

Invest in Taiwan FAQs



May 2023

Asia's most reliable and innovative partner

<https://investtaiwan.nat.gov.tw>

Outline



1. Assessing

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- How do foreign investors set up a company in Taiwan?



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- Which countries hold double-taxation agreements (DTAs) with Taiwan?



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Appendix

1. Assessing

1) What are the FDI prohibitions or restrictions in Taiwan?

Foreign investors are prohibited/restricted from investing in the following industries:

- 1. Those which may negatively affect national security, public order, good customs and practices, or national health; and**
- 2. Those which are prohibited by law.**

The investor, who applies to invest in an industry in which investment is restricted by law, shall obtain an approval or a consent from the competent authority in charge of the industry.

(For a detailed list of prohibited & restricted industries please see Appendix)

1. Assessing

2) What is the cost of labor in Taiwan?

Average Monthly Wages in the Five Major Industries for Foreign Investment (July 2021) Unit: NTD

	Manufacturing		Wholesale and retail	Information and communication		Finance and insurance	Real Estate
		Electronic Components Manufacturing		Telecom Communication	Information Services		
Total	40,884	49,702	41,295	65,390	80,089	65,956	42,619
Executives and Supervisors	78,492	102,642	72,888	111,168	115,700	116,855	65,496
Professionals	62,174	69,746	52,482	70,311	87,863	69,432	56,900
Technicians and Associate Professionals	42,497	46,036	42,102	65,354	58,909	61,723	41,604
Clerical Support	34,258	43,862	33,420	49,362	49,304	50,179	34,605
Service and Sales	34,085	34,572	29,601	45,868	50,571	47,907	36,120
Skilled or Mechanical Equipment Operators and Assemblers	32,319	37,184	33,730	69,722	43,343	46,360	46,718
Entry-Level Technicians and Laborers	26,692	29,428	27,899	-	-	35,139	23,675

Source: Ministry of Labor occupational category salary survey <https://pswst.mol.gov.tw/psdn/Query/wFrmQuery01.aspx>

1. Assessing

3) What is the cost of electricity in Taiwan?

- **High Tension (11.4kV, 22.8kV)**

Units: New Taiwan Dollars

Classification					Summer (May 16 ~ October 15)		Non-Summer (All other days of the year)
Demand Charge (Basic Charge)	Regular Contracted Demand	Per kW Per Month			223.60		166.90
Energy Charge	Monday To Friday	Per kWh	Peak Period	09:00~24:00	5.05	06:00~11:00 14:00~24:00	4.77
			Off-Peak Period	00:00~09:00	2.03	00:00~06:00 11:00~14:00	1.85

- **Extra High Tension (69kV, 161kV, 345kV)**

Units: New Taiwan Dollars

Classification					Summer (May 16 ~ October 15)		Non-Summer (All other days of the year)
Demand Charge (Basic Charge)	Regular Contracted Demand	Per kW Per Month			217.30		160.60
Energy Charge	Monday To Friday	Per kWh	Peak Period	09:00~24:00	4.68	06:00~11:00 14:00~24:00	4.39
			Off-Peak Period	00:00~09:00	1.94	00:00~06:00 11:00~14:00	1.74

Source: Taipower (March 2023 updated); for the rate on Saturday, Sunday and other date schedules, please visit <https://www.taipower.com.tw/tc/page.aspx?mid=238>

1. Assessing

4) What is the cost of water in Taiwan?

A. Basic Water Charge Tariff (meter reading for the two month period, including 5% business tax)

The fee covers maintenance, upkeep, and depreciation of all relevant facilities. The charge is determined by the diameter of the feeder pipe and thus, independent of water consumption levels.

Diameter of water meter (mm)	13	20	25	40	50	75	100	150	200	250	300	350	400<
Basic charge (NT\$)	35.7	71.4	132.3	392.7	714	1,927.8	3,819.9	10,602.9	21,063	37,199.4	58,369.5	83,252.4	116,239.2

B. Progressive Charging Schedule (meter reading for the two month period, including 5% business tax)

The tariff below increases with water consumption levels.

Vol. & Price	1	2	3	4
Vol. (cbm)	1~20	21~60	61~100	Above 101
Unit price/cbm (NT\$)	7.35	9.45	11.55	12.075
Progressive diff. (NT\$)	-	-42	-168	-220.5

Source: Taiwan Water Corporation <https://www.water.gov.tw/ch/Subject/Detail/1288?nodeld=813>

1. Assessing

4) What is the cost of water in Taiwan? (Cont.)

C. Water Conservation Charge – for industrial users

Starting from February 1, 2023, a water conservation charge will be levied on users consuming **over 9000 cubic meters** of water per month during the dry period (**from November of the previous year to April of the current year**) to encourage water conservation. The water conservation charge will be levied at 50% until June 30, 2025 to provide a grace period for heavy users to invest in water conservation systems.

