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Taiwan

Enforcement of Judgments in Civil and Commercial Matters

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This country-specific Q&A provides an overview of enforcement of judgments in civil and commercial matters laws and regulations applicable in Taiwan.

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Taiwan: Enforcement of Judgments in Civil and Commercial Matters

1. What international conventions, treaties or other arrangements apply to the enforcement of foreign judgments in your jurisdiction and in what circumstances do they apply?

Due to limitations stemming from the international status, Taiwan has been unable to accede to major international conventions on the recognition and enforcement of foreign judgments. Nevertheless, Taiwan continues to establish mechanisms for civil-judicial cooperation with certain countries through bilateral agreements.

In 2011, Taiwan and Vietnam concluded the Agreement between the Taipei Economic and Cultural Office in Vietnam and the Vietnam Economic and Cultural Office in Taipei on Judicial Assistance in Civil Matters (hereinafter, the 'Taiwan–Vietnam Agreement'). Pursuant to Article 20 of that Agreement, judgments and decisions rendered in Vietnam may be recognized and enforced in Taiwan only when the following conditions are met:

- A. The judgment or decision is legally effective and final according to the laws of the requesting Party and enforceable under the laws of the Party that rendered the judgment or decision;
- B. The judgment or decision is given by the competent authorities stipulated in this Agreement and the laws of the requesting Party;
- C. The civil judgment or decision of the requesting Party has come into force and is not contrary to the laws of the requested Party; or a court of the requested Party has not recognized and enforced the effective decision rendered by a third state on the same litigation; or the same case has not been brought to a court of the requested Party;
- D. The judgment or decision has been rendered by the court where the procedural rights of litigants or their legal representatives have been properly secured;
- E. The requested Party is satisfied that the recognition and enforcement of the judgment or decision shall not prejudice its security, public policy or contradict fundamental principles of its laws.

In addition, Taiwan has entered into a cooperation agreement with Slovakia, providing that the parties shall, insofar as possible and based on reciprocity, consider requests for civil-judicial cooperation. This agreement serves as a general framework, without explicitly detailing

any provisions concerning the enforcement of foreign judgments.

2. What, if any, reservations has your jurisdiction made to such treaties?

As stated above, except for the bilateral agreements, Taiwan has not ratified any treaties.

3. Can foreign judgments be enforced in your jurisdiction where there is not a convention or treaty or other arrangement, e.g. under the general law?

Yes. Taiwan applies a conditional automatic-recognition regime to the *res judicata* of final judgments rendered by foreign courts, other than those of Vietnam. Generally, a foreign court's final judgment is deemed recognized without the need for a separate recognition proceeding; only where one of the exceptions expressly set forth in Article 402, paragraph 1, of the Code of Civil Procedure is present will the judgment be denied effect. For the avoidance of doubt, automatic recognition does not confer executory force upon the judgment.

Under the automatic-recognition regime, if the foreign judgment is non-executory, such as a divorce decree, the party may present the foreign judgment itself and apply directly to the household registration authority for the relevant registration or amendment. The household registration authority has the power to conduct a purely formality examination of any foreign final judgment submitted by a party; should a dispute arise, interested parties may seek relief through either family-matter proceedings or a civil action.

Where the foreign judgment is executory, enforcement must proceed in accordance with Article 4-1, paragraph 1 of the Compulsory Enforcement Act. Enforcement is permissible only if (i) none of the circumstances set forth in each subparagraph of Article 402, paragraph 1, of the Code of Civil Procedure, nor any of those listed in each subparagraph of Article 49 of the Non-Contentious Matters Act, is present., and (ii) a court of Taiwan has rendered a judgment declaring that enforcement is permitted.

Where the judgment is a civil judgment rendered by a Mainland Chinese court, compulsory enforcement may be pursued once a Taiwanese court has issued a judgment to that effect under the Act Governing Relations between the People of the Taiwan Area and the Mainland Area. Judgments from Hong Kong or Macao may likewise be compulsorily enforced, upon a permission of enforcement judgment of a Taiwanese court, pursuant to the Act Governing Relations with Hong Kong and Macao.

