

Invest in Taiwan FAQs

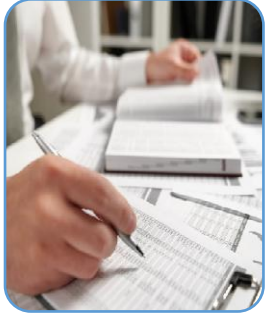


Oct 2025

Asia's most reliable and innovative partner

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

Outline



1. Assessing

- What are the FDI prohibitions or restrictions in Taiwan?
- What is the cost of labor in Taiwan?
- What is the cost of electricity in Taiwan?
- What is the cost of water in Taiwan?
- How does the government help locate land resources?



2. Setting Up

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



3. Investing

- What are the income tax laws for foreign investors in Taiwan?
- Which countries hold double-taxation agreements (DTAs) with Taiwan?



4. Central Government Incentives



5. Local Government Incentives



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 2024) Unit: NTD

	Manufacturing		Wholesale and retail	Information and communication		Finance and Insurance	Real Estate
		Electronic Components Manufacturing		Telecom Communication	Information Services		
Executives and Supervisors	80,932	111,012	77,373	106,338	119,353	119,535	65,135
Professionals	66,402	77,218	59,621	72,294	93,183	73,154	55,305
Technicians and Associate Professionals	44,854	47,658	47,912	66,397	57,825	67,033	47,437
Clerical Support	37,346	43,472	37,435	52,312	37,922	52,775	37,363
Service and Sales	35,753	34,447	36,020	51,151	35,711	51,512	37,739
Skilled or Mechanical Equipment Operators and Assemblers	34,738	36,042	37,804	61,804	35,444	46,732	42,291
Entry-Level Technicians and Laborers	30,871	32,952	33,434	-	-	40,269	30,369

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	6.75	06:00~11:00 14:00~24:00	6.37
			Off-Peak Period	00:00~09:00	2.71	00:00~06:00 11:00~14:00	2.46

- 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	6.17	06:00~11:00 14:00~24:00	5.79
			Off-Peak Period	00:00~09:00	2.55	00:00~06:00 11:00~14:00	2.28

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

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 (including tap water, groundwater, surface water, contract 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

- Groundwater - NT\$3 per cubic meter
- Non-groundwater - NT\$3 per cubic meter **over 9000 cubic meters**

Discounted rate (based on water recycle rate)

- 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**

Tax Deductions & Credits (Cumulative up to 60%)

- 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.

1. Assessing

5) How does the government help locate land resources?