Base rate	Discounted rate (based on water recycle rate)	Tax Deductions & Credits (Cumulative up to 60%)
<ul style="list-style-type: none">• Groundwater - NT\$3 per cubic meter• Tap water - NT\$3 per cubic meter over 9000 cubic meters	<ul style="list-style-type: none">• If water recycle rate falls within the designated range for each industry released by the WRA - NT\$ 2 per cubic meter• If water recycle rate exceeds designated range - NT\$ 1 per cubic meter• Discounted Rate does not apply to groundwater	<ul style="list-style-type: none">• Use of reclaimed and desalinated water - fee reduction of between 10-30% depending on total annual consumption• Development of water sources or investing in water conservation systems - credits of up to 50% of allocated investment divided over a ten year period• Users paying water pollution control fees could apply for a deduction of the paid fee.

Source: Water Resources Agency, MOEA https://www.wra.gov.tw/News_Content.aspx?n=6433&sms=9122&s=163645,

Water recycle rate of different industries

<https://wcc.wra.gov.tw/public/Content/file/%E7%94%A8%E6%B0%B4%E5%9B%9E%E6%94%B6%E7%8E%87%E8%A1%8C%E6%A5%AD%E5%9F%BA%E6%BA%96%E5%8D%80%E9%96%93.pdf>

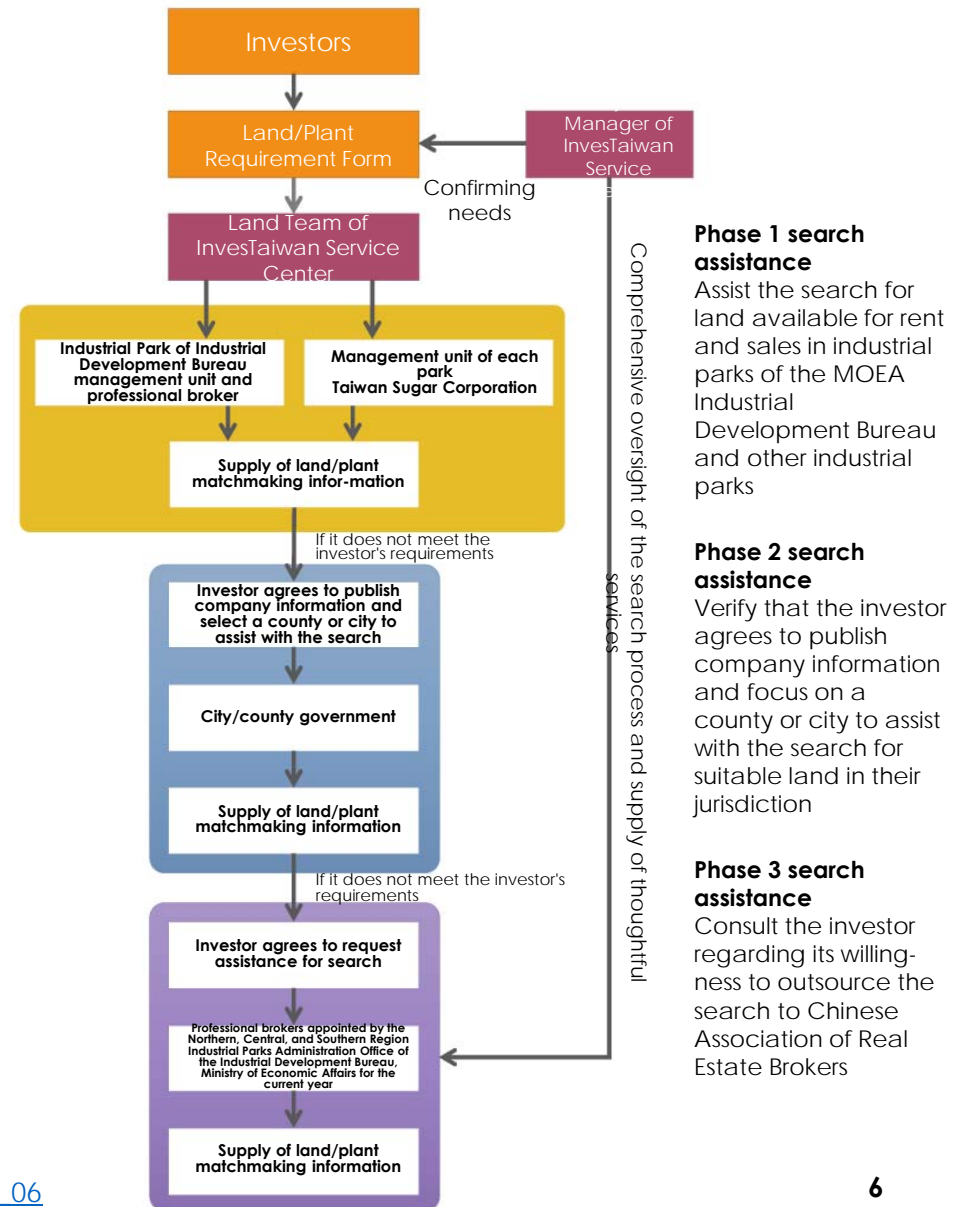
1. Assessing

5) Governmental resources & assistance for land acquisition

InvesTaiwan helps investors find land for plants and offices and provides land matchmaking services.

