As filed with the Securities and Exchange Commission on September 21, 2011

Registration No. 333-

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM S-8
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933

ChipMOS TECHNOLOGIES (Bermuda) LTD.
(Exact name of registrant as specified in its charter)

Bermuda	**Not Applicable**
(State or other jurisdiction of incorporation or organization)	**(I.R.S. Employer Identification No.)**

No. 1, R&D Road 1, Hsinchu Science Park
Hsinchu, Taiwan
Republic of China
(Address of Principal Executive Offices)

ChipMOS TECHNOLOGIES (Bermuda) LTD. SHARE OPTION PLAN 2011
(Full title of the plan)

CT Corporation System
111 Eighth Avenue
New York, New York 10011
(Name and address of agent for service)

(212) 894-8940
(Telephone number, including area code, of agent for service)

Copy to:

Shou-Kang Chen
Chief Financial Officer
ChipMOS TECHNOLOGIES (Bermuda) LTD.
No. 1, R&D Road 1, Hsinchu Science Park
Hsinchu, Taiwan
Republic of China
Telephone: (886) 3 563 3988

CALCULATION OF REGISTRATION FEE

Title of Securities to be Registered	Amount to be Registered(1)	Proposed Maximum Offering Price Per Share(2)	Proposed Maximum Aggregate Offering Price	Amount of Registration Fee
Common shares, par value $0.04 per share	1,000,000 shares	$5.990	$5,990,000	$695.44

(1) Pursuant to Rule 416(a) under the Securities Act of 1933, as amended, this registration statement also covers any additional common shares of ChipMOS TECHNOLOGIES (Bermuda) LTD. that become issuable under its Share Option Plan 2011 by reason of any stock dividend, stock split, recapitalization or other similar transaction effected without the receipt of consideration that results in an increase in the number of issued and outstanding shares of our common shares.

(2) In accordance with Rule 457(h), the aggregate offering price is estimated, solely for purposes of calculating the registration fee, on the basis of the price of securities of the same class, as determined in accordance with Rule 457(c), using the average of the high and low prices (rounded to the nearest cent) reported on the NASDAQ Capital Markets on September 19, 2011.

PART I

INFORMATION REQUIRED IN THE SECTION 10(a) PROSPECTUS

The information required by Item 1 and Item 2 of Part I of Form S-8 is omitted from this filing in accordance with Rule 428 under the Securities Act and the introductory note to Part I of Form S-8. The documents containing the information specified in Part I will be delivered to the participants in the plan covered by this Registration Statement as required by Rule 428(b)(1).

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference

The following documents have been filed by ChipMOS TECHNOLOGIES (Bermuda) LTD. (the “Registrant”) with the Securities and Exchange Commission (the “SEC”) and are incorporated herein by reference:

(a) The Annual Report of the Registrant on Form 20-F for the fiscal year ended December 31, 2010, filed with the Commission on June 3, 2011.

(b) All other reports filed by the Registrant pursuant to Section 13(a) or 15(d) of the Securities Exchange Act of 1934, as amended (the “Exchange Act”) since December 31, 2010.

(c) The description of the Registrant’s common shares, contained in the Registrant’s Registration Statements filed pursuant to Section 12 of the Exchange Act, including any amendment or report filed for the purpose of updating any such description.

All documents filed with or furnished to the Commission by the Registrant to Sections 13(a), 13(c), 14 and 15(d) of the Exchange Act, including any Annual Report on Form 20-F and reports on Form 6-K, subsequent to the date hereof and prior to the filing of a post-effective amendment which indicates that all securities offered herein have been sold or which deregisters all securities then remaining unsold shall be deemed to be incorporated by reference into this Registration Statement and to be a part hereof from the date such reports are filed or furnished, as applicable.

Any statement contained herein or in a document incorporated or deemed to be incorporated by reference herein shall be deemed to be modified or superseded for purposes hereof or of the related prospectus to the extent that a statement contained herein or in any other subsequently filed document which is also incorporated or deemed to be incorporated herein modifies or supersedes such statement. Any such statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this Registration Statement.

Item 4. Description of Securities

Not applicable.

Item 5. Interests of Named Experts and Counsel

Not applicable.

