

Content

Title :	Business Registration Act 
Date :	2025.12.26
Legislative :	<ol style="list-style-type: none"><li>1.Promulgated on June 28, 1937</li><li>2.Amended on November 28, 1967</li><li>3.Amended on October 23, 1989</li><li>4.Amended and promulgated by Order Ching (88) Shang Tze No. 8800310400 on December 29, 1999</li><li>5.Amended and promulgated by Order Ching (89) Shang Tze No. 8900104410 on April 26, 2000</li><li>6.Amended and promulgated by Order Ching (91) Shang Tze No. 09100023640 on February 6, 2002</li><li>7.Amended and promulgated by Order Ching (91) Shang Tze No. 09100243510 on December 18, 2002</li><li>8.Amended on January 16, 2008</li><li>9.Amended on Jan 21, 2009 HWA/TZON/I/YI/NO. 09800014531</li><li>10.Amended on May 4, 2016 HWA/TZON/I/YI/NO. 10500037381</li><li>11.Amended on December 26,2025</li></ol>
Content :	<p>Article 1 Business registration affairs shall be governed by this Act.</p> <p>Article 2 The term "Relevant Authority" as used in this Act shall mean the Ministry of Economic Affairs at the central government level, the municipal government at the municipality directly under the jurisdiction of the Executive Yuan, and the county (city) government at the county (city) level. The municipal government at the municipality directly under the jurisdiction of the Executive Yuan and the county (city) government, after the approval of the Ministry of Economic Affairs, if necessary, may delegate parts of its business to the district office or shiang office (town, city, district) or may authorize the business associations in the municipality and county (city) to deal with such business.</p> <p>Article 3 The term "business" as use in this Act means an enterprise managed in the manner of sole proprietorship or partnership for profit.</p> <p>Article 4 Except as provided at Article 5, no business entity may be established until the registration of such with the Relevant Authority at the place where the business is located.</p> <p>Article 5 The following small-sized businesses shall be exempted from registration in accordance with this Act: <ol style="list-style-type: none"><li>1. Vendors.</li><li>2. Family agriculture, forestry, fishery, animal husbandry businesses.</li><li>3. Family handiwork businesses.</li><li>4. Lodging businesses.</li><li>5. Businesses who's amount of sales per month does not reach the minimum taxable sales.</li></ol>The small-sized businesses referred to in item 2 and Item 3 of the preceding paragraph shall be limited to businesses operated by himself/herself or mainly operated by himself/herself although some employees are hired in such business.</p> <p>Article 6 If the business should require special permission of the government in accordance with the law or an order given by a Relevant Authority duly authorized by the law, such entity may file for</p>

registration only after having received the foregoing government permission document. In case the approval referred to in the preceding paragraph is revoked or withdrawn and such revocation or withdrawal becomes binding by the Relevant Authority in charge of that business, such Relevant Authority shall notify the Relevant Authority at the place where the business is located to revoke or withdraw the whole or parts of the registration particulars.

#### Article 7

Where a business entity was operated in a manner that violates the governing laws and/or legal order and a conclusive injunction to closedown the business entity becomes binding, the Authority ordering such injunction shall notify the Relevant Authority at the place where the business entity is located to withdraw the previously registered business registration of the business entity, in whole or in part.

#### Article 8

The responsible person of the business shall file the registration of a business at the Relevant Authority at the place where the business is located. The responsible person may appoint another person by proxy to file such application on his/her behalf by attaching a power of attorney.

#### Article 9

Before commencing business operations, the following particulars must be filed for registration:

1. The name of the business.
2. The organization of the business.
3. The nature of business to be conducted by the business.
4. The capital of the business.
5. The street address of the business.
6. The name, domicile or residence, the identification document number issued by the government of the responsible person and the amount of the capital contributed by such responsible person.
7. In the case of a partnership, the name, domicile or residence, the identification document number issued by the government of each of the partners and the amount of the capital contributed by each of such partners, as well as a copy of the partnership agreement.
8. Other particulars prescribed by the Central Relevant Authority.

The Relevant Authority at the place where the business is located may examine the particulars set forth in the preceding paragraph and other particulars required to be registered under this Act at any time. The responsible person and his/her employees may not evade, obstruct or refuse such examination.

#### Article 9-1

A business entity shall, after its establishment registration, attend a labor rights workshop held by government agencies at all levels or by a nonprofit organization designated by such agencies. The Central Relevant Authority shall indicate on its information website whether the business entity has attended the labor rights workshop referred to in the preceding paragraph.

#### Article 10

The term "business responsible person" as used in this Act means the capital contributor or his/her guardian in the case of a sole proprietorship, and the partners conducting the business in the case of a partnership.