4. What basic criteria does a foreign judgment have to satisfy before it can be enforced in your jurisdiction? Is it limited to money judgments or does it extend to other forms of relief?

Following the explanation in 3 above, in principle, a foreign judgment shall be permitted for enforcement in Taiwan pursuant to Article 4-1, paragraph 1, of the Compulsory Execution Act and Article 402, paragraph 1, of the Code of Civil Procedure (hereinafter, the "Article 402(1) Rule") (i) if it is final and binding; (ii) if the foreign court had jurisdiction pursuant to the laws of Taiwan; (iii) if, where a default judgment is rendered against the losing defendant, the notice or summons of the initiation of action was legally served within a reasonable time in the foreign country or was served through judicial assistance provided under the laws of Taiwan; (iv) if neither the performance ordered by such judgment nor its litigation procedure is contrary to the public policy or morals of Taiwan; and (v) if mutual recognition exists between the foreign country and Taiwan.

The Article 402(1) Rule is not confined to the enforcement of money judgments; it likewise extends to other forms of relief, such as judgments for the delivery of things or for action and no action.

With respect to compulsory enforcement of foreign rulings arising from non-contentious matters (such as guardianship, where no parties are formally opposed), Article 4-1, paragraph 1 of the Compulsory Enforcement Act contains no express provision. Nevertheless, because Article 49 of the Non-Contentious Matters Act accords effect to such judgments once the requirements for recognition are satisfied, a petition for enforcement filed in Taiwan must, by analogy, comply with Article 4-1, paragraph 1 of the Compulsory Enforcement Act: the compulsory enforcement of non-contentious matters is permissible only after a court of Taiwan has rendered a judgment approving the enforcement.

The prerequisites for granting compulsory enforcement assessed under Article 49 of Non-Contentious Matters closely mirror those in Article 402(1) Rule, save for one

additional exception to the reciprocity requirement: if the foreign judgment is not adverse to a national of Taiwan, a Taiwanese court may permit compulsory enforcement even when no mutual judicial recognition exists between the foreign state and Taiwan.

With respect to judgments rendered in the People's Republic of China (excluding Hong Kong and Macau), distinct statutory regimes govern their recognition and enforcement in Taiwan. Under Article 74 of the Act Governing Relations between the People of the Taiwan Area and the Mainland Area, an irrevocable civil ruling, judgment, or arbitral award rendered in the Mainland Area may be recognized by a court in Taiwan, provided it is not contrary to the public order or good morals of the Taiwan. Once such recognition is granted by way of a court ruling, that ruling itself constitutes a writ of execution, enabling enforcement in Taiwan. The court's examination is confined to the public-order and good-morals test; no substantive review of the merits is undertaken. With respect to Hong Kong and Macau, pursuant to Article 42 of the Act Governing Relations with Hong Kong and Macau, the conditions governing the validity, jurisdiction, and enforceability of civil judgments rendered in Hong Kong or Macau are assessed mutatis mutandis under Article 402, paragraph 1, of the Code of Civil Procedure and Article 4, paragraph 1 of the Compulsory Enforcement Act.

5. What is the procedure for enforcement of foreign judgments pursuant to such conventions, treaties or arrangements in your jurisdiction?

According to Article 21, paragraph 1 of Taiwan–Vietnam Agreement, request for recognition and enforcement of judgments or decisions given by the courts may be submitted by parties directly to the courts having the competence to recognize and enforce the judgments or decisions. It should further be noted that, the request for recognition and enforcement of a decision given by a court must be accompanied with:

- A. A complete and authenticated copy of the decision and documents certifying that the decision has come into force and is final;
- B. Documents to certify that the defaulting party has been legally summoned, in the case the decision rendered by default;
- C. Documents or descriptions to certify that the party without capacity for action has been properly represented.

Additionally, according to Article 23 of the above Agreement, judgments or decisions rendered by the

courts of Vietnam which have been recognized and enforced by the courts of Taiwan shall have the same effect as those rendered by the courts of Taiwan and may serve as enforcement titles for carrying out compulsory enforcement.