The service flow is shown to the right:

InvesTaiwan Portal Website:
https://investtaiwan.nat.gov.tw/showPage?lang=cht&search=serviceCenter_06



2. Setting Up

5) How do foreign investors apply to invest in Taiwan? (One-Stop Investment Portal: InvestTaiwan)

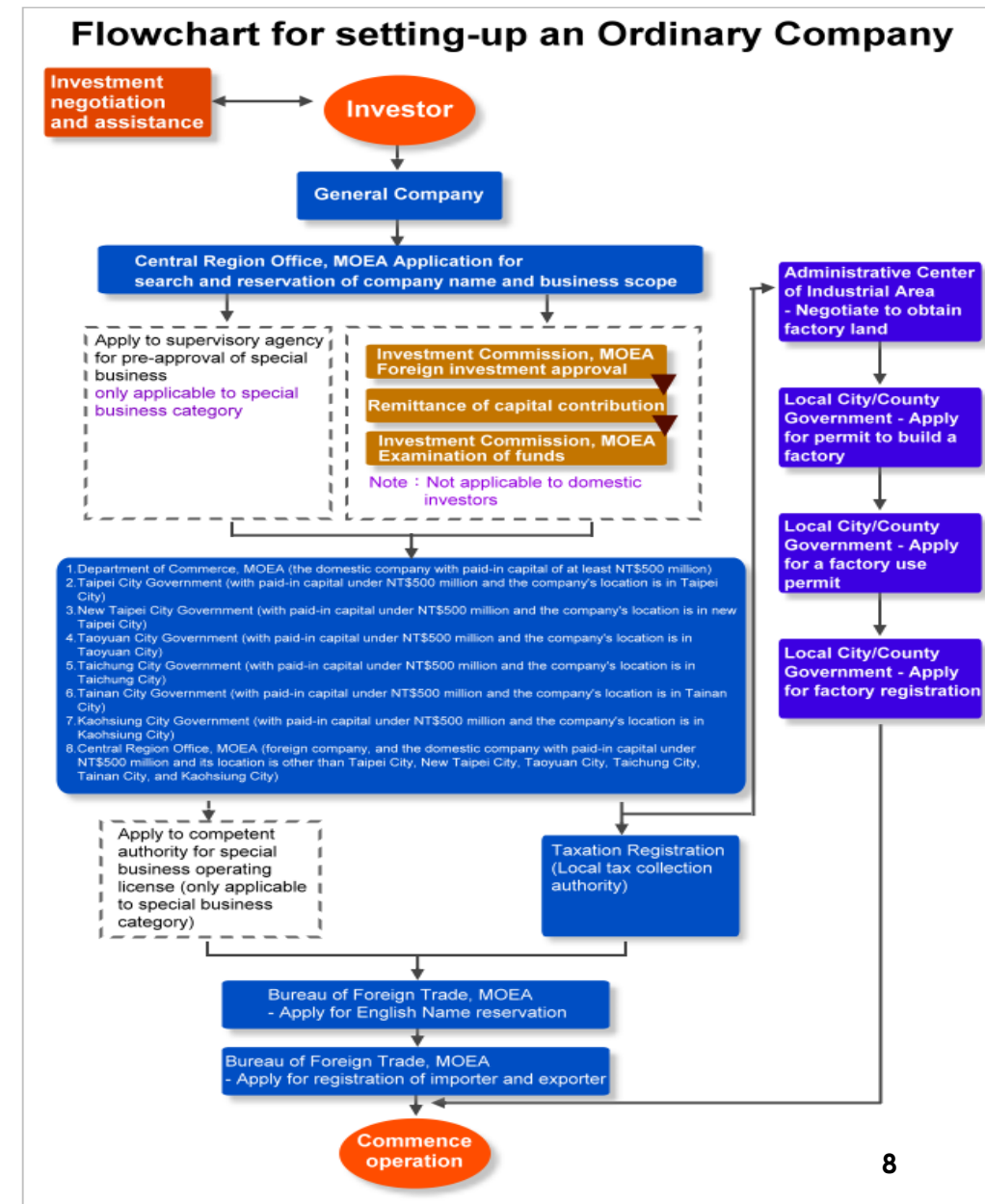


2. Setting Up

1) How do foreign investors set up a company in Taiwan?

(One-Stop Investment Portal: InvesTaiwan)

Note: Solid lines and boxes indicate required procedures for all applications. Dotted lines and boxes indicate procedures that are required in certain instances, depending on the nature of the business.



3. Investing

1) What are the income tax laws for foreign investors in Taiwan?

Key Points of Taiwan's Taxation System

	Tax Category		Tax Regulation
Enterprises	Corporate income tax (CIT)		20%
	Surtax for undistributed earnings (SUE)		5%
	Withholding tax (WHT) rate on dividend distributed to non-resident shareholders		21% 10% with tax treaties
Individuals	Individual income tax (IIT)		Maximum IIT rate: 40%
	Deductions and Exemptions	Standard Deduction	NT\$124,000
		Special Deduction for Employment Income	NT\$207,000
		Special Deduction for Pre-school Children	NT\$120,000

- Companies that use undistributed earnings to make substantial investment or upgrade production technology or the quality of products or services, such investment amounts may be deducted from their undistributed earnings.
- eTax Portal, Ministry of Finance: <https://www.etax.nat.gov.tw/etwmain/?orgId=FDC>

3. Investing

2) Which countries hold double-taxation agreements (DTAs) with Taiwan?

