

Content

Title :	Regulations Governing Collection of Company Registration Fees <b>Ch</b>
Date :	2022.11.24
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><li>13.Amended on November 24, 2022</li></ol>
Content :	<p><b>Article 1</b> 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> 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 electronic means, charges and fees payable shall be subject to a deduction of NT\$150 for each application. When the application for reservation in the preceding paragraph is rejected by the competent authority, the charges and fees paid shall not be refunded.</p> <p><b>Article 3</b> Calculation standard of charges and fees for a company filing the following applications for registrations is: 1.For incorporation registration of a company: (1)Company Limited by Shares: 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. (2)Unlimited Company, Unlimited Company with Limited Liability Shareholders, and Limited Company: Charges and fees shall be calculated at the rate of NT\$1 for every NT\$4,000 in its amount of capital stock, while NT\$1,000 shall be payable if the charges and fees calculated are less than NT\$1,000. 2.For registration of capital increase, or change registration with capital increase and reduction: Charges and fees shall be calculated at the rate of NT\$1 for every NT\$4,000 in its amount of paid-in capital increase in the item (1) or of capital stock increase in the item (2) of preceding Subparagraph 1, 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 these set forth in preceding two Subparagraphs:</p>

Charges and fees of NT\$1,000 shall be payable for each registration.  
4. For incorporation, change, or nullification registration of branch office:  
Charges and fees of NT\$1,000 shall be payable for each branch office.

#### Article 4

Calculation standard of charges and fees for a foreign company filing the following applications for registrations:

1. For first-time incorporation registration of a branch office:

Charges and fees 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 the territory of the 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 accordance with its increase, while NT\$1,000 shall be payable if the charges and

fees calculated are less than NT\$1,000.

3. For registrations other than these set forth in preceding two Subparagraphs: Charges and fees of NT\$1,000 shall be payable for each registration.

4. For additional incorporation, change or nullification registration of a branch office:

Charges and fees of NT\$1,000 shall be payable for each branch office.

5. For establishment, change or nullification registration of a representative office:

Charges and fees of NT\$1,000 shall be payable for each representative office.

#### Article 5

Calculation standard of charges and fees for a profit-seeking enterprise of the Mainland area or a profit-seeking enterprise it invested in a third area filing the following applications for registrations:

1. For incorporation permission of a 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 the Taiwan area, 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 these set forth in preceding two Subparagraphs:

Charges and fees of NT\$1,000 for each application shall be payable.

4. For incorporation, change or nullification registration of a branch office:

Charges and fees of NT\$1,000 shall be payable for each branch office.

5. For incorporation or change permission of a representative office:

Charges and fees of NT\$1,000 shall be payable for each representative office.

6. For filing incorporation, change or nullification of a representative office for future reference, or filing its annual working report and financial statement of expenditure for future reference:

Charges and fees of NT\$1,000 shall be payable for each representative office.

7. For applications for permission, registration or filing for future reference in the preceding six Subparagraphs if they are rejected by the competent authority:

NT\$ 500 among the amount of charges and fees paid for each application shall not be refunded.

#### Article 6

For applications set forth in preceding three Articles, charges and fees shall be subject to a deduction of NT\$300 for each application if such applications 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 (change) registration form, Articles of Incorporation, board of directors meeting minutes, shareholders' meeting minutes, director's written consent, shareholder's written consent, CPA's audit report and attachments thereof and other kinds of documents.

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 or English certificate at a 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.

Additional charges and fees of NT\$50 shall be payable for document copies set forth in preceding Subparagraph 2, Paragraph 1 if the applicant needs to have a post service.

#### Article 8

Charges and fees of NT\$10 shall be payable per company, per item for online perusal and downloads of electronic files of the latest company (change) registration form or Articles of Incorporation if such applications are filed with electronic means.

#### Article 9

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

Additional charges and fees of NT\$50 shall be payable for document copies to be sent by post, if the applicant needs to have a post service.

#### Article 10

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

1. Where the application is filed for any registration, permission or filing for future reference because of administrative district adjustment or address assignment or change of applicable laws.
2. Where the application is filed for correction, business discontinuation, extension of business commencement, business recommencement, dissolution, nullification of all branch offices or representative offices registrations, or permission cancellation.
3. Except for registrations of branch office, where other applications for registration, permission or filing for future reference are filed together with those set forth in Subparagraph 1 or 2 in each of Articles 3 to 5.

#### Article 11

Prior to enforcement of these 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 on November 18, 2022.