Item 6. Indemnification of Directors and Officers

The Companies Act 1981 of Bermuda (as amended) (the "Bermuda Companies Act") requires every officer, including directors, of a Bermuda company in exercising powers and discharging duties, to act honestly in good faith with a view to the best interests of the company, and to exercise the care, diligence and skill that a reasonably prudent person would exercise in comparable circumstances. The Bermuda Companies Act further provides that any provision whether in the bye-laws of a company or in any contract between the company and any officer exempting such officer from, or indemnifying him or her against, any liability which by virtue of any rule of law would otherwise attach to him or her, in respect of any fraud or dishonesty of which he or she may be guilty in relation to the company, shall be void.

Under the bye-laws of the Registrant, every director, officer, resident representative and committee member of the Registrant shall be indemnified out of the funds of the Registrant against all liabilities, loss, damage or expense, including liabilities under contract, tort and statute or any applicable foreign law or regulation and all reasonable legal and other costs and expenses properly payable, incurred or suffered by him or her as director, officer, resident representative or committee member; provided that the indemnity contained in the bye-laws will not extend to any matter which would render it void under the Bermuda Companies Act as discussed above.

The bye-laws of the Registrant also contain provisions for the advancement of funds to the directors, officers and other indemnified persons of the Registrant for expenses incurred in defending legal proceedings against them arising from the course of their duties. If any fraud or dishonesty on the part of the director, officer or other indemnified person concerned is proved, any such funds advanced to him or her must be repaid.

Under the bye-laws of the Registrant, the shareholders of the Registrant agree to waive any claim or right of action he, she or it may at any time have against any director, officer or committee member of the Registrant on account of any action taken by such director, officer or committee member or the failure of such director, officer or committee member to take any action in the performance of his or her duties with or for the Registrant provided however that such waiver shall not apply to any claims or rights of action arising out of the fraud of such director, officer or committee member or to recover any gain, person profit or advantage to which such director, officer or committee member is not legally entitled.

The Registrant also maintains a directors' and officers' liability insurance policy on behalf of its directors and officers.

Item 7. Exemption from Registration Claimed

Not applicable.

Item 8. Exhibits

Reference is made to the attached Exhibit Index, which is incorporated herein by reference.

Item 9. Undertakings

(a) The undersigned registrant hereby undertakes:

(1) To file, during any period in which offers or sales are being made, a post-effective amendment to this Registration Statement:

(i) To include any prospectus required by Section 10(a)(3) of the Securities Act;

(ii) To reflect in the prospectus any facts or events arising after the effective date of the Registration Statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in this Registration Statement. Notwithstanding the foregoing, any increase or decrease in the volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of a prospectus

filed with the SEC pursuant to Rule 424(b) if, in the aggregate, the changes in volume and price represent no more than a 20 percent change in the maximum aggregate offering price set forth in the "Calculation of Registration Fee" table in the effective Registration Statement; and

(iii) To include any material information with respect to the plan of distribution not previously disclosed in this Registration Statement or any material change to such information in this Registration Statement;

provided, however, that paragraphs (a)(1)(i) and (a)(1)(ii) do not apply if the information required to be included in a post-effective amendment by those paragraphs is contained in reports filed with or furnished to the Commission by the registrant pursuant to Section 13 or 15(d) of the Securities Exchange Act that are incorporated by reference in the Registration Statement.

(2) That, for the purpose of determining any liability under the Securities Act, each such post-effective amendment shall be deemed to be a new Registration Statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(3) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

(b) The undersigned registrant hereby undertakes that, for purposes of determining any liability under the Securities Act, each filing of the registrant's annual report pursuant to Section 13(a) or Section 15(d) of the Exchange Act (and, where applicable, each filing of an employee benefit plan's annual report pursuant to Section 15(d) of the Exchange Act) that is incorporated by reference in the Registration Statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(c) Insofar as indemnification for liabilities arising under the Securities Act may be permitted to directors, officers and controlling persons of the registrant pursuant to the foregoing provisions or otherwise, the registrant has been advised that in the opinion of the SEC such indemnification is against public policy as expressed in the Securities Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the registrant of expenses incurred or paid by a director, officer or controlling person of the registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Securities Act and will be governed by the final adjudication of such issue.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in Hsinchu, Taiwan, Republic of China, on September 21 , 2011.