As of February 2023, 34 comprehensive income tax agreements have been signed and brought into force:

Asia Pacific	India, Indonesia, Japan, Malaysia, Singapore, Thailand, Vietnam, Australia, New Zealand, Kiribati
Middle East	Israel, Saudi Arabia
Europe	Austria, Belgium, Denmark, France, Germany, Hungary, Italy, Luxembourg, Macedonia, Netherlands, Poland, Slovakia, Sweden, United Kingdom, Switzerland, Czech Republic
Africa	Gambia, Senegal, South Africa, Eswatini
America	Canada, Paraguay

For detailed information on the agreements, please refer to the official Ministry of Finance website.
<https://www.mof.gov.tw/singlehtml/191?cntid=63930>

4. Central Government Incentives (1/5)

Tax Incentives

Industrial Park Incentives

1

Companies that move into export processing zones, science industrial parks, and free trade zones are **exempted from import tariffs** on machinery and equipment, raw materials, fuel, supplies, and semi-finished products. The **business tax rate is exempted** for exporters of goods and labor services.



[\(Article 13 of the Statute for the Establishment and Administration of Export Processing Zones\)](#)
[\(Article 23 of the Act for Establishment and Administration of Science Parks\)](#)
[\(Article 21 of the Act for the Establishment and Management of Free Trade Zones\)](#)
[\(Article 28 of the Act for the Establishment and Management of Free Trade Zones\)](#)
[\(Article 7 of the Value-added and Non-value-added Business Tax Act\)](#)

R&D Tax Credits

2

Companies or limited partnerships that have not committed severe violations of environmental protection, employment, or food safety laws in the last 3 years are entitled to apply for tax credits for their R&D expenditures:

- 1) Up to 15% of the company's **expenditures may be deducted from the profit-seeking enterprise income tax for the current year.**
- 2) or up to 10% of such **expenditures may be credited over 3 years starting from the current year against the profit-seeking enterprise income tax payable by the company.**



[\(Article 10 of the Statute for Industrial Innovation\)](#)

Note: Valid until December 31, 2029

Capitalization of Earnings

3

Companies that use undistributed earnings to make substantive investments may deduct the investment amount from their undistributed earnings and **are exempt from the profit-seeking enterprise income tax.**



[\(Article 23-3 of the Statute for Industrial Innovation\)](#)

4. Central Government Incentives (2/5)

Smart Machinery ∙ 5G Equipment ∙ Information Security Goods or Services

4

Companies or limited partnerships that have not committed severe violations of environmental protection, employment, or food safety laws in the last 3 years with expenditures totaling more than US\$32,700 (NT\$1 million) but less than US\$32 million (NT\$100 million) for investing in **smart machinery, 5G equipment, information security goods or services** are entitled to apply for tax credits for their expenditures:

- 1) Up to 5% of the company's **expenditures may be deducted from the profit-seeking enterprise income tax for the current year.**
- 2) or up to 3% of such **expenditures may be credited over 3 years starting from the current year against the profit-seeking enterprise income tax payable by the company.**



[\(Article 10-1 of the Statute for Industrial Innovation\)](#)

Note: Valid until December 31, 2024

Occupying a vital position in the global supply chain

5

Companies engaged in technological innovation and playing a key role in international supply chains, regardless of industry type or category, are entitled to apply for tax credits:

- 1) Tax credits for investments in **cutting-edge, innovative R&D with a tax credit rate of 25%** of investment costs, applicable in the current year
- 2) Investment tax credits for **equipment purchased for use in advanced manufacturing processes with a tax credit rate of 5%** of the purchase cost, applicable in the current year (the investment amount must reach a specified level)



[\(Article 10-2 of the Statute for Industrial Innovation\)](#)

Note: Valid until December 31, 2029

4. Central Government Incentives (3/5)

Tariff Exemption

6

Imported machinery which local manufacturers cannot produce are **eligible for import tariff exemption**.



[\(Note 13 of Chapter 84, Note 7 of Chapter 85, and Note 3 of Chapter 90, Customs Import Tariff\)](#)
[Application link](#)

Technology introduction

7

Royalty payments to foreign companies for imported new production technologies or products that use patents, copyrights, or other special rights owned by foreign companies is, with the approval of the Industrial Development Bureau, MOEA, **exempt from the corporate income tax**.



[\(Article 4 of the Income Tax Act\)](#)

Low-Interest Loans for Upgrade of Machinery and Equipment

1

The maximum loan amount for the purchase of automated machinery and equipment, pollution prevention and control equipment, and energy-saving equipment is 80% of the cost of the project. The maximum total amount for each applicant is NT\$400 million and the maximum amount for the purchase of pollution prevention and control equipment is NT\$1 billion.



