


## Content

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| Title :       | Regulations Governing the Application of Business Registration   |
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| Legislative : | <ol style="list-style-type: none"><li>1.Promulgated on March 23 , 2009</li><li>2.Amended on August 05 , 2009</li><li>3.Amended on November 12, 2010</li><li>4.Amended on September 22, 2011</li><li>5.Amended on February 13, 2014</li><li>6.Amended on September 06, 2016</li><li>7.Amended on February 26, 2019</li><li>8.Amended on October 15, 2019</li><li>9.Amended on August 26, 2022</li></ol>  |
| Content :     | <p><b>Article 1</b><br/>These Regulations are prescribed pursuant to Article 15, Paragraph 2 of the Business Registration Act (hereinafter referred to as the "Act").</p> <p><b>Article 2</b><br/>The applicant preparing the application documents for business registration in the form of electronic documents shall prefix with electronic signature recognized by the central competent authority or the competent authority having jurisdiction over the district where the business is located , and transmit the electronic documents via the software, format, type and manner designated by the central competent authority or the competent authority having jurisdiction over the district where the business is located .</p> <p><b>Article 2-1</b><br/>The Relevant Authority at the place where the business is located (hereinafter referred to as “the local competent authority”) shall serve the business or its agent the official documents, which may be electronically prepared and transmitted to the electronic official document downloading platform established by the central competent authority. If the electronic official documents are downloaded by the business or its agent, they have the same validity as the hard copy official documents. The local competent authority shall obtain the consent of the business or its agent before serving the official documents in accordance with the preceding paragraph. When the local competent authority serving the electronic official documents to the business or its agent shall be deemed as the time recorded by the information system of the central competent authority when the business or its agent downloads such official documents. The statutory period therefor shall begin to run from the date following the day on which such electronic documents are downloaded. If the business or its agent fails to download such electronic documents within five working days after the electronic documents have been transmitted to the electronic official document downloading platform by the local competent authority, the local competent authority shall take down such electronic documents and serve the official documents in hard copy.</p> <p><b>Article 3</b><br/>A person with limited disposing capacity operating a business independently or being a partner of a partnership shall obtain the consent from his/her statutory presentative or agent. In applying for various business registrations, such person shall submit the written consent of the statutory representative or agent.<br/>A person under assistance operating a business independently or being a partner of a partnership shall obtain the consent of his/her assistant. In applying for various business registrations, such person shall submit the written consent of the assistant.</p> <p><b>Article 4</b><br/>If the scope of businesses shall be approved by the relevant competent authorities in charge of the business in accordance with the laws or regulations, the applicant shall submit the approvals from the relevant competent authorities in charge of the business in applying for various business</p> |

registrations.

#### Article 5

In applying for establishment registration, the applicant shall submit the following documents:

1. The application form;
2. The identification document of the responsible person; in the case of partnership, the identification documents of the partners and the partnership agreement;
3. The certificate of capital;
4. The ownership certificate of the building where the business is located; in the case that the owner is not the responsible person of the business or a partner, 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 proof 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 signed between the business and the owner or the lease agreement signed between the business responsible person and the owner specifying that the building can be used for business registration or for business use.

In the case that the capital of the business is less than NTD 250,000, the applicant is exempted from submitting the document of item 3 in the preceding paragraph.

#### Article 6

If any change in the particulars of business registration, an application for amendment to the registration shall be filed by submitting the application form and one of the following documents depending on the change of the particular:

1. Change of the responsible person: identification document of the responsible person; in the case of partnership, the written consents of the partners or the partnership agreement shall also be submitted.
2. Change of the partners: identification documents of the partners and the written consents of the partners or the partnership agreement.
3. Change of the capital: the capital certificate; in the case that the capital is less than NTD 250,000 after capital increase or in the case of capital decrease, the capital certificate is not required; in the case of partnership, the written consents of the partners or the partnership agreement shall also be submitted.
4. Change of the location: the ownership certificate of the building where the business is located; in the case that the owner is not the responsible person of the business or a partner, 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 proof 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 signed between the business and the owner or the lease agreement signed between the business responsible person and the owner specifying that the building can be used for business registration or for business use; in the case of partnership, the written consents of the partners or the partnership agreement shall also be submitted.
5. Change of the business name, scope of businesses or other amendments to registration: the certificate of the amendment; in the case of partnership, the written consents of the partners or the partnership agreement shall also be submitted.
6. Change of the transfer of capital contributions: the transfer agreement; in the case of partnership, the written consents of the partners or the partnership agreement shall also be submitted.

#### Article 7

In the case of business transfer, the transferee shall apply for the transfer registration by submitting the following documents:

1. the application form;
2. the transfer agreement; and
3. the identification document of the responsible person; in the case of partnership, the written consents of the partners or the partnership agreement shall also be submitted.

