

專 業 定 位  
國 際 接 軌

Profession - Oriented  
and Internationalization

**建業法律事務所**

CHIEN YEH LAW OFFICES

## 事務所介紹 - 歷史沿革 About Us

建業法律事務所，係 1973 年由法學博士曾世雄律師等所創設，迄今已屆 50 年，為台灣少數深具規模與歷史之綜合型法律事務所。

鑒於企業經濟活動具有國際化與專業化之特性，因此本所為提供客戶妥適與效率的解決方案，除持續提供專業法律服務外，亦長期與其他各領域之專業人士，共同就會計、稅務、投資、併購、重整及協助國內外企業上市櫃等提供更廣泛之工商服務，使客戶之疑難或要求，一次解決，俾使在同一地點，隨時均有律師、會計師或其他專業人士，共同就各自專業領域提供相關之必要服務，以達到一處諮詢（ONE STOP INQUIRY）即可同時取得全方位商事法律服務之目標。

此外，本所現設有台北及台中二個服務據點，另並長期與美國、日本、韓國、中國大陸、香港、新加坡、越南、柬埔寨、菲律賓、印尼、印度、英國、法國、德國、義大利、澳大利亞等地各大法律事務所保持密切業務合作關係。



台北 • CHIEN YEH LAW OFFICES

## Firm History

Founded by Professor Dr. S. S. Tzeng in Taipei in 1973, Chien Yeh Law Offices (“Chien Yeh”) has been in business for over 50 years and is one of the few comprehensive law firms in Taiwan with a large scale and history.

In view of the internationalization and specialization of corporate economic activities, in order to provide our clients with appropriate efficient solutions and continued professional services, Chien Yeh has been working with professionals in other fields to provide a broad range of commercial and industrial services in the areas of accounting, taxation, investment, mergers and acquisitions, restructuring, and assistance in the listing of domestic and foreign enterprises on the Taiwan Stock Exchange and the Taipei Exchange (TPEx). Moreover, to ensure that our clients’ questions or requests are resolved in one go, there are lawyers, accountants and other professionals to provide the necessary services related to their respective areas of specialization in the same place at all times (ONE STOP INQUIRY).

In addition, Chien Yeh currently has two offices in Taipei and Taichung, and has also maintained close business contact with major law firms in the United States, Japan, Korea, Mainland China, Hong Kong, Singapore, Vietnam, Cambodia, the Philippines, Indonesia, India, the United Kingdom, France, Germany, Italy, Australia, as well as other jurisdictions.



## 訴訟、仲裁及爭議解決

訴訟是一項極專門的法律領域，能夠洞察人心需要，運用法律專業，設定最佳策略分析利弊得失，有良好的溝通能力，能寫能說，又可有效掌握時機及臨場反應，為權利鬥爭不放過任何勝機，才是真正訴訟專業的律師。無論涉及任何法律議題，只要產生爭議或有主張權利的需要，就必須透過訴訟、仲裁或其他爭議解決機制尋求保障，此可謂法律業務之核心。本所律師為保障客戶權益，對於各種訴訟途徑以及技巧，均十分嫻熟，並組建專業訴訟團隊，就公司、保險、票據及有價證券等商業訴訟及仲裁；民事相關訴訟仲裁及強制執行；消費爭議；證交、商業會計、稅務等刑事訴訟等各訴訟領域，均能提供專業之法律服務。而以符合當事人最大利益為導向解決紛爭，是本所的重要理念，因此本所律師處理訴訟爭議，必先完整瞭解事實脈絡及當事人的心聲，從大局著眼，於訴訟前完善佈局，充分落實孫子兵法謀攻篇：「上兵伐謀，其次伐交，其次伐兵，其下攻城。」；如必須進入訴訟，即按所設定策略運用書狀及法庭攻防有效溝通，充分為當事人發聲，抓住任何可以妥善迅速解決的機會，以真正實踐當事人所追求的公平正義。

## Litigation, Arbitration and Dispute Resolution

Litigation is a highly specialized area of law. A true litigation lawyer has a keen eye for people's needs and is able to use his/her legal expertise to formulate the best strategy and analyze the pros and cons. In addition, a litigation lawyer also has good communications, writing and speaking skills and is able to effectively grasp the appropriate opportunity and timing and respond on the spot, never missing any chance of winning when fighting for client's rights.

Regardless of the type of legal issues involved, protection must be sought through litigation, arbitration, or other dispute resolution mechanisms when dispute or the need to assert one's rights arises, which is the core of legal practice. In order to protect clients' rights and interests, Chien Yeh attorneys are well-versed in various litigation procedures and techniques. Accordingly, Chien Yeh also established a specialized litigation team to provide high-quality legal services across multiple litigation areas, such as commercial litigation and arbitration related to corporates, insurances, negotiable instruments and securities, as well as civil litigations, arbitration, and compulsory enforcement, consumer disputes, and criminal litigations related to securities exchange, commercial accounting, and taxation. Chien Yeh's philosophy is to resolve disputes in the best interest of our clients. Therefore, when our attorneys undertake a litigation dispute, they will first gain a thorough understanding of the facts, logic, and intent of the client. Next, they will focus on the overall picture and then perfect their plan before proceeding with the litigation, which fully implements the Strategy of Attack of The Art of War by Sunzi: "Thus the highest form of generalship is to balk the enemy's plans; the next best is to prevent the junction of the enemy's forces; the next in order is to attack the enemy's army in the field, and the worst policy of all is to besiege walled cities."

However, if litigation is inevitable, we will communicate effectively through submission of pleadings and court arguments according to the formulated strategy in order to fully speak for our clients, as well as seize any opportunity to resolve the matter properly and quickly to achieve fairness and justice sought by our clients.