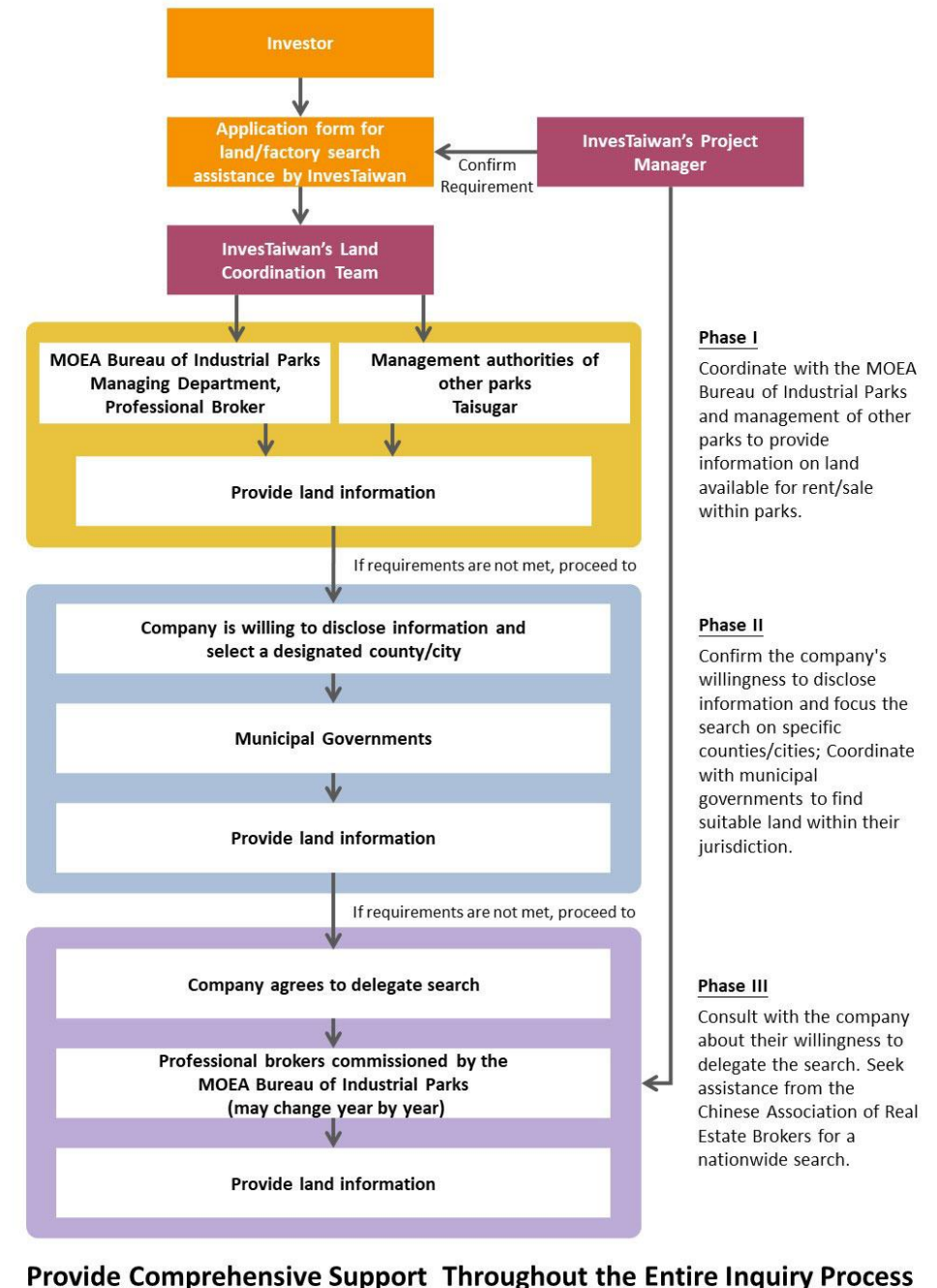
The Ministry of Economic Affairs (MOEA) offers various services to help businesses acquire land and factory premises, such as information on available land and land matching services.

The MOEA will either provide details on land available for rent or purchase in government-developed industrial parks, or connect businesses with municipal governments and professional organizations, such as the Chinese Association of Real Estate Brokers, to find suitable land.

Our service process is illustrated in the accompanying diagram:

