



2015 POSITION PAPERS 建議書

Shaping Taiwan's Future Building on Core Strengths

擘劃台灣未來－立基核心優勢



EUROPEAN CHAMBER OF COMMERCE TAIWAN

歐洲在台商務協會



EUROPEAN CHAMBER OF COMMERCE TAIWAN

歐洲在台商務協會

2015 POSITION PAPERS 建議書

**Shaping Taiwan's Future
Building Core Strengths**

擘劃台灣未來-立基核心優勢



CONTENTS

4	Executive Summary	4	執行摘要
34	Overview	34	概論
	Shaping Taiwan's Future: Building on Core Strengths		擘劃台灣未來－ 立基核心優勢
48	Business Climate	48	商業環境

POSITION PAPERS

62	Agro-Chemical	62	農業化學品
66	Asset Management	66	資產管理
72	Automotive	72	汽車業
82	Banking	82	銀行業
92	Better Living	92	生活品質
98	Beverage Alcohol	98	酒精飲料
104	Cosmetics	104	化妝品業
110	Customs & Logistics	110	關務與物流
114	Electrical Engineering & Equipment	114	電機工程設備
124	Energy & Environment	124	能源與環境
130	Healthcare Enhancement	130	健康照護促進
138	Human Resources	138	人力資源
144	Insurance	144	保險業
154	Intellectual Property Rights	154	智慧財產權
160	Luxury Goods	160	精品業
164	Medical Device	164	醫療器材
172	Pharmaceutical	172	製藥業
180	Project & Procurement	180	政府採購
188	Retail & Distribution	188	零售業
202	Tax	202	稅務
208	Technology	208	科技
216	Telecommunications, Media & Content	216	電信、媒體與內容
224	Travel & Tourism	224	觀光旅遊

Introduction

The ECCT's Position Papers are published annually by the European Chamber of Commerce Taiwan (ECCT) and include a collection of industry-specific issues and recommendations from a European business perspective on how to improve the business environment in Taiwan. The papers primarily address the Taiwan government, but also serve to inform the European Commission, the governments of European member states, as well as the media and the general public.

The papers are formulated by members of the chamber's 28 industry committees (23 of these committees submitted separate papers) and its board of directors, representing the interests of some 400 companies and organizations and over 800 individual members. The papers form the basis for an ongoing and intensive dialogue between the ECCT and the Taiwan government. The recommendations advocated in these position papers not only address European business interests, but also those of Taiwanese corporations by covering issues such as cross-Strait business normalisation and the harmonisation of Taiwan's regulatory environment with international standards. The papers further address issues affecting the people of Taiwan, including public health, employment, the environment and the quality of living.

This year's papers start with a summary of issues, followed by an overview, which provides the perspective of European business on how to advance Taiwan's economy for the benefit of foreign investors, domestic industry and consumers. The overview examines Taiwan's business environment and key issues affecting ECCT members, summarising some of the most important views and recommendations to the government by

the ECCT's committees on how to keep Taiwan a competitive and significant player in the regional and global economy. This is followed by the individual position papers submitted by contributing ECCT committees.

Since the publication of the 2014 Position Papers, the following progress has been made:

- Nine issues have been successfully resolved.
- Sufficient progress has been made in 11 issues and they have therefore not been raised again.
- Nine issues have been partially but not completely resolved and are therefore listed again this year.
- 25 issues have been removed at the committees' discretion.
- 64 issues from last year remain unresolved and are repeated.
- 52 new issues have been raised.

Review of 2014 Position Paper issues

Since the publication of the ECCT's 2014 Position Papers in November 2013, the chamber's board and committees have held a series of meetings with the Taiwan government to address the issues listed in the papers and other new business issues. In addition, the National Development Council (NDC), coordinating between the various government agencies, compiled a consolidated reply from the government. The following tables summarize the progress made to date (1 October 2014) on the 2014 Position Paper issues.

前言

歐洲商會每年皆發布建議書 (ECCT's Position Papers)，內容是以歐洲企業的觀點，針對如何進一步改善台灣的投資環境，提出各產業所面對的具體問題與建議。這份報告主要是向台灣政府提出，同時也對歐盟執行委員會、歐盟各會員國政府，以及新聞媒體與社會大眾發布。

這份報告是由商會的 28 個產業委員會（其中有 23 個委員會分別提交報告）及理事會共同定稿，代表約 400 家企業與組織，及超過 800 位個人會員所關切的事宜。這些報告構成商會與台灣政府間進行持續且廣泛對話的基礎。建議書中所提出的建議，不僅是針對歐洲企業所關切的問題，同時也包括一些台灣企業關心的議題，例如兩岸商業關係正常化，及台灣的法規環境與國際標準一致化等。報告中也進一步探討對台灣民眾造成影響的問題，包括健保、就業、生態環境及生活品質等。

今年的報告中，最先提出各項議題的摘要，之後是綜合概論，其中提出歐洲企業對於如何提昇台灣經濟，以符合外國投資者、國內產業及消費者的種種觀點。綜合概論檢視台灣的商業環境，及各項影響歐洲商會會員的問題，摘要陳述其中最重要的觀點，及歐洲商會各委員會針對如何使台灣在區域及全球經濟體系中，繼續成為具有競爭力且重要的一員，向政府提出建議。最後是歐洲商會各委員會提出的個別建議書。

自從 2014 年的建議書提出之後，已獲得以下的進展：

- 成功地解決 9 項問題。
- 11 項問題獲得充分的進展，因此無須再次提出。
- 9 項問題獲得部分解決，但尚未完全解決，因此今年再度列出。
- 25 項問題經各委員會後斟酌後予以去除。
- 去年提出的問題中有 64 項仍未解決，故再次提出。
- 提出 52 項新問題。

2014建議書檢討

自從 2013 年 11 月歐洲商會發布 2014 年建議書後，本會理事會及各委員會已與台灣政府舉行過一系列的會議，以解決建議書中所列出的問題，及其他新的商業問題。同時經建會在與各政府機關協調後，整理出一份政府的綜合答覆。以下各表內摘要陳述 2014 年建議書中所列各項問題截至目前（2014 年 10 月 1 日）為止的各項進展：

The following issues have been resolved:

Issues resolved since the publication of the 2014 Position Papers	
Committees	Issues
Banking	Expanding the Offshore Structured Product market in Taiwan: Foreign financial holding companies are now qualified to be issuers/guarantors of Offshore Structured Products.
Better Living	Schooling of children of multinational enterprises' PRC, Hong Kong and Macau employees in Taiwan: The Ministry of Education has made changes to regulations to allow children of multinational enterprises' PRC, Hong Kong and Macau employees in Taiwan to study at international schools in Taiwan.
Cosmetics	Corrective advertisements: The Taiwan Food and Drug Administration has followed the committee's recommendation to eliminate the policy of "corrective advertisements" from its draft regulations.
Electrical Engineering & Equipment	Avoidance of double testing – CNS 3376 explosion proof certificate: The Occupational Safety and Health Administration (OSHA) and the Industrial Technology Research Institute (ITRI) agreed to follow IEC standards and accept series type certification with additional explanatory documents in order to ensure the safety of equipment used in the work place.
Retail & Distribution	Product labelling issues – sock labelling: The Department of Commerce has clarified that the responsibility for the labelling of socks should be attributed to retailers and wholesalers.
Telecommunications, Media & Content	Accelerating the regulatory process for 4G services: The mobile broadband auction was completed successfully and regulatory hurdles were removed to allow operators to launch LTE (4G) services.
	Tiered-pricing and infrastructure deployment in the telecom industry - Tiered pricing: The National Communications Commission (NCC) has allowed telecom operators to set their own data usage and pricing plans for each mobile phone service package.
	Tiered-pricing and infrastructure deployment in the telecom industry - New utilization for 2600 MHz: The NCC has announced that it will release 190MHz of spectrum bandwidth in the 2600MHz band. 270 MHz of bandwidth was allocated to LTE in 2013.
	Constructive use of 4G auction windfall: The Executive Yuan has adopted several specific recommendations made by the committee by allocating NT\$15 billion of the funds raised through the 4G auction for industry development. Funds will be used to increase network deployment in rural areas, enhance public indoor coverage by requesting authorities to allow the installation of mobile base stations on public buildings, encourage industrial innovation by granting funding to operators, clarify base station healthcare concerns by involving the Ministry of Health and Welfare to conduct educational campaigns and facilitate R&D investment in the next generation of mobile telecommunications (5G).