## 勞資事件

本所就勞資爭議事件具有豐富經驗，長期協助多家上市櫃公司、中小企業乃至自然人處理各式勞資相關問題，舉凡一般勞工相關法令諮詢、勞動契約撰擬與審閱、工作規則及員工守則之撰擬及審閱、企業併購後之員工商定留用條款設計、資遣解雇問題、工資工時問題、員工獎酬福利及分紅入股計畫設計等服務，均有十分豐富的處理經驗，另對於勞資調解與訴訟亦相當熟稔，致力於提供客戶全方面服務。

## Labor and Employment

Chien Yeh has extensive experience handling labor disputes and has assisted many listed companies, small and medium-sized enterprises, and even natural persons in dealing with different labor and employment-related issues. Chien Yeh is also significantly experienced in handling labor and employment cases and provides advisory services on general labor-related laws and regulations, drafting and review of labor and employment contracts, drafting and review of work rules and employee guidelines, designing employee retention terms after mergers & acquisitions, issues of severance and employment termination, salaries and working hour disputes, employee remuneration, rewards and benefits as well as the design of profit sharing and stock holding plans. In addition, Chien Yeh is also well experienced in labor mediation and litigation procedures and is dedicated to providing comprehensive services to our clients.



## 國家賠償與行政救濟

凡涉及公務員執行職務不法侵害人民權利，或怠於執行職務、公有設施設置管理欠缺，致人民權利受損之情，人民依法得提起國家賠償請求。程序上須先向賠償義務機關提出書面請求，並且與機關進行賠償協議，協議不成則進入訴訟程序。本所律師擁有處理國家賠償事件之豐富經驗，得提供上開各階段程序之完整專業服務，滿足客戶需求。

而就有關人民與國家間權利義務爭議之行政爭訟事件，一般則係透過訴願與行政訴訟程序解決。本所擁有專精於公法領域之律師團隊，得於了解個案案件事實後，秉公法領域專業以及豐富之行政爭訟事件辦案經驗，充分與客戶溝通討論，擬定完善之訴訟策略，並視客戶需求擔任客戶於行政爭訟程序之代理人，完整參與爭訟程序、撰擬各類專業書狀文件，維護客戶最佳權益。

## State Compensation and Administrative Remedies

In the event that any governmental employee unlawfully infringes upon the right of any person when acting within the scope of his /her office, or has acted negligently, or there is defect in the installation or management of any public facility, which causes damage to any person's right, such person may claim for state compensation in accordance with the law. In order to claim compensation, a written application shall be submitted to the relevant compensating authority, and negotiation shall take place between the claimant and the compensating authority. If negotiation fails, litigation proceedings will follow. Chien Yeh has extensive experience in handling cases related to state compensation and is able to provide comprehensive professional services for each stage of the process to meet clients' needs.

Administrative disputes concerning rights and obligations between the people and the State are generally resolved through administrative appeal and administrative litigation. Chien Yeh has a team of attorneys specializing in public law. With expertise in the field of public law and considerable experience in administrative dispute and litigations, Chien Yeh's team will communicate and discuss with the clients to formulate suitable litigation strategies after confirming the facts of the case. As per the client's needs, Chien Yeh attorneys can also act as the agent ad litem on behalf of the client in administrative proceedings and participate throughout the entire litigation process, as well as prepare various professional pleadings and documents to protect the best interests of our clients.



# 公司投資

本所在投資案件的服務客群相當多元，包括外資企業、大陸企業、創投基金、私募股權基金、產業策略性投資人、天使投資人等，提供在台投資、兩岸三地投資、以及其他跨國投資之法律服務。

本所於此一領域之核心服務內容，包括案件前期之投資交易規劃、股權結構分析、上市櫃公司遵循事項、證券交易與金融法令合規；案件中期之國內外投資契約談判及研擬、法律查核（Due Diligence）、投資交割執行、各項投資許可申請（僑外來台投資、反壟斷結合申報、公開收購或私募增資等）、特許營業項目許可；以及案件後期之一般公司設立登記、員工股權激勵方案規畫、外國人在台工作居留簽證等相關投資法令諮詢完整規劃與事務管理服務。

另外，鑑於本所另有長期致力於公共工程與政府採購項目團隊，本所對於外國企業於工業區、加工出口區或科學工業園區設置工廠等案件，亦有特別之瞭解與規劃經驗，能夠為專區的投資案件提供更具深度及廣度之服務。

## Company Investments

The clientele of Chien Yeh for investment cases is quite diverse and include foreign enterprises, Mainland China enterprises, venture capital funds, private equity funds, strategic investors, and angel investors. Chien Yeh provides legal services for investment in Taiwan, cross-strait investment among Taiwan, Mainland China, Hong Kong, and Macau, as well as other cross-border investments.

Our core services in this area include, at the preliminary stage of the investment, the planning of the investment transaction, analysis of the financial and ownership structure, compliance for listed companies, and compliance with relevant securities and financial laws. During the middle stage of the investment, our services cover negotiation and drafting of domestic and foreign investment contracts, conducting due diligence, execution of closing of the investment, application for various investment approvals (such as foreign investments in Taiwan, antitrust and merger control filings, public tender offering or capital increase through private placement) and application for special business permits. As for the later investment stage, we offer services including company registration, planning of employee shares incentive program, and application for work permit as well as residence permit for foreigners working in Taiwan.

Moreover, Chien Yeh has a team that has long been dedicated to public construction and government procurement. The team is exceptionally knowledgeable and experienced in cases related to foreign enterprises establishing facilities in industrial zones, export processing zones, and science and industrial parks. Thus, Chien Yeh can offer in-depth and wide-ranging services in connection with investments in such designated zones.