In the case of business merger another business, the surviving business shall apply for the merger registration by submitting the following documents:

1. the application form;
2. the merger agreement; in the case of partnership, the written consents of the partners or the partnership agreement shall also be submitted.

#### Article 8

In the case of business succession, the applicant shall submit the following documents:

- 1.the application form;
- 2.the genealogical list of succession;
- 3.the succession agreement;
- 4.in the case of partnership, the partnership agreement;
- 5.if applied by the guardian, the certificate of guardianship shall be submitted; if applied by the administrator of estate, the certificate of administrator of estate shall be submitted;
- 6.the certificate of tax paid issued by tax authorities, the certificate of transfer consent issued by tax authorities, and the certificate of tax exemption or the certificate of exclusion from the gross estate; and
- 7.other documents supporting the succession.

The applicant applies for registration prescribed in the preceding paragraph by a final court judgment, the documents of Item 2 and Item 3 in the preceding paragraph can be replaced by such court judgment.

#### Article 9

A business changing its organization from sole proprietorship to partnership and applying for the amendment to registration shall submit the following documents:

- 1.the application form;
- 2.the identification documents of the responsible person and partners; and
- 3.the partnership agreement.

#### Article 10

In applying for change of the business address pursuant to Article 16 of the Act, the applicant shall submit the following documents to the competent authority having jurisdiction over the district where the business will move into:

- 1.the application form;
- 2.the identification document of the responsible person; in the case of partnership, the identification documents of the partners and the partnership agreement shall also be submitted.

In applying for change of the registration according to the preceding paragraph, if the business name of the applicant is the same with a registered business name in the jurisdiction where the business will move into, after being notified by the competent authority having jurisdiction over the district where the business will move into, the applicant shall correct and reapply therefor.

#### Article 11

A business temporarily suspends its business shall apply for suspension registration by submitting the application form; in the case of partnership, the written consents of partners shall also be submitted.

The preceding paragraph shall apply *mutatis mutandis* to the resumption registration of a business.

#### Article 12

A business terminates its business shall apply for termination registration by submitting the application form; in the case of partnership, the written consents of partners shall also be submitted.

#### Article 13

When a statutory representative or an agent operating a registered business for a person who lacks disposing capacity or has only limited disposing capacity, the statutory representative or the agent, by submitting the identification documents, shall apply for the registration of operation by agent.

#### Article 14

In applying for the appointment, removal or transfer of a managerial officer, the applicant shall apply for registration of the appointment, removal or transfer by submitting the following documents:

- 1.the application form;
- 2.the relevant supporting documents regarding the appointment, removal or transfer of the managerial officer;
- 3.the identification document of the managerial officer; in the case of partnership, the written consents of the partners shall also be submitted.

#### Article 15

A business branch, which established separate accounting books, shall apply for the establishment registration by submitting the following documents:

- 1.The application form;
- 2.The documents supporting the mandate of the managerial officer of the branch and the

identification document of the managerial officer; in the case of partnership, the written consents of the partners shall also be submitted;

3. The ownership certificate of the building where the branch is located; in the case that the owner is not the responsible person of the business or a partner, 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 proof 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 signed between the business and the owner or the lease agreement signed between the business responsible person and the owner specifying that the building can be used for business registration or for business use.

#### Article 16

If any change in the particulars of registration of the business branches, an application for amendment to the registration shall be filed by submitting the following documents:

1. the application form;
2. the certificate of the amendment; in the case of partnership, the written consents of the partners shall also be submitted.

#### Article 17

A business branch terminates its business shall apply for the termination registration by submitting the application form; in the case of partnership, the written consents of partners shall also be submitted.

#### Article 18

When an alternation of the location of business, the addresses of the responsible person or the partners resulted from rezoning of administrative zones or reassignment of door numbers, an amendment to registration shall be filed by submitting the supporting documents of such reassignment of door numbers.

In the case of two businesses using the same business name resulted from rezoning of administrative zones, the businesses may continue using their business names.

#### Article 19

The reasons for applying for correction of registration in accordance with Article 24 of the Act are limited to errors or omissions in words; if the correction involves the contents of registration, an application for an amendment to registration shall be filed.

#### Article 19-1

The documents governing by these Regulations may be the copies of the originals, except that the application form shall be the original. The competent authority having jurisdiction over the district where the business is located may notify the applicant to attach the originals, if necessary.

#### Article 20

These regulations shall be effective on April 13, 2009.

The amendments to these Regulations shall take effect as the date of promulgation hereof.

The amendments to these Regulations made on Nov. 12, 2010, shall be effective on Dec. 25, 2010.