ChipMOS TECHNOLOGIES (Bermuda) LTD.

By: /s/Shih-Jye Cheng
Name: Shih-Jye Cheng
Title: Chairman and Director/ Chief Executive Officer

POWER OF ATTORNEY

KNOWN ALL MEN BY THESE PRESENTS, that each person whose signature appears below constitutes and appoints Shou-Kang Chen as his true and lawful attorney-in-fact and agent, with full power of substitution and re-substitution, for him and in his name, place and stead, in any and all capacities, to sign any and all amendments, including post-effective amendments, and supplements to this Registration Statement on Form S-8, and to file the same, with all exhibits thereto, and other documents in connection therewith, with the United States Securities and Exchange Commission, granting unto said attorney-in-fact and agent full power and authority to do and perform each and every act and thing requisite and necessary to be done in and about the premises, as fully to all intents and purposes as each such person might or could do in person, hereby ratifying and confirming all that said attorney-in-fact and agent, or his substitute or substitutes, may lawfully do or cause to be done by virtue thereof.

Pursuant to the requirements of the Securities Act of 1933, as amended, this Registration Statement has been signed by the following persons in the capacities and on the dates indicated:

Signature/Name	Title	Date
/s/ Shih-Jye Cheng Shih-Jye Cheng	Chairman and Director/Chief Executive Officer	September 21, 2011
/s/ Shou-Kang Chen Shou-Kang Chen	Chief Financial Officer and Director	September 21, 2011
/s/ Chin-Shyh Ou Chin-Shyh Ou	Deputy Chairman and Director	September 21, 2011
Hsing-Ti Tuan	Director	
Yeong-Her Wang	Director	
/s/ John Yee Woon Seto John Yee Woon Seto	Director	September 20, 2011
Chao-Jung Tsai	Director	
Rong Hsu	Director	
/s/ Antonio R. Alvarez Antonio R. Alvarez	Director	September 20, 2011

SIGNATURE OF AUTHORIZED REPRESENTATIVE OF THE REGISTRANT

Pursuant to the Securities Act of 1933, as amended, the undersigned, the duly authorized representative in the United States of ChipMOS TECHNOLOGIES (Bermuda) LTD., has signed this Registration Statement on September 21, 2011.

ChipMOS U.S.A., INC.

By: /s/ Shih-Jye Cheng
Name: Shih-Jye Cheng
Title: Director

EXHIBIT INDEX

Exhibit Number	Description of Exhibit
4.1	Memorandum of Association of ChipMOS TECHNOLOGIES (Bermuda) LTD. (Incorporated by reference to our Registration Statement on Form F-1 (File No. 333-13218), filed on February 28, 2001)
4.2	Bye-laws of ChipMOS TECHNOLOGIES (Bermuda) LTD. (Incorporated by reference to our Annual Report on Form 20-F (File No. 0-31106), filed on June 4, 2009.)
4.3	ChipMOS TECHNOLOGIES (Bermuda) LTD. Share Option Plan 2011, filed herewith.
5.1	Opinion of Appleby on the validity of the securities being registered, filed herewith.
23.1	Consent of independent registered public accounting firm - Moore Stephens, filed herewith.
23.2	Consent of Appleby (see Exhibit 5.1).
24.1	Power of Attorney (included in the signature pages hereof).

Exhibit 4.3

CHIPMOS TECHNOLOGIES (BERMUDA) LTD.
SHARE OPTION PLAN

1. Establishment, Purpose and Effective Date

ChipMOS TECHNOLOGIES (Bermuda) LTD. (the "Company") has established the ChipMOS TECHNOLOGIES (Bermuda) LTD. Share Option Plan 2011 effective on September 21, 2011 (the "Plan"). The purpose of the Plan is to enable the Company and its affiliates to stimulate the efforts of directors, officers, employees and consultants that the Company may engage from time to time, toward the achievement of objectives established by the Company and to encourage the employees to identify their long-term interests with those of the Company's shareholders.

2. Plan Administration

(a) Administration. The Plan shall be administered by the Board of Directors of the Company (the "Board") or, in the sole discretion of the Board of Directors, by any committee of the Board authorized by it for such purpose (the "Committee"). The Board may vest in the Committee all or any part of its authority, as described herein, with respect to the administration of the Plan.