6. If applicable, what is the procedure for enforcement of foreign judgments under the general law in your jurisdiction?

Pursuant to Article 4-1, paragraph 1 of the Compulsory Enforcement Act, to initiate compulsory enforcement in Taiwan, a creditor with a valid foreign judgment, other than those of Vietnam, must file a petition with the court. The court then, through trial procedure, reviews the petition and, if appropriate, approves the enforcement by rendering a judgment. This judgment authorizes the enforcement officer to take steps to compel the debtor to fulfill their obligations.

The court will render a judgment permitting enforcement of the foreign judgment only if none of the circumstances set forth in each subparagraph of Article 402, paragraph 1, of the Code of Civil Procedure, nor any of those listed in each subparagraph of Article 49 of the Non-Contentious Matters Act, is present.

After the court has rendered a judgment permitting enforcement of the foreign judgment, under Articles 4 to 7 of the Compulsory Enforcement Act, the creditor must file an application for enforcement that sets out (i) the parties and the statutory agent, (ii) the petitioned right to be performed, and (iii) the objects of enforcement or the enforcement act to be carried out; submit an original copy of the judgment and a certificate to the effect that the judgment has become irrevocable; lodge the petition with the court having jurisdiction over the location of the property to be enforced or the place where the enforcement act is to be carried out; and pay the requisite enforcement costs, thereby commencing the enforcement proceedings.

7. What, if any, formal requirements do the courts of your jurisdiction impose upon foreign judgments before they can be enforced? For example, must the judgment be apostilled?

According to Judicial Yuan of Taiwan and the Document Legalization Act for the Ministry of Foreign Affairs and Overseas Missions, a foreign judgment (except for those of Vietnam) must, before it is submitted to a court in Taiwan, be authenticated by an overseas mission of Taiwan and thereafter notarised. The requirements are

outlined below:

- A. Submit the original judgment together with proof that the defendant or the defendant's appointed attorney has duly appeared, or evidence that the judgment has been lawfully served on the defendant, and have these documents authenticated by an overseas mission of Taiwan.
- B. Translate the authenticated foreign judgment into Traditional Chinese and request that a notary public in Taiwan attest to the translation of the documents and issue a notarial deed.

Since Taiwan is not a contracting state to the Convention abolishing the requirement of legalisation for foreign public documents, an apostille cannot replace the authentication procedure carried out by our overseas missions. Even where an apostille is present, foreign judgments must still be authenticated by an overseas mission of Taiwan, and courts in Taiwan do not require a judgment to be apostilled.

Regarding judgments rendered in Vietnam, according to Taiwan–Vietnam Agreement, in implementation of this Agreement, documents and translations shall not subject to legalization in any form, provided that they are officially signed and sealed.

8. How long does it usually take to enforce or register a foreign judgment in your jurisdiction? Is there a summary procedure available?

In general, once all necessary documents are prepared and the application is filed with the court, the entire process takes approximately six to nine months for the first instance. If the case is more complex or becomes contested, however, the period may extend to one year, two years, or even longer for the first instance. The judgment rendered by the first instance can be appealed to the second and third instance under certain conditions. The second instance takes about at least 6 months. The third instance takes about 1 years normally. Furthermore, in Taiwan, summary procedures apply to the enforcement of foreign judgments

Regarding summary procedures, under Article 427, paragraph 1 of the Code of Civil Procedure, proprietary-rights actions where the price or claim's value does not exceed NTD 500,000 are, in principle, handled through the summary procedure. Paragraph 2 further enumerates certain types of cases, such as actions arising from disputes over a fixed-term lease of a building and claims in negotiable instruments, that are subject to the summary procedure irrespective of the price or value of

the claim. Nevertheless, very few cases employ the summary procedure to enforce or register a foreign judgment in Taiwanese courts. Whether the summary procedure will ultimately result in a shorter duration compared to the regular procedure is still to be determined and remains unclear.

