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KEY WORD: TAIWAN/LEGAL STATUS/STATE/GOVERNMENT

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The objective of this thesis is to study the legal status of Taiwan under international law. Taking account of Declaratory theory, the research has found that Taiwan should be recognized as a "State" due to the fact that Taiwan sustain factors constituting itself as a state.

However since I has claimed itself as the legitimate government of China, notwithstanding the PRC's claim. For it is assumed that Taiwan will continue insist on being the government and sole representative of China Taiwan could attain the legal status of government of China especilly by countries which recognized Taiwan as a formal government and a representative of China. In conclusian, the status of Taiwan is depend on the perspective of each state.