The managerial officer acting within the scope of his/her duties is also a business responsible person.

#### Article 11

A person limited in capacity to make judicial acts and to be a sole proprietor or a partner of a partnership with his/her guardian's approval shall attach a copy of the guardian's approval when filing for business registration.

If the person limited in capacity to make juridical acts is unable to operate the business thus approved in the preceding paragraph, his/her guardian may revoke or restrict the approval and shall apply to the Relevant Authority at the place where the business is located for registration of such revocation or restriction.

#### Article 12

When a guardian operating a registered business for a person who lacks capacity or has only limited capacity to make juridical acts becomes the legal representative, he/she becomes the business responsible person, and must file for registration within 15 days of becoming such legal representative. A supporting document evidencing such legal representation must be attached when

applying for such registration.

#### Article 13

The appointment, removal or transfer of a managerial officer must be filed for registration within 15 days from the day of the appointment, removal or transfer.

#### Article 14

Before commencing the business operations of a branch, which established separate accounting books, the following particulars must be filed at the Relevant Authority at the place where the branch is located within 15 days from the day of the establishment:

1. The name of the branch.
2. The street address of the branch.
3. The name, domicile or residence, and identification document number issued by the government of the managerial officer.
4. Other particulars prescribed by the Central Relevant Authority.

When the branch indicated in the preceding paragraph terminates the business operations, the branch must file at the Relevant Authority at the place where the branch is located to withdraw the registration within 15 days after the date of the termination.

After the Relevant Authority at the place where the business is located issues an approval or a withdrawal in accordance with preceding two paragraphs, the Relevant Authority shall send a copy of the registration to the municipal government at the municipality directly under the jurisdiction of the Executive Yuan and to the county (city) government where the business is located.

#### Article 15

If there are any changes in the particulars contained in the registration file, an application for amendment must be made within 15 days from the date on which the change occurred, except in the case that the change is resulted from succession, such application for amendment shall be made within six months after the date on which the succession was opened.

The Central Relevant Authority shall prescribe regulations governing the qualification requirements and conditions for the application for any business registration, the application procedures, the required documents and certificates, and other provisions with which business entities must comply.

#### Article 16

A business moving out of the jurisdiction of the original registration authority must file for a moving-in registration to the Relevant Authority having jurisdiction over the district where the business will move into.

#### Article 17

Other than those businesses that have filed for recordation in accordance with the Value-Added and Non-Value-Added Business Tax Act, a business entity that suspends its operations for more than one month must file for a suspension registration before suspending its operations, and must file for a resumption registration before resuming its operations.

The period for suspension in the preceding paragraph shall not exceed one year except where a business entity has just cause and such suspension has been approved by the Relevant Authority at the place where the business is located.

#### Article 18

A business entity that terminates its operations must file for a termination registration within 15 days after the date of its termination.

#### Article 19

The following registration particulars shall be given to a public notice on an information web site by the Relevant Authority at the place where the business is located for the purpose of browsing:

1. The name of a business;
2. The organization of a business;
3. The nature of the business operations of a business;
4. The capital of a business;
5. The street address of a business;
6. The name of the business responsible person and the amount of capital contributed by such responsible person.
7. In the case of a partnership organization, the names of the partners and the amount of capital contributed by each of such partners; and

8. The name, street address of the branch and the names of the officers.  
If the public notice is inconsistent with the registration, the registration shall govern.

#### Article 20

Where, after its establishment registration, a business entity fails to register any particular that should have been registered, or fails to register any changes in particulars already registered, such particulars or changes in particulars cannot be set up as a defense against any bona fide third party. The preceding paragraph shall only apply to the branch where a business branch fails to file any particular that should have been registered or fails to file any changes in particulars already registered at the place where the branch is located.

#### Article 21

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#### Article 22

If any business registration application is held by the Relevant Authority at the place where the business is located to be contrary to the laws or not in conformity with legal procedures, a notice of correction shall be given within 5 days after receiving such application, all particulars to be corrected shall be advised of in a single notice.

#### Article 23

The period from the date of receipt of the business registration application to the date of approval by the Relevant Authority at the place where the business is located shall not exceed 7 days. Provided, however, such period shall not include the any time required for corrections in accordance with the preceding article.

#### Article 24

An applicant finding errors or omissions in the registration particulars after filing may apply for correction and must attach the supporting documents if necessary.

#### Article 25

Any business responsible person may file an application to the Relevant Authority at the place where the business is located to issue a certificate of the registered particulars.