9. Is it possible to obtain interim relief (e.g. an injunction to restrain disposal of assets) while the enforcement or registration procedure takes place?

Yes, it is possible to obtain interim relief.

Pursuant to Articles 522 and 532 of the Code of Civil Procedure, in proceedings for petitions for the compulsory enforcement on the grounds of an irrevocable foreign court judgment rendered in civil or family litigation, a creditor may apply for a provisional attachment in cases involving monetary claims or claims convertible into monetary claims, or, where the claim involves non-monetary relief, apply for a provisional injunction for the purpose of securing the satisfaction of a compulsory execution.

Besides, pursuant to Article 85 of the Family Act, where a family non-litigation matter has already been admitted, the court may, except as otherwise provided by statute and before the substantive ruling becomes final and binding, order an appropriate injunction, when necessary, either upon motion of the parties or on its own initiative. With respect to family litigation, Article 85 of the Family Act may be applied by analogy, thereby enabling a party to seek interim relief.

10. What is the limitation period for enforcing a foreign judgment in your jurisdiction?

The limitation period for enforcing a foreign judgment is contingent upon the nature of the claim, and the limitation period for enforcing a claim is governed by the law applicable to the legal relationship from which the claim arose, in accordance with Article 36 of the Act Governing the Choice of Law in Civil Matters Involving Foreign Elements.

11. On what grounds can the enforcement of foreign judgments be challenged in your jurisdiction?

For a civil judgment, pursuant to Article 402, paragraph 1 of the Code of Civil Procedure, a judgment or ruling

rendered by a foreign court, other than those of Vietnam, may be challenged on the following grounds: (1) it is not final and binding; (2) the foreign court lacks jurisdiction pursuant to the laws of Taiwan; (3) a default judgment is rendered against the losing defendant, except where the notice or summons initiating the action was duly served within a reasonable time in the foreign country or was served through judicial assistance provided under the laws of Taiwan; (4) the performance ordered by such judgment or its litigation procedure is contrary to the public policy or morals of Taiwan; and (5) there exists no mutual recognition between the foreign country and Taiwan.

Despite of (5) above, the courts in Taiwan have shown increased leniency in their approach to recognizing foreign judgments in recent years. They have indicated that, should a foreign country not explicitly deny the validity of a foreign judgment, it is advisable to adopt a lenient stance and actively recognize the validity of the foreign judgment on the grounds of reciprocity. Additionally, it has been noted that reciprocal recognition can be assumed to exist if there is an objective expectation that the foreign court will acknowledge the judgment of a foreign court in the future. In fact, one judgment made by a Taiwanese court ruled that judgments from Indian courts shall be recognized according to Article 402 of the Code of Civil Procedure.

If a foreign judgment concerns family matters and is not a monetary claim, such as a foreign pickup order, the court will apply Article 49 of the Non-Contentious Matters Act to determine the requirements for permitting enforcement. The criteria under that provision are almost identical to those set forth in Article 402, paragraph 1 of the Code of Civil Procedure, except that, under Article 49 of the Non-Contentious Matters Act, where the foreign decision is "not prejudicial" to nationals of Taiwan, enforcement in Taiwan may be granted even if no mutual judicial recognition exists between the foreign country and Taiwan.

12. Will the courts in your jurisdiction reconsider the merits of the judgment to be enforced?

In general, no. Several Supreme Court judgements have stated that substantive re-examination is prohibited in proceedings seeking permission to carry out the compulsory enforcement of an irrevocable foreign court judgment. It is impermissible to subject the factual findings or legal determinations of a foreign final judgment to substantive re-examination.

However, pursuant to Article 402, paragraph 1 of the Code

of Civil Procedure, the courts of Taiwan will not recognize a foreign judgment if the performance it orders or its procedure conflicts with the public policy or morals of Taiwan.

13. Will the courts in your jurisdiction examine whether the foreign court had jurisdiction over the defendant? If so, what criteria will they apply to this?