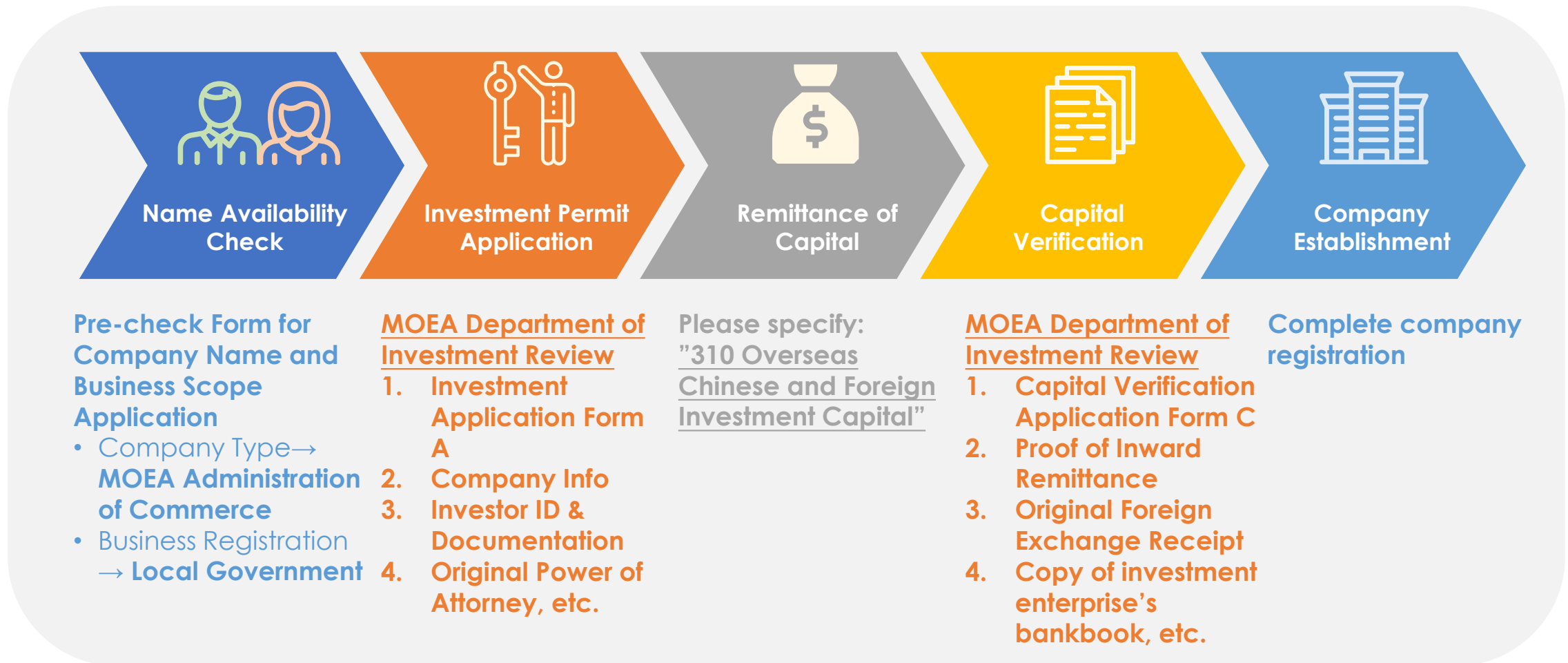
Source:

<https://investtaiwan.nat.gov.tw/showPagechtlandQA?lang=eng&search=landQA&menuNum=73>



