Content

Title：	Thresholds and Calculation of Sales Amount which Enterprises of a Merger shall File with the Fair Trade Commission Ch
Date：	2026.01.28
Legislative：	Enacted and promulgated on 9 March 2015 by Fair Trade Commission Decree Kung Zong Tzu No. 10411602031 Reference number of the document: December 2nd, 2016 Date of the document: Decree Kung Zong Tzu No. 10511610001 Reference number of the document: Decree Kung Zi Tzu No. 1152160003
Content：	Items of Notice: 1. Under one of the following circumstances, the enterprises in the merger shall be filed with the FTC in advance: (1)The combined worldwild sales in the preceding fiscal year of the enterprises in the merger exceed NT$50 billion and the domestic total sales of each of at least two of the enterprises in the merger in the preceding fiscal year also surpass NT$3 billion. (2)The enterprises in the merger are not financial institutions and the domestic total sales of one of the merging parties in the preceding fiscal year exceed NT$20 billion while the domestic total sales of one of the other merging parties in the preceding fiscal year also surpass NT$3 billion. (3)The enterprises in the merger are financial institutions and the domestic total sales of one of the merging parties in the preceding fiscal year exceed NT$40 billion while the domestic total sales of one of the other merging parties in the preceding fiscal year also surpass NT$3 billion. 2. The threshold amount of the sales for non-financial institutions shall apply to mergers composed of both financial institutions and non-financial institutions. 3. The term “financial institutions” used in this notice refers to the financial institutions specified in Article 4 of the Financial Institutions Merger Act, as well as financial holding companies as described in Article 4 of the Financial Holding Company Act. 4. The sales of banks are determined in accordance with the net income indicated in the consolidated income statement established pursuant to the Regulations Governing the Preparation of Financial Reports by Public Banks. The sales of financial holding companies are determined in accordance with the net income indicated in the consolidated income statement established pursuant to the Regulations Governing the Preparation of Financial Reports by Financial Holding Companies. The sales of securities firms are determined in accordance with the income indicated in the consolidated income statement established pursuant to the Regulations Governing the Preparation of Financial Reports by Securities Firms. The sales of insurance companies are determined in accordance with the total of insurance revenue, net investment incomes (losses), asset management service revenue, and other operating revenue, as indicated in the consolidated income statement established pursuant to the Regulations Governing the Preparation of Financial Reports by Insurance Companies. 5. The “sales for the preceding fiscal year” as set forth in Subparagraph 3 of Paragraph 1 of Article 11 of the Fair Trade Act are calculated in accordance with the following: (1) In the case that merging enterprises have operated for a whole year in the preceding fiscal year, the sales for the fiscal year shall be adopted to calculate the amount. (2) In the case that merging enterprises have operated for less than a year in the preceding fiscal year, the sales accumulated in the months of actual operation shall be calculated proportionately to determine the amount. The sales for the preceding fiscal year = (sales throughout the actual period of operation ÷ the number of months of actual operation) × 12. Acting Chairperson CHEN, CHIH-MIN