Yes. In proceedings seeking permission to enforce a foreign judgment, other than those of Vietnam, Taiwanese courts examine whether the foreign court had jurisdiction over the defendant pursuant to Article 402, paragraph 1 of the Code of Civil Procedure and Article 49 of the Non-Contentious Matters Act.

The applied criteria are the provisions of Taiwanese law on jurisdiction and international jurisdiction, such as the Act Governing the Choice of Law in Civil Matters Involving Foreign Elements, the Code of Civil Procedure, and the Non-Contentious Matters Act. If the jurisdiction regarding the matter is not specifically outlined in the aforementioned laws, the court in Taiwan will decide based on the law to which the parties has the closest affiliation.

14. Do the courts in your jurisdiction impose any requirements on the way in which the defendant was served with the proceedings? Can foreign judgments in default be enforced?

Pursuant to Article 402(1) Rule, Taiwanese courts impose specific requirements on the method of service in actions for the enforcement of foreign judgments. Generally speaking, foreign judgments in default cannot be enforced; however, if service was duly effected within a reasonable period beforehand, such judgments may still be enforced.

In accordance with Article 402(1) Rule, service is considered legal when the notice or summons initiating the foreign proceedings is duly delivered in that country within a reasonable period, giving the recipient sufficient time to prepare a defense, and is not affected by constructive notice.

Additionally, when a foreign court seeks to serve litigation documents on a defendant located in the Taiwan, the foreign court must effect service through the mechanisms prescribed in Taiwan's own statutes, notably the Law in Supporting Foreign Courts on Consigned Cases and the Procedures for Handling

Judicial Assistance Matters, together with any other applicable mutual-legal-assistance treaties or regulations. Service carried out unilaterally by the foreign court, or by the plaintiff's counsel via mail or direct hand-delivery in Taiwan, does not satisfy these statutory requirements and will be treated as invalid.

15. Do the courts in your jurisdiction have a discretion over whether or not to recognise foreign judgments?

Yes. Taiwanese courts have discretion in deciding whether to recognize a foreign judgment, but this discretion is limited by specific conditions outlined in the law. A foreign judgment, other than those of Vietnam, will generally be recognized unless it falls under one of the exceptions listed in Article 402, paragraph 1 of the Code of Civil Procedure.

Pursuant to Article 402, paragraph 1, of the Code of Civil Procedure and Article 49 of the Non-Contentious Matters, a court issuing a judgment that permits enforcement must, in the exercise of its discretion, consider whether (i) the foreign judgment or ruling was duly served, (ii) it contravenes Taiwan's public policy or morals, and (iii) reciprocal judicial recognition exists between the foreign court and the courts of Taiwan.

16. Are there any types of foreign judgment which cannot be enforced in your jurisdiction? For example can foreign judgments for punitive or multiple damages be enforced?

Yes. Declaratory and formative judgments are not enforceable in Taiwan, nor are interlocutory rulings issued during civil proceedings. Declaratory judgments clarify legal rights, while formative judgments establish, modify, or terminate legal relationships.

As to whether foreign judgments awarding punitive or multiple damages may be enforced, Taiwanese courts determine this by evaluating whether such awards violate Taiwan's public policy or morals, considering the fundamental principles and value orientation of Taiwanese legal system. Taiwanese courts will, as a rule of thumb, refuse to recognize foreign judgments that award punitive damages. Still, where the judgment arises from a special tort and Taiwanese law provides a comparable punitive-damages remedy, such as the Consumer Protection Act and the Fair Trade Act, the foreign judgement is unlikely to offend Taiwan's public policy or morals and may therefore be permitted for enforcement.

17. Can enforcement procedures be started in your jurisdiction if there is a pending appeal in the foreign jurisdiction?

No. If there is a pending appeal in the foreign jurisdiction, enforcement procedures of that foreign judgment cannot be started in Taiwan. Pursuant to Article 402(1) Rule, enforcement in Taiwan may be sought only for a foreign judgment that, under the law of the rendering jurisdiction, is final and no longer subject to modification or reversal on appeal.

