

## Taiwan Company

投资在台湾，你有四种选择在你的决定。其特点和差异分析如下，以方便最合适的选择。

While investing in Taiwan, you have four choices at your discretion. The characteristics and difference are analyzed below to facilitate the most suitable selection.

	<b>Company limited by shares</b> 股份有限公司	<b>Limited company</b> 有限责任公司	<b>Branch company</b> 分公司	<b>Rep Office</b> 代表处
<b>Capital structure</b> 股本架构	The shareholders are foreign judicial (corporate) persons or individuals 股东是外资企业或个人	The shareholders are foreign judicial (corporate) persons or individuals 股东是外资企业或个人	The head office is a foreign corporation 总公司是一家外国公司	The head office is a foreign corporation 总公司是一家外国公司
<b>Eligible to operate business?</b> 合格的经营公司吗?	Yes 是	Yes 是	Yes 是	No 不是
<b>Eligible to import and export?</b> 合格的进出口贸易吗?	Yes 是	Yes 是	Yes 是	No 不是
<b>Eligible to be a judicial (corporate) person?</b> 资格成为司法(公司)的人吗?	Yes 是	Yes 是	No 不是	No 不是
<b>Minimum number of shareholders</b> 最少股东	Two natural persons (individuals) or 1 judicial (corporate) person 两个自然人或一个(企业)	One natural person (individual) or 1 judicial (corporate) person 两个自然人或一个(企业)	Nil 无	Nil 无
<b>Minimum number of key personnel</b> 最少主要管理人员	3 directors, 1 supervisor, 1 investment agent 3名董事, 1名监事, 1名代理	1 director, 1 investment agent 1名董事, 1名代理	1 representative, 1 manager 3名代表, 1名经理	1 representative 1名代表

<b>Requirements in business location</b> 公司营运地址	The corporate premises must be registered in a location classified for commercial operation 企业必须有商业地址营运	The corporate premises must be registered in a location classified for commercial operation 企业必须有商业地址营运	The corporate premises must be registered in a location classified for commercial operation 企业必须有商业地址营运	The corporate premises may be registered anywhere without any restriction 企业没有商业地址营运限制
<b>Minimum capital required</b> 最低股本要求	NA	NA	NA	NA
<b>Suggest capital</b> 建议股本	NT\$1,000,000	NT\$500,000	NT\$500,000	Nil
<b>NHK Standard Set up Capital</b> 验资	which must be remitted into Taiwan from a foreign territory and certified by a CPA 外汇入台湾,由会计师查核签证	which must be remitted into Taiwan from a foreign territory and certified by a CPA 外汇入台湾,由会计师查核签证	which must be remitted into Taiwan from a foreign territory 外汇入台湾,不用验资	
<b>Eligible to issue stocks to public?</b> 合资格的公开发行股份	Yes	No	No	No
<b>Eligible to provide labor insurance/national health insurance for employees?</b> 需要登记勞工保险或员工保险	Yes	Yes	Yes	Yes
<b>Eligible to open bank account?</b> 可以开设银行账号	Yes	Yes	Yes	Yes
<b>Eligible to open account to invest in stocks?</b> 可以投资证卷	Yes	Yes	No	No
<b>Application for foreign worker</b> 可以申请非台湾公民工作签证	Managers, technicians 管理人员, 技术人员	Managers, technicians 管理人员, 技术人员	Managers, technicians 管理人员, 技术人员	Representative 代表人员
<b>Uniform invoice required?</b> 需要开设统一发票	Yes	Yes	Yes	No
<b>Ratio of business tax (VAT)</b>	5%	5%	5%	Nil

增值税				
Ratio of income tax 入息税	17%	17%	17%	Nil

Ratio of withholding from earning allocation 企业所得税	20%	20%	No withholding 不用	Nil
Ratio of extra tax on un appropriated retained earnings 未分配盈余税	10%	10%	No extra tax 不用	Nil
Applicable targets 适用对象	<ul style="list-style-type: none"> <li>▪ A good choice for large, medium sized enterprises to invest in Taiwan and make profit, and to invest in the entire world through public issuance of stocks. 大型企业, 可以公开发行股票</li> <li>▪ A good choice for a foreign individual to obtain work permit in Taiwan by means of investment 可以聘请外国人并获得工作许可</li> <li>▪ May invest in stock market and real estate in Taiwan 可投资于股票和房地产市场</li> </ul>	<ul style="list-style-type: none"> <li>▪ A good choice for small and medium enterprises. 中小型企业</li> <li>▪ A good choice for a foreign individual to obtain a work permit in Taiwan by means of investment 外国个人通过投资获得工作许可</li> <li>▪ May invest in stock market and real estate in Taiwan. 可投资于股票和房地产市场</li> </ul>	<ul style="list-style-type: none"> <li>▪ A good choice for all sorts of enterprises which intend to gain high profits and high level tax savings. 高利润和税收优惠</li> <li>▪ A good choice for small and medium enterprises. 中小型企业</li> </ul>	<ul style="list-style-type: none"> <li>▪ A good choice for a business which is not required to import and export or invoice in Taiwan. 不需要在台湾进出口或开发票</li> <li>▪ A good choice for Taiwanese employees of Taiwan investors assigned to station in Mainland China but receive pay and get insured for labor insurance/national health insurance in Taiwan. 要为代表员工购买台湾劳动保障/国民健康保险</li> <li>▪ A good choice for a business which engages in offshore trade or render offshore technological. 从事离岸贸易或提供外国技术</li> </ul>