## 公司商務與企業治理

本所致力於提供企業客戶完善之法律服務，其中關於公司商務部分，舉凡企業營運所可能產生之法律議題，包括但不限於契約、勞工、法遵、採購、投資併購等，均為本所服務範疇。於協助公司治理方面，上市（櫃）公司每年均應自我檢視或委託專業機構評鑑各項指標之落實情形，以充分了解企業營運所面臨之風險，並尋求改善或強化治理之方案，而本所除可協助公司依據業務屬性設計得以辨識、控制及獨立陳報法令遵循風險之完整機制外，亦可做為第三方獨立機構為公司進行法遵風險評估並出具 CRA 報告，供公司每年參與評鑑之用。另本所對於公司之重整程序、破產程序、清算程序、企業組織架構重組、企業重建等相關法律業務，具備相當之專業能力與實務經驗，能對客戶提供專業諮詢服務及規劃，並可針對客戶需求提供適切服務。此外，針對近年企業社會責任之發展，無論是在人權保障措施部分，或是防範商業犯罪與反貪腐措施部分，本所均有豐富經驗，更設有「氣候變遷與永續發展辦公室」，針對 ESG 相關議題，就各領域提供客戶全方位之規劃及執行服務。

## Corporate Business Matter and Corporate Governance

Chien Yeh is committed to providing comprehensive legal services to our corporate clients. In terms of corporate business, our services cover all legal issues which may arise from business operations, including but not limited to contracts, labor, legal compliance, procurement, investment, and mergers and acquisitions. In terms of corporate governance, listed companies should conduct self-examination or entrust professional institutions to evaluate the implementation of various indicators each year in order to fully understand the risks of corporate operations and thus seek improvements or plans to strengthen governance. Chien Yeh can help with designing a comprehensive mechanism to identify, control, and independently report compliance risks based on the business attributes of the company. Chien Yeh can also act as independent third-party institution to conduct compliance risk assessments for the company and issue CRA report for the company to participate in the annual assessment. Chien Yeh also has considerable professional capability and practical experience in providing quality advisory services and planning related to corporate reorganization, bankruptcy, liquidation, restructuring, and other related legal matters and offer appropriate services according to clients' needs. Moreover, given the development of corporate social responsibilities in recent years, Chien Yeh also has significant experiences in areas such as measures for human rights protection or prevention of commercial crimes and anti-corruption. Furthermore, we have also established a "Climate Change and Sustainable Development Office," which provides a full range of planning and implementation services in various fields for ESG-related issues.





## 證券暨資本市場

本所在證券及資本市場業務方面擁有豐富而優秀之實績，並連續多年獲頒證交所及櫃買中心之優良獎項。

服務項目包含：協助台商及外國企業來台上市（櫃）或赴海外辦理上市募資；本所除提供法律事項實地查核、出具法律意見書、審閱及修改公開說明書 / 招股書等相關文件外，亦提供上市（櫃）架構安排 / 重整、企業重組、法律諮詢及出席必要會議等服務。亦提供配合企業需求之客制化法律項目查核，及協助企業及其股東為辦理上市（櫃）案件向投審會辦理相關申報等服務。本所與兩岸三地及世界各國其他地區之律師、會計師及投資銀行等皆建立良好且密切之合作關係。

本所亦提供證券、期貨、投信投顧、基金、結構型商品、資產管理等相關法律諮詢服務。包含：交易架構規劃、國內外有價證券公開募集與私募、資產重組與下市、期貨與場外衍生性金融商品之契約與交易、境內外基金及結構型商品之註冊、募集、發行與銷售、基金投資標的法律查核（Due Diligence）與協助基金投後管理、基金合併與一般業務相關問題提供法律服務、提供金融資產證券化及不動產證券化法律架構規劃、證券化法令及計畫之研擬、審核與諮詢。

## Securities and Capital Market

Chien Yeh has substantial and outstanding practical experiences in the securities and capital market and has received numerous awards from the Taiwan Stock Exchange (TWSE) and the Taipei Exchange (TPEX) consecutively for many years.

Our services include: assisting Taiwanese and foreign enterprises in becoming listed on the Taiwan Stock Exchange and Taipei Exchange and raising funds from overseas markets. Furthermore, Chien Yeh not only provides services of conducting due diligence, issuing legal opinions, reviewing and revising prospectus and relevant documents, but also offers services including arranging and reorganizing listing structures, corporate restructuring, legal advisory, and attending required meetings. In addition, Chien Yeh also provides customized due diligence services according to the client's needs and services related to submitting relevant applications for listing on behalf of companies and their shareholders to the Investment Commission. At the same time, Chien Yeh also maintains close working relationship with lawyers, accountants, and investment banks in Taiwan, Mainland China, Hong Kong, and other countries.

In addition to the above, Chien Yeh also provides legal advisory services related to securities, futures, securities investment trust and consulting, funds, structured products, and asset management. Our services include transaction structure planning, public offering, and private placement for domestic and offshore securities, asset reorganization and de-listing, contracts and transactions for futures and OTC derivatives, registration, offering, issuance, and sale of domestic & foreign funds and structured products, due diligence for fund investment and assistance in post-investment fund management, as well as legal services related to fund mergers and other general business issues. Chien Yeh also offers services in mapping out the legal structures of financial asset and real estate securitization, as well as providing planning, review, and advisory on securities-related laws and regulations.





