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| Title： | Regulations Governing Business Registration Ch |
| Date： | 2012.12.14 |
| Legislative： | 1. Promulgated on 12 August 2003 by the Ministry of Finance under Decree No. 0920455500.<br>2. Amendment on 5 May 2011 by the Ministry of Finance under Decree No. 10004511230.<br>3.Amendments to Articles 3 and 12 announced on 23 March ,2012 by the Ministry of Finance under Decree No. 10104516460.<br>4.Amendment to Article 5 by the Ministry of Finance on 14 December 2012 under Decree No. 10104656130. |
| Content： | Article 1<br><br>These Regulations are adopted pursuant to Article 30-1 of the Value-Added and Non-Value-Added Business Tax Act ("the Act").<br>A business entity shall conduct business registration in accordance with these Regulations.<br><br>Top↑<br><br>Article 2<br><br>Under any of the following circumstances, a business entity shall apply for business registration with the competent tax authority prior to commencing business operations:<br><br>1. The business entity is newly established.<br><br>2. The business entity has been re-established due to a merger.<br><br>3. The business entity has been established by means of assignment.<br><br>4. The business entity has been established due to re-organization.<br><br>5. The business entity establishes a branch unit.<br><br>Business registrations for entities organized as companies, sole proprietorships, or partnerships will be processed by the competent tax authority based on the basic registration data provided by the company or the competent authority for commercial registration. The tax authority's processing of the registration will be deemed completion of the application for business registration required by Article 28 of the Act. |

If a business entity's administrative unit, place of business, factory, maintenance plant, workplace, engine room, warehouse, mine, construction site, display/sale area, contact office, business office, service station, operations office, branch store, retail store, auction venue, or other similar fixed place of business is engaged in external business, then prior to the commencement of that business, the business entity shall apply with the competent tax authority, in accordance with these Regulations, for a business registration for each respective premise.

A foreign enterprise, agency, association, or organization shall apply for business registration for its fixed place of business within the territory of the Republic of China with the competent tax authority of the place where the fixed place of business is located.

The competent tax authority, after handling a business registration, shall notify the business entity in writing. In the case of any business registration not made in accordance with paragraph 2, the competent tax authority shall also forward a notification to the relevant construction administration and fire-prevention and health authorities.

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Article 3

A business entity applying for business registration is required to register the following items:

1. The business entity's name and address.

2. The name, birth date, national ID number, and household registration address of the business entity's responsible person.

3. Type of organization: sole proprietorship, partnership, company, or other type of organization.

4. The business entity's paid-in capital.

5. The business entity's type of business.

6. When organized as a partnership, the name, birth date, national ID number, and the type and amounts of the partners' capital contributions.

7. In case of a fixed place of business with a head office, the head office's name, address, and the government uniform invoice number on the

head office's profit-seeking enterprise registration certificate; the government uniform invoice number on the head office's profit-seeking enterprise registration certificate is not required for a head office located outside of the territory of the Republic of China.

When a branch unit applies for a business registration not made in accordance with paragraph 2 of the preceding Article, the name it is required to register in accordance with paragraph 1, subparagraph 1, must clearly indicate that it is a branch unit in addition to stating the name of the head office. For the name of a foreign company's branch unit, an indication of the company's nationality shall be placed in front of the regional name or the distinctive part of the company name.

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Article 4

When a business entity applies for business registration, the responsible person to be specified in the registration shall be as follows:

1. Companies:

(1) In the case of a company limited by shares or a limited company with an appointed president, the responsible person is the president; in the case of a limited company without a president, the directors are responsible persons.

(2) In the case of an unlimited company or an unlimited company with limited liability shareholders, the shareholder(s) executing the business operations or representing the company are responsible persons.

(3) In the case of a company organized pursuant to the Act Governing Investment by Foreign Nationals or the Act Governing Investment in Taiwan by Overseas Chinese, the responsible person is the managerial officer authorized by the board of directors and domiciled within the territory of the Republic of China.

2. Partnerships: The partner that executes business operations is the responsible person.

3. Sole proprietorships: The capital contributor or the statutory representative is the responsible person.

4. Other organizations: The responsible person is the representative or the administrator.

5. In the case of a foreign enterprise, agency, organization, or association with a fixed place of business within the territory of the Republic of China, the responsible person is the representative within the territory of the Republic of China appointed by the head office.

6. For a fixed place of business with a head office, the responsible person shall be the same as for the head office, provided that another person may be the responsible person when so authorized by the head office.

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Article 5

A business entity that applies for business registration shall be subject to the provisions of Article 6, and shall submit the following documents:

1. A photocopy of the national ID card, , a photocopy of household registry, or any other valid evidentiary documentation for the responsible person.