以下為已獲解決之議題：

2014年建議書發布後已解決之議題	
委員會	議題
銀行業	發展台灣境外結構型商品市場：金管會已允許外國金控擔任境外結構型商品之發行人及保證人。
生活品質	隸屬跨國企業，受僱來台工作的中國大陸、香港、澳門籍人員子女教育：教育部已修改規定，允許跨國企業的中國大陸、香港、澳門籍員工來台子女在台灣的国际學校就讀。
化妝品業	更正廣告：食藥署跟進了本委員會建言，從法規草案中刪除了更正廣告一項。
電機工程設備	CNS 3376 防爆電氣設備型式檢定：勞動部職業安全衛生署及工業研究院已與本委員會召開會議，澄清某些主要問題並達成共識。主管機關表示會遵照國際電工標準，而若廠商可提出額外解釋文件說明系列型式認證的認定標準，以確保工作場所相關設備的安全性，則接受以系列型式進行認定。
零售業	商品標示議題 – 襪類標示規定：商業司發函澄清襪類標示的責任歸屬問題，使大盤商與零售業者有更清楚的依循。
電信、媒體與內容	加速推動 4G 服務的相關規範流程：行動通訊寬頻標售已經完成，並取消管制障礙，使業者能開辦 LTE (4G) 服務。
	電信產業的分級訂價與基礎建設佈署 – 分級訂價：國家通訊傳播委員會 (NCC) 已經允許電訊業者為各項行動電話套裝服務，自行訂定使用及訂價計畫。
	電信產業的分級訂價與基礎建設佈署 – 2600MHz 頻段的新用途：NCC 已宣布將開放 2600MHz 頻段中的 190MHz 頻段。另外 270MHz 頻段已於 2013 年分配給 LTE 使用。
	行動寬頻業務釋照競價：行政院已經採納本委員會的多項具體建議，從標售 4G 業務所獲得基金中，提撥 150 億台幣用於產業發展。這筆基金將用於擴大偏鄉地區的通訊網路佈建，要求主管機關允許在公共建築內設置基地台以提高室內行動通訊覆蓋率，對業者提供資金以鼓勵產業創新，結合衛生福利部推展教育活動以澄清民眾對基地台的健康顧慮，並為下一代行動通訊 (5G) 進行研發投資。

Although not completely resolved, owing to sufficient progress made, the following issues have not been raised again in this year’s papers.

Issues where sufficient progress has been made since the publication of the 2014 Position Papers	
Committees	Issues
Automotive	Road traffic safety – Opening of radio spectrum frequencies for automotive safety devices: The authorities agreed to begin road testing of the radio spectrum frequencies for safety devices in order to verify that they will not interfere with other signals.
Asset Management	Lifting of restrictions on private placement of onshore and offshore funds: The Securities and Futures Bureau has excluded offshore investors from investor quota limits for private placement funds.
Banking	Building a competitive environment for the development of Formosa Bonds: The Financial Supervisory Commission has announced that qualified Chinese issuers are allowed to issue RMB bonds to professional institutional investors.
	Expanding the scope of products and services available to qualified investors in Taiwan: Foreign banks are allowed to provide services for foreign cash bonds and derivatives including Offshore Structured Products to Professional Institutional Investors through the bond agency platform and derivatives information and advisory services model.
	Enhancing cross-Strait RMB business services – Rationalizing regulations governing OBU’s credit extension to China: The FSC issued a letter which clarifies that foreign banks may use Taipei branches’ financial ratios and figures as the basis to file applications to increase Offshore Banking Units’ credit extensions to China.
Better Living	Equality of Treatment for Foreign Residents – Permanent Residence: The Executive Yuan has agreed to an ECCT suggestion to make Permanent Alien Residence more convenient. The proposal is pending approval by the Legislative Yuan.
Beverage Alcohol	Harmonisation of hygiene requirements with international standards: While the issue remains a concern, the National Treasury Agency has committed to ensure science-based international standards when formulating or amending hygiene requirements for alcoholic products and Taiwan’s compliance with WTO notification procedures.
Energy & Environment	Indoor air quality act: The issue has been dealt with following the passage and implementation of the “Indoor Air Quality Management Act” at the end of 2012.
Insurance	Capital management: The Financial Supervisory Commission has kept monitoring and requesting insurance companies who cannot meet the minimum statutory RBC requirement or are insolvent to inject sufficient capital in order to strengthen their financial stability.
	Regulations governing insurance brokers: The Insurance Bureau (IB) has further tightened regulations governing insurance brokers by raising the minimum capital requirement for establishing an insurance brokerage and setting requirements for managerial staff, including the chairman and general manager. In addition, the IB has also requested the Insurance Brokerage Association of Taiwan to strengthen its internal control mechanism to enhance the corporate governance standards of insurance brokers in Taiwan.
Tax	Safe harbor threshold for separate transfer pricing analysis by each related party: The Ministry of Finance has requested all taxation bureaus to provide practical advice and to evaluate possible revisions to the transfer pricing safe harbour threshold.

下列議題雖然尚未完全解決，但已有重大進展，故今年的建議書未予重申。

2014 建議書發布後已有充分進展之議題	
委員會	議題
汽車業	道路交通安全 – 開放提升道路安全之無線電頻帶：主管機關已同意針對此安全設施頻道段實施道路測試，以證明其無造成干擾的疑慮。
資產管理	放寬對境內外私募基金之限制：證期局已放寬私募基金應募人上限之計算方式，排除境外自然人及境外法人。
銀行業	建立一個具有競爭力之寶島債市場：金管會已開放符合資格之中國發行機構可於台灣發行人人民幣計價之債券售予專業機構投資人。
	擴大可提供台灣適格投資人金融產品與服務之範圍：外國銀行可透過代理買賣架構或資訊諮詢服務提供專業機構投資人有關外國債券、衍生性商品及境外結構型商品等服務。
	加強跨境人民幣業務 – 放寬國際金融業務分行對大陸地區授信總餘額之規定：金管會已發函同意外國銀行之國際金融業務分行於申請增加兩岸金融授信業務比率上限時，得以台北分行之相關財務比率為計算標準。
生活品質	對在台外籍人士給予平等待遇 – 永久居留權：行政院已同意歐洲商會的建議，給予永久性外籍居民更多便利。這項議案尚有待立法院通過。
酒精飲料	衛生標準要求與國際接軌：此一問題雖仍受關注，但財政部國庫署已經承諾，在未來制定或修正含酒精產品的衛生要求時，將確定採用符合科學依據的國際性標準，且台灣將遵守國際衛生組織（WTO）所訂的通告程序。
能源與環境	室內空氣品質管理法：2012 年底通過並實施室內空氣品質管理法後，此項問題已獲得處理。
保險業	資本管理：金管會持續檢視並要求未達最低法定資本適足率，或甚至清償能力不足之保險公司增資，強化自身財務狀況，進而確保消費者之權益。
	強化管理保險經紀人之規範：保險局已透過修法提高設立保險經紀人公司之最低資本額要求，此次修法同時明定保險經紀人公司之管理階層人員，包括負責人及總經理等之積極或消極任用資格。另外，保險局亦要求保險經紀人公會應持續研擬如何強化保險經紀人公司之內稽內控機制，以期提升保險經紀人公司之公司治理強度。
稅務	依關係企業別逐一進行移轉訂價個別分析之避風港條款門檻：財政部已要求所有稅務局提供實務性建議，並考量移轉訂價避風港門檻進行修正的可能性。

The following issues, although not resolved, have been removed from the position papers:

Issues removed from the 2015 Position Papers	
Committees	Issues
Asset Management	Developing cross-Strait financial services: The issue has been removed in order to focus on the committee's priority issues.
Automotive	Luxury tax – Disclosure of trade secrets: The issue has been removed in order to focus on the committee's priority issues.
	Commercial vehicles issues – Bus noise type approval: The issue has been removed in order to focus on the committee's priority issues.
Banking	Enhancing cross-Strait RMB business services – Multi-currency credit cards: Financial authorities have conducted an initial study. Therefore the issue has been removed in order to focus on the committee's priority issues.
	Enhancing cross-Strait RMB business services – Facilitating offsite signature witness and identity verification for Taiwanese in China: The issue has been removed in order to focus on the committee's priority issues.
	Enhancing cross-Strait RMB business services – Relaxing declaration and reporting requirements for corporations which set up Regional Treasury Centres in Taiwan: The issue has been removed in order to focus on the committee's priority issues.
	Enhancing cross-Strait RMB business services – Relaxing the cap on China exposure: The issue has been removed in order to focus on the committee's priority issues.
Electrical Engineering & Equipment	Avoidance of double testing – Acceptance of IEC compliance test reports: The issue has been removed because it is no longer a priority.
	Enhancing electrical safety – CNS 690 for wiring connectors: The issue has been removed because it is no longer a priority.
Healthcare Enhancement	Prevention of Healthcare-associated Infections (HAIs) – A more aggressive infection control programme by the CDC: The issue has been removed in order to focus on the committee's priority issues.
	Prevention of Healthcare-associated Infections (HAIs) – Reinforcement of safety legislation by the MoHW: The issue has been removed in order to focus on the committee's priority issues.
	More aggressive management of diabetes: Authorities have made efforts to educate the public about diabetes.
Insurance	Pragmatic regulations for the insurance industry – Guidelines for life insurance products: The issue has been removed in order to focus on the committee's priority issues.
	Pragmatic regulations for the insurance industry – Real estate investments of insurance companies: The issue has been removed in order to focus on the committee's priority issues.
Intellectual Property Rights	Patent Matters – Data exclusivity: The issue has been removed following a pledge by the Taiwan Food and Drug Administration (TFDA) to establish a patent linkage system to prevent generics from reaching the market while the original drug is still under patent. In addition, the TFDA has agreed to study the extension of its Data Exclusivity provisions to cover new indications, new uses and biologic drugs.
	Copyright protections – The use of commission agents by CCMOs: The issue has been removed in order to focus on priority issues.
Pharmaceutical	Patient's timely access to innovative drugs: The issue was incorporated into other sections of the position paper.
Project & Procurement	Executive Yuan: The issue has been removed in order to focus on priority issues.