<p><b>Development &amp; restrictions</b> 发展与限制</p>	<ul style="list-style-type: none"> <li>▪May issue stocks to public and go listing in Taiwan Stock Exchange Corporation (TSEC) and OTC in Taiwan. 发行的股票可以在台湾证券交易所 (TSEC) 和OTC 证券买卖中心交易</li> <li>▪May set up branch(es) of its own in Taiwan. 可以设立分公司</li> </ul>	<ul style="list-style-type: none"> <li>▪Not permitted to issue stock to public until having been reorganized into a company limited by shares. 不允许向公众发行股票</li> <li>▪May set up branch(es) of its own in Taiwan. 可以设立分公司</li> </ul>	<ul style="list-style-type: none"> <li>▪May only have working capital in Taiwan but have no concept of shares. Not permitted to issue stocks to public. 营运资金只能在台湾, 不允许向公众发行股票。</li> <li>▪Not permitted to invest in stock market in Taiwan不得投资股市</li> </ul>	<ul style="list-style-type: none"> <li>▪Not permitted to operate business. 不允许经营</li> <li>▪May only have working capital in Taiwan but have no concept of shares. Not permitted to issue stocks to public or to list in Taiwan Stock Exchange Corporation营运资金只能在台湾, 没有概念股。不允许向公众发行股票, 或者将在台湾证券交易所买卖股份</li> </ul>
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<p><b>Procedures of handing formalities</b> 申办手续</p>	<ol style="list-style-type: none"> <li>1. Authentication of the licenses and power of attorney of the parent company, the time frame depends on the jurisdiction of the parent company提交申办文件</li> <li>2. Checking and verifying of company name: 4 days 查名</li> <li>3. Checking and verifying of the investment facts: 5 days 批复</li> <li>4. Opening of bank account (by the responsible person in person): 1 day 开户口</li> <li>5. Inward remittance of capital for investment: 5 days外汇入资</li> <li>6. Checking and verifying of the capital remitted for investment: 5</li> </ol>	<ol style="list-style-type: none"> <li>1. Authentication of the licenses and power of attorney of the parent company, the time frame depends on the jurisdiction of the parent company. 提交申办文件</li> <li>2. Checking and verifying of company name: 4 days查名</li> <li>3. Checking and verifying of the investment facts: 5 days批复</li> <li>4. Opening of bank account (by the responsible person in person): 1 day 开户口</li> <li>5. Inward remittance of capital for investment: 5 days 外汇入资</li> <li>6. Checking and verifying of the capital remitted for investment: 5</li> </ol>	<ol style="list-style-type: none"> <li>1. Authentication of the licenses and power of attorney of the parent company, the time frame depends on the jurisdiction of the parent company. 提交申办文件</li> <li>2. Checking and verifying of company name: 4 days 查名</li> <li>3. Execution of the lease agreement for the corporate location: 注册地址</li> <li>4. Opening of bank account (by the responsible person in person): 1 day开户口</li> <li>5. Corporate registration: 5 days 工商注册</li> <li>6. Inward remittance of working</li> </ol>	<ol style="list-style-type: none"> <li>1. Authentication of the licenses and power of attorney of the parent company, the time frame depends on the jurisdiction of the parent company. 提交申办文件</li> <li>2. Registration for establishment of office: 5 days 注册地址</li> <li>3. Registration for taxation status: 1 day税务登记</li> </ol> <p><b>The overall period required:</b> <b>Approximately 10 days</b></p>
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	<p>验资</p> <p>7. Execution of the lease agreement for the corporate location: 注册地址</p> <p>8. Corporate registration: 5 days 公司登记</p> <p>9. Registration for profit-seeking enterprise: 5 days 工商注册</p> <p>10. Registration for taxation status (by the responsible person in 税务登记)</p> <p><b>The overall period required: Approximately 40 days</b></p>	<p>验资</p> <p>7. Execution of the lease agreement for the corporate location: 注册地址</p> <p>8. Corporate registration: 5 days 公司登记</p> <p>9. Registration for profit-seeking enterprise: 5 days 工商注册</p> <p>10. Registration for taxation status (by the responsible person in 税务登记)</p> <p><b>The overall period required: Approximately 40 days</b></p>	<p>capital: 5 days 外汇入资</p> <p>7. Checking and verifying of the capital remitted for investment: 5 入资报告</p> <p>8. Registration for profit-seeking enterprise: 5 days 工商注册</p> <p>9. Registration for taxation status (by the responsible person in 税务登记)</p> <p><b>The overall period required: Approximately 30 days</b></p>	
<p><b>Documents which should be authenticated upon incorporation文件应于注册成立时的身份验证</b></p>	<p>1. License(s) of the parent 身份证明文件</p> <p>2. Power of attorney issued to the agent for the investment formalities授权委托代理人办理 工商注册手续</p>	<p>1. License(s) of the parent 身份证明文件</p> <p>2. Power of attorney issued to the agent for the investment formalities授权委托代理人办理 工商注册手续</p>	<p>1. License(s) of the parent 身份证明文件</p> <p>2. Articles of incorporation of the parent company母公司文件</p> <p>3. Minutes of the parent company's board of directors meeting 董事会会议决议</p> <p>4. Power of attorney of the representative(s) 公司代理人</p> <p>5. Power of attorney 授权委托书</p>	<p>1. License(s) of the parent 身份证明文件</p> <p>2. Power of attorney of the representative(s) 公司代理人</p>
<p><b>Other Document required 所需的其它文件</b></p>	<p>-For director or representative, the passport copy of a foreigner or the ID copy of a Taiwanese citizen is required</p> <p>-A leasing contract of the office.</p>			
<p><b>Government Fee 政府收费</b></p>	1/4000 of Capital, minimum NT\$	1/4000 of Capital, minimum NT\$	-	-