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| Title : | Regulations Governing the Application of Limited Partnership Registration  |
| Date : | 2015.12.01 |
| Legislative : | 1.Promulgated on December 1, 2015 |
| Content : | <p>Article 1</p> <p>These Regulations are prescribed pursuant to Paragraph 3, Article 9 of the Limited Partnership Act (hereinafter referred to as the Act).</p> <p>Article 2</p> <p>The applicant may prepare the limited partnership registration application and required documents in the form of electronic documents prefixed with the authorized electronic signature via the internet circumstances in the applicable website.</p> <p>The electronic signature required in the preceding paragraph shall be prefixed to the document using the industrial commerce identification card issued by the Ministry of Economic Affairs Certificate Authority (MOEACA), if the applicant is a limited partnership or a company; or using the natural person identification card issued by the Ministry of Interior Certification Authority (MOICA), if the applicant is a natural person.</p> <p>Article 3</p> <p>If the scope of a limited partnership is permitted by the competent authority in charge of its business in accordance with laws or regulations, the applicant shall submit the permission from the competent authority in charge of its business in applying for various registrations of the limited partnership.</p> <p>Article 4</p> <p>In applying for the registration of a limited partnership, the application together with a complete set of the documents as required shall be filed with the competent authority by the representative of the limited partnership. In the case the application is filed by a proxy, a power of attorney shall be attached.</p> <p>Article 5</p> <p>In applying for registration of forming a limited partnership, the applicant shall submit the following documents:</p> <ol style="list-style-type: none">1. The application form;2. The limited partnership agreement;3. The identification documents of general partners and limited partners or the document proving the identity of any juristic person; in the case of a company being a general partner, the document proving such approval of the shareholders or such resolution adopted at the shareholders' meeting as required in Article 8 of the Act;4. For the limited partnership representative, the written consent of general partners for the elected representative;5. The document proving the capital contribution; in the case that a general partner contributes goodwill or other interests to the capital, the ratio of the contribution to the capital of the limited partnership shall be indicated, and the amount of the goodwill or interests contributed shall not exceed a certain percentage announced by the competent authority. If the amount of capital contribution or the number of partners equals to or exceeds the standards provided by the competent |

authority, unless such contribution is made by cash, the capital contribution shall be audited by an independent certified public accountant; the limited partnership shall attach an audit certificate from the independent certified public accountant when applying for registration of formation or within 30 days after the registration of formation. If the audit by a certified public accountant is not required, the provisions set out from Article 3 to Article 8 of the Regulations Governing Independent Certified Public Accountant Auditing the Registered Capital Amount of Limited Partnership shall apply mutatis mutandis to the documents proving capital contributions; if necessary, experts may be consulted.

6. The ownership certificate and the written consent of the owner of the building where the limited partnership is located shall be submitted. The ownership certificate of the building can be substituted by the transcript of the building, the tax registration certificate of the building, the most recent building tax statement or other documents which can prove the owner of the building. The written consent of the owner can be substituted by the lease agreement entered into between the limited partnership and the owner.

Article 6

For any change in the particulars registered with respect to a limited partnership, an application for alteration registration shall be filed by submitting a completed application form and the following documents based on the change of the particular:

1. Change of the representative: The identification document of the representative, together with either the written consents of general partners or the limited partnership agreement, shall be submitted.
2. Change of a partner: The identification document and the written consent of the partner, the limited partnership agreement or the document proving the causes of withdrawal provided in Paragraph 1, Article 33 of the Act shall be submitted. In the case of the death of a limited partner, an application for alteration registration shall be filed within 15 days after receipt of the estate tax certificate or any other document proving the completion of succession matters.
3. Change of a capital contribution: The limited partnership agreement and the document proving the capital contribution shall be submitted. In the case that a general partner contributes goodwill or other interests to the capital, the ratio of the contribution to the capital of the limited partnership shall be indicated, and the amount of the goodwill or interests contributed shall not exceed a certain percentage announced by the competent authority. If the amount of capital contribution or the number of partners equals to or exceeds the standards provided by the competent authority, unless such contribution is made by cash, the capital contribution shall be audited by an independent certified public accountant; the limited partnership shall attach an audit certificate from the independent certified public accountant when applying for alteration registration. If the audit by a certified public accountant is not required, the provisions set out from Article 3 to Article 8 of the Regulations Governing Independent Certified Public Accountant Auditing the Registered Capital Amount of Limited Partnership shall apply mutatis mutandis to the documents proving capital contributions; if necessary, experts may be consulted.
4. Change of the location: The ownership certificate of the owner of the building where the limited partnership is located shall be submitted. In the case that the owner is not the limited partnership, the written consent of the owner shall be attached. The ownership certificate of the building can be substituted by the transcript of the building, the tax registration certificate of the building, the most recent building tax statement

or other documents which can prove the owner of the building. The written consent of the owner can be substituted by the lease agreement entered into between the limited partnership and the owner. The written consents of the partners or the limited partnership agreement shall also be attached.

5. Transfer of capital contributions: The transfer agreement shall be submitted. The written consents of the partners or the limited partnership agreement shall also be attached.