以下議題雖未解決，但已自建議書中刪除：

從2014建議書刪除之議題	
委員會	議題
資產管理	發展兩岸特色金融：由於此項議題已不再是本委員會之優先項目，故予以刪除。
汽車業	奢侈稅 – 商業機密洩漏：先自本年度建議書中移除，以聚焦於其他優先議題。
	巴士車輛噪音合格證：先自本年度建議書中移除，以聚焦於其他優先議題。
銀行業	加強跨境人民幣業務 – 多幣別信用卡：由於此項議題相關部門已進行初步規劃，且已不再是本委員會之優先項目，故予以刪除。
	加強跨境人民幣業務 – 跨境見證及身分確認：由於此項議題已不再是本委員會之優先項目，故予以刪除。
	加強跨境人民幣業務 – 對於將資金調度中心設於台灣之企業，適度放寬外匯申報等要求：由於此項議題已不再是本委員會之優先項目，故予以刪除。
	加強跨境人民幣業務 – 適度放寬對「大陸地區之授信、投資集資金拆存總額度」上限：由於此項議題已不再是本委員會之優先項目，故予以刪除。
電機工程設備	避免重覆測試 – 接受 IEC 測試報告：已不再是本委員會的優先議題，故自本年度的建議書中刪除。
	提升用電安全 – CNS 690 配線用插接器：已不再是本委員會的優先議題，故自本年度的建議書中刪除。
健康照護促進	預防健康照護相關感染 – 疾病管制局更積極控制院內感染：委員會有更優先議題而暫予刪除。
	預防健康照護相關感染 – 落實安全針具立法：委員會有更優先議題而暫予刪除。
	有效控制糖尿病：衛生部門的公眾教育有顯著努力和進步。
保險業	以務實規範加速保險業發展 – 人身保險商品審查應注意事項：由於此項議題已不再是本委員會之優先項目，故予以刪除。
	以務實規範加速保險業發展 – 辦理不動產投資有關即時利用並有收益之認定標準及處理原則：由於此項議題已不再是本委員會之優先項目，故予以刪除。
智慧財產權	專利議題 – 資料專屬性：在衛生福利部台灣食品藥物管理署（TFDA）保證將建立一套專利連結制度，在原廠藥品的仍擁有專利權時，防止基因合成藥品上市後，委員會取消這項問題。此外 TFDA 已同意研究將資料專屬性條款的範圍予以擴大，涵蓋新指示、新用途及生物製劑藥品。
	著作權保護 – 佣金代理人的使用：此項議題已被取消，以便聚焦於優先論題。
製藥業	病患及早取用創新藥品：此議題已與其他議題合併陳述。
政府採購	增加公共工程預算，並確保組織重整無縫接軌：此項議題已被取消，以便聚焦於優先論題。

Retail & Distribution	Bank reserves for standardised contracts: The issue is no longer a priority for the committee.
Tax	Application of amended Article 60 the Taiwan Income Tax Act: While not resolved, the issue has been removed in order to focus on other issues.
	Gross Business Revenue Tax (GBRT) rate for financial institutions: While not resolved, the issue has been removed in order to focus on other issues.
Technology	Cloud computing and the government's open data platforms: The issue has been removed to focus on other cloud computing-related matters.
Telecommunications, Media & Content	Cross-Strait investment restrictions in the telecom industry: While not resolved, the issue has been removed in order to focus on other issues.
Travel & Tourism	Promoting Taiwan as a luxury shopping destination: The issue was removed because it is covered by the Luxury Goods committee.

零售業	商品與服務禮券定型化契約之履約保證金：不再是本委員會的優先項目，故自今年的建議書中刪除。
稅務	所得稅法第 60 條修正法案之適用：雖未獲解決，但此項議題已予被取消，以便聚焦於其他議題。
	金融機構之營業稅稅率：雖未獲解決，但此項議題已予被取消，以便聚焦於其他議題。
科技	雲端運算與政府資訊公開平台：為了強調與雲端運算相關的新議題，去年建議書所提及的「雲端運算與政府資訊公開平台」議題已刪除。
電信、媒體與內容	兩岸投資電信產業之限制：雖未獲解決，但此項議題已予被取消，以便聚焦於其他議題。
觀光旅遊	推動台灣成為購物目的地：此項議題已納入精品委員會之議題內，故予取消。

2015 Position Paper issues

The following issues were partially resolved over the past year (the government has taken action to resolve certain aspects of the issue but because other aspects remain unresolved, the issue is raised again).

Partially resolved issues raised again in 2015	
Committees	Issues
Asset Management	Pension fund scheme reform: The government has established a new framework for the pension fund scheme. However, more reforms are needed to ensure long term sustainability of the pension fund scheme.
Automotive	CO2 emissions & fuel economy standards – CO2 emission standards for new vehicles: The Environmental Protection Administration (EPA) formally announced draft CO2 emission standards in June 2013, which are in line with European practice. The Bureau of Energy (BoE) announced a higher fuel economy standard on 11 August 2014 and has also accepted some suggestions from the committee.
	Road traffic safety – Safety devices: The Vehicle Safety Certification Center (VSCC) has been collecting opinions from the industry and plans to implement the legislation to enhance road safety. However, details of implementation are still under discussion.
Better Living	Equality of treatment for foreign residents – National Health Insurance for newborn babies: The National Health Insurance Administration (NHIA) has indicated its willingness to treat all newborn babies the same regardless of nationality, provided the parents are already enrolled in the NHI system. This issue is pending official implementation.
Beverage Alcohol	Product traceability (addressed in previous papers under the heading “Production lot code regulations”): While the recent amendments to the Tobacco and Alcohol Administration Act included an amendment to Article 32.6 specifying that the producer’s lot code must be labelled, the industry is concerned over how the amendment will be interpreted and implemented.
Electrical Engineering & Equipment	Directive 401: The Ministry of Economic Affairs’ Bureau of Energy (BoE) has started to work with the committee in order to make the guidelines for Directive 401 on the Indoors Wiring Standard more feasible and practicable.
	Bringing CNS standards in line with IEC standards: The Bureau of Standards, Metrology and Inspection (BSMI) has included IEC 614391-1 and IEC 60364-1 in its draft plan for forthcoming revisions, currently in progress. However, other CNS standards are still not aligned with IEC standards.
	Import ban on products from China: The ban on two items on the committee’s 2014 priority list has been lifted.
Retail & Distribution	Import ban on products from China: The import ban has been lifted on three items on the committee’s 2014 priority list but many other products remain banned.

2015 年建議書議題

過去一年內，下列議題已有部分獲得解決（政府採取行動解決問題的某些層面，但尚有其他層面未獲解決，故再次提出該項議題）。

已部分解決但2015年再次提出的議題	
委員會	議題
資產管理	退休金制度改革：政府相關部門刻正就推動勞工退休金新增員工自選方案提出計畫，政府部門間亦就相關法規修訂進行討論。然而，本方案未來實際運作之架構及平台目前仍尚未提出。
汽車業	二氧化碳排放標準及燃油節約標準 – 二氧化碳排放標準：環保署已在 2013 年 6 月公布新的空氣污染法規，與歐洲做法相符合。能源局則於 2014 年 8 月 11 日公告加嚴的的耗能標準，此標準採納部份委員會的建議。 道路交通安全 – 提升安全防護：車輛安全審驗中心蒐集產業界意見並計劃導入法規的時程以提升道路安全。然而，實施細節仍在討論中。
生活品質	對在台外籍人士給予平等待遇 – 新生兒全民健保：全民健保局（NHIA）已表示願意不分國籍，給予所有新生兒相同的待遇，只要新生兒的父母已經在健保局註冊。
酒精飲料	產製批號規定（在之前的建議書中，注明為「生產批號規定」）：在修正於酒管理法時，雖已修正第 32 條第 6 款，規定生產者必須在標籤中註明批號，但業者關切這項修正將如何被解釋及執行。
電機工程設備	屋內線路裝置規則第四百零一條：針對要點，能源局已開始與本委員會進行細部溝通，俾使修正要點更為可行及實際。 國家標準與國際電工標準之接軌：標準檢驗局已經將 IEC 614391-1 以及 IEC 60364-1 納入下一階段修正中，已排入時程表。然而，其它某些 CNS 仍待接軌。
零售業	中國大陸進口貨品限制：去年電機委員會優先關切大陸物品項目清單中，有 2 項商品今年已獲開放進口。 中國大陸進口貨品限制：去年零售委員會優先關切大陸物品項目清單中，有 3 項商品今年已獲開放進口。