## 金融、銀行、融資、保險

本所提供金融、銀行、融資、保險等相關業務之法律諮詢服務。

服務項目包含：金融機構之設立、登記、改制、業務移轉或併購以及金融科技（Fintech）等法律專業諮詢；關於銀行之授信、存款、進出口交易、信託、財富管理、衍生性金融商品、不良債權標售處分、債務與資產重組、消費金融、信用卡等業務之法規諮詢及相關契約研擬談判；為金融機構或企業就各種融資型態提供諮詢，包括跨國融資、國際聯貸、融資租賃、專案融資、消費性貸款、應收帳款收買等融資架構規劃、契約研擬談判；保險業務方面則有保險理賠、保險衍生性金融商品與資金運用、保單、保險監理之法令遵循及其他保險相關事務之法令諮詢及文件研擬等。另，本所亦發展兩岸金融相關業務之法律服務，為極少數具有承辦大陸地區金融機構來台設立分支機構案件實績之法律事務所。

## Finance, Banking, Financing, Insurance

Chien Yeh offers finance, banking, financing, and insurance legal advisory services.

Our services include legal advisory on incorporation, registration, restructuring, business transfer, merger and acquisition of financial institutions, and financial technology (Fintech). Chien Yeh also offers legal services for advisory and contract drafting and negotiation on banking-related matters such as credit extension, deposits, import & export transactions, trusts, wealth management, financial derivatives, non-performing loan disposal, restructuring of debts and assets, consumer finance, and credit cards. Furthermore, Chien Yeh provides services to financial institutions and corporations on various types of financing, including financing structure planning, contract drafting and negotiation of cross-border funding, syndication loans, financial leasing, project financing, consumer financing, and account receivable purchases. As for insurance matters, Chien Yeh's services include compliance advisory and document preparation for insurance claims, insurance derivatives, fund operation, insurance policies, compliance with insurance supervisory regulations, as well as other related services. Moreover, Chien Yeh has also developed legal services for cross-strait financial businesses, being one of the few law firms with practical experience assisting financial institutions from Mainland China in incorporating branch offices in Taiwan.



## 併購

本所於協助國內外企業客戶進行國內與跨國之企業或資產收購、經營權收購等各類型案件方面皆具有豐富之經驗；標的公司包括各產業類型之台灣上市櫃公司、私人公司、外資企業等，平均交易規模從數百萬美金至數千萬美金之間。

服務項目包含：案件前期之投資交易規劃、財務與股權結構分析、上市櫃公司規則遵循事項評估、證券交易與金融法令評估；案件中期之國內外投資契約談判及研擬、法律查核（Due Diligence）、投資交割執行、各項投資許可申請（外人投資、反壟斷結合申報、公開收購或私募增資等）、變更登記、特許營業項目許可等事項。於案件後期，本所亦提供與企業之人事改組、業務維持、財務結構方案、勞工、各產業特別法規、財會法令遵循等相關之完整諮詢與管理等服務，致力為企業客戶提供最全方位而完善之協助。

## Mergers and Acquisitions

Chien Yeh has extensive experience in assisting numerous domestic and foreign enterprises in share or asset acquisitions of domestic or transnational corporations. The target companies include Taiwan-listed companies in various industries, private enterprises, and foreign companies, with the average transaction value ranging from several million US dollars to tens of millions of US dollars.

Our services include planning the investment transaction, analysis of financial and ownership structure, compliance assessment of listed companies, and assessment of relevant securities and financial laws at the preliminary stage of the mergers and acquisitions process. As for the middle stage, our services include negotiating and drafting domestic & foreign investment contracts, due diligence, execution of closing of the investment, application for various investment approvals (such as foreign investment, antitrust and merger control filings, public tender offers, or capital increase through private placement), change of registration, as well as the application for special business permits.

During the later stage of the mergers and acquisitions, Chien Yeh also offers complete consulting and management services related to personnel reorganization, maintenance of the business and financial structure of the company, as well as advisory for compliance of labor/employment laws, industry-specific laws, financial and accounting laws. We are committed to providing the most comprehensive and complete assistance to our corporate clients.



## 智慧財產暨科技法律服務

本所與美國、日本、中國大陸及歐洲各國各大律師事務所合作，對國內外企業及高科技公司提供全方位之智慧財產暨科技法律相關服務，包括：智慧財產權相關法令諮詢、智慧財產權之申請、智慧財產權之管理及保護、智慧財產權授權及轉讓契約之談判、撰擬及審閱、智慧財產權侵權及爭議訴訟之處理、競業禁止及營業秘密爭議案件之處理；並協助企業以智慧財產權授權入股或作價入股之法律規劃及契約研擬、以智慧財產權投資或融資之法律規劃及契約研擬、智慧財產權爭議及訴訟策略之規劃及談判、智慧財產權授權或移轉之租稅規劃等。

## Intellectual Property and Technology Law

Chien Yeh works closely with major law firms in the U.S., Japan, China, and various European countries to jointly provide comprehensive legal services related to intellectual property ("IP") and technology laws to domestic and foreign companies, as well as high-tech companies. These services include legal advisory on IP-related regulations, applying for IP registrations, IP protection and management, negotiation, drafting, and review of IP licensing and transfer/assignment agreements, handling of IP infringement and dispute litigation, as well as non-competition, and trade secret disputes. Chien Yeh also assists businesses in planning legal arrangements and drafting agreements related to share subscriptions through IP licensing, IP investment, and financing, as well as forming strategies and negotiating for IP-related disputes and litigation and tax planning for IP licensing and assignment.