18. Can you appeal a decision recognising or enforcing a foreign judgment in your jurisdiction?

Yes. A judgment or ruling of a Taiwanese court that permits the enforcement of a foreign judgment can be appealed. If a party is dissatisfied with a judgment granting permission for enforcement, it may, pursuant to Article 437 of the Code of Civil Procedure, appeal to the High Court and, provided the requirements of Article 469 are satisfied, further appeal to the Supreme Court.

19. Can interest be claimed on the judgment sum in your jurisdiction? If so on what basis and at what rate?

Yes, it is possible to claim interest on the judgment sum in Taiwan.

Whether interest may be claimed in Taiwan during compulsory enforcement of a foreign judgment principally depends on how the foreign judgment itself addresses interest. If the operative part of the judgment already awards interest and the award does not contravene Taiwan's legal order or fundamental principles, that interest may be enforced in Taiwan together with the principal claim. The interest rate is calculated in accordance with the terms of the judgment or, where applicable, the law of rendering jurisdiction.

If a foreign judgment does not include an interest award, the prevailing practice prevents the creditor from separately claiming interest during the enforcement process. To claim interest, it must be explicitly stated in the foreign judgment itself.

20. Do the courts of your jurisdiction require a foreign judgment to be converted into local currency for the purposes of enforcement?

No, it is not required to convert the foreign judgement into

local currency for the purpose of enforcement.

Pursuant to Article 202 of the Civil Code, when the object of the prestation is expressed in a foreign currency in vogue, the debtor may make prestation in currency of Taiwan at the market rate of the place and time of prestation.

In an action under Article 4-1 of the Compulsory Enforcement Act seeking permission to enforce a foreign judgment, the court does not require a foreign judgment to be converted into local currency. Nonetheless, in practice, at the enforcement stage any amounts denominated in foreign currency will usually be converted into New Taiwan Dollars at the exchange rate in effect on the date the action was filed, unless the party explicitly object to the currency conversion.

21. Can the costs of enforcement (e.g. court costs, as well as the parties' costs of instructing lawyers and other professionals) be recovered from the judgment debtor in your jurisdiction?

Yes. Under Article 29 of the Compulsory Enforcement Act, a creditor can recover the paid costs of compulsory enforcement from the debtor. These cover (i) enforcement costs – the direct expenses of the enforcement process itself, and (ii) necessary costs – any other expenses the creditor incurs in enforcing the claim.

Enforcement costs are assessed pursuant to Article 28-2 of the Compulsory Enforcement Act. No enforcement costs are charged when the enforcement amount is less than NT\$5,000. For amounts of NT\$5,000 and above, the fee is NT\$0.70 per NT\$100, while a flat fee of NT\$3,000 applies to non-property claims.

Necessary costs are determined on a case-by-case basis. In a compulsory auction of real property, for example, they may include (i) locksmith fees, (ii) removal or hauling expenses, and (iii) travel allowances for police officers assisting with the enforcement.

However, the costs of instructing lawyers are generally not treated as necessary costs, because legal representation in Taiwan is mandatory only at the third-instance stage of civil proceedings. Accordingly, only a portion of the lawyer's fees incurred in that third instance may be recoverable from the debtor.

Whether costs incurred in instructing other professionals qualify as necessary costs depends on their indispensability to the enforcement process. Where

expenditures for translation, notarization, expert appraisal, cadastral surveying, or similar professional services are demonstrably essential to carry out the writ, the court will generally treat them as necessary costs, thereby allowing the creditor to recover them from the debtor.

22. Are third parties allowed to fund enforcement action in your jurisdiction? If so, are there any restrictions on this and can third party funders be made liable for the costs incurred by the other side?

Yes, third parties are allowed to fund enforcement action in Taiwan, subject to specific conditions and limitations.