There has been little or no progress since the publication of last year’s position papers on the following issues and they are therefore repeated in this year’s paper:

2015 issues that are unresolved from previous years	
Committees	Issues
Agro-chemical	New registration rules incorporating a crop extrapolation system: Crop grouping regulations have severely obstructed the introduction of new technologies, innovative and environmentally-friendly products to Taiwan, significantly decelerated the phasing out of highly toxic old products and had a negative impact on the opportunity to improve food safety.
Automotive	Environmental issues – Fuel economy standards: Taiwan’s fuel economy standards indirectly promote vehicles with larger engine displacement while penalizing alternative, advanced engine technology.
	Environmental issues – Advanced vehicles and EV policy (This issue has been rewritten to incorporate and augment the issue raised in last year’s paper under the heading “Green Technology – Commercial vehicles powered by alternative energy sources”): Current government policies do not do enough to encourage phasing out of outdated vehicles or promote alternative and advanced technologies that reduce emissions.
	Environmental issues – Tyre grading and labelling standards: Taiwan does not have adequate standards for tyre noise, wet grip, fuel efficiency and labelling.
	The business environment – Luxury tax exchange rate: The majority of cars imported from Europe are traded in euros but the threshold of luxury tax upon importation is calculated in New Taiwan dollars leading to price deviations in consumer purchase contracts and negative consumer sentiment.
	Commercial vehicles issues – Vehicle width limit increase to 2.55M: Taiwan’s vehicle width limit of 2.5 metres excludes many technically advanced vehicles from being imported to Taiwan.
	Safety type approval – The acceptance of ECE and EC certificates: Numerous local safety regulations for automobiles require duplicate testing and paperwork. These requirements are unreasonable for complete vehicles and components which have already been certified in Europe.
	Key items still not open to foreign test laboratories: Key items in automotive testing are still not open to foreign laboratories.
Banking	Allowing banks flexibility to support Taiwan enterprises’ strategic funding demands (listed in last year’s paper as “Revisiting the single lending limit governing banks in Taiwan”): Regulations governing the single lending limit are too restrictive.
	Expanding the Offshore Structured Product market in Taiwan – Liberalising the rules on the issuance of Offshore Structured Products (OSPs): The issuance of OSPs in Taiwan is still more strictly regulated than in neighbouring countries and other international markets.

從去年的建議書發布後，下列議題稍有或全無進展，在今年的建議書中再次提出：

2015 年再次提出去年未獲解決之議題	
委員會	議題
農業化學品	新農藥登記制度之建立：作物群組化相關法規嚴重阻礙台灣引進新科技、創新及有利於環保的產品，使台灣逐步淘汰高毒性舊產品的速度大受拖延，且使台灣改善食品安全的機會蒙受不利影響。
汽車業	環保議題 – 燃油節約標準：台灣的能耗標準會間接促銷引擎容積量較大的車種，使台灣市場無法引進真正多元、具高節能效率的車輛與引擎技術。
	環保議題 – 先進汽車科技與電動車政策（此議題已列於去年之「綠能科技 - 替代能源商用車」項目，今年擴大議題範圍再次提出）：目前政策無法有效鼓勵汰換舊車、或促進有助降低碳排放的多元先進科技。
	環保議題 – 輪胎分級標籤：台灣缺乏針對輪胎噪音、濕地抓力、耗能與標示的系統規範。
	提升商業經營環境 – 奢侈稅匯差問題：自歐洲進口之小客車主要以歐元進行交易，惟本條例明定以新臺幣計算完稅價格，而未將匯率波動因素納入考量；導致消費者購買契約前後之價差，不利於市場交易。
	商用車議題 – 放寬車輛全寬至 2.55 公尺：2.5 公尺限制的規定將會導致許多先進科技車種無法進口至台灣。
	車輛型式安全審驗 – 採認 ECE 安全合格證明：新執行檢測或重新簽發檢測報告，對於已在歐洲獲得認證的車輛與零組件而言，此類要求並不合理。
銀行業	仍未開放國外測試實驗室認證的項目：在車輛測試上有些主要項目仍未開放給國外測試實驗室。
	重新檢視台灣銀行之單一授信限額：目前法規對於單一授信上限仍有諸多限制。
	發展台灣境外結構型商品的市場：境外結構型商品發行人資格仍較鄰近國家及其他國際市場嚴格。

Better Living	<p>Equality of treatment for foreign residents – Identity numbers: The formats of Taiwan national ID cards and Alien Resident Certificates are different. Many websites and other services do not accept the ARC format, thereby denying foreign residents access to a wide range of services.</p>
	<p>Equality of treatment for foreign residents – New pension plan: Foreigners are currently excluded from Taiwan’s new pension plan.</p>
	<p>English language environment – Hanyu Pinyin romanisation: Although Hanyu Pinyin has been the official romanisation system of the Republic of China since 2009, there is inconsistent use of it.</p>
	<p>Traffic and public safety – Unified emergency assistance number: Taiwan does not have a single emergency number for residents to call if they need emergency assistance, whether for the police, fire or a medical emergency.</p>
	<p>Traffic safety – Traffic education and driver’s licence testing: Many of the traffic problems in Taiwan are caused by poor driving behaviour. The situation could be improved by better education.</p>
Beverage Alcohol	<p>Traffic and public safety – Child restraints on school buses: Seat belts and restraints are still not required on all buses and vehicles used to transport children to and from school.</p>
	<p>Enforcement of whisky definition: Products mislabelled as whisky continue to be a problem despite a clear legal definition of whisky.</p>
	<p>Rice wine classification: While authorities have not imposed a lower tax rate on distilled rice wine (mijiu), such a move could be a violation of WTO principles of non-discriminatory tax treatment within the entire distilled spirits category as well as a breach of the individual commitments given by Taiwan at accession.</p>
Cosmetics	<p>Champagne tariff equalization and taxation: The tariffs on Champagne are higher than those for regular grape wine.</p>
	<p>A post-market surveillance control system and the de-regulation of medicated cosmetics: Pre-market registration is mandatory for medicated cosmetics in Taiwan, whereas post-marketing surveillance, adopted in Europe, would be far more practical.</p>
	<p>Reforming Taiwan’s cosmetics regulations to comply with the best international standards and practices: Taiwan’s regulations are not in line with international standards and practices.</p>
Energy & Environment	<p>Elimination of pre-market registration for cosmetics advertisements and the establishment of advertising guidelines: Under current regulations in Taiwan, all advertisements for cosmetic products have to be submitted to the health authority for approval before printing.</p>
	<p>Greenhouse gas legislation: A detailed legal framework for binding CO2 reductions in Taiwan is needed in order for Taiwan to make real progress on reducing emissions.</p>
Healthcare Enhancement	<p>Cancer screening (listed last year under the heading “Enhancing the effectiveness of cervical cancer screening”): Expanding free cancer screening would lead to earlier detection, which, if followed by proper treatment, would help to increase cancer survival rates.</p>
	<p>China import ban and restrictions: A number of products manufactured in China remain banned or restricted.</p>

生活品質	對在台外籍人士給予平等待遇－身分證件格式：台灣的國民身分證及外僑居留證的格式不同。許多網站及其他服務都不接受外僑證的格式，使外籍居民不能獲得多種的服務。
	對在台外籍人士給予平等待遇－新退休金計畫：外國人目前被排除在台灣新國民年金計畫之外。
	英語環境－漢語拼音系統：雖然漢語拼音從 2009 年起成為中華民國官訂的羅馬拼音系統，但在使用上並不一致。
	交通與公共安全－統一緊急救援聯絡電話號碼：台灣居民如果需要緊急協助，包括盜警、火災及緊急醫療等方面，並沒有單一的緊急求助電話號碼可打。
	交通與公共安全－交通教育及駕照考試：台灣許多交通問題都是由駕駛行為不良所致。這種情況可透過加強教育來改進。
酒精飲料	交通與公共安全－孩童的校車限制：所有接送學童的車輛都未要求學童繫安全帶及遵守各項限制措施。
	威士忌合法標示之管理：儘管法律上對威士忌有明確定義，但許多酒品都被誤標為威士忌，仍是常見的問題。
	米酒歸類問題：儘管當局尚未對米酒訂定較低的稅率，但若採取此種作法，可能違背世界貿易組織（WTO）對所有蒸餾酒類所訂的無差別待遇原則，並破壞台灣申請加入 WTO 時所做的個別性承諾。
化妝品業	香檳酒關稅均等化：香檳酒的關稅稅率比一般葡萄酒高。
	加強上市後稽查管控系統，鬆綁含藥化妝品法規：歐洲的上市後審查，較在台灣的強制性上市前查驗登記制度，更具實效。
	遵循國際標準與慣例，改革台灣化妝品法規：台灣應繼續與國際法規標準接軌。
能源與環境	取消化妝品廣告的事前核准機制，建立廣告指導原則：依現行台灣法規，所有廣告都應於刊登前送交衛生主管機關核准。
	溫室氣體法案：台灣必須制定具有約束力之降低二氧化碳排放量法律架構，使台灣在減少碳排放量方面獲得實際的進展。
健康照護促進	增加癌症篩檢（上年被列入「提升子宮頸癌篩檢成效」的主題內）：增加癌症篩檢使病症及早發現及診斷治療，增加存活率。
	中國大陸製造醫療器材進口限制：不少中國大陸製造的醫材被禁止進口台灣。