(b) Authority. The Board (or the Committee) shall have full power and authority to interpret the Plan and any Option agreements, to establish, amend and rescind rules and regulations relating to the Plan and any option award agreements, to determine the form and content of options (the "Options") to purchase the Company's Common Shares, par value US$0.04 (the "Shares"), to be issued under the Plan, to provide for conditions and assurances deemed necessary or advisable to protect the interests of the Company and to make all other determinations necessary or advisable for the administration of the Plan.

The Board (or the Committee) shall determine, in its discretion, the directors, officers, employees and consultants that the Company may engage from time to time, to whom, and the time or times at which, Options shall be granted, the number of Shares to be subject to each Option, the duration of each Option, the exercise price of each Option, and the time or times within which (during the term of such Option) all or

portions of each Option may be exercised, except as otherwise provided for herein.

The Board (or the Committee) may delegate to officers or employees of the Company and to service providers, the authority, subject to such terms as the Board (or the Committee) may determine, to administer and effect the Plan and any Options according to their terms.

(c) Decisions Final and Conclusive. The determination of the Board (or the Committee) as to any question arising under the Plan, including questions of construction and interpretation, shall be final, binding and conclusive upon all persons, including the Company, its shareholders and persons having any interests in the Options. In making its determinations, the Board (or the Committee) may conclusively rely on outside experts for, among other things, the valuation of any property used for payment of the exercise price of any Options. No member of the Board (or the Committee) shall be liable for any action or determination made in good faith with respect to the Plan or any award.

3. Eligibility

Each individual who serves from time to time as a director, officer, employee or consultant of the Company or any affiliate of the Company (each, a "Service Provider") shall be eligible to receive Options.

4. Shares Subject to the Plan

(a) Number. The aggregate number of Shares that may be issued pursuant to Options under the Plan is 1,000,000. Such shares may consist, in whole or in part, of authorized but unissued Shares of the Company which are not reserved for any other purpose.

(b) Adjustment in Capitalization. In the event of any change in corporate capitalization, such as a stock split, or a corporate transaction, such as any merger, consolidation, separation, including a spin-off, or other distribution of stock or property of the Company, any reorganization or any partial or complete liquidation of the Company, such adjustment shall be made in the number and class of Shares which may be issued under the Plan and in the number and class of and/or price of Shares subject to outstanding

options granted under the Plan, as may be determined to be appropriate and equitable by the Board (or the Committee), in its sole discretion, to prevent dilution or enlargement of rights; provided, however, that (i) the number of Shares subject to any options shall always be a whole number and (ii) such adjustment shall be made in a manner consistent with the requirements of Section 409A in order for any options to remain exempt from the requirements of Section 409A, to the extent applicable.

"Section 409A" means Section 409A of the U.S. Internal Revenue Code of 1986, as amended, and all formal guidance and regulations promulgated thereunder (the "Code").

5. Options

(a) Grant of Options. The Board (or the Committee) may from time to time at its discretion, subject to the provisions of the Plan, grant Options to such Service Providers as it shall determine. No Options are intended to be "incentive stock options" under Section 422 of the Code.

(b) Option Award Agreement. Each Option granted under the Plan shall be evidenced by a written option award agreement (the "Option Award Agreement") setting forth the terms under which the Option is granted, including the date or dates on which, or during which, it becomes exercisable in whole or in part, and such conditions and restrictions as the Board (or the Committee) shall deem appropriate.

(c) Duration of Options. Each Option shall be of the duration specified in the Option Award Agreement pursuant to which it is granted. All rights to exercise an Option shall expire not later than ten years from the date on which such Option is granted.

(d) Exercise Price. The exercise price of each Option shall be determined by the Board (or the Committee) in its sole discretion, provided that (i) in no event shall the per share exercise price be less than the nominal or par value of the Company's Shares and (ii) solely for any Option that the Board (or the Committee) determines is intended to be exempt from the requirements of Section 409A, in no event shall the per share exercise price be less than the Fair Market Value of a Share on the date of grant. For purposes of the foregoing, "Fair Market Value" of a Share as of a

particular date shall mean (1) if the Shares are listed on a national securities exchange, the closing or last price of a Share on the composite tape or other comparable reporting system for the applicable date, or if the applicable date is not a trading day, the trading day immediately preceding the applicable date, or (2) if the Shares are not then listed on a national securities exchange, the closing or last price of a Share quoted by an established quotation service for over-the-counter securities, or (3) if the Shares are not then listed on a national securities exchange or quoted by an established quotation service for over-the-counter securities, or the value of such Shares is not otherwise determinable, such value as determined by the Board in good faith in its sole discretion (but in any event not less than "fair market value" within the meaning of Section 409A).