## 生技醫療法律服務

生技產品及醫療服務攸關民眾之生命與身體健康，故相關法規管制與認證要求之規範密度甚高，產業發展所衍生之法律爭端更具高度專業性。本所長期耕耘生技醫療之法律領域，並有生技醫療背景及實務經驗之跨領域律師，對醫藥研發、查驗登記、智財權管理及侵權訴訟、全民健保爭議處理、醫療機構法人化及藥廠投資併購、醫療紛爭解決及訴訟等相關議題，皆可提供最專業的法律服務，並協助企業穩健發展，為生技醫療產業發展過程中的最佳夥伴。

## Biotechnology and Healthcare

The standards for regulatory control and certification requirements of biotech products and medical services are extensive as they pertain to people's lives and well-being, and thus the legal disputes arising from this industry are highly specialized. Chien Yeh has long been involved in biotechnology and medical laws. With attorneys having interdisciplinary backgrounds and practical experiences in biotechnology and medicine, we are able to offer services for pharmaceutical research and development, inspection and registration, IP management and infringement litigation, and other issues concerning National Health Insurance disputes, conversion of medical institutions into legal entities and mergers and acquisitions of pharmaceutical companies, as well as medical practice dispute resolutions and litigations. Our goal is to assist companies to grow steadily and be our clients' best partner as the biotechnology industry develops.





高雄・KAOHSIUNG

## 促參事件及政府採購

本所專精於重大公共工程招標、審標、異議、申訴、調解、仲裁及訴訟等事項，並擔任許多政府機關、公共工程之國內、外公司法律顧問，提供最完整而明確之法律服務。服務內容包括異議、申訴、履約爭議調解、仲裁、訴訟、專案融資、工程合約之研擬、契約條款談判及工程法令諮詢服務等。

民間參與公共建設係在民間商業利基下興建營運公共設施，執行過程常需進行內部整合、外部協調及工程、財務、法律等專業判斷。近年來本所參與國內相關公共建設案件包括轉運站、纜車系統、觀光遊憩設施、污水下水道、海水淡化廠、再生水廠、學生宿舍、醫院等計畫，於前述計畫中本所代表政府部門擬訂促進民間參與計畫之招商文件草案、招商作業之法律諮詢及執行業主要求之相關法律服務工作、協商工作計畫書之審查意見、法律相關協商議題及具體可行方案、修正補充或訂定投資契約及相關文件、訂定綜合評選辦法進行選商程序、審標、審核、進行契約條款議約談判，本所亦多次代表投資人參與公共建設專案計畫（包括政府規劃及民間自提案件等）備標、申請、議約、簽約及代理民間機構與主辦機關針對履約爭議進行協商、協調、仲裁及訴訟等工作。本所為國內促參專案計畫案件實務經驗最為豐富之法律顧問之一。

## Promotion of Private Participation in Infrastructure Projects and Government Procurement

Chien Yeh specializes in the tender process, review, opposition, petition, mediation, arbitration, and litigation in connection with major infrastructure projects. We also act as legal counsel to various governmental agencies as well as domestic and foreign companies and offer the most wide-ranging and distinct legal services, including opposition, petition, dispute mediation, arbitration, litigation, project financing, drafting and negotiating construction contracts, as well as advisory service on construction laws and regulations.

Private participation in public construction is a niche of combining commercial incentives with the construction and operation of public facilities. Such projects often require internal integration, external coordination, and professional assessments in construction, finance, and law. In recent years, Chien Yeh has participated in public construction projects such as transit stations, cable car systems, tourist attractions and lodgings, wastewater sewer, desalination plants, reclaimed water plants, student dormitories, and hospitals. In the aforementioned projects, Chien Yeh mainly represents the government agencies in drafting tender and bidding documents for private participation in PPP projects, provides legal advisory on tender procedures and relevant legal services as required, assists in negotiating and discussing work plan review, legal issues and feasible plans and proposals, amending and drafting relevant documents, preparing comprehensive evaluation guidelines for the selection of participating enterprises, and reviewing tenders and negotiating for contracts. In addition, Chien Yeh also represents private enterprises to participate in tendering, negotiation, and conclusion of agreements for projects planned by the government or proposed by private entities, as well as representing private entities in negotiation, mediation, arbitration, and litigation in performance disputes. Chien Yeh is currently one of the most experienced legal counsels for infrastructure projects in Taiwan.



## Real Estate and Construction Projects

Chien Yeh cooperates with numerous listed construction companies and acts as legal counsel or provides specific services for projects, assisting in real estate development and tax planning for projects, as well as drafting of relevant real estate contracts (such as joint construction, sales, urban renewal, and trust agreements). In addition, Chien Yeh has extensive experience in providing legal consultation, litigation, and arbitration services for building construction and construction disputes (for owners and vendors). Furthermore, we also have substantial experience in helping landowners and construction companies with urban renewal projects. Chien Yeh can assist in planning a joint development structure that is tailored to the needs of the landowner and construction company. Our services for urban renewal include facilitating negotiation between landowners and construction companies, drafting and reviewing joint construction agreements, trust agreements, and financing agreements, and providing legal advice to the review process in the relevant administrative departments. As for the urban renewals led by the government or housing and urban regeneration centers, Chien Yeh offers services such as drafting tender documents and legal advisory on the tender procedure, review, contract negotiation, and relevant legal services. In addition to the above, we also provide services to private institutions in the tender process and preparations, assisting in contract negotiation and performance of contract terms. As for the various disputes from real estate transactions, such as the purchase and sale of land and buildings, registration of transfer, mortgages and securities rights, and various legal disputes arising from the process of real estate development, joint construction, and urban renewal, Chien Yeh also has extensive practical experiences in solving these issues for our clients.