Human resources	<p>Labour dispatch issues – Reasonable time limit for business entities to respond to dispatched workers’ proposals to form regular employment contracts: (listed in the 2014 Position Paper under the heading “Amendments to the Labour Standards Law”): The time granted to business entities to express objections to proposals from employees to enter into regular contracts is unreasonably short.</p>
	<p>Labour dispatch issues – Harmonization of regulations governing labour dispatch and fixed-term contracts (raised in last year’s position paper under the heading “Amendments to the Labour Standards Law”): The limited number of types of fixed-term contracts permitted under the current LSL and inflexibility has caused many employers to switch to labour dispatch arrangements.</p>
	<p>Amendments to the Labour Standards Law – Regulations on the transfer of employees during M&As: The Labour Standards Law (LSL) Amendment imposes unreasonable conditions on employers regarding the hiring of existing employees during M&As.</p>
	<p>Handling of industrial disputes – Scope and confidentiality of information in collective bargaining (listed last year as “Matters requiring collective agreement and employers’ obligations”): Amendments to the Collective Bargaining Agreement Law are vague and unfairly increase the obligations of employers.</p>
Insurance	<p>Handling of industrial disputes – Threshold for unions to negotiate collective bargaining agreements with management: The current Union Act does not require any threshold specifying the number or percentage of union members required to negotiate collective bargaining agreements with management.</p>
	<p>Foreign real estate investment restrictions (listed last year as “Expanding the scope of offshore investments for insurance companies”): Insurance companies face unreasonable restrictions related to investing in real estate overseas.</p>
Intellectual Property Rights	<p>Civil and criminal case problems – The IP Court: A lack of resources and heavy caseload has led to poor quality results, including the invalidation of patents, the upholding of poorly crafted decisions on appeal and limiting the damages calculations to what is “convenient” for Taiwanese defendants to pay.</p>
	<p>Civil and criminal case problems – Civil discovery and damage: Damages and discovery mechanisms in civil cases are not adequate.</p>
	<p>Civil and criminal case problems – Handling of process-patent matters: The Taiwan IP Court imposes unrealistic and unreasonable restrictions on the reversal of the burden of proof under Article 87 of the Patent Law.</p>
	<p>Civil and criminal case problems – Trade dress and trademark protection for famous brands remains inadequate and rights holders continue to face problems with assessments of counterfeit goods in Taiwan prosecutorial and court hearings.</p>
	<p>Copyright protections – Effective enforcement needed for online copyright infringement: Current measures are not effective in stopping internet piracy.</p>
	<p>Copyright protections – Revisions to the Copyright Act: Proposed amendments to the Copyright Act would make criminal remedies unavailable to certain copyright holders if they are not members of a Copyright Collective Management Organization (CCMO).</p>
	<p>Copyright protections – Legal environment reforms to enhance the efficiency of CCMOs: There are unfair and unnecessary restrictions in place concerning copyright collective management organizations (CCMOs).</p>
	<p>The Trade Secrets Act: Whistleblower and witness protection measures are insufficient.</p>
Luxury Goods	<p>Patent matters – Patent linkage: Due to the absence of patent linkage in Taiwan, there have been generic drugs approved in Taiwan and subsequently included in reimbursement lists or hospital formularies, while originators’ patents are still valid.</p>
	<p>Promoting Taiwan as a luxury shopping destination: More could be done to take advantage of Taiwan’s strengths to promote Taiwan as a shopping destination for tourists.</p>

人力資源	勞動派遣問題 – 事業單位回應派遣勞工成立勞動契約意思之合理時限（2014 年建議書中列在「勞動基準法修正」項下）：企業對派遣員工提議簽訂定期勞動契約予以拒絕時，法令給予企業的回覆期限過短。
	勞動派遣問題 – 勞工派遣與定期契約規範之配合（2014 年建議書中列在「勞動基準法修正」項下）：現行勞基法所准許之固定契約型態與彈性均屬有限，造成許多僱主改用派遣勞工。
	勞動基準法修正 – 企業併購期間員工移轉之規範：勞基法修正案中針對企業併購期間僱用現有員工之相關規定，對僱主設定不合理之條件。
	勞資糾紛處理 – 團體協商之資料範圍及保密（去年建議書中列在「集體談判之僱主義務之要求事項」）：集體協商法修正條文含糊不明，且不公平地加重僱主之義務。
	勞資糾紛處理 – 工會與管理階層進行團體協商之門檻：針對工會會員與經營階層協商團體協約一事，現行的工會法並未在必要人數或百分比方面設定門檻。
保險業	保險業辦理國外不動產投資（本議題為去年「擴大保險公司可投資國外之範圍」議題之延伸）：保險公司之海外房地產投資仍面臨諸多限制。
智慧財產權	民事和刑事案件問題 – 智慧財產法院：資源短缺與案件繁重，導致審理品質不良，包括宣佈專利無效，對上訴案件維持不當判決，且計算損失金額時以台灣籍被告「方便」支付的金額為限。
	民事和刑事案件問題 – 民事證據開示及損害賠償：民事案件的損害賠償與證據開示機制不當。
	民事和刑事案件問題 – 法院在方法專利之處理：台灣智慧財產法院對於依據專利法 87 條規定之舉證責任轉換設定不符實際且不合理之限制。
	民事和刑事案件問題 – 商標及商標外觀保護：對知名品牌服裝及商標之保護仍屬失當，且權利持有人在台灣檢調機關及法院應訊時，對仿冒品的評估仍面臨多重問題。
	著作權保護 – 線上著作權侵權的有效執法：目前的措施對遏止網路盜版無法發揮效果。
	著作權保護 – 著作權法之修訂：建議修正著作權法，使一些不屬於著作權集體管理組織（CCMO）的著作權所有人能夠得刑事救濟。
	著作權保護 – 改革法律環境以提高 CCMOs 的效率：對著作權集體管理組織（CCMO）設定一些不公平且非必要的限制。
	營業秘密法：對舉報人及目擊證人之保護措施不足。
專利議題 – 專利連結：台灣並無專利連結，因此某些學名藥儘管原始專利效期未滿，但仍獲准在台灣上市，並且列入藥費給付或醫院處方清單上。	
精品業	提升台灣成為精品購物的目的地：利用台灣之實力以推廣台灣成為觀光客的採購目的地，所能著力之處仍多。