[Reference website](#)

Note: Valid until December 15, 2025

Financing

4. Central Government Incentives (4/5)

R&D Subsidies

Global R&D Innovation Partner Program

1

The Program encourages multinational companies that complement domestic industries to engage in R&D of key technologies with Taiwanese companies. The maximum subsidy amount is 50% of the program.



[Reference website](#)

Industrial Upgrade & Innovation Platform Program

2

The Program encourages upgrade R&D by industries and the maximum subsidy amount for its subsidiary programs (Industrial High-value Program, Innovative Optimization Program, Incubation Program, and Thematic R&D Program) is 40% to 50% of the total project funding.



[Reference website](#)

Pioneers for Innovation Leadership on Technology Program

3

The program encourages leading domestic and foreign enterprises to develop advanced technologies in Taiwan, and collaborate on R&D with local industrial ecosystem. The maximum subsidy amount is 50% of the program.



[Reference website](#)

4. Central Government Incentives (5/5)

Incentives for Recruiting Foreign Talents

Issuance of the "Employment Gold Card"

1

Foreign special professionals who intend to engage in professional work in Taiwan may apply for a "Four-in-one Employment Gold Card" which integrates the functions of work permit, resident visa, alien resident certificate, and re-entry permit, and is effective for 1 to 3 years.



[\(Article 9 of the Act for the Recruitment and Employment of Foreign Professionals\)](#)

Tax Incentives Offered

2

Foreign special professionals approved for residency in Taiwan for the first time or those who have obtained the Employment Gold Card and meet requirements for staying 183 days in Taiwan and a salary of more than NT\$3 million are eligible for a 50% deduction of total income tax for amounts exceeding NT\$3 million.



[\(Article 20 of the Act for the Recruitment and Employment of Foreign Professionals\)](#)

Liberalizing Permanent Residency Applications for Spouses and Children

3

For foreign special professionals who have obtained permanent residency, their spouse, children under the age of majority, and children over the age of majority who are unable to live independently due to physical or mental disability, having legally and continuously resided in Taiwan for five years (being present for an average of more than 183 days each year), may apply to the National Immigration Agency, Ministry of the Interior for permanent residency.



[\(Article 16 of the Act for the Recruitment and Employment of Foreign Professionals\)](#)

5. Local Government Incentives – Taipei City



Companies and foreign branches registered in Taipei City for over one year are eligible to apply, regardless of industry or sector (except for Startups Subsidy, which are limited to startups established less than one year and do not include foreign subsidiaries)

Subsidy

- 1 Startups Subsidy**
50% of the total amount with a maximum of NT\$1 million.
- 2 R&D Subsidy**
50% of the total amount with a maximum of NT\$5 million.
- 3 Branding Subsidy**
50% of the total amount with a maximum of NT\$5 million.
- 4 Incubation Angel Program Subsidy**
Maximum of NT\$3 million for every case.



For details, see

[Subsidies & Incentives for Taipei Industry \(SITI\)](#)

Companies and foreign branches newly established or have had a recent capital increase in Taipei City within one year are eligible to apply (no minimum capital increase requirement for SMEs; the capital increase for large enterprises must reach NT\$80 million or more)

Allowance

- 1 Vocational Training for Workers**
Maximum NT\$1 million.
- 2 Employee Salary**
Maximum NT\$5 million.
- 3 House Tax/ Land Value Tax**
Maximum NT\$50 million.
- 4 Loan Interest**
Maximum NT\$50 million.
- 5 Rent**
Maximum NT\$5 million.
- 6 Rent Reduction for Public-owned Houses or Lands**
50% reduction of rent for 2-5 years.

5. Local Government Incentives – New Taipei City



Investing in Linkou New Town Specific Area Tax Reduction and Exemption Incentive Program

Requirements

- The applicant is a "Co., Ltd." Company.
- The investment is located in the area of **Linkou New Town** designated by the New Taipei City Government.
- The company invests in film and television, **cultural-creation and cultural-content industries / digital economy-related industries.**

Incentives

Up to 15% of the actual purchase price of new machinery, equipment, and buildings for business use according to the company's investment plan may be deducted from income tax payable for profit-making enterprises in the current year. If the annual deduction is insufficient, it can be deducted over the next 4 years.

Small and Medium-Sized Enterprises Financing Loan

Categories	1	2	3
Eligibility	A company or business registered in New Taipei City that meets the criteria for the small and medium-sized business certification		
	Companies or businesses registered in New Taipei City that are not in the financial, insurance or specific industries	Meet the first category of qualifications and belong to strategic industries (green energy, cultural creativity, digital convergence, innovation and upgrading, cloud computing, biotechnology and medical care, international logistics or ICT)	Meet the first category of qualifications, and the purpose of the loan is to purchase machines, equipment and computer software and hardware for intelligent automated production (including hardware and software equipment for intelligent automated production)
Financing limit	NT\$2 million	NT\$5 million	NT\$10 million (The loan-to-value ratio shall not exceed 70% of the cost of the purchase plan)
	The same applicant can only apply for one category once. However, if the business is normal, the credit is good and the loan has been repaid, the application may be apply again.		