6. Change of the name of a limited partnership, scope of businesses or other amendments to registration: The certificate of the amendment shall be submitted. The written consents of the partners or the limited partnership agreement shall also be attached.

Article 7

When a limited partnership suspends its business, it shall apply for suspension registration by submitting a completed application form and the written consents of general partners to the competent authority.

The provisions set out in the preceding paragraph shall apply *mutatis mutandis* to the limited partnership completing resumption registration. In the case that a limited partnership fails to commence its business operation within six months after having completed the registration of the limited partnership, an application shall be filed for extension of business commencement date by submitting a completed application form to the competent authority within the foregoing time limit.

Article 8

When a limited partnership dissolves, it shall apply for dissolution registration by submitting to the competent authority a completed application form and the document proving the causes of dissolution provided in Paragraph 1, Article 35 of the Act

Article 9

In the case of appointment or dismissal of a managerial officer, the limited partnership shall apply for registration of appointment, dismissal or change of the managerial officer by submitting the following documents to the competent authority:

1. The application form;
2. Documents proving the appointment or dismissal of a managerial officer; and
3. The identification document of the managerial officer.

Article 10

For registration of forming a branch office, the limited partnership shall submit to the competent authority the following documents:

1. The application form;
2. The document proving the appointment of the managerial officer of the branch office, and the identification document of the managerial officer;
3. The ownership certificate of the building where the branch office is located; in the case that the owner is not the limited partnership, the written consent of the owner shall be attached. The ownership certificate of the building can be substituted by the transcript of the building, the tax registration certificate of the building, the most recent building tax statement or other documents which can prove the owner of the building. The written consent of the owner can be substituted by the lease agreement entered into between the limited partnership and the owner.

In the case of any change in the particulars registered with respect to a branch office, the limited partnership shall apply for amendment to the registration by submitting the following

documents to the competent authority:

1. The application form; and
2. The document proving the change, and the written consents of partners.

When a branch office of a limited partnership terminates its business, the limited partnership shall apply for registration of branch office nullification by submitting to the competent authority a completed application form and the written consents of partners.

Article 11

For registration of a foreign limited partnership branch office, the responsible person in the territory of the Republic of China shall apply for the registration by submitting to the competent authority a completed application form together with a complete set of documents as required. In the case the application is filed by a proxy, a power of attorney shall be attached.

Article 12

In applying for registration of forming a branch office in the territory of the Republic of China, a foreign limited partnership shall submit the following documents to the competent authority:

1. The application form;
2. The document proving the status of the foreign limited partnership;
3. The letter of appointment and the identification document of the responsible person who is in the territory of the Republic of China and authorized by the foreign limited partnership;
4. The letter of appointment and the identification document of the managerial officer who is in the territory of the Republic of China and authorized by the foreign limited partnership;
5. The document proving the operational funds deposited in the territory of the Republic of China; and
6. The ownership certificate and the written consent of the owner of the building where the branch office is located shall be submitted. The ownership certificate of the building can be substituted by the transcript of the building, the tax registration certificate of the building, the most recent building tax statement or other documents which can prove the owner of the building. The written consent of the owner can be substituted by the lease agreement entered into between the limited partnership or its branch office and the owner.

The documents stated in Subparagraphs 1, 4 and 6 of the preceding paragraph shall be attached to the application filed by a foreign limited partnership for registration of forming a branch office in the territory of the Republic of China.

In the case of change in the particulars of registration of a limited partnership branch office located in the territory of the Republic of China, the foreign limited partnership shall apply for registration of the change by submitting the following documents:

1. The application form; and
2. The document proving the change.

If the audit by a certified public accountant for a foreign limited partnership's operational funds deposited in the territory of the Republic of China is not required, the provisions set out in Article 16 of the Regulations Governing Independent Certified Public Accountant Auditing the Registered Capital Amount of Limited Partnership shall apply *mutatis mutandis* to the documents proving its operational funds deposited in the territory of the Republic of China; if necessary, experts may be consulted.

When a branch office of a foreign limited partnership located in the territory of the Republic of China terminates its business, the foreign limited partnership shall apply for the registration of

branch office nullification by submitting to the competent authority a completed application form and the written consent of the foreign limited partnership or other supporting documents. If all branch offices located in the Republic of China terminate their businesses, an application for dissolution registration shall be filed.

Article 13

In the case of any change of the location of the limited partnership or the address of the responsible person or any partner of the limited partnership due to rezoning of administrative districts or reassignment of door numbers, an application, together with the documents proving such rezoning or reassignment, shall be filed for registration of the change.

Article 14

Application for correction shall be filed only for correction of errors or omissions in words in the particulars of registration; if the correction involves the contents of registration, an application for amendment to registration shall be filed.

Article 15

The documents to be submitted in accordance with these Regulations may be photocopied, except for the application form and the certified public accountant's audit report, both of which are required to be original. If deemed necessary, the competent authority may request the applicant to submit original copies.
In the case that any document required by these Regulations is written in foreign language, the foreign document shall be certified, notarized or authenticated and shall be submitted together with its Chinese translation.

Article 16

As for the deadline for various registrations prescribed in these Regulations, the application for such registration shall be filed within 15 days from the day when the matter occurs.

Article 17

These Regulations shall take effect from November 30, 2015.