KAO RUEY JENG Form SC 13G/A January 22, 2013
UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549
SCHEDULE 13G
Under the Securities Exchange Act of 1934
(Amendment No. 8)*
Garmin Ltd. (Name of Issuer)
Registered Shares (Title of Class of Securities)
H2906T 109 (CUSIP Number)
December 31, 2012 (Date of Event which Requires Filing of this Statement)
Check the appropriate box to designate the rule pursuant to which this Schedule is filed:
"Rule 13d-1(b)
"Rule 13d-1(c)

x Rule 13d-1(d)

\* The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

The information required on the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

1. Name of Reporting Person. Ruey-Jeng Kao Check the Appropriate Box 2. if a Member of a Group (a) £ (b) £ 3. SEC Use Only Citizenship or Place of 4. Organization Taiwan 5. Sole Voting Power Number of Shares 10,377,962 Beneficially 6. Shared Voting Power Owned by Each -0-Reporting 7. Sole Dispositive Power Person With 10,377,962 8. Shared Dispositive Power -0-Aggregate Amount 9. Beneficially Owned by **Each Reporting Person** 10,377,962 Check if the Aggregate 10. Amount in Row (9) **Excludes Certain Shares** Percent of Class 11. Represented by Amount in Row (9) 5.28% Type of Reporting Person 12. (See Instructions)

IN

#### CUSIP No. H2906T 109

Item 1(a) Name of Issuer: Garmin Ltd. Item 1(b) Address of Issuer's Principal Executive Offices: Mühlentalstrasse 2, 8200 Schaffhausen, Switzerland Item 2(a) Name of Person Filing: Ruey-Jeng Kao Address of Principal Business Office or, if none, Residence: 8th Floor, 132, Hsinyi Road, Section 3, Taipei, **Item 2(b)** Taiwan Item 2(c) Citizenship: Taiwan Item 2(d) Title of Class of Securities: Registered Shares Item 2(e) CUSIP Number: H2906T 109 Item 3. If this statement is filed pursuant to § § 240.13d-1(b) or 240.13d-2(b) or (c), check whether the person filing is a: (a) "Broker or dealer registered under section 15 of the Act (15 U.S.C. 780); (b) "Bank as defined in section 3(a)(6) of the Act (15 U.S.C. 78c); (c) "Insurance company as defined in section 3(a)(19) of the Act (15 U.S.C. 78c); (d) "Investment company registered under section 8 of the Investment Company Act of 1940 (15 U.S.C. 80a-8);

(e) "An investment adviser in accordance with § 240.13d-1(b)(1)(ii)(E);

(f) "An employee benefit plan or endowment fund in accordance with § 240.13d-1(b)(1)(ii)(F);
(g) "A parent holding company or control person in accordance with § 240.13d-1(b)(1)(ii)(G);
(h) "A savings associations as defined in Section 3(b) of the Federal Deposit Insurance Act (12 U.S.C. 1813);
(i) "A church plan that is excluded from the definition of an investment company under section 3(c)(14) of the Investment Company Act of 1940 (15 U.S.C. 80a-3);
(j) "A non-U.S. institution in accordance with §240.13d–1(b)(1)(ii)(J);
(k) "Group, in accordance with § 240.13d-1(b)(1)(ii)(K).
If filing as a non-U.S. institution in accordance with §240.13d–1(b)(1)(ii)(J), please specify the type of institution:

Item 4	4. Ov	nership
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(a) A	Amount beneficially owned:	10,377,962(1)
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(b) Percent of class: 5.28 %

(c) Number of shares as to which the person has:

(i) sole power to vote or to direct the vote: 10,377,962

(ii) shared power to vote or to direct the vote: -0-

(iii) sole power to dispose or to direct the disposition of: 10,377,962

(iv) shared power to dispose or to direct the disposition of: -0-

(1) The 10,377,962 shares are held by Karuna Resources Ltd. Ruey-Jeng Kao owns 100% of the voting power of Karuna Resources Ltd.

Item 5. Ownership of 5 Percent or Less of a Class

If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than 5 percent of the class of securities, check the following.

Item 6. Ownership of More than 5 Percent on Behalf of Another Person

Not Applicable

Item Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on By theParent Holding Company or Control Person

Not Applicable

Item 8. Identification and Classification of Members of the Group
Not Applicable
Item 9. Notice of Dissolution of Group
Not Applicable
Item 10. Certifications

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

### **SIGNATURES**

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Dated: January 15, 2013

By: /s/ Ruey-Jeng Kao Name: Ruey-Jeng Kao