6. Exercise of Options

(a) Written Notice. In order to exercise an Option, in whole or in part, the holder of the Option shall give written notice to the Company in accordance with such procedures as the Company may specify from time to time. The date on which the Company receives such notice shall be considered as the date such Option was exercised as to the Shares specified in such notice.

(b) Payment. Simultaneously with the delivery to the Company of the notice of exercise of an Option, the holder of the Option shall pay to the Company the sum of (i) the aggregate exercise price of all Shares pursuant to such exercise of the Option, or, if the Board (or Committee) shall permit the payment of such price in installments, on such terms and conditions as it may determine, (ii) an amount equal to the federal, state and local taxes, if any, required to be withheld and paid by the Company as a result of such exercise, and (iii) an amount equal to any other expenses to be paid by the holder of the Option upon exercise as set forth in the Option Award Agreement. Such payment shall be made (i) in cash, (ii) by certified check, or (iii) as otherwise specified in the Option Award Agreement or permitted by the Board (or the Committee), including at the sole discretion of the Board (or the Committee), in property. The Board (or the Committee), in its sole discretion, may permit the holder of the Option (i) the right to transfer Shares acquired upon exercise of a part of an Option in payment of the exercise price payable upon immediate exercise of a further part of the Option or (ii) to exercise the Option by means

of a “net exercise” under which the Company reduces the number of Shares issued upon exercise by the largest whole number of shares with a fair market value (as determined by the Board (or the Committee)) that does not exceed the aggregate exercise price. In addition, the Board (or the Committee) may permit the holder of the Option to satisfy the obligation with respect to the taxes required to be withheld by the Company by having the Company withhold Shares the fair market value (as determined by the Board (or the Committee)) of which is equal to such taxes (and any fractional amount shall be settled in cash).

(c) Issuance of Shares. As soon as possible after receipt of payment and satisfaction of any other conditions set forth in the Option Award Agreement by the holder of the Option, the Company shall deliver, free and clear of any transfer taxes payable in connection therewith, to the holder of the Option the specified number of Shares in book-entry or certificated form.

(d) No Privileges of a Shareholder. The holder of an Option shall not be deemed a shareholder with respect to any Shares covered by the Option until such Shares shall have been delivered upon exercise of the Option.

7. No Transfer of Options

An Option is not transferable by the holder thereof otherwise than by will or the laws of descent and distribution, and is exercisable, during the lifetime of the Option holder, only by such holder. Notwithstanding the immediately preceding sentence, the Board (or the Committee) may, subject to terms and conditions it may specify, permit an Option holder to transfer any Option granted to him pursuant to the Plan to one or more of his family members or to trusts or other entities established for the benefit of the Option holder and/or one or more of such family members. For purposes of the Plan, the term “family members” shall mean the Option holder’s spouse, issue and grandchildren (including adopted and step children).

8. Termination of Services

Upon termination of an Option holder’s services to the Company and its affiliates for any reason, all Options granted to such Option holder shall immediately be

canceled, except as otherwise provided in the Option Award Agreement.

9. No Right of Employment or Other Services

Nothing contained in the Plan herein or in any Option Award Agreement shall interfere with or limit in any way the rights of the Company or any affiliate to terminate the employment or other services of the holder of an Option at any time, or confer upon any holder any right to continue in the employ or other service of the Company or any affiliate.

10. Change in Control

Each Option that is not exercisable in full shall be deemed immediately fully vested and fully exercisable upon a Change in Control.

