-style-type: none"><li>1.Promulgated on May 9, 1980 by Order Ching (69) Shang Tze No. 1497</li><li>2.Amended and promulgated by Order Ching (72) Shang Tze No. 27898 on July 11, 1983</li><li>3.Amended and promulgated by Order Ching (77) Shang Tze No. 033607 on November 7, 1988</li><li>4.Amended and promulgated by Order Ching (82) Shang Tze No. 224907 on October 13, 1993</li><li>5.Amended and promulgated by Order Ching (87) Shang Tze No. 87229223 on December 23, 1998</li><li>6.Amended and promulgated by Order Ching (90) Shang Tze No. 09002250830 on December 26, 2001</li><li>7.Amended and promulgated by Order Ching (94) Shang Tze No. 09402411080 on June 27, 2005</li><li>8.Amended on December 22 , 2008</li><li>9.Amended on July 01 , 2009</li><li>10.Amended on October 21, 2010</li><li>11.Amended on January 14, 2013</li><li>12.Amended on November 1, 2018</li></ol>  |
| Content :     | <p><b>Regulations Governing Collection of Company Registration Fees</b></p> <p><b>Article 1</b><br/>These Regulations are enacted pursuant to Article 438 of the Company Act, Article 40-1 and Article 95-2 of the Act Governing Relations between the People of the Taiwan Area and the Mainland Area, and Article 10 of the Charges and Fees Act.</p> <p><b>Article 2</b><br/>In regard to applications for reservation of corporate names and business, a company shall pay charges and fees of NT\$300 for each application. For filing such application through the internet, a company shall pay charges and fees of NT\$150 for each application.</p> <p><b>Article 3</b><br/>Calculation standard of charges and fees for a company filing the following applications for registrations:<br/><ol style="list-style-type: none"><li>1.For registration of incorporation, charges and fees shall be calculated at the rate of NT\$1 for every NT\$4,000 in its amount of paid-in capital while NT\$1,000 shall be payable if the charges and fees calculated are less than NT\$1,000.</li><li>2.For registration of capital increase or change registration with capital increase / reduction added in, charges and fees shall be calculated at the rate of NT\$1 for every NT\$4,000 in its amount of paid-in capital increment while NT\$1,000 shall be payable if the charges and fees calculated are less than NT\$1,000.</li><li>3.For registrations other than the two set forth in preceding two subparagraphs, charges and fees of NT\$1,000 shall be payable for each registration.</li><li>4.For incorporation/alteration/nullification registration of branch office, charges and fees of NT\$1,000 shall be payable for each branch office.</li></ol></p> <p><b>Article 4</b><br/>Calculation standard of charges and fees for a foreign company filing the following applications for registrations:<br/><ol style="list-style-type: none"><li>1.For first-time incorporation registration of branch office, charges and fees</li></ol></p> |

of NT\$1,000 shall be payable for each branch office plus the rate of NT\$ 1 for every NT\$4,000 in the operating capital specifically allocated for use in Republic of China while NT\$1,000 shall be payable if the amount calculated is less than NT\$1,000.

2. For increase of operating capital, charges and fees shall be calculated at the rate of NT\$1 for every NT\$4,000 in the increment while NT\$1,000 shall be payable if the charges and fees calculated are less than NT\$1,000.
3. For registrations other than the two set forth in preceding two subparagraphs, charges and fees of NT\$1,000 shall be payable for each registration.
4. For additional incorporation/alteration/nullification registration of branch office, charges and fees of NT\$1,000 shall be payable for each branch office.
5. For establishment/alteration/nullification registration of representative office, charges and fees of NT\$1,000 shall be payable for each business office.

#### Article 5

Calculation standard of charges and fees for profit-seeking enterprises from Mainland area filing the following applications for registrations:

1. For incorporation registration of branch office, charges and fees shall be calculated at the rate of NT\$ 1 for every NT\$4,000 in the operating capital specifically allocated for use in Taiwan while NT\$1,000 shall be payable if the charges and fees calculated are less than NT\$1,000.
2. For increase of operating capital, charges and fees shall be calculated at the rate of NT\$1 for every NT\$4,000 in the increment while NT\$1,000 shall be payable if the charges and fees calculated are less than NT\$1,000.
3. For applications other than the two set forth in preceding two subparagraphs, charges and fees of NT\$1,000 for each application shall be payable.
4. For incorporation/alteration/nullification registration of branch office, charges and fees of NT\$1,000 shall be payable for each branch office.
5. For establishment/alteration/nullification registration of business office, charges and fees of NT\$1,000 shall be payable for each business office.

#### Article 6

For applications for registrations set forth in preceding three articles, charges and fees payable shall be subject to a deduction of NT\$300 for each application for registration provided that such applications for registrations are filed with electronic means.

#### Article 7

Calculation standard of charges and fees for filing applications for reading, photocopy or certificates of information of a specific company:

1. Inspection: Charges and fees of NT\$400 shall be payable for information of one company with a time period of two hours and NT\$100 for each additional hour or part thereof after that.
2. Photocopy: Charges and fees of NT\$10 per copy shall be payable for photocopies of company registration/change registration form, Articles of Incorporation, board meeting minutes, shareholders' meeting minutes, director's written consent, shareholder's written consent and CPA's audit report and attachments thereof. For photocopies of other documents, NT\$2 per page will be charged.
3. Certificates: Charges and fees of NT\$200 shall be payable for application for a certificate, and NT\$600 for an English certificate. Application for more than one copy of the same certificate at one time, NT\$100 shall be payable for each additional copy.

Charges and fees of NT\$300 shall be payable for the application for a detailed list of capital formation.

Charges and fees of NT\$50 shall be payable for document copies set forth in Subparagraph 2, Paragraph 1 to be sent by post.

#### Article 8

Charges and fees of NT\$10 shall be payable per company, per item for online application for online perusal and download of electronic files of the latest company registration/change registration form or Articles of Incorporation.

#### Article 9

Except for conditions set forth in Subparagraph 2, Paragraph 1 in Article 7, charges and fees of NT\$10 per company shall be payable for application for access under certain conditions or within certain scope to company information made open to the public on the internet to be printed on hard copies or in other electronic forms.

Additional charges and fees of NT\$50 shall be payable for document hard copies to be sent by post.

#### Article 10

Under any of the following circumstances, a company shall be exempted from charges and fees payable:

1. Where the application is filed because of administrative district adjustment or address assignment or change of applicable laws.
2. Where the application is filed for registration of business discontinuation, extension of business commencement, business recommencement, dissolution, or permit cancellation.
3. Except for registrations of branch office, other applications for registration or permits filed together with those listed in Paragraph 1 and 2 in Articles 3 through 5.

#### Article 11

Prior to enforcement of the amended Regulations on November 1, 2018, companies already paid charges and fees based on the rate of NT\$1 for every NT\$4,000 in its amount of authorized capital or in the increment of capital, and charges and fees paid at that time exceeded NT\$1,000, shall pay NT\$1,000 for each new registration of capital increase until the total number of its authorized shares has been fully issued, which shall not subject to provisions prescribed in Paragraphs 2 of Article 3 in the Regulations.

#### Article 12

These Regulations shall be enforced starting November 1, 2018.