 For details, see [Investing in Linkou New Town Specific Area Tax Reduction and Exemption Incentive Program](#) and [Small and Medium-Sized Enterprises Financing Loan](#)

5. Local Government Incentives – Taoyuan City



Companies, legal entities, or persons with **new investments totaling NT\$50 million or more** or **increased investments totaling NT\$30 million or more** in Taoyuan City.

Industries eligible for the incentives include: Aviation industries, international trade and logistics industries, cultural and creative industries, cloud computing industries, circular economy industries, biotechnology and medical industries, industrial and commercial conference and exhibition industries, and general leisure industries.

Subsidized Items	Subsidy Amount	Duration of Subsidy
Land value tax and house tax	Maximum subsidy is NT\$1.2 million/year; Head offices are eligible for additional subsidies totaling NT\$1.8 million/year.	No longer than 5 years
Land rent	Maximum subsidy is NT\$400,000/year; Head offices are eligible for additional subsidies totaling NT\$600,000/year.	No longer than 5 years
Low-interest loans	Within an annual interest rate of lower than 1.5%, the maximum subsidy is NT\$1.5 million/year.	No longer than 5 years
New employment of workers registered in the City	Companies that employ new workers registered in the City are eligible for subsidies after 2 years of hiring. The maximum subsidy amount for each case is NT\$5 million/year.	No longer than 2 years
Employee Vocational Training Fees	The maximum subsidy is 50% and the total maximum subsidy is NT\$300,000. For new employment of middle-aged or elderly unemployed workers through referrals by a public employment service institution of the City in excess of 1% of the total number of employees, the total subsidy amount may be increased to NT\$400,000.	



For details, see [Taoyuan City Self-Government Ordinance for Industrial Development](#)

5. Local Government Incentives – Hsinchu City



Companies that obtained recognition of operation head office from MOEA and meet one of the following conditions:

1. If the company moves the **head office** to Hsinchu City: The company is required to **make an additional investment of at least NT\$50 million** or **employ at least 30 new workers who are registered in Hsinchu City**.
2. If the company is located in Hsinchu City, after the Regulations become effective, the company may obtain recognition of the its **operation head office**: **The amount of additional investment must be at least NT\$30 million** or **the number of new employees who are registered in the City must be at least 30**.

Subsidy

- 1 Employee Vocational Training**
Up to 50% of employee vocational training fees or NT\$400,000.
- 2 Land Rent**
Up to 50% of the annual rent or NT\$400,000, for a maximum of 5 years.
- 3 House Tax/Land Value Tax**
Full subsidies provided for the first 2 years; up to 50% of payable taxes or NT\$1 million/year for the 3rd to 5th year.



For details, see [Hsinchu City Government Regulations on Incentives for Corporate Head Office Investment](#)

5. Local Government Incentives – Kaohsiung City



1. **A company in a strategic industry that invests more than NT\$30 million in Kaohsiung City or increases the number of Taiwanese employees by more than 30. Or a company in a key industry that invests more than NT\$10 million in Kaohsiung City or increases the number of Taiwanese workers by more than 10.**

Aforementioned companies that meet one of the following conditions may apply for investment subsidies :

- 1) It is registered and established in Kaohsiung City.
 - 2) It is listed on the stock exchange/traded over-the-counter and has been approved by the government to set up a branch/R&D center in Kaohsiung City.
2. **A company that relocates their headquarters/operations, as approved by the MOEA, to Kaohsiung City** shall not be bound by the aforementioned restrictions on the industry and scale of investment and are also eligible to apply.

Subsidy

- 1 **Loan Interest**
Up to NT\$1.5 million/year at an annual interest rate of 1.5% for a maximum of 5 years.
Eligible for up to NT\$6 million/year if the company is in a key innovative industry or relocates HQ / operations to Kaohsiung City.
- 2 **Land Rent**
Up to 50% of the annual rent or NT\$400,000/year, for a maximum of 5 years.
- 3 **Property Tax**
Up to 50% of payable taxes or NT\$400,000/year, for a maximum of 5 years.

5. Local Government Incentives – Kaohsiung City



Subsidy (Cont.)

4

Salary of Newly Recruited Employees

- 1) Based on the average monthly salary of newly hired employees and Regulations in the Salary Subsidy Range Table to calculate the amount of subsidies, which is capped at 12 months. **The maximum subsidy amount per person per year is NT\$180,000.**
- 2) Up to 50 persons per case (80% must be registered residents of Kaohsiung City).
- 3) Up to 100 persons per case (80% must be registered residents of Kaohsiung City) if the company is in a key innovative industry or relocates its HQ/operations to the City.
- 4) Up to 100 newly recruited upper-level researchers and developers per project can be added

Asia New Bay Area 5G AIoT Innovation Park 006688 Rent Program



- 1) Companies registered in Kaohsiung City are stationed in the ASBA to engage in R&D, innovation applications, talent cultivation and incubation of 5G and AIoT industries.
- 2) Full rent subsidies provided for the first 2 years; 40% rent subsidy for the 3rd and 4th year; and 20% for the 5th and 6th year.