#### Article 26

A business responsible person, partner or an interested person may, with reasons stated, apply for access to inspect, to make a copy of, or to duplicate the registration documents. The interested person referred to in the preceding paragraph shall mean a person who is a creditor or debtor of the business/partner, or has other legal relationship with the business/ partner.

#### Article 27

A business may use the name of its responsible person or other name as its business name.

However,

a business shall not use a name that tends to mislead the public to associate the business with the name of a government agency or a public welfare organization. If a business uses the family name or given name of its partner and said partner withdraws from the partnership, the business must obtain the consent of that partner for the continuing use of his/her family name or given name.

#### Article 28

No business may use a business name that is identical to that of another registered business in the same municipality directly under the jurisdiction of the Executive Yuan or the county (city) except that:

1. a business which has been legally registered originally has an identical business name with other businesses due to the adjustment of administrative jurisdiction.

2. a business establishes a branch with marks that clearly identify it is a branch in another municipality directly under the jurisdiction of the Executive Yuan or the county (city).

The name of a business shall not include the word "corporation".

The business name and nature of business to be conducted by the business shall be applied for approval prior to business registration. Such business name shall be reserved for a certain period of time and can not be used by other businesses. The regulation governing the application procedure, registration of business name and nature of business to be conducted by the business, reserved period

and other compliances shall be prescribed by the central competent authority.

#### Article 29

In any of the following situations, the Relevant Authority at the place where the business is located may ex officio, upon a notification from the Procuratorate concerned or upon an application filed by an interested party, revoke or withdraw the business registration or parts of the registered particulars:

1. Where the registration particulars contained any forged and altered documents that have been the subject matter of a final guilty judgment.
2. Where the business failed to commence its business operations when six months have elapsed after the date of its establishment registration, or after commencing its business operations, the business was discontinued, at its own discretion, for a period exceeding six months.
3. Where the business moved away from the original address for more than six months without filing for a correction and then failed to file such application after having been notified by the Relevant Authority at the place where the business entity is located.
4. Where, after business registration, the Relevant Authority, after conducting an examination, found that the business had no trace of operations and the house owner could show no house leased or lent to the business.
5. Where a final judgment has adjudicated to prohibit the business from using its business name, the business fails to make a name change registration after elapse of six months from the final judgment, and fails to make a name change registration after the Relevant Authority at the place where the business entity is located has ordered the business to do so within a given time limit.

The period set forth at Item 2 in the preceding paragraph may be extended by application with just cause.

#### Article 30

The business responsible person shall be fined not less than NT\$ 6,000 and not more than NT\$ 30,000 if the registration particulars contain any misrepresentations.

#### Article 31

If the business commenced its business operations or committed any juristic act in its business name without a registration, the Relevant Authority at the place where the business is located shall order the individual actor(s) to complete registrations within the specified term limit. If the individual actor(s) fails to do so upon expiry of the time limit, he/she shall be fined not less than NT\$ 10,000 and not more than NT\$ 50,000 and the Relevant Authority at the place where the business is located may punish the actor(s) for each failure.

#### Article 32

Other than the preceding provision, if a business fails to register any particulars that are required to have been registered, its business responsible person shall be fined an amount not less than NT\$ 2,000 and not more than NT\$ 10,000.

#### Article 33

If the business exceeds the time period of registration applications described at Article 12 to Article 15, its business responsible person shall be fined an amount not less than NT\$ 1,000 and not more than NT\$ 5,000.

#### Article 34

If the business responsible person or his/her employees violate the provisions at Paragraph 2 of Article 9 by evasion, obstruction or by refusing the Relevant Authority's examination at the place where the business is located, its business responsible person shall be fined an amount not less than NT\$ 6,000 and not more than NT\$ 30,000.

#### Article 35

Upon approving the application filed by any person in accordance with this Act for pre-registration enquiry, registration, inspection, making copies of or to duplicate a business name and scope of business, or requesting certification of the business information registered, the Relevant Authorities at the place where the business is located shall charge the applicant a fee in accordance with the guideline governing the types of fees and charge rates prescribed by the Central Relevant Authority. At a time of filing for the business suspension, resumption and or termination, no filing fee is required to be paid.

Article 36  
(Deleted)

Article 37

The effective date of this Act shall be the date of promulgation. Provided, however, that the effective date of Paragraph 2 of Article 15, Article 23 and Paragraph 2 of Article 26, as amended and promulgated on January 16, 2008, shall be prescribed by the Executive Yuan; and that the provisions amended on December 9, 2025 shall take effect six months after promulgation.

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Data Source : Ministry of Economic Affairs R.O.C.(Taiwan) Laws and Regulations Retrieving System