## 不動產及營建工程

本所與國內上市上櫃之建設公司多有合作，擔任法律顧問或進行專案服務，協助不動產開發與專案租稅規劃，以及相關不動產契約（如合建、買賣、都更及信託契約等）之訂立；另外就營建工程及工程爭議事件，無論在業主方或廠商方，均有提供法律諮詢、訴訟及仲裁等廣泛服務經驗。更有協助建商與地主辦理都更案件之經驗，並能針對建商或地主特別需求協助規劃合建架構，就都市更新提供法律服務包括：整合地主意見與建商協商、合建契約、信託契約及融資契約之撰擬、相關行政部門審查之法律諮詢等。另就政府或住都中心等所主導之都市更新，本所提供擬訂招商文件草案、招商作業、審標、議約談判等相關法律服務；亦能提供民間機構參與招商作業、備標、協助議約與履約等相關法律工作。又不動產交易所引發之各種爭議事件，如土地房屋之買賣、過戶登記手續、設定抵押權等擔保物權，乃至於不動產開發、合建、都市更新過程中產生之各項法律糾紛，均有豐富協助客戶處理之經驗。





## 稅務事件

本所律師團隊嫻熟於稅務行政爭訟，具備豐富且專業之實務處理經驗，能為客戶提供從一般稅務法規諮詢到行政救濟程序的全方位法律及會計服務。本所在稅務領域結合法律與會計專業，團隊成員除律師外，更包括具律師暨會計師雙重資格者、執業經驗豐富之會計師等，能協助客戶妥善處理各類稅務問題。

本所服務範圍涵蓋企業交易、跨境投資、不動產安排與個人財富傳承等稅務分析與規劃，協助客戶評估風險並建立兼具合法性與效益的架構。當客戶面臨稅務查核或補稅處分時，本所可提供資料準備、法令解析、與稅務機關溝通之稅務協商服務，並由律師及會計師提供應對策略，以降低爭議發生或擴大之稅務風險。

## Tax Matters

Chieh Yeh is highly experienced in tax administrative disputes, with extensive practical expertise. We provide clients with comprehensive legal and accounting services, ranging from general tax law consultations to administrative remedy procedures. In the field of tax, Chieh Yeh integrates both legal and accounting expertise. In addition to attorneys, our team includes professionals holding dual qualifications as both attorneys and certified public accountants, as well as experienced CPAs with substantial practice experience, enabling us to assist clients in effectively addressing all types of tax issues.

Chieh Yeh's services cover tax analysis and planning for corporate transactions, cross-border investments, real estate arrangements, and personal wealth succession, helping clients assess risks and establish structures that are both legally compliant and commercially efficient. When clients face tax audits or tax reassessment decisions, Chieh Yeh provides support in document preparation, interpretation of relevant laws and regulations, and communication with tax authorities. Our attorneys and CPAs work together to offer response strategies aimed at reducing disputes and mitigating the risk of tax exposures.





## 信託及財稅規劃

家族傳承一向是重要議題，本所針對客戶需求，了解客戶國內外資產狀態及身後財產配置意願，於符合國內外法律規範下，透過信託或遺囑等法律方式，協助客戶進行個人及家庭財產規劃，以藉由事前完整之法律及稅務規劃保障未來各方權益，實現客戶對於身後財產管理與分配之意志，達成家族資產傳承之目的。此外，因應高齡及少子化趨勢，我國政府近年來積極推行信託 2.0，包含加強不動產投資信託基金（REIT）之管理，推動家族信託、保險金信託、老人安養信託、員工福利信託等多元化之信託產品，並建構更完善之信託發展環境，同時鼓勵異業合作推介等，期能發揮信託功能與優勢；而本所有辦理信託相關服務之豐富經驗，亦能在推動信託發展方面提供完善之法律服務。

## Trusts and Financial Planning

Family inheritance has always been an issue of importance. After understanding the status of the client's domestic and foreign assets and their wishes on how their property will be allocated after their passing, Chien Yeh will assist clients to plan their personal and family properties through trusts or wills according to the client's needs and in compliance with domestic and foreign laws. Through all-inclusive and advance legal and tax planning that protect the future rights and interests of all parties, Chien Yeh helps clients in implementing their wishes on the posthumous management and allocation of their properties, thus achieving the purpose of inheritance of family property. In addition, in response to the trend of aging population and declining birthrates, the Taiwan government has been actively promoting "Trust 2.0", which includes the strengthening of the management of Real Estate Investment Trust (REIT) and the promotion of various trusts, such as family trusts, insurance trusts, elderly care trusts, and employee welfare trusts, as well as building a more comprehensive environment for trust development. At the same time, cross-industry cooperation is strongly encouraged, and it is expected that the functions and advantages of trusts will be leveraged. Chien Yeh has substantial experiences in handling trust-related services and can also provide comprehensive legal advisory services in promoting the development of trusts.





## 家族傳承規劃與家事事件

本所致力耕耘協助客戶妥善規劃資產安排、幫助企業順利啟動傳承此一專業業務。為此，除融合本所法律、會計及稅務一站到位的服務優勢，更專為個案籌組適合其家族生活背景及企業文化之團隊提供專屬服務，這亦是本所之所以能迅速與客戶建立高度信賴之特色所在。本所相信，溫暖且願意深入了解個案家族及企業精神的專業團隊，始能為個案量身訂做出貼近需求、合乎法制且確能實踐之傳承計畫，進而使客戶之企業、資產與寶貴之精神圓滿地百年流傳、永垂不朽。

## Family Business Succession Planning and Family Matter

Chien Yeh is dedicated to assisting clients in planning their assets properly and helping their businesses with a smooth succession. Thus, in addition to the provision of one-stop services (legal, accounting, and taxation), Chien Yeh also offers personalized services by assembling a customized team based on the family background and corporate culture. This allows Chien Yeh to form a high degree of trust with our clients quickly. We believe that a professional team with a warm heart and willingness to understand the family and corporate spirit in each individual case can create a tailored, legal, and practical succession plan that meets the client's needs and further enable the client's businesses, assets as well as valuable spirit to be passed down for generations.