2. Setting Up

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

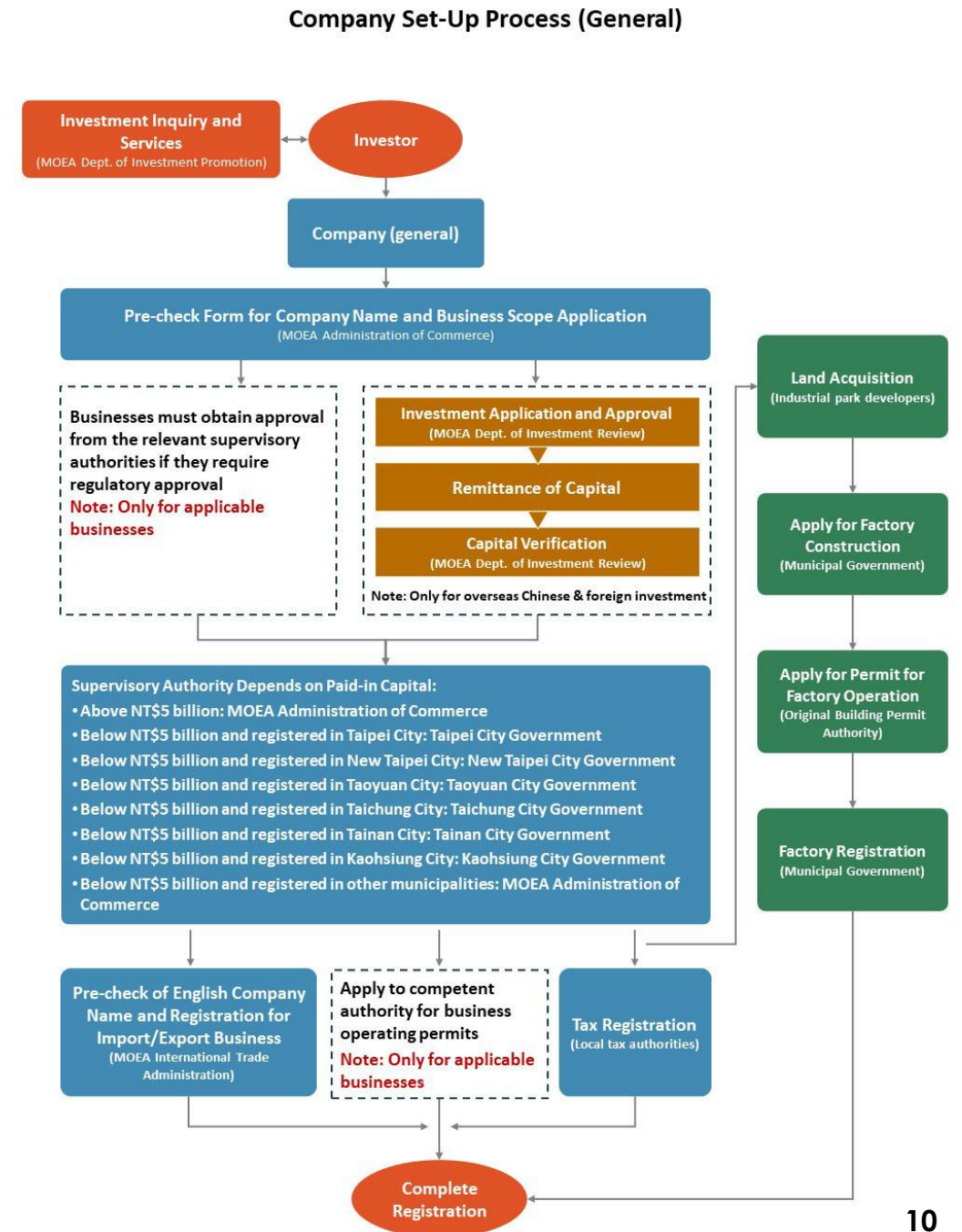


2. Setting Up

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

(One-Stop Investment Portal: InvesTaiwan)

Note: Boxes with solid borders represent steps that are required under all circumstances, while boxes with dashed-line borders indicate procedures that are needed in certain situations, 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 or earnings distributed to foreign investors (WHT rate on dividend distributed to non-resident shareholders)		21% Generally 10% with tax treaties
Individuals	Individual income tax (IIT)		Maximum IIT rate: 40%
	Deductions and Exemptions	Standard Deduction	NT\$131,000
		Special Deduction for Employment Income	NT\$218,000
		Special Deduction for Pre-school Children	NT\$150,000 per child for the first child; NT\$225,000 per child starting from the second child

- 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 June 2025, 35 comprehensive income tax agreements have been signed and brought into force:

Asia Pacific	India, Indonesia, Japan, Malaysia, Singapore, Thailand, Vietnam, Australia, New Zealand, Kiribati, Korea
Middle East	Israel, Saudi Arabia
Europe	Austria, Belgium, Denmark, France, Germany, Hungary, Italy, Luxembourg, North 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 (1/6)

Tax Incentives

Industrial Park Incentives

1

Companies that move into technology industrial parks (TIP), science parks, and free trade zones (FTZ) are **exempted from import tariffs, excise tax, and business tax** on machinery and equipment, raw materials, fuel, supplies, and semi-finished products.



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

Capitalization of Earnings

2

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**.



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

Employee Stock Compensation

3

Employees receiving up to NT\$5 million in stock-based compensation may defer taxation until the shares are actually transferred (e.g., sold or gifted), rather than having them taxed in the year they are granted.



[\(Article 19-1 of the Statute for Industrial Innovation\)](#)

4. Central Government Incentives (2/6)

R&D Expenditure Tax Credits

4

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

Equipment Procurement

5

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\$33,900 (NT\$1 million) but less than US\$67.8 million (NT\$2 billion) for investing in **1) smart machinery, 2) 5G equipment, 3) cybersecurity products/services, 4) AI products/services, or 5) brand new hardware, software, technology or technical services related to energy saving** 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.**
- 3) The total annual tax credit cannot exceed 30% of the payable profit-seeking enterprise income tax for the current year.