In Taiwan, a petition for the compulsory enforcement of a foreign judgment is heard in the form of a lawsuit and the court renders a judgment either approving or denying enforcement. Under prevailing practice, third-party funding of such proceedings is permissible, provided that the funder does not take any share of the litigation. However, any agreement whereby a person provides evidence and pays the litigation costs of a prospective litigant, in return for a portion of the subject matter in dispute or a share of its monetary value upon success, might contravene public policy or morals and is void under Article 72 of the Civil Code.

In addition, a trust established mainly for serving administrative appeal or litigation purposes may violate Article 5, paragraph 3 of the Trust Law and is therefore null and void. Moreover, where an attorney agrees to be compensated with all or part of the litigation subject matter upon a successful outcome, the arrangement is tantamount to receiving rights in the matter and may contravene Article 45 of the Attorney Regulation Act.

Regarding whether third party funders are liable for the costs incurred by the other side, Articles 78 to 85 of the Code of Civil Procedure provide that only the litigation Parties or an intervenor must bear litigation costs. Third party funders are not Parties, and, if they do not intervene in the action, third party funders will not be deemed by the court to be liable for the costs incurred by the other side.

23. What do you think will be the most significant developments in the enforcement process in your jurisdiction in the next 5 years?

With the Hague Judgments Convention 2019 now in force, the next five years are expected to see four

principal trends in the regime for enforcing foreign judgments: (i) regional reforms of enforcement frameworks; (ii) a deepening of reciprocity principles; (iii) an expansion of the categories of judgments eligible for enforcement; and (iv) a diversification of enforcement mechanisms.

In parallel, the major Asian economies have been proactively overhauling their recognition-and-enforcement rules for foreign judgments, with particular emphasis on strengthening reciprocity and modernizing the relevant procedural architecture. For example, Singapore in 2023 repealed the Reciprocal Enforcement of Commonwealth Judgments Act 1921 (hereinafter, the 'RECJA') and consolidated the enforcement of Commonwealth-country judgments under the Reciprocal Enforcement of Foreign Judgments Act 1959 ((hereinafter, the 'REFJA')). Whereas RECJA only allowed the enforcement of monetary judgments, REFJA allows for monetary and non-monetary judgments, certain interlocutory orders and civil judgments—an overhaul that epitomizes the jurisdiction's drive toward a modernized enforcement framework.

While Taiwan's legal framework does not bar recognition of non-monetary foreign civil judgments, the number of such cases handled by the courts remains comparatively rare. Should an increasing number of foreign judgments seek domestic enforcement of non-pecuniary orders, such as injunctions to halt trademark or trade-secret infringement, the courts will need to promulgate clear, principled guidelines for their disposition. In deciding whether to grant enforcement, the judiciary can be guided by the Convention's underlying ethos and refine the regime toward broader recognition and uniform standards, thereby accelerating Taiwan's alignment with international practice.

Furthermore, Taiwan could consider negotiating bilateral Memoranda of Understanding on Mutual Legal Assistance in civil and commercial matters with its principal trading partners. By enabling the respective judiciaries to confirm reciprocal legal assistance, these instruments would mitigate the practical hurdles of concluding full-fledged treaties, thereby safeguarding judicial sovereignty while simultaneously strengthening international linkages and enhancing the credibility of Taiwan's legal system.

24. Has your country ratified the Hague Choice of Courts Convention 2005, and if so when did it (or will it) come into force? If not, do you expect it to

in the foreseeable future?

As of 2025, Taiwan has not yet ratified the Hague Choice of Courts Convention 2005. Due to Taiwan's unique international status, it cannot take part in the conclusion of multilateral treaties in the capacity of a sovereign state; consequently, it is unlikely that Taiwan will formally ratify the Hague Choice of Courts Convention 2005 in the near term.

25. Has your country ratified the Hague

Judgments Convention 2019, and if so when did it (or will it) come into force? If not, do you expect it to in the foreseeable future?

As of 2025, Taiwan has not yet ratified the Hague Judgments Convention 2019. Due to Taiwan's unique international status, it cannot take part in the conclusion of multilateral treaties in the capacity of a sovereign state; consequently, it is unlikely that Taiwan will formally ratify the Hague Judgments Convention 2019 in the near term.

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