## 能源及環境法令

本所提供事業關於環境保護之相關法律服務，項目包括環境影響評估法、廢棄物清理法、空氣污染防制法、噪音管制法、水污染防治法、毒性化學物質管理法等環保法規領域；另本所就環境保護事件，除經常代理客戶提起救濟程序並累積眾多知名大型案件之實績外，亦協助客戶遵循環保法令規範、代表客戶調處環保爭議事件，並有主辦大型環保法制論壇與講座之實績，本所律師環保議題相關評論亦常見諸報章，致力於健全環保法規制度與解決環境保護爭議，於環境法相關領域方面，居國內翹楚地位。本所設有氣候變遷與永續發展辦公室，除上述行政救濟及法規遵循外，亦協助事業規畫相關企業社會責任之承諾及履行。

## Energy and Environmental Laws

The legal services provided by Chien Yeh related to environmental protection include issues related to environmental laws and regulations such as the Environmental Impact Assessment Act, Waste Disposal Act, Air Pollution Control Act, Noise Control Act, Water Pollution Control Act, and Toxic Chemical Substances Control Act. In terms of environmental protection issues, Chien Yeh attorneys often assist in filing remedial procedures on behalf of clients and have accumulated significant practical experience with representation in several high-profile cases. We also advise clients on compliance with environmental laws and regulations and mediate environmental protection disputes on behalf of clients. Furthermore, Chien Yeh also has substantial practical experiences in hosting large-scale legal forums and lectures on environmental law topics. Moreover, with our attorneys often publishing commentaries on environmental issues in newspapers, Chien Yeh is committed to improving the environmental law regime and environmental protection dispute resolution and is a leader in the area of environmental law in Taiwan. We also established the Climate Change and Sustainable Development Office that helps enterprises in seeking administrative remedies and compliance, and planning for their commitment to and performance of corporate social responsibilities.



## 公平交易

針對公平交易法之相關事件，鑒於相關行政訴訟之勝率通常難以期待，本所主要著眼於協助客戶進行事前預防（包含公平交易法相關之內部教育訓練、法令遵循流程之建構等），以及早期危機管理（協助客戶處理應對公平交易委員會階段之行政調查，包含聯合行為、轉售價格限制、不實廣告，或其他各種不公平競爭態樣之相關調查等），並可提供靈活的因應對策。

此外，針對跨國併購案件，本所除了協助客戶實際進行申報程序外，亦秉持上述事前預防之觀點，協助客戶確認併購時之市場劃定議題，以及於事前評估是否進行結合申報及相關風險。過去亦曾有協助進行跨國併購之客戶，取得公平會正式通知無需申請結合之實績。

## Fair Trade

For matters related to the Fair Trade Act, expectation for the chance of winning related administrative litigation is often low. Thus, our focus is mainly on assisting the clients in preparing for advance prevention (including internal education and training, as well as establishing procedures to ensure compliance with the Fair Trade Act) and early-stage risk management (helping clients respond to administrative investigation of the Fair Trade Commission, such as concerted actions, resale price restrictions, misleading advertisements, or other investigations related to unfair competition). Chien Yeh can provide flexible strategies in response thereto.

Furthermore, in terms of cross-border mergers and acquisitions, Chien Yeh not only assists clients in the actual filing process but also helps clients in confirming the market delineation during the mergers and acquisitions from a prevention viewpoint, as mentioned above. Advance risk assessment related to merger filing will also be conducted accordingly. Chien Yeh has been supporting our clients in cross-border mergers and acquisitions and has helped our clients in obtaining formal notification from the Fair Trade Commission granting that merger control filing is not required.





## 個資保護、媒體及電信

隨著數位及網路化社會的發展及歐盟個人資料保護規則（GDPR）於 2018 年實施及其域外適用效力之衝擊下，個人資料保護已成為全球重視之議題。本所受國內外上市櫃公司及企業委託處理個人資料保護法相關多項議題，包含審閱及協助撰擬個人資料保護政策及網頁隱私權政策、審閱個人資料檔案安全維護計畫、提供個人資料保護法遵循諮詢服務，本所亦有受企業委任處理個人資料保護法相關訴訟之經驗。此外，本所亦經常協助客戶瞭解歐盟 GDPR 及美國加州消費者隱私法 / 加州隱私權法（CCPA/CPRA）之規定及進行法規差異分析及因應，包含審閱個人資料處理契約及跨境傳輸契約等服務。

而隨著數位經濟之發展，本所也對平台業者、遊戲業、數位媒體業等新興產業業者提供法律諮詢及訴訟爭端解決等服務。

## Personal Data Protection, Media and Telecommunications

With the development of digital and network society, as well as the implementation of the General Data Protection Regulation (GDPR) in 2018 and the Regulation's extraterritorial application, personal data protection has become an issue of global importance. Domestic and foreign listed companies and entities have entrusted Chien Yeh to handle various issues related to Taiwan's Personal Data Protection Act, including reviewing and assisting in the drafting of personal data protection policies and website privacy policies, reviewing the personal data security maintenance plans, and provide consultation service in relation to compliance of Personal Data Protection Act. In addition, Chien Yeh also has experience in representing companies in litigation matters related to the Personal Data Protection Act. Moreover, we often assist clients in understanding the provisions of GDPR and the California Consumer Privacy Act/California Privacy Rights Act (CCPA/CPRA), analyzing the differences in regulations and helping our clients respond thereto, including review of personal data processing contracts and cross-border data transfer agreements.

Along with the development of the digital economy, Chien Yeh also provides legal advisory services and litigation dispute resolution services to new emerging industries such as platform operators, companies in the game industry and digital media industry.