2. When the entity is a company, the company's articles of incorporation.

3. When the entity is a partnership, a copy of the partnership agreement; if any of the partners is a minor, a document evidencing the approval of the minor's legal agent shall also be submitted, provided that such approval is not required for a married minor.

4. In the case of other incorporations, a photocopy of the license for the incorporation's establishment issued by the competent authority and the incorporation's governing bylaws.

5. When the responsible person at a branch unit is different from that of the head office, the letter of authorization shall also be submitted.

Where a business entity has made the business registration pursuant to Article 2, paragraph 2, the documents listed in the preceding Paragraph, Subparagraphs 1 to 3 are not required to submit. Provided, if necessary, the competent tax authority may ask the business entity to submit the original document listed in the preceding Paragraph, Subparagraph 1.

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Article 6

If a foreign enterprise, agency, association, or organization conducts business within the territory of the Republic of China and does not establish a branch company, it shall submit the following documents when applying for business registration for its fixed place of business:

1. The responsible person’s identification documents.

2. When the foreign entity has an agent, the agent's power of attorney.

3. Qualification documents evidencing that the foreign enterprise, agency, organization or association has been approved for registration or establishment by the competent authority for the relevant industry of its home country.

The documents under subparagraph 3 of the preceding paragraph shall be authenticated or notarized (legalized) by a local government agency or court in the foreign country or the R.O.C. embassy, consulate, or representative office in the foreign country, or by the embassy, consulate or representative office of the given country in the Republic of China, or shall be otherwise duly notarized (legalized) in accordance with the R.O.C. Notarization Act.

A Chinese translation shall be attached with any document listed in paragraph 1 that is in a foreign language.

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Article 7

Where there has been a change to any particulars in the business registration, the business entity shall apply to the competent tax authority to amend the registration within 15 days from the occurrence of the change by filling out an application for amendment registration attached with relevant supporting documents; in the case of a change of address, the business entity shall apply for amendment registration with the competent tax authority for the new address.

In the case of a business entity that is a partnership, if there is any increase, decrease, or change in the partners, or a change in their capital contribution ratios, while at the same time the name, responsible person, and authorized capital of the partnership remain the same, the business

entity shall report the change to the competent tax authority within 15 days after its occurrence by submitting a copy of the partnership agreement.

A business entity that is a company, sole proprietorship, or partnership shall apply for amendment of registration, with respect to any particulars originally registered, within 15 days after completing amendment of company or commercial registration.

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Article 8

If a company, sole proprietorship, or partnership has completed a registration for business suspension or resumption with the competent authority for company or commercial registration, the competent tax authority shall process registration matters based on the registration information for the suspension or resumption provided by the competent authority for company or commercial registration. The tax authority's processing of the registration will be deemed completion of filing for approval and recordation as required by Article 31 of the Act.

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Article 9

When a business entity is extinguished due to dissolution, revocation of registration, transfer, or merger with another business entity, it shall fill out an application for cancellation of business registration and apply for cancellation of business registration with the competent tax authority within 15 days from the occurrence of the fact.

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Article 10

A business entity that violates these Regulations will be notified to

complete business registration within a prescribed time limit and will be penalized in accordance with the Act.

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Article 11

If any forgery or falsification has been found with respect to the establishment of the business entity or any other particulars in the registration for which a final and unappealable conviction is issued, the competent tax authority may revoke the business registration based on notification by the prosecution agency.

Given the occurrence of any of the following circumstances with respect to a business entity’s registration, the competent tax authority may revoke the business registration ex officio or based on the application by an interested party:

1. The business entity has yet to commence business operations when six full months have elapsed after the registration, or after commencing business operations, has of its own accord suspended business operations for six months or longer, except with legitimate reason and when approval has been granted for an extension.

2. The business entity has been relocated from the original address, and after six months amendment registration has yet to be carried out, even after the business entity has been notified by the tax authority.

3. After registration, the relevant authority finds no sign of business activities, and the real estate owner has provided proof that no lease relationship exists.

If the circumstances of any of the preceding two paragraphs occurs with respect to a business entity that carries out business registration pursuant to Article 2, paragraph 2, requiring that the registration be revoked or cancelled, the competent tax authority shall file a report with the registration authority, and may only revoke or cancel the registration after the revocation or cancellation by the registration authority.

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Article 12

These Regulations shall take effect from 1 April 2011.

The amended articles of the Regulations shall come into force from the date of promulgation.

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Data Source：Ministry of Finance, R.O.C. Laws and Regulations Retrieving System