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

Note: Valid until December 31, 2029

4. Central Government Incentives (3/6)

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 are **exempt from the corporate income tax** (with the approval of the Industrial Development Administration, MOEA).



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

Low-Interest Loans for Upgrading 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.



[National Development Fund, Executive Yuan](#)

Note: Valid until December 15, 2025

Financing

4. Central Government Incentives (4/6)

R&D Subsidies

Global Innovation Partnership Initiatives 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.



[A+ Industrial Innovation R&D Program](#)

Industrial Technology Foresight Research Program

2

Prompting enterprises to invest in immature technologies in Taiwan or abroad, thereby producing leading technologies, can significantly increase the added value and competitiveness of our industries. The subsidy amount is 40% - 50% of the program.



[A+ Industrial Innovation R&D Program](#)

Taiwan Industry Innovation Platform (TIIP) Program

3

To promote industrial upgrade and enhance independent R&D capabilities, the program offers subsidies for its subsidiary initiatives (Industry High-Value Program, Innovation Optimization Program, The Incubation Program). The maximum subsidy amount is 40% of the total project funding.



[Taiwan Industry Innovation Platform Program](#)

4. Central Government Incentives (5/6)

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.



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

4. Central Government Incentives (6/6)

Three Major Programs for Investing in Taiwan

Action Plan

- 1) Welcoming Overseas Taiwanese Businesses to Return to Invest in Taiwan
- 2) Accelerated Investment by Domestic Corporations
- 3) Accelerated Investment by SMEs

Expanded Eligibility	Focus Industries	Transformation
• Taiwanese businesses abroad • Foreign-invested enterprises	• Five Trusted Industry Sectors • Big Health Industry • Service sector (e.g., logistics, wholesale and retail)	• Support enterprises in adopting AI technologies • Promote energy efficiency and carbon reduction

- **The handling fee rate is 1% for SMEs.** For large enterprises, the rate varies by loan amount: **0.3% for the first NT\$2 billion, 0.5% for NT\$2–10 billion, and 0.7% for amounts exceeding NT\$10 billion**, with a repayment period of three years.
- The foreign worker hiring quota may increase by **10%**; if local employee wages reach NT\$38,200, the foreign worker ratio can go up to **45%**.
- [InvesTaiwan](#) provides one-stop services for investment needs, including land acquisition, stable water and electricity supply, and tax services.

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)

Subsidies

- 1 Startups Subsidy**
50% of the total amount with a maximum of NT\$1 million
- 2 Innovation R&D Subsidy**
50% of the total amount with a maximum of NT\$5 million
- 3 Innovation Acceleration Subsidy**
50% of the total amount with a maximum of NT\$3 million
- 4 Branding Subsidy**
50% of the total amount with a maximum of NT\$5 million
- 5 Incubating Subsidy**
Maximum of NT\$3 million, no self-financing ratio required



For details, see
[Subsidies & Incentives for Taipei Industry](#)

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 Salaries**
Maximum NT\$5 million
- 3 Property 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

- 1 **Applicant is registered as a “Co., Ltd.” Company**
- 2 **Scope:** (1) Film, television, cultural-creation, and cultural-content industries; (2) Digital economy-related industries (including smart manufacturing & smart logistics, etc.)

Incentives

- 1 15% of the total investment in new business-related machinery, equipment, and construction can be credited against the annual profit-seeking enterprise income tax. If the tax credit cannot be fully utilized within the current year, it can be carried forward for up to four years.
Article 24 of the New Town Development Act
- 2 After the buildings in a new town special area are completed, the housing tax, land value tax, and deed tax will be exempted in the first year, and reduced by 80% in the second year, 60% in the third year, 40% in the fourth year, and 20% in the fifth year, and no reduction will be offered from the sixth year.
Article 25 of the New Town Development Act

Small and Medium-Sized Enterprises Financing Loan

Companies or businesses registered in New Taipei City that meet the SME criteria

Subsidies

- 1 **Type 1:** Non-financial, insurance, and non-designated businesses → **limit: NT\$2 million**
- 2 **Type 2:** Qualifies for type 1; part of the green energy, cultural creation, digital economy, innovation upgrade, cloud computing, biotech, international logistics, ICT, franchises, or other strategic industries → **limit: NT\$5 million**
- 3 **Type 3:** Qualifies for type 1; loan for the purpose of purchasing smart automation, upgrading equipment, and software etc. → **limit: NT\$10 million**
- 4 **Type 4:** Qualifies for type 1; loans for environmental protection, water conservation, firefighting equipment, and factory improvement. → **limit: NT\$4 million**