"Change in Control" shall mean the occurrence of any one of the following events: (i) any "person" (as such term is defined in Section 3(a)(9) of the Exchange Act and as used in Sections 13(d)(3) and 14(d)(2) of the Exchange Act) is or becomes a "beneficial owner" (as defined in Rule 13d-3 under the Exchange Act), directly or indirectly, of securities of the Company representing 50% or more of the combined voting power of the Company's then outstanding securities eligible to vote for the election of the Board of Directors (the "Company Voting Securities"); *provided*, *however*, that the event described in this paragraph (i) shall not be deemed to be a Change in Control by virtue of any of the following acquisitions: (A) by the Company or any of its subsidiaries, (B) by any employee benefit plan sponsored or maintained by the Company or any of its subsidiaries, or (C) by any person approved in advance to acquire such amount of Company's voting securities by the Board of Directors, a majority of whom are, and have been, Incumbent Directors (as defined below) for at least two years; (ii) during any period of not more than two years, individuals who constitute the Board of Directors of the Company as of the beginning of the period (the "Incumbent Directors") cease for any reason to constitute at least a majority of the Board of Directors, *provided* that any person becoming a director subsequent to the beginning of the period whose election or nomination for election was approved by a vote (either by a specific vote or by approval of the proxy statement of the Company in which such person is named as a nominee for director, without objection to such nomination) of at least three-quarters of the Incumbent Directors who remain on the

Board of Directors, including those directors whose election or nomination for election was previously so approved, shall also be deemed to be an Incumbent Director; *provided, however*, that no individual initially elected or nominated as a director of the Company as a result of an actual or threatened election contest with respect to directors or any other actual or threatened solicitation of proxies or consents by or on behalf of any person other than the Board of Directors shall be deemed to be an Incumbent Director; (iii) the consummation of a merger, consolidation, share exchange or similar form of corporate reorganization of the Company (or any such type of transaction involving the Company or any of its subsidiaries that requires the approval of the Company's shareholders, whether for the transaction or the issuance of securities in the transaction or otherwise) (a "Business Combination"), unless such Business Combination is approved in advance by the Board of Directors, a majority of whom are, and have been, Incumbent Directors for at least two years; or (iv) the shareholders of the Company approve a plan of complete liquidation or dissolution of the Company or the sale of all or substantially all of its assets.

11. Duration of the Plan

The Plan shall remain in effect for ten years from its effective date unless earlier terminated by the Board; but Options theretofore granted may extend beyond the date of termination in accordance with the provisions of the Plan.

12. Amendment

The Board may amend the Plan from time to time in such respects as it deems advisable, provided that no amendment shall materially and adversely affect the rights of any holder of an Option with respect to such Option without the Option holder's consent.

13. Laws, Rules and Regulations

The Plan, the grant and exercise of Options thereunder and the obligation of the Company to sell and deliver Shares pursuant to such Options shall be subject to all applicable laws, rules and regulations, and to any required approvals by any governmental agencies or national securities exchanges.

The Plan shall be governed by the laws of Bermuda, without reference to principles of conflict of laws.

Exhibit 5.1

Our ref: 134211.0004

21 September 2011

ChipMOS TECHNOLOGIES (Bermuda) LTD.
NO. 1, R&D Road 1
Hsinchu Science Park
Hsinchu, Taiwan
Republic of China

Dear Sirs,

Re: ChipMOS TECHNOLOGIES (Bermuda) LTD. (the "Company")

1. We have been asked to provide this legal opinion with regard to the laws of Bermuda in connection with the Company's Share Option Plan 2011 (the "**Plan**") and the registration of 1,000,000 common shares of par value US$0.04 each of the Company (the "**Shares**") under the United States Securities Act of 1933, as amended (the "**Securities Act**").

2. For the purposes of this opinion, we have examined and relied upon the following:-

(a) a copy of the final form of the registration statement on Form S-8 under the Securities Act of the Company (the "**Registration Statement**") as furnished to us on 21 September 2011;

(b) a copy of the Plan referred to as Exhibit 4.3 and contained in the Registration Statement;

(c) copies of the Certificate of Incorporation, the Memorandum of Association and Bye-Laws of the Company (adopted on 12 January 2001 and amended up to 29 August 2008) (collectively referred to as the "**Constitutional Documents**");

(d) a copy of the Register of Directors and Officers in respect of the Company;

(e) a copy of the Director's Certificate of the Company dated 21 September 2011 (the "**Certificate**") confirming certain matters of fact and opinion;

(f) a copy of the minutes of the meeting of the Board of Directors of the Company held on 26 August 2011 (the "**Resolutions**");

(g) the entries and filings shown in respect of the Company on the file of the Company maintained at the offices of the Registrar of Companies of Bermuda (the "**Company Search**"); and

(h) the entries and filings shown in respect of the Company in the Supreme Court Causes Book and Register of Judgements maintained at the Registry of the Supreme Court of Bermuda (the "**Litigation Search**").