Medical Device	Fast Track registration: There are several difficulties with the process to apply for fast track registration of medical devices.
	Legal manufacturer: Current local registration regulations for medical devices require the manufacturer and country of origin information to be the same.
	Reimbursement: Current reimbursement rules and rates for medical devices discourage the medical device industry from developing and importing cutting edge technologies.
Pharmaceutical	Sustainable management of drug expenditure (raised in last year’s paper under the heading “Clear rules for Drug Expenditure Target (DET) implementation”): Despite the implementation of the DET mechanism, there remain problematic areas regarding the detailed implementation model.
	Rewards for innovation and drug reimbursement: Low reimbursement prices, the low approval rate and the lengthy approval process not only discourages multi-national companies from launching new products in Taiwan, but also deprives patients’ access to innovative medicines.
Project & Procurement	Dispute Resolution (appeared in last year’s paper under the heading “Contract terms and conditions and dispute resolution – Mediation and Arbitration”): The amendment of Paragraph 2 Article 85-1 of the Government Procurement Act to further promote arbitration as a dispute-resolving mechanism for government procurement has not yet been passed by the legislature and the amendment does not apply to turnkey projects.
	Contract performance: Contract terms and conditions are often one-sided and interpreted in favor of procuring agencies and hence unfairly burden foreign tendering entities.
	GPA: Not all of Taipei’s special municipalities are currently required to comply with the terms of the GPA.
Retail & distribution	Consumer Protection Act amendment: Proposed amendments to Taiwan’s Consumer Protection Act would fail to adequately protect consumer rights and are ill-equipped to deal with the reality of modern commercial practices.
	Technical barriers to trade for European food products – Sanitary and phytosanitary approval process: The sanitary and phytosanitary approval process for imported European food products remains excessive.
	Technical barriers to trade for European food products – The ECCT’s 2015 European food priority list: Taiwan’s standards, procedures and testing methods for food are inconsistent with internationally agreed norms, scientific data and the global commission on food standards, the Codex Alimentarius and others.
	Technical barriers to trade for European food products – Risk-assessment approach to organic food certification (raised last year under the heading “Organic standards”): Taiwan’s Agriculture & Food Agency has granted approval to only 16 out of the 27 EU member states that have applied to export organic agricultural produce to Taiwan, even though organic standards and implementation procedures are harmonised throughout the EU.
	Product labelling issues – Commodity labelling law: A number of the current product labelling requirements are unclear, unreasonable and excessive.
	Commodity tax on beverages: The commodity tax on beverages is inconsistent with modern taxation principles of equity and neutrality.
	Tobacco – The tobacco taxation system: Excessive and rapid increases in health surtax and/or excise may fuel illicit trade and harm legitimate business.
	Tobacco – Pictorial health warnings (expands on concerns raised in last year’s paper under the heading “Proposed amendments to the THPCA”): Despite making considerable efforts to comply with new labelling and packaging rules, even stricter rules have been proposed without due consideration of the impact. Should the proposal be enacted it would cause severe disruptions to business and result in severe environmental costs.
Technology	Enhancing technological cooperation between Taiwan and Europe: Cooperation between the EU and Taiwan could be enhanced.

醫療器材	<p>快速審查機制：醫療器材於查驗登記時，需依規定檢附許多技術性文件及試驗報告，對廠商而言造成滯礙難行之處。</p> <p>法定製造廠：查驗登記法規一如以往，仍要求所有參與之製造廠均須登記，所有被委託的製造廠其出產國、生產流程或遵循的規範均需送查。</p> <p>健保給付：給付制度的法規制度及比率使得醫療器材產業不願引進或研發新高科技產品或無法引進台灣市場供消費者使用。</p>
製藥業	<p>建立永續的藥費支出目標管理機制（去年以「藥品費用支出目標的明確實施細則」為題陳述）：雖然 DET 機制上路，惟在執行細節上仍有檢討空間。</p> <p>鼓勵創新藥及其健保給付：低藥價、低核准率及冗長查驗程序，不只阻礙多外國新藥進口來台，影響病人接觸新藥權益。</p>
政府採購	<p>爭端解決（去年建議書中列於「合約條款與爭端解決」項）：政府採購法第 85-1 條第 2 項修正案，促使仲裁能夠成為解決政府採購爭端的機制之一，但仍未獲立法院通過，且該修正案並未適用於統包計畫。</p> <p>履約：合約條款與條件經常偏向一方，且常做有利於採購部門的解釋，因而對外國投標者造成不公平的負擔。</p> <p>政府採購協定：目前並非所有台灣的都會區都需遵行 GPA 規定。</p>
零售業	<p>消費者保護法修正案：已由行政院提交立法院的消費者保護法修正草案不足以適當保護消費者的權益，且無法肆應現今的工商業環境。</p> <p>歐洲食品進口技術性貿易障礙－食品衛生、安全和植物檢疫標準：歐洲食品進口時須經程序仍過於繁瑣。</p> <p>歐洲食品進口技術性貿易障礙－2015 年 ECCT 歐洲食品優先清單：台灣食品相關標準、程序及檢驗方法與國際通用準則、科學數據以及全球食品規範、食品法典委員會等不符。</p> <p>歐洲食品進口技術性貿易障礙－從風險評估角度進行有機食品認證（去年標題為「有機農產品認證標準」）：台灣與歐盟的有機標準雖已接軌，惟目前歐洲所有向台灣申請有機認證的有機農產品中，僅 16 個國家獲得認證。</p> <p>商品標示議題－一般商品標示法：現在許多商品標示的要求內容，出現語意不清、不合理及規定過當的情況。</p> <p>飲料產品貨物稅：對飲料產品課徵貨物稅已不合時宜，違反賦稅的公平性原則與租稅中立原則。</p> <p>菸草產業議題－菸品稅捐議題：巨幅的調漲健康捐與相關稅捐將增加不法菸品走私，傷害合法業者。</p> <p>菸草產業議題－菸品警示圖文議題（此一議題係由去年有關「菸害防制法修正草案」之討論延伸而來）：僅管產業界已努力配合政府政策標示新式警示圖文，然在此實施數據尚未完備前，卻又另提出更嚴格的規定草案；一旦實施，將造成嚴重的商業損失與可觀的環境負擔。</p>
科技	<p>加強台灣與歐洲技術合作：台灣及歐盟間的合作應加強。</p>

Telecommunications, Media & Content	<p>Infrastructure deployment in the telecom industry – Rules for small cells: New types of location sites may require flexibility in the moving or changing of locations. These new demands present challenges which can be solved with the appropriate regulations.</p>
Travel & Tourism	<p>Marketing Taiwan: More could be done to ensure the clarity, coherency and consistency of travel & tourism marketing initiatives.</p>
	<p>Upgrading of airport services: The renovation and upgrade plans for Taiwan Taoyuan International Airport do not include a review and upgrade of IT services.</p>
	<p>Global distribution readiness for Taiwan’s travel products and services: Not enough of Taiwan’s accommodation providers are “e-distribution-ready”, meaning that they are not listed in online searches during an international traveller’s trip planning process and have no chance of being selected.</p>
	<p>Human resources development for the travel and tourism industry: Taiwan’s hospitality industry lacks sufficient labour as well as management talent.</p>
	<p>Ministry of Tourism: Taiwan’s tourism industry would be better served if the Tourism Bureau were upgraded to a ministry of tourism.</p>

<p>電信、媒體與內容</p>	<p>電信產業的基礎建設佈署 – 靈活的小型基地台監管制度：設置地點的新形式，可能需要在移動或變更位址上具有彈性。這些新要求所面臨的挑戰能夠以適當的法規予以解決。</p>
<p>觀光旅遊</p>	<p>行銷台灣：台灣在行銷觀光旅遊時仍有待努力，以確保各項行動能夠清晰、一貫且持久。</p> <p>提升機場服務：台灣桃園國際機場的更新及升級計畫中，並未將檢討及提升資訊科技服務包括在內。</p> <p>為台灣產品及服務流通全球做好準備：台灣的住宿提供業者在「電子分銷準備」上做得不夠，亦即業者並未被列入國際旅遊者行程規劃流程線上搜尋網頁，因此沒有被選中的機會。</p> <p>提升觀光旅遊業人力資源發展：台灣的接待業缺乏足夠的人力及管理人才。</p> <p>成立旅遊部：如果觀光局能升格為旅遊部，台灣的觀光業將能獲得更好的服務。</p>

New issues in 2015

New issues raised in the 2015 Position Papers	
Committees	Issues
Asset Management	Broadening the scope of products available to institutional investors: There are too many restrictions on the types of foreign domiciled funds available to institutional investors in Taiwan.
	Multi-asset funds: Investors would benefit from the greater flexibility offered by multi-asset funds.
	China investment restrictions on offshore funds: Offshore funds are subject to a 10% cap when investing assets in China.
Automotive	Environmental issues – Stationary noise: Proposed regulations set a limit for stationary noise of new vehicles that is exactly the same as for vehicles in use. This is a departure from international standards, which may necessitate retrofitting of vehicles manufactured according to international standards.
	Environmental issues – Regrooved tyres: Transportation business users are not able to pass vehicle inspections by using regrooved tyres, unlike in the EU, the US and many other countries, they have been accepted for many years.
	Compliance with Taiwan regulations and road safety of imported used vehicles: Current practice allows car importers to utilize the same test reports on multiple vehicles without quality consistency and specification verification.
Banking	Further relaxation of regulations on financial services to boost Taiwan’s competitiveness: Enabling Offshore Banking Units to provide family and business trust services would boost Taiwan’s attractiveness as a financial centre.
	Expanding the Offshore Structured Product (OSP) market in Taiwan – Streamlining the reporting process of OSPs: Some of the reporting requirements for distributors of OSPs are cumbersome and redundant.
	Simplifying the regulation of data management systems: The application requirements for the outsourcing of global servers remain excessive, resulting in tremendous efforts and costs.
	Expanding the scope of fixed income products available for Professional Investors: Under the current regulatory regime, the bonds which may be issued by local and foreign issuers on the Professional Board are still limited to straight bonds without any structures linked to derivatives.
	Allowing banks to develop digital banking business: Regulatory barriers in place are preventing traditional banks from using diverse digital technologies to provide innovative services to customers.
Better Living	Equality of treatment for foreign residents – Dual nationality: Foreign nationals wishing to become naturalized citizens of Taiwan have to first renounce their existing nationalities while Taiwan allows its own citizens to have dual nationality.
Beverage Alcohol	Ageing: A proposed amendment by Taiwan authorities specifying that an alcohol product that is labelled as “aged” shall be matured in a container for at least three years before bottling and shall be indicated with a number of years of maturity is not scientifically justifiable and out of step with international practices.