For details, see [Kaohsiung City Self-Government Ordinance for Promoting Industrial Development](#)
[Kaohsiung City Regulations for Promoting Industrial Development](#)
[ANBA 5G AIoT Park Office Space Subsidies](#)

5. Local Government Incentives – Yunlin & Chiayi County



Establish a new property in Yunlin County with an investment of more than NT\$50 million (excluding land), and employ residents of Yunlin County for 40% of all employees, and meet the following conditions:

- (1) Newly established investment in industrial zones;
- (2) Agriculture, forestry, fishery, animal husbandry;
- (3) Food and feed manufacturing; (4) Wholesale and retail industry; (5) Tourism hotel industry; (6) Art, entertainment and leisure services Businesses (excluding gaming businesses, audio-visual and video-singing businesses, and special entertainment businesses); (7) education businesses; (8) other low-polluting manufacturing industries approved by the government.



A company or legal person invests and operates large-scale commercial facilities located in Chiayi County with an amount of NT\$200 million or more, the direct land and housing will be subsidized by the budget prepared by Chiayi County.

(Large-scale commercial facilities refer to facilities that combine one or more functions such as leisure, culture, entertainment, catering, display and information, in addition to shopping.)

Tax Incentives

1

Land Value Tax

50% subsidy per year, up to 5 years

2

House Tax

40% subsidy per year, up to 5 years

Tax Incentives

1

Land Value Tax

50% subsidy per year, up to 5 years

2

House Tax

40% subsidy per year, up to 5 years



For details, see

[Key Points of Rewarding Investment Implementation in Yunlin County](#)
[Chiayi County Economic Revitalization Incentives for Investment in Large-scale Commercial Facilities Subsidy Autonomous Regulations](#)

5. Local Government Incentives – Taitung County



Companies that meet one of the following conditions may apply for subsidies from Taitung County government:

1. New investment or capital increase (excluding land costs) exceeding NT\$30 million in

- 1) Specific industries, such as Medical treatment and protection industry, Green energy industry, Biotechnology industry, Information service industry, Cultural creative industries.
- 2) Industries approved by the central government or Taitung County government.
- 3) Operation head office, research and development, design center.

2. The establishment of the following businesses or constructions approved by the Taitung County Government (excluding land costs) exceeding NT\$50 million:

- 1) Participate in the construction of public constructions in the county.
- 2) Participate in the investment in county-owned land development projects.

Subsidy

1

Employee Vocational Training Fees

50% of training fees up to NT\$800,000



For details, see [Taitung County Regulations on Rewarding Private Investment](#)

2

Employee Salary

Companies may apply for a monthly wage subsidy up to a maximum of 40% (or NT\$ 15,000 per month) for every newly employed (6 months+) workers (including unemployed middle-aged or elderly persons) in Taitung County.

3

House Tax & Land Value Tax

If the company purchases or construct real estate located in Taitung County for direct use in investment projects, the annual house tax and land value tax payable can be subsidized in full for the first 2 years and 50% for the next 5 years. The total cumulative amount of subsidies is limited to NT\$ 50 million.

4

Real Estate Rent

Private real estate leased for direct use in the investment plan and located in Taitung County is eligible for a rental subsidy. The maximum subsidy amount is 50%, and the subsidy period is up to 5 years. The annual subsidy cap is NT\$ 200,000.

5. Local Government Incentives – Localized SBIR

Localized Small Business Innovation Research (Localized SBIR)

- Local Industry Innovative R&D Plan for SMEs to encourage SMEs to invest in innovative R&D.
- Applications are open each year from March to May (**subject to the final official announcement**) and info sessions are also held during this time.

Eligibility

Company, businesses, or factories registered in the specific city/county, such as Taichung City, Tainan City and etc., and meeting the Standards for Identifying Small and Medium-sized Enterprises.

Subsidized Items	Subsidy Amount
Individual Application (Independent Proposal)	Maximum subsidy of NT\$ 1 million
Joint Application (Leading company & participating company)	Maximum subsidy of NT\$ 2 million



Project Website : <https://www.sbir.org.tw/project/introLocal>

Hsinchu City → <https://www.hccitysbir.org/>

Taichung City → https://www.taichung-sbir.org.tw/01abo_01.php

Tainan City → <https://www.tainan-sbir.org.tw/index.aspx>

Kaohsiung City → <https://96kuas.kcg.gov.tw/sbir/>

One-Stop Investment Portal

*Accelerate Investment
Finalization*



<https://investtaiwan.nat.gov.tw>

Appendix: Negative List for Investment by Overseas Chinese and Foreign Nationals – List for Prohibited & Restricted Investment Industries (Amended on February 8, 2018)