The searches referred to in paragraphs 2(g) and (h) were conducted on 16 September 2011 and completed at 12:00 p.m., Bermuda time.

3. This opinion is confined to and given on the basis of the laws of Bermuda as at the date hereof. We have not made any investigation of, and express no opinion as to, the laws of any jurisdiction other than Bermuda, and we have assumed that no other such laws will affect the opinions stated herein.

4. We have assumed:-

(a) the capacity, power and authority of all parties other than the Company to enter into and to perform their respective obligations under the documents;

(b) the conformity to original documents of all documents produced to us as copies and the authenticity, accuracy and completeness of all original documents, which or copies of which have been submitted to us;

(c) the genuineness of all signatures, seals and chops (if any) on the Registration Statement and all other documents which we have examined;

(d) the accuracy and completeness of all factual representations, warranties or statements of fact or law, other than as to the laws of Bermuda made in any of the documents examined by us, and that any factual statements made in the Registration Statement are true accurate and complete;

(e) that there are no provisions of the laws or regulations of any jurisdiction other than Bermuda which would be contravened by the execution or delivery of the Plan or which would have any implication in relation to the opinion expressed herein and that, in so far as any obligation under, or action to be taken under, the Plan is required to be performed or taken in any jurisdiction outside Bermuda, the performance of such obligation or the taking of such action will constitute a valid and binding obligation of each of the parties thereto under the laws of that jurisdiction and will not be illegal by virtue of the laws of that jurisdiction;

(f) that there have been no amendments to the Constitutional Documents as referred to above;

(g) that the Resolutions are a full and accurate record of resolutions duly executed by the directors of the Company and that the Resolutions have not been amended or rescinded and are in full force and effect and that there is no matter affecting the authority of the directors of the Company to enter into the Plan, not disclosed by the Constitutional Documents or the Resolutions, which would have any adverse implication in relation to the opinions expressed herein;

(h) that none of the parties as described in the Plan (including but not limited to the directors, officers, employees and consultants of the Company) maintains a place of business (as defined in section 4(6) of the Investment Business Act 2003), in Bermuda;

(i) that the information disclosed by our searches has not been materially altered and that the searches did not fail to disclose any information material for the purposes of this opinion which had been lodged for filing or registration or should have been delivered for filing or registration, but was not disclosed or did not appear on the public file or register at the time of the searches;

(j) that each of the Plan, the Registration Statement and such other documentation which was received by electronic means is complete, intact and in conformity with the transmission as sent;

(k) that none of the Directors of the Company, when the Board of Directors of the Company passed the Resolutions, failed to discharge his fiduciary duty owed to the Company and to act honestly and in good faith with a view to the best interests of the Company;

(l) that there are no matters of fact or law (other than matters of Bermuda law) affecting the enforceability of the Registration Statement and/or the Plan that has arisen since 26 August 2011 which would affect the opinions expressed herein;

(m) that the Company has entered into its obligations under the Plan in good faith for the purpose of carrying on its business and that, at the time it did so, there were reasonable grounds for believing that the transactions contemplated by the Plan would benefit the Company;

(n) that there are no charges registered or unregistered against the assets of the Company or against the securities of the Company or other form of impediment which might prevent/affect the giving and honouring of the Plan;

(o) that the final form of the Plan and the Registration Statement which we have examined for the purposes of this opinion does not differ in any material respect from the draft approved by the Board of Directors; and

(p) that in connection with the transactions contemplated by the Plan none of the parties will act in violation of any United Nations sanction extended by statutory instrument to Bermuda.

5. Based on the foregoing and subject to the reservations set out below and subject to any matter not disclosed to us, we are of the opinion that:-

(a) The Company is an exempted company, duly incorporated and validly existing under the laws of Bermuda.

(b) The Shares have been duly authorized, and when issued, delivered and paid for in the manner described in the Plan, will be validly issued, fully paid and non-assessable.