2015年新議題

2015年建議書提出之新議題	
委員會	議題
資產管理	擴大對國內專業機構法人之產品服務範圍，進一步提升我國資產管理業者之國際競爭力；國內專業機構投資人可投資之境外基金仍多有限制。
	多元資產配置型基金：若主管基金同意將該類型基金排除適用平衡型或各類型基金之投資限制，投資人將可受益於此項開放。
	放寬境外基金投資於大陸地區之上限：境外基金投資於中國之比重仍不得超過其該檔基金淨值之百分之十。
汽車業	環保議題－原地噪音：環保署提案加嚴原地噪音標準值並修訂使用中車輛為單一管制值。這不僅背離國際法規精神，讓使用中車輛可能有改裝的空間或極度劣化的車輛無法受到有效的管控。
	環保議題－輪胎刻溝：有許多的運輸業者因使用刻溝輪胎而無法通過車輛檢驗。然而，歐盟、美國與其它許多早已接受並認可刻溝輪胎的國家。
	進口中古車須符合台灣認證法規：目前進口商之間可以分享使用同一份報告做各車款之認證，無需證明各車款之間規格與品質為相同，對道路安全有實質影響。
銀行業	進一步開放服務範疇以提升金融產業競爭力：開放國際金融業務分行發展家族及商業信託業務，以有效提升台灣金融業之競爭力。
	發展台灣境外結構型商品的市場－整合簡化境外結構型商品的申報作業：目前法規使境外結構型商品之銷售機構及總代理人重複申報了相關資料。
	放寬資訊系統委外處理之申請：資訊系統委外處理之監理申請要求仍非常繁複，耗費極高之有形及無形的成本。
	擴大得銷售予專業投資人之固定收益商品範圍：依據現行法規，本國或外國發行人得透過專業板募集與發行之債券，仍以普通公司債為限，不含任何與衍生性商品相連結之架構。
	允許銀行於符合國際慣例的原則下推廣數位化銀行業務：目前對傳統銀行作業的法規限制，阻礙了銀行運用多元之數位化技術提供創新服務。
生活品質	對在台外籍人士給予平等待遇－雙重國籍：儘管台灣允許本國國民擁有雙重國籍，但外籍人士若要歸化為台灣公民，必須先放棄既有國籍。
酒精飲料	陳年酒：台灣主管機關提議修法，規定凡是標有「陳年」的酒類，至少需在容器內存放3年才能裝瓶，且須注明存放多少年，此種作法在科學上並不合理，且與國際慣例脫節。

<p>Customs & Logistics</p>	<p>Simplifying export procedures – Customs approval for exports: Customs’ export procedures are outdated in that they still require multiple data entry records, the carrying of physical shipping documents and outdated technologies such as faxes to transfer information.</p> <p>Simplifying export procedures – Air freight exports: Exporters are currently not allowed to assemble consolidated air freight pallets at their premises, thereby creating a competitive disadvantage for air cargo operations in Taiwan compared to Hong Kong or Singapore.</p> <p>Power of Attorney (PoA) for B2C shipments: Taiwan Customs regulations require importers to produce a PoA, regardless of the value of the imported goods. This creates an obstacle to import clearance when importers are individuals who do not own a registered business, and often just occasionally buy goods online.</p> <p>CMT Single Window: While the Customs-Maritime-Trade (CMT) Single Window database and service hub has the potential to streamline procedures for all stakeholders, the system is not being used by all government agencies.</p>
<p>Electrical Engineering & Equipment</p>	<p>Smart cities – Smart buildings: The building industry’s high price sensitivity often overshadows the overall efficacy and environmental value of building project solutions.</p> <p>Smart cities – Smart transportation: To realize the full potential of e-mobility technologies, advanced systems and infrastructure such as appropriate and sufficient recharging points accessible to the public need to be carefully planned and installed.</p> <p>Smart cities – Smart grids – Electricity liberalization: Taiwan Power Company maintains a monopoly on power generation and there is no separation of power transmission and distribution.</p> <p>Smart cities – Smart grids – Advanced metering system for Advanced Metering Infrastructure: Taiwan lacks an advanced metering system necessary for a smart grid.</p>
<p>Energy & Environment</p>	<p>Public participation in renewable energy projects: Community participation in renewable energy projects, especially in wind farms, remains extremely difficult due to an excess of rules and regulations.</p> <p>Green electricity pricing: The current scheme of green electricity pricing is not attractive enough to encourage public participation.</p> <p>Safety of waste treatment: The precautions necessary to safely handle and recycle potentially hazardous material appropriately are proving restrictive to the recycling industry.</p> <p>National energy policy and energy efficiency (Expands on two issues raised in last year’s paper under the headings “Energy policy master plan” and “Energy efficiency”): Taiwan’s electricity prices do not reflect real costs, not enough action has been taken to improve energy efficiency and renewable energy targets lack ambition.</p>
<p>Healthcare Enhancement</p>	<p>National healthcare spending: Taiwan’s overall spending on healthcare is low by international standards.</p> <p>Prioritizing patients in the healthcare system: The review process for reimbursing new drugs does not sufficiently take into account expert opinions and potential benefits to patients.</p> <p>Organ donations: More could be done to boost organ donations in Taiwan.</p> <p>Enhancing communication between healthcare agencies: The low rate of approval of imported drugs is partly the result of inconsistencies among various government agencies.</p>
<p>Human resources</p>	<p>Amendments to the Labour Standards Law – Flexibility in the recording of employee hours: LSL requirements for clock-in records or time cards for all types and levels of employees are inappropriate for many types of modern business operations.</p> <p>Occupational Safety and Health Act – OSHA health management requirements: OSHA provisions on health management, occupational disease prevention, health promotion and other activities to ensure the protection of employees are too vague.</p>

<p>關務與運通</p>	<p>簡化出口流程 – 海關出口流程：海關出口作業仍要求多重的登載記錄，須附上實體的運送文件，且使用傳真等過時的科技來傳送資訊，凡此皆已落伍。</p> <p>簡化出口流程 – 空運出口：目前仍不允許出口商在自己的處所進行空運貨物集裝架的併櫃作業，使台灣空運業務的競爭力比不上香港及新加坡。</p> <p>企業對消費者貨運委託書：台灣海關條例要求進口者不論進口貨品的價值多少，都需提具授權書；然而當進口者並非合法登記的商號、而只是偶爾經由網路購買商品的個人時，進口通關作業便會遭遇阻礙。</p> <p>關港貿單一窗口：儘管關港貿（CMT）單一窗口資料庫及服務中心能使所有相關方面的處理流程達到流線化，但並非所有政府機關都採用此一系統。</p>
<p>電機工程設備</p>	<p>智慧城市 – 智慧建築：建商傾向以價格作為標準來判斷是否採用智慧建築，而忽視了整體建築解決方案所欲達到之功效與其對環境維護的價值。</p> <p>智慧城市 – 智慧運輸：E 化交通科技、先進系統與建築潛力無限，應制定一項全國基礎設施藍圖計劃，以提供足夠電動車及公共基礎設施的充電站。</p> <p>智慧城市 – 智慧電網 – 電業自由化：台灣電力公司目前仍獨佔電力市場，應分成發電、輸電、配電三公司。</p> <p>智慧城市 – 智慧電網 – 智慧電表：應加速推動先進讀表系統專案。</p>
<p>能源與環境</p>	<p>再生能源項目中的公共參與：社會參與再生能源計畫仍極度困難，尤其是在風力電場方面受到過多法律及規範的限制。</p> <p>綠色電價：現行綠色電價表吸引力不足，無法鼓勵民眾參與。</p> <p>廢棄物處理之安全性：為適當、安全地處理及回收可能的危險物資所採取的必要預防措施，結果對回收業造成限制。</p> <p>國家能源政策與能源效率（將去年建議書中歸屬於「能源政策主要計畫」及「能源效率」兩項議題予以擴大）：台灣的電價並未反映真實成本，並未採取充分行動以提升能源效率，且再生能源目標缺乏企圖心。</p>
<p>健康照護促進</p>	<p>增加整體醫療資源投入：台灣整體醫療資源投入低於國際水平。</p> <p>以病人醫療需求及品質為優先：藥物給付審查程序未充分吸納病友意見和潛在利益。</p> <p>促進器官捐贈：促進器官捐贈的活動尚有努力空間。</p> <p>增加政府部門之溝通：核准藥品進口比例低，肇因於醫療業務主管機關跨部門間意見不一致。</p>
<p>人力資源</p>	<p>勞動基準法修正 – 紀錄勞工工時之彈性：勞動基準法對所有類型及各階層員工的打卡記錄要求，對多種類型的現代商業營運並不適當。</p> <p>職業安全衛生法 – 職安法健康管理規定：職業安全衛生法有關健康管理、職業疾病防治、增進健康，及其他保障員工的條文過於空洞。</p>