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

5. Local Government Incentives – Taoyuan City



Taoyuan City Self-Government Ordinance for Industrial Development

Companies, legal entities, or qualified operation HQ **with new investments of NT\$50 million or more, or additional investments of NT\$30 million or more**, can apply. Eligible industries incl.: aviation, trade and logistics, cultural and creative, cloud computing, circular economy, biotech and medical, MICE, and general leisure.

Subsidies

1

Employee Vocational Training

Companies can apply for up to 50% of vocational training fees, or up to NT\$300,000. If new hires include more than 1% middle-aged or older unemployed workers referred by public employment services, the limit is increased to NT\$400,000.

2

Newly hired Taoyuan City Residents as Employees

Companies can apply for a subsidy after employing local workers for 2 years. The maximum subsidy per project is NT\$5 million per year, and the subsidy period is limited to 2 years.

3

Property Tax / Land Value Tax

Full subsidy for the first 2 years, and up to 50% for the 3rd to 5th year. Up to NT\$1.2 million a year, with a limit of NT\$1.8 million for company HQ.

4

Property / Land Rent

Up to 50% or up to NT\$400,000 of annual rent; limit raised to NT\$600,000 for company HQs for up to five years.

5

Loan Interest

Up to NT\$1.5 million/year at an annual interest rate of 1.5% for a maximum of 5 years.

Tax Incentives for New Town

Industry Development

Investments in favorable industries such as film, television, and cultural and creative industries, the digital economy, electronic component manufacturing, machinery and equipment manufacturing, and warehousing may apply **for tax deductions of up to 15% under the Taoyuan City Government Guidelines for Tax Incentives for Industry Development in Linkou New Town.**



For details, see

[Taoyuan City Self-Government Ordinance for Industrial Development](#)

[Guidelines for the Introduction of Industries to New Towns](#)

5. Local Government Incentives – Hsinchu City



Companies that obtained their recognition of operation HQ from MOEA and meet one of the following conditions:

1. If the company moves its HQ to Hsinchu City: **Additional investment of at least NT\$50 million or employment of at least 30 new Hsinchu City-registered workers.**
2. If the company is located in Hsinchu City, after the Regulations become effective, the company may obtain recognition of its operation HQ: **Additional investment of at least NT\$30 million or employment of at least 30 new Hsinchu City-registered workers.**

Subsidies

Employee Vocational Training

1

Up to 50% of employee vocational training fees or NT\$300,000. If new hires include middle-aged or older unemployed workers referred by public employment services, exceeding 1% of the total workforce, the subsidy increases to NT\$400,000.

2

Property / Land Rent

Up to 50% of the annual rent or NT\$400,000, for a maximum of 5 years.

3

Property 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



Eligibility

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 development industry that invests more than NT\$10 million in Kaohsiung City or increases the number of Taiwanese workers by more than 10.**

The 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. **Companies that meet one of the following conditions, regardless of industry and scale of capital, are eligible:**
 - 1) Company HQ relocated to Kaohsiung City with the MOEA's approval;
 - 2) Companies approved by the Kaohsiung City Government to relocate HQ to the Asia New Bay Area, and have been awarded subsidies.

Subsidies

Loan Interest

1

Strategic Industries - Up to NT\$1.5 million/year and up to 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.

5. Local Government Incentives – Kaohsiung City



Subsidies (Cont.)

3

Property Tax Subsidy

Up to 50% of payable taxes or NT\$400,000/year, for a maximum of 5 years.

4

Salaries for New Hires

The subsidy amount is determined by the average monthly salary of any new hires. Each salary bracket has a percentage, which is the limit on the subsidy per month. Each hire may receive up to 12 months of subsidies.