6. Our reservations are as follows:-

(a) Any reference in this opinion to shares being "non-assessable" shall mean, in relation to fully-paid shares of the Company and subject to any contrary provision in any agreement in writing between the Company and the holder of such shares, that no holder of such shares shall be obliged to contribute further amounts to the capital of the Company, either in order to complete payment for their shares, to satisfy claims of creditors of the Company, or otherwise; and no holder of such shares shall be bound by an alteration of the Memorandum of Association or Bye-Laws of the Company after the date on which he/she/it became a shareholder, if and so far as the alteration requires him to take, or subscribe for, additional shares, or in any way increases his liability to contribute to the share capital of, or otherwise to pay money to, the Company.

(b) We have relied upon statements and representations made to us in the Certificate provided to us by a director of the Company for the purposes of this opinion. We have relied on the Certificate as to all representation of fact set out therein. We have made no independent verification of the matters referred to in the Certificate and have no knowledge of any fact to the contrary, and we qualify our opinion to the extent that the statements or representations made in the Certificate are not accurate in any respect.

(c) In order to issue this opinion we have carried out the Company Search as referred to above and have not enquired as to whether there has been any change since the date of such search.

(d) In order to issue this opinion we have carried out the Litigation Search as referred to above and have not enquired as to whether there has been any change since the date of such search.

(e) The searches referred to in paragraphs 2(g) and (h) are not conclusive and do not reveal:

(i) whether an application to the Supreme Court for a winding-up petition or for the appointment of a receiver or manager has been prepared but not yet been presented or has been presented but does not appear in the Causes Book at the date and time the search is concluded;

(ii) whether arbitration or administrative proceedings are pending or whether any proceedings are threatened, or whether any arbitrator has been appointed; or

(iii) whether a receiver or manager has been appointed privately pursuant to the provisions of a debenture or other security, unless notice of the fact has been entered in the Register of Charges in accordance with the provisions of the Act.

Furthermore, in the absence of a statutorily defined system for the registration of charges created by companies incorporated outside Bermuda (“**overseas companies**”) over their assets located in Bermuda, it is not possible to determine definitively from searches of the Register of Charges maintained by the Registrar of Companies in respect of such overseas companies what charges have been registered over any of their assets located in Bermuda or whether any one charge has priority over any other charge over such assets.

This opinion is addressed to you solely for your benefit and is neither to be transmitted to any other person, nor relied upon by any other person or for any other purpose nor quoted or referred to in any public document nor filed with any governmental agency or person, without our prior written consent, except as may be required by law or regulatory authority. Further, this opinion speaks as of its date and is strictly limited to the matters stated herein and we assume no obligation to review or update this opinion if applicable law or the existing facts or circumstances should change.

This opinion is governed by and is to be construed in accordance with Bermuda law. It is given on the basis that it will not give rise to any legal proceedings with respect thereto in any jurisdiction other than Bermuda.

We consent to the use of this opinion in, and the filing thereof as an exhibit to, the abovementioned Registration Statement. In giving such consent, we do not hereby admit that we are in the category persons whose consent is required under Section 7 of the Securities Act or the regulations promulgated thereunder.

Yours faithfully,

/s/ Appleby

Appleby

Exhibit 23.1

MOORE STEPHENS
CERTIFIED PUBLIC ACCOUNTANTS

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Kowloon
Hong Kong

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馬施雲
會計師事務所

September 21, 2011

The Board of Directors
ChipMOS TECHNOLOGIES (Bermuda) LTD.
No. 1, R & D Road 1
Hsinchu Science Park
Hsinchu City, 30076
Republic of China

Attention: Mr. S.J. Cheng

Dear Sirs,

INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM'S CONSENT

We consent to the incorporation by reference in the Registration Statement on Form S-8 pertaining to the ChipMOS TECHNOLOGIES (Bermuda) LTD. SHARE OPTION PLAN 2011 of our report dated March 15, 2011, relating to the consolidated financial statements of ChipMOS TECHNOLOGIES (Bermuda) LTD. (the "Company"), and the effectiveness of the Company's internal control over financial reporting, appearing in the Annual Report on Form 20-F of the Company for the year ended December 31, 2010.

Yours faithfully,

/s/ Moore Stephens

Certified Public Accountants
Hong Kong