## 日本法律服務

本所擁有數名具有留學日本背景之律師 / 顧問，能以流利之日語，提供日商客戶在台灣之法律服務，為台灣少數得直接以日文對客戶提供法律服務之律師事務所之一，長期以來擔任多家日商客戶的法律顧問，對日商客戶提供優質且迅速、專業之服務，深獲日商客戶的信賴。日本法律服務之業務範圍，例如：協助在台灣之日商公司或日本國內之日商公司處理在台灣之公司設立登記、投資許可申請、跨國併購、轉投資、合資協議、勞資爭議事件、各種公司內部規章審閱、商標申請與授權等，另，除法人客戶以外，本所律師亦曾多次提供日籍人士處理台日婚姻、遺產繼承等相關法律服務。此外，本所亦經常與日本律師、日本會計師、日本稅理士或日本司法書士合作，若台灣國內之客戶有在日本之法律服務需求時，本所亦能適時提供相關協助。

## Japan-related Legal Services

Chien Yeh has several attorneys and consultants who have studied in Japan and are able to provide legal services in fluent Japanese to Japanese clients in Taiwan. As a result, we are one of the few law firms in Taiwan that can directly offer legal services to our clients in Japanese. Chien Yeh has long served as the legal counsel for many Japanese enterprises, providing quality, professional and efficient services and winning the trust of many Japanese clients. Our services for Japan-related matters include assisting Japanese companies (in Taiwan or Japan) with company incorporation in Taiwan, application for investment permits, cross-border mergers and acquisitions, reinvestments, joint venture agreements, labor disputes, review of company internal rules, and application and license of trademarks. In addition to corporate clients, we also provide services related to Taiwan-Japan marriage issues and estate inheritance matters for Japanese clients. Chien Yeh regularly cooperates with attorneys, accountants, tax accountants, and Shiho-shoshi (solicitor) in Japan to offer timely assistance when our clients in Taiwan have needs for legal services in Japan.



## 大陸地區事務

隨著兩岸經濟合作架構協議（ECFA）簽訂以及相關配套法規施行後，兩岸經貿交流日益密切，前往大陸投資的台商也得以透過回台上市（櫃）（IPO）的方式，衣錦榮歸、鮭魚返鄉，並發展多元籌資管道。本所大陸事務組除了辦理傳統兩岸民事糾紛與台商至大陸投資爭議事件處裡外，尤其專精於台商回台上市（櫃）、公司投資、企業併購、以及大陸地區法律事務等。目前本所對於兩岸問題處理橫跨精密機械、生技醫藥、高新技術與金融服務等面向，除代理台灣多家上市（櫃）企業前往大陸地區洽談合資合作或與大陸律師事務所共同處理當地訴訟或爭議外，並代理多家台商或外資企業來台參與證券市場之籌資，且連續多年獲得主管機關頒發之中介機構貢獻及最佳夥伴等獎項，更曾獲得數家大型企業之委託辦理赴台投資相關事宜。本所與大陸地區多家指標性律師事務所以及官方單位均有密切的合作經驗，對於兩岸雙向交流均有著豐富的經驗並能提供熱誠而適切之服務。



## Mainland China-related Matter

With the signing of the Economic Cooperation Framework Agreement (ECFA) and the implementation of the relevant regulations, a close economic relationship across the Strait has formed. Taiwan companies that have been successful in investing in Mainland China may also return to Taiwan through Initial Public Offerings (IPO) in Taiwan and diversify their channels of fundraising. Aside from dealing with traditional cross-strait civil lawsuits and investment disputes of Taiwanese companies in China, Chien Yeh's China team is exceptionally experienced in IPOs by Taiwanese companies returning from China, company investments, mergers and acquisitions, and legal affairs in Mainland China. Currently, Chien Yeh has assisted clients with cross-strait issues across a wide range of industries from precision machinery, biotechnology and pharmaceutical, to high-tech and financial services. In addition to representing numerous listed companies to negotiate joint venture projects in Mainland China or working with Chinese law firms on local lawsuits or disputes, we also represent several Taiwanese enterprises or foreign enterprises for financing and fundraising in the Taiwanese securities market. For several years, Chien Yeh has also received awards from competent authorities as the best contributing intermediary agency and best partner. Moreover, Chien Yeh has been retained by several large Chinese companies to assist with their investments in Taiwan. We also have experience working closely with major law firms and government agencies in Mainland China. With ample experience in cross-strait business exchanges, Chien Yeh can provide dedicated and suitable services to clients.





## 涉外法律事務

近年來我國企業走出國際，積極拓展海外市場並邁向跨國經營，本所提供涉外業務相關之法律諮詢服務，協助審閱各式跨國契約。本所亦與各地之外國法律事務所密切合作，可協助客戶因應跨國爭議及訴訟，以及針對客戶於外國之投資及業務經營協助取得外國當地法令之諮詢。

## Foreign Affairs

In recent years, Taiwanese enterprises have become more and more international-oriented and are actively expanding overseas markets and moving towards cross-border business operations. Chien Yeh offers legal advisory services for foreign-related matters and assists with review of various cross-border contracts. We also closely cooperate with law firms in other countries to support our clients in dealing with cross-border disputes and lawsuits. With respect to the clients' investments and business operations abroad, we also help our clients obtain foreign law legal advisory from local attorneys.



# 建業法律事務所

## CHIEN YEH LAW OFFICES

### 台北所 TAIPEI OFFICE

110615 台北市信義區信義路五段 7 號 62 樓 (台北 101 大樓)  
62F, No. 7, Sec. 5, Xinyi Rd., Xinyi Dist., Taipei City 110615, Taiwan  
Tel | +886 2-8101-1973 Fax | +886 2-8101-1972

### 台中所 TAICHUNG OFFICE

407544 台中市西屯區文心路二段 201 號 21 樓之 1  
21F-1, No. 201, Sec. 2, Wenxin Rd., Xitun Dist., Taichung City 407544, Taiwan  
Tel | +886 4-2251-1973 Fax | +886 4-2252-1974