The number of persons who can receive subsidies are as follows (among which 80% must be Kaohsiung citizens):

- 1) Strategic Industries – Up to 50 people for the same investment project;
- 2) Key Development Industries or Relocated Headquarter – Up to 100 people for the same investment project;
- 3) For new hires involved in new products, R&D of new technology, and who hold a Master's degree or higher, companies may apply to increase the number of persons to receive the subsidies, but they may not exceed 100 new additions.

Subsidies for Each Salary Bracket

Average Monthly Salary*	Ratio or Limit per Employee per Month
NT\$30,000 - 40,000	10%
NT\$40,001 - 50,000	15%
NT\$50,001 - 60,000	20%
NT\$60,001 and above	NT\$15,000

* refers to the average monthly salary of newly recruited workers within one year from the date of employment.



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

5. Local Government Incentives – Yunlin & Chiayi County



Eligibility

Companies with **investments exceeding NT\$50 million (excluding land) in Yunlin County**, with at least 40% of employees being Yunlin County residents, and in the following sectors:

(1) industrial zones; (2) agriculture, forestry, fishery, and animal husbandry; (3) food and animal feed; (4) wholesale and retail; (5) tourism and hospitality; (6) art, entertainment, and leisure, (7) education; (8) other government approved low-polluting manufacturing sectors.



Eligibility

Businesses purchasing land in **newly developed industrial parks in Chiayi County** can receive subsidies for land value tax and property tax. To qualify, factories must be registered and operational, and taxes must be paid in full before the due date.

Newly developed industrial parks including:

- Dapumei Intelligent Industrial Park
- Mazhouhou Industrial Zone
- other industrial parks developed by the Chiayi County Government

Tax Incentives

1

Land Value Tax

50% subsidy per year, up to 5 years

2

Property Tax

40% subsidy per year, up to 5 years

Tax Incentives

1

Land Value Tax

50% subsidy per year, up to 5 years

2

Property 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



Legal companies or entities may apply for subsidies as long as they meet one of the following criteria:

1. For new investments or capital expansions **exceeding NT\$ 30 million (excluding land fees) in Taitung County**, including special industries such as medical care, green energy, biotech, information services, cultural and creative industries, or for establishing headquarters, R&D, and design centers.
2. Any public infrastructure projects, county land developments, or other government-assisted projects in Taitung County approved by the municipal government with an **investment amount (excluding land fees) exceeding NT\$ 50 million**.

Subsidies

Employee Vocational Training

1

Subsidizes up to 50% of training fees or up to NT\$ 500,000. For those who employ more than 10% of the total number of senior unemployed workers referred by public employment service agencies in the county, the total amount of subsidy shall be increased to NT\$800,000.

2

Recruiting Taitung County Residents as Employees

For new employees that are Taitung County residents and hold the job for over six months, employers may apply for a wage subsidy of up to 40% per month for each employee, or up to NT\$ 15,000 per employee, but no more than NT\$ 1 million in total.

3

Property Tax / Land Value Tax

For the purchase or new construction of real estate located in Taitung County for direct use in investment projects, annual property and land taxes payable may be fully subsidized for the first two years, 50% subsidized for the next five years. The total amount of subsidy is limited to NT\$50 million.

4

Rent on Private Property

Private land in Taitung County leased for direct use by investment projects may receive rental subsidies of up to 50% of the total amount, with a maximum subsidy period of 5 years and a maximum of NT\$200,000 per year.



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

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 (*Varies each year and is subject to the local government's final 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, Hsinchu City and etc., and meeting the Standards for Identifying Small and Medium-sized Enterprises.

Application Type <i>**Varies each year and by local government**</i>	Subsidy Amount
Individual Application (Independent Proposal)	Maximum subsidy of NT\$ 1 million
Joint Application (1 lead company plus 1 partner company)	Maximum subsidy of NT\$ 2 million Up to NT\$1 million per applicant
Specific Alliance (1 lead company plus 2–4 partner companies)	Subsidy of NT\$ 3-5 million Up to NT\$1 million per applicant

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

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

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

Taichung City → <https://www.economic.taichung.gov.tw/2764073/NodeList>

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

One-Stop Investment Portal

***Accelerating Investment
Implementation***



<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.