Insurance	<p>Speeding up Offshore Insurance Unit-related legislation and regulation: Insurers must follow more regulatory requirements than their OBU counterparts related to offshore products.</p>
	<p>Easing foreign investment restrictions and specifying related standards for approval: Foreign investments of insurance enterprise funds are capped at 45% of the funds of any individual insurance enterprise.</p>
	<p>Annuity-related regulation: Due to conservative statutory reserve standards, the current pricing of immediate and deferred annuities are unattractive to potential customers.</p>
	<p>Unnecessary standardization of benefit definitions: Standardisation of various benefit definitions restrict the flexibility of insurers to develop new products.</p>
Medical Device	<p>Advertisements: Rules governing advertising for medical devices are too strict and not uniformly implemented across Taiwan.</p>
Pharmaceutical	<p>Recognition of PIC/S (not raised last year but in previous papers): Although Taiwan is a member of Pharmaceutical Inspection Convention Scheme (PIC/S), foreign manufacturers continue to be treated unfairly.</p>
	<p>Separation of drug dispensing from prescribing (not raised last year but in previous papers): The current system at Taiwan hospitals requires staff physicians to prescribe medicines listed in the hospital formularies, which are selected through a process heavily influenced by the amount of profit to be gained by the hospitals.</p>
Project & Procurement	<p>Liability limits in the Model Contract: The Public Construction Commission (PCC) has amended regulations to remove previous liability limits to the Model Contract of Construction Procurement.</p>
	<p>Improvement of the overall governmental procurement environment – Selection and monitoring of procurement evaluation committees: Recent scandals highlight the need for a new approach to selecting and monitoring procurement evaluation committee members to avoid conflicts of interest.</p>
	<p>Improvement of the overall governmental procurement environment – Adopting the most economically-advantageous standard for procurement projects: The “most economically advantageous” standard has yet to be uniformly adopted across procuring agencies.</p>
Retail & Distribution	<p>Regulation of food supplements: Taiwan’s regulations on food supplements discriminate against foreign firms and deprive consumers of foreign products.</p>
Tax	<p>Concrete guidelines for the recognition of intra-group shared service fees: There are no guidelines on how a Taiwanese subsidiary can recognize shared service charges allocated from offshore affiliates.</p>
	<p>Recognizing expenses from medical seminars: Tax authorities usually deem expenses derived from pharmaceutical company members’ inviting doctors to attend medical seminars as entertainment expenses.</p>
Technology	<p>Cloud computing and international service-oriented development: Regulations governing fixed network telecommunications businesses make it troublesome for small foreign companies to establish subsidiaries in Taiwan.</p>
	<p>Cloud computing, international connectivity and standardization: There are no carrier neutral data centers available which have enough power to host Open Computing Platform (OCP) hardware.</p>

保險業	<p>協助加速開放保險業者設置境外保險中心（OIU）參與「自由經濟示範區」：相對於 OBU，保險業引進海外商品仍面臨諸多限制。</p> <p>放寬國外投資限額並明確規範申請國外投資限額提高之相關標準：保險公司之海外投資布局仍有百分之四十五上限之限制。</p> <p>商業年金保險相關規範：該類型保險之定價，受限於保守的責任準備金提存規範，很難有市場競爭力，實不利於年金保險的發展。</p> <p>減少保險保障定義以及核保程序的標準化：保險商品之標準化反而限縮了保險商品的創新。</p>
醫療器材	<p>醫療器材廣告：廣告規範過嚴，執法不一致。</p>
製藥業	<p>國際醫藥品稽查協約組織（PIC/S）的認可（以往有提及，去年未提及）：雖然台灣已是此協約組織的成員，惟外國廠商仍受差別對待。</p> <p>醫藥分業（以往有提及，去年未提及）：目前醫院要求醫師們從這些購入藥品來開立處方給病人時，很大程度取決於衡量醫院的預算盈虧。</p>
政府採購	<p>採購契約範本中的責任限制：公共工程委員會已修改法規，取消原有對營建採購模型構造的責任上限。</p> <p>整體政府採購環境之改善 – 採購評選委員會之選擇及監督：最近發生的多項弊案凸顯出台灣需要一套新作法，來挑選及監督採購評估委員會的成員，以避免利益衝突。</p> <p>整體政府採購環境之改善 – 於採購案採用最有利標標準：所有採購單位尚未一致採用「最符合經濟利益」的標準。</p>
零售業	<p>合宜的膳食補充品規範：台灣現行規定對外商並不平等，損及進口者及消費者選擇國外產品的權益。</p>
稅務	<p>集團內部共享服務費之認列相關具體準則：設在台灣的公司如何認列海外分支機構的共享服務費，迄無規範。</p> <p>醫學會議所生費用之認列：稅務機關經常將本委員會製藥業成員邀請醫生出席醫療座談會所發生的費用，認作娛樂費用。</p>
科技	<p>雲端運算以及服務取向應用的全球性發展：管理固定通信業務的法規阻礙小型企業在台灣成立子公司。</p> <p>雲端運算、對外網路連結以及標準化：台灣沒有規模上足以容納開放運算平台設備的中立型資料中心。</p>

Telecommunications, Media & Content	<p>Spectrum allocation – Long term band planning and visibility: There is insufficient long-term visibility regarding spectrum allocation plans.</p>
	<p>Spectrum allocation – Supporting spectrum harmonization when releasing spectrum: Harmonization of radio frequency bands is important to ensure economies of scale, to facilitate roaming, to minimize interference across borders and to reduce the cost of mobile devices.</p>
	<p>Solving frequency interference issues through spectrum reallocation: Part of the spectrum released in 2013 has overlaying frequency or adjacent frequency with other non-radio network business, which causes interference.</p>
	<p>Infrastructure deployment in the telecom industry – Accelerating the release of public space for base station installations: The current amount of public space available is insufficient to meet the rigorous demands of mobile broadband deployment and will therefore hamper the development of MBB in Taiwan.</p>
	<p>Realising the real potential of ICT technology: There are still a limited number of online channels and resources to access scientific educational materials.</p>
Travel & Tourism	<p>Direct overseas flights to Song Shan airport: Songshan airport is not being optimally utilized or promoted.</p>

電信、媒體與內容	<p>頻譜分配 – 具可見度及透明度的長期頻譜規劃：頻譜規劃的長期能見度仍不足。</p>
	<p>頻譜分配 – 發放頻譜時支持頻譜協同：各無線電頻帶間之協同，對確保經濟規模、極度縮小跨區干擾及降低行動通訊設備成本均屬重要。</p>
	<p>頻譜分配 – 通過頻譜再分配解決干擾問題：2013 年開放的部分頻譜已與其他非無線電網路業務發生頻率重疊或頻率接近情況，此將造成干擾。</p>
	<p>電信產業中的基礎設施佈署 – 加速協調可佈署基地台的公共建築：目前可用的公共空間數目不足以因應行動通訊頻寬擴大後之大量需求，因而將不利於台灣 MBB 的擴展。</p>
	<p>發揮資通訊技術的潛能：網路頻道及資源仍有限，不足以存取與科學相關的教育材料。</p>
觀光旅遊	<p>國外航線直飛松山機場：松山機場未做最適當的利用或提升。</p>

Shaping Taiwan's Future: Building on Core Strengths

Shaping a better and brighter future

A solid foundation for future prosperity has been built in Taiwan. In just six decades, Taiwan has witnessed remarkable economic and social progress. Through hard work and a strong dose of entrepreneurial spirit, the people of Taiwan have built a world-class infrastructure and developed a highly-educated and prosperous society. However, given Taiwan's many advantages, much greater things could be achieved. Taiwan has the potential to become a global leader and an example to the world in a lot more than the niche sectors where it is already a leader. The building blocks are already in place. What is still somewhat lacking is ambition, vision, confidence and determination. Taiwan has earned the right to be much more ambitious. It is time to set and realize greater ambitions.

Taiwan's most successful private enterprises are all too aware that a "*cha bu duo*" (差不多就好了) or just okay attitude is not good enough. They have to constantly aim for better. And when one target is reached, a higher one is set. Leading enterprises take pride in their dynamism and constant striving to be the best. If the same ambition and rigour could be applied to the regulatory system and civil service, Taiwan could achieve much more. An attractive regulatory environment leads to a virtuous cycle of rising investment, trade, growth and good jobs. The government could start by setting ambitious targets and then work hard to achieve them. Government leaders should dare to dream of greater things and instill throughout their ministries a culture of ambition and the pursuit of excellence.