



Press Release from the Taipei Branch, Administrative Enforcement Agency, Ministry of Justice

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Owing Over NT\$40 Million in Taxes, Former Head Transfers Firm to Homeless Man — Pays NT\$10 Million Soon After Detention

Fu O International Co., Ltd. (“Fu O Company”), with a paid-in capital of only NT\$5 million, failed to declare sales revenue of more than NT\$120 million from digital camera sales in fiscal year 2011. The Taipei National Taxation Bureau made up taxes and penalties totaling over NT\$40.87 million. The case was transferred to the Taipei Branch of the Administrative Enforcement Agency (AEA), Ministry of Justice, for compulsory execution in 2014. In an attempt to evade payment, the company’s former responsible person, Mr. Chien, transferred all company shares to a homeless man and failed to pay any amount for more than a decade following the case’s transfer for enforcement. After years of persistent investigation and meticulous tracing by enforcement officers, Mr. Chien was recently placed under temporary detention, after which he promptly paid NT\$10 million.

According to the Taipei Branch, Fu O Company was found by the Taipei National Taxation Bureau to have underreported its 2011 corporate income tax. The Bureau assessed additional taxes and penalties totaling NT\$40.87 million, and transferred the case to for enforcement in January

2014. Although Mr. Chien had signed a written commitment promising to pay the outstanding taxes, he soon closed the company's accounts and transferred all its shares to a man surnamed Wu – an individual who previously lived in a nursing home and whose whereabouts have since been unknown – thereby creating obstacles to enforcement.

Despite the company's registration having been revoked, its lack of assets, and the disappearance of the nominal responsible person, the enforcement officers refused to give up the case. Over a period of more than ten years, they conducted a thorough review of all banking transactions from 2010 up to the date of its dissolution, and repeatedly summoned Mr. Chien for explanations. Investigations revealed that over NT\$500 million in sales proceeds had been transferred abroad by third parties through the company's accounts. Even after the company incurred tax arrears, over NT\$117.76 million was remitted overseas. Furthermore, he permitted third parties to withdraw a total of NT\$7.14 million from the company's accounts and employed a “structuring” method—breaking up cash withdrawals into smaller amounts below the large-transaction reporting threshold—to empty the remaining funds. The whereabouts of these funds remain unknown.

Due to Mr. Chien showing clear unwillingness to fulfill his legal obligations despite having the ability to do so, and engaging in concealing or disposing of assets subject to enforcement, grounds for detention were met. On September 23, 2025, the Taipei Branch summoned him again. During questioning by the administrative enforcement officer, Mr. Chien evaded inquiries about the flows of fund , repeatedly claiming that he had “forgotten,” and failed to present any reasonable repayment plan. Consequently, the Branch placed him in temporary detention and prepared to petition the court for detention.

Faced with the the strong determination of the Taipei Branch to carry out enforcement and fearing loss of personal freedom, Mr. Chien's attitude softened. After urgent consultation with his family, he remitted NT\$5 million , that same day at noon, followed by another NT\$5 million payment on October 7 – totaling NT\$10 million.

The Taipei Branch appealed that company representatives should face and resolve public law monetary obligations such as unpaid taxes and fines

honestly and proactively. Attempts to evade enforcement through using “straw men” (nominee directors) or by concealing or disposing of company property are unlawful. The AEA will be sure to investigate thoroughly and take coercive measures – including arrest and detention – against malicious tax evaders. Such conduct not only tarnishes one’s reputation but may also result in the loss of personal liberty.