

## J. Y. Interpretation No.303 ( August 14, 1992 ) \*

**ISSUE:** Is the requirement of filing an application for registration on any change in the particulars, which had been duly registered with the authority, by the responsible corporate officer with the authority within the prescribed period constitutional?

**RELEVANT LAWS:**

Articles 9, Paragraph 2, 387 and 403, Paragraphs 1 and 2 of the Company Act ( 公司法第九條第二項、第三百八十七條及第四百零三條第一項、第二項 ) .

**KEYWORDS:**

registration of change ( 變更登記 ) , authority ( 主管機關 ) , responsible person ( 負責人 ) .\*\*

**HOLDING:** Article 403, Paragraph 1, of the Company Act stipulates that “[i]n case of any change in any of the particulars registered with the authority, every domestic and foreign company shall, within fifteen days after such change, file an application with such authority for registration of such change.” Pursuant to the essence of Paragraph 2 of

**解釋文：**公司法第四百零三條第一項規定：「公司及外國公司登記事項如有變更時，應於變更後十五日內，向主管機關申請為變更之登記」，此項變更登記，依同條第二項之意旨，應由公司負責人申請，乃因公司為法人，自應由其代表人為之，以確保交易安全，與憲法並無牴觸。

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\* Translated by Professor Spenser Y. Hor.

\*\* Contents within frame, not part of the original text, are added for reference purpose only.

the abovementioned Article, the responsible corporate person shall apply for said registration of change since such representative of a company, a juristic person, shall act for said registration to ensure the safety of the transactions, which provision does not contradict the Constitution.

**REASONING:** As an independent entity entitling rights and obligations, in case of any change, for example, in structure, capital, etc., a company shall comply with legal procedures by publishing said change in the gazettes or pamphlets as set forth by the competent authority in order that the public can examine or copy same in files. Article 403, Paragraph 1, of the Company Act provides that “[i]n case of any change in any of the particulars registered with the authority, every domestic and foreign company shall, within fifteen days after such change, file an application with such authority for registration of such change.” Pursuant to the essence of Paragraph 2 of the abovementioned Article and Article 387, said registration of change shall be person since said representative of a com

**解釋理由書：**公司為獨立之權利義務主體，其組織及資金等事項，如有變更，應依法定程序登載於主管機關設置之簿冊，以備公眾閱覽抄錄。公司法第四百零三條第一項規定：「公司及外國公司登記事項如有變更時，應於變更後十五日內，向主管機關申請為變更之登記」，此項變更登記，依同條第二項及第三百八十七條之意旨，應由公司負責人申請，乃因公司為法人，自應由其代表人為之，以確保交易安全，與憲法並無牴觸。至公司負責人申請登記事項如有虛偽情事，乃其應否依公司法第九條第二項負刑事責任之問題，併予指明。

applied for by the responsible corporate pany, a juristic person, shall conduct such registration to ensure the safety of the transactions, which provision does not contradict the Constitution. It is also noted here that any false entry for any matter of registration by the responsible person of a company is a question concerning whether such responsible corporate person shall be criminally liable in accordance with Article 9, Paragraph 2, of the Company Act.