

## Content

Title :	Regulations Governing Company Registration <b>Ch</b>
Date :	2021.04.23
Legislative :	<ol style="list-style-type: none"><li>1.Promulgated on December 12, 2001</li><li>2.Amended on October 1, 2003</li><li>3.Amended on June 6, 2008</li><li>4.Amended on July 15, 2009</li><li>5.Amended on January 12, 2012</li><li>6.Amended on October 14, 2013</li><li>7. Amended on April 14, 2014</li><li>8. Amended on September 2, 2015</li><li>9. Amended on June 14, 2018</li><li>10. Amended on November 8, 2018</li><li>11. Amended on April 23, 2021</li></ol>
Content :	<p><b>Article 1</b> These Regulations are enacted pursuant to Paragraph 1 of Article 387 of the Company Act(hereinafter referred to as the "Act").</p> <p><b>Article 2</b> A company shall, within fifteen days after completion of the following, file an application for registration of incorporation with the competent authority, unless otherwise approved by the authority in charge of the end-enterprise concerned to make registration on a specific date. <ol style="list-style-type: none"><li>1. Unlimited Company, Unlimited Company with Limited Liability Shareholders and Limited Company:Establishment of Articles of Incorporation.</li><li>2. Company Limited by Shares: Inauguration of the responsible person representing the Company.</li></ol></p> <p><b>Article 3</b> Where a company temporarily discontinues its business operation for a period over one month, an application for business discontinuation registration shall be filed prior to or within fifteen days starting the date of business discontinuation, and an application for business recommencement registration shall be filed prior to or within fifteen days after the recommencement, unless otherwise filing for approval and recordation with the competent tax authority has been made pursuant to provisions in Value-added and Non-value-added Business Tax Act. Where a company fails to commence its business operation within six months after the date of its incorporation registration, an application for extension of business commencement date shall be filed with the competent authority within that time limit. The maximum period of business discontinuation or extension of business commencement date as set forth in the preceding two paragraphs shall not exceed one year.</p> <p><b>Article 4</b> Upon any change in the particulars of the registration of a company or a foreign company, an application for alteration registration shall be filed with the competent authority within fifteen days after such a change, unless otherwise approved by the authority in charge of the end-enterprise concerned to make registration on a specific date. In the event of death of shareholder(s) of an unlimited company, an unlimited company with limited liability shareholders and a limited company, the application for alteration registration can be filed within fifteen days after receipt of documents verifying inheritance.</p> <p><b>Article 5</b> The documents, statements and forms required to be accompanied with the registrations as prescribed in the Act are enumerated in detail in Supplemental Tables 1 through 7 annexed hereto. In the event that documents, statements and forms submitted by the applicant pursuant to provisions in the preceding paragraph are photocopies or in foreign languages, the competent authority may request for the original copy or a Chinese translation version when necessary. In the event that company incorporation registration, company alteration registration for capital</p>

increase, registrations of company split-up, acquisition, and share exchange or Merger shall be effected on a specific reference day as specified by the authority in charge of the end-enterprise concerned, a priori capital audit report may be submitted for approval prior to the reference day while the audit report of capital up to the reference day issued by independent certified public accountant as required to be accompanied with the registrations as prescribed in the first paragraph can be supplemented within fifteen days starting the next day of the specific reference day. In the application by a foreign company for registration of a new branch office or a representative's office, the photocopies of a written consent of the owner of the building and documentation of ownership required to be accompanied with the registrations as prescribed in the first paragraph can be supplemented within thirty days starting the next day of the application approval.

#### Article 6

These Regulations shall be enforced starting November 1, 2018.

Attachments : [Supplemental Table 1. A general table of documents to be submitted for Unlimited Company registration.pdf](#)  
[Supplemental Table 1. A general table of documents to be submitted for Unlimited Company registration.odt](#)  
[Supplemental Table 2. A general table of documents to be submitted for registration of Unlimited Company with Limited Liability Shareholde.pdf](#)  
[Supplemental Table 2. A general table of documents to be submitted for registration of Unlimited Company with Limited Liability Shareholde.odt](#)  
[Supplemental Table 3. A general table of documents to be submitted for Limited Company registration.pdf](#)  
[Supplemental Table 3. A general table of documents to be submitted for Limited Company registration.odt](#)  
[Supplemental Table 4. A general table of documents to be submitted for registration of Company Limited by Shares.pdf](#)  
[Supplemental Table 4. A general table of documents to be submitted for registration of Company Limited by Shares.odt](#)  
[Supplemental Table 5. A general table of documents to be submitted for registrations of Close Company \(For registrations not shown here, follow Supplemental Table 4 in submission of documents.\).pdf](#)  
[Supplemental Table 5. A general table of documents to be submitted for registrations of Close Company \(For registrations not shown here, follow Supplemental Table 4 in submission of documents.\).odt](#)  
[Supplemental Table 6. A general table of documents to be submitted for registration of branch office of a foreign company.pdf](#)  
[Supplemental Table 6. A general table of documents to be submitted for registration of branch office of a foreign company.odt](#)  
[Supplemental Table 7. A general table of documents to be submitted for registration of representative' s office of a foreign company.pdf](#)  
[Supplemental Table 7. A general table of documents to be submitted for registration of representative' s office of a foreign company.odt](#)

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