1. Prohibited Industries

Code No.	Scope of Industry	Sub-item of Industry	Description
18	Manufacture of Chemical Material	1810 Manufacture of Basic Chemical Material	Manufacturing of nitroglycerin for military use (nitroglycerin used in explosive pillars involving public safety)
			Soda-chloride factories operating with mercuric electrolyzers
			A category of chemical products in accordance with the UN Prohibition of Chemical Weapons Convention
			CFC, halon, methylchloroform, carbon tetrachloride
19	Manufacture of Chemical Products	1990 Manufacture of Other Chemical Products	Gun powder fuse, agents of fire and fulminating mercury
24	Manufacture of Basic Metals	2499 Manufacture of Other Basic Metals Not Elsewhere Classified	Cadmium smelting
29	Manufacture of Machinery and Equipment	2939 Manufacture of Other General-purpose Machinery	Firearms, weapons manufacturing, arms repair, ammunition and fire-control (for military use, exclusive of military aircraft)
49	Land Transportation	4931 Motor Bus Transportation	including city passenger bus services and highway passenger services
		4932 Taxi Transportation	
		4939 Other Bus Transportation	Tour bus services
54	Postal and Courier Activities	5410 Postal Activities	
60	Broadcasting and Programming	6010 Radio Broadcasting	Radio broadcasting industry
		6020 Television Broadcasting and Subscription Programming	Wireless television (not including satellite TV broadcasting)
64	Financial Intermediation	6415 Postal Saving and Remittance Services	
69	Legal and Accounting Activities	6919 Other Legal Activities	Public notary services
93	Sports Activities and Amusement and Recreation	9323 Special Amusement Activities	

Appendix: Negative List for Investment by Overseas Chinese and Foreign Nationals – List for Prohibited & Restricted Investment Industries (Amended on February 8, 2018)

2. Restricted Industries

Code No.	Scope of Industry	Sub-item of Industry	Description	Remarks
01	Agriculture and Animal Husbandry	0111 Growing of Rice		
		0112 Growing of Cereals (except Rice)	Growing of crops excluding wheat, soba and barley	
		0113 Growing of Special Crops	Growing of crops not including Chinese herbs and health related crops (other than tea)	
		0114 Growing of Vegetables	Exclusive of the cultivation of organic vegetables and the cultivation of vegetables using protected cultivation (limited to plant factories only)	
		0116 Growing of Mushrooms		
		0119 Growing of Other Crops		
		0121 Raising of Cattle		
		0122 Raising of Swine/Pigs	Raising of breed swine	
		0123 Raising of Chickens	Raising of breed chickens	
		0124 Raising of Ducks	Raising of breed ducks	
		0129 Other Animal Husbandry		

Appendix: Negative List for Investment by Overseas Chinese and Foreign Nationals – List for Prohibited & Restricted Investment Industries *(Amended on February 8, 2018)*

2. Restricted Industries

Code No.	Scope of Industry	Sub-item of Industry	Description	Remarks
02	Forestry			Not restricted for Overseas Chinese
03	Fishing and Aquaculture			
10	Manufacture of Tobacco Products			National Treatment
18	Manufacture of Chemical Material, Fertilizers and Nitrogen Compounds, Plastic and Rubber Materials, Man-made Fibres	1810 Manufacture of Chemical Material	Manufacturing of nitroglycerin (not used in gun powder and explosive pillars involving public safety)	
27	Manufacture of Computers, Electronic and Optical Products		Military instrument and equipment	
31	Manufacture of Other Transport Equipment and Parts	3190 Manufacture of Other Transport Equipment and Parts Not Elsewhere Classified	Manufacture, repair and assemble of military aircraft	
33	Other Manufacturing	3399 Other Manufacturing Not Elsewhere Classified	Processing of ivory	National Treatment
35	Electricity and Gas Supply	3510 Electricity Supply	Electric power supply and power distribution	
		3520 Gas Supply	Piped fuel gas supply	
36	Water Supply	3600 Water Supply	Tap water supply	

Appendix: Negative List for Investment by Overseas Chinese and Foreign Nationals – List for Prohibited & Restricted Investment Industries (Amended on February 8, 2018)

2. Restricted Industries

Code No.	Scope of Industry	Sub-item of Industry	Description	Remarks
50	Water Transportation	5010 Ocean Transportation	Marine vessel transportation	Not restricted for Overseas Chinese
		5020 Inland and Lake Transportation		
51	Air Transport	5100 Air Transport		Not restricted for Overseas Chinese
52	Support Activities for Transportation	5260 Service Activities Incidental to Air Transportation	Airport terminal ground staff, aircraft culinary, management of airport terminals	1. Not restricted for Overseas Chinese. 2. Except as otherwise provided in relevant treaties or agreements.
60	Broadcasting and Programming	6020 Television Broadcasting and Subscription Programming	Satellite Television (Satellite channels provider)	
61	Telecommunications		Cable TV Broadcasting, Satellite TV (Broadcast of Satellite TV) or tertiary telecommunications	
69	Legal and Accounting Activities	6912 Scrivener Activities	Land registration services	

Note

1. Public welfare corporations such as social security insurances, schools and hospitals are deemed non-profit enterprises, thus not listed in the Negative List for Investment by Overseas Chinese and Foreign Nationals.
2. Categorization in this table is done in accordance to the "Republic of China Business Categorization (10th edition)" promulgated by the Executive Yuan on January 1, 2016.