



Double Capital Business Consultant Co., Ltd

Investment structure and comparison

	Company limited by shares	Limited company	Branch	Rep-Office
Capital structure	Where the shareholders are foreign judicial (corporate) persons or individuals	Where the shareholders are foreign judicial (corporate) persons or individuals	Where the head office is a foreign corporation	Where the head office is a foreign corporation
Eligible to operate business?	Yes	Yes	Yes	No
Eligible to import or export?	Yes	Yes	Yes	No
Eligible to be a judicial (corporate) person?	Yes	Yes	No	No
Minimum number of shareholders	Two natural persons (individuals) or 1 judicial (corporate) person minimum	One natural person (individual) or 1 judicial (corporate) person minimum	Nil	Nil
Minimum number of key personnel	3 directors	1 director	1 representative	1 representative
	1 supervisor	1 investment agent	1 manager	
	1 investment agent			
Requirements in business location	The corporate premises must be registered in a location classified for commercial operation	The corporate premises must be registered in a location classified for commercial operation	The corporate premises must be registered in a location classified for commercial operation	The corporate premises may be registered anywhere without any restriction
Suggest minimum capital required	NT\$500,000 which must be remitted into Taiwan from a foreign territory	NT\$500,000 which must be remitted into Taiwan from a foreign territory	NT\$500,000 which must be remitted into Taiwan from a foreign territory	Nil

Eligible to issue stocks to public?	Yes	No	No	No
Eligible to provide labor insurance/national health insurance for employees?	Yes	Yes	Yes	Yes
Eligible to open bank account?	Yes	Yes	Yes	Yes
Eligible to open account to invest in stocks?	Yes	Yes	No	No
Application for foreign worker permit	Managers, technicians	Managers, technicians	Managers, technicians	Representative
Uniform invoice required?	Yes	Yes	Yes	No
Ratio of business tax (VAT)	5%	5%	5%	Nil
Ratio of income tax	25%	25%	25%	Nil
Ratio of withholding from earning allocation	20%	20%	No withholding	Nil
Ratio of extra tax on unappropriated retained earnings	10%	10%	No extra tax	Nil
Applicable targets	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.	A good choice for small and medium enterprises which can accept taxation up to 40%.	A good choice for all sorts of enterprises which intend to gain high profits and high level tax savings.	A good choice for a business which is not required to import and export or invoice in Taiwan.

	A good choice for a foreign individual to obtain work permit in Taiwan by means of investment	A good choice for a foreign individual to obtain a work permit in Taiwan by means of investment	A good choice for small and medium enterprises which can accept taxation up to 25%.	A good choice for a business which engages in offshore trade or render offshore technological services.
	May invest in stock market and real estate in Taiwan	May invest in stock market and real estate in Taiwan		
Development & restrictions	May issue stocks to public and go listing in Taiwan Stock Exchange Corporation (TSEC) and OTC in Taiwan.	Not allowed to issue stock to public until having been reorganized into a company limited by shares.	May only have working capital in Taiwan but have no concept of shares. Not permitted to issue stocks to public.	Not allowed to operate
	May set up branch(es) of its own in Taiwan.	May set up branch(es) of its own in Taiwan.	Not allowed to invest in stock market in Taiwan	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 (TSEC) or OTC.
			The Head Office may set up multiple branches in Taiwan.	
Documents which should be authenticated upon incorporation	License of the parent company	License of the parent company	License of the parent company	License of the parent company
	Power of attorney issued to the agent for the investment formalities	Power of attorney issued to the agent for the investment formalities	Articles of incorporation of the parent company	Power of attorney of the representative
			Minutes of the parent company's board of directors meeting	
			Power of attorney of the representative	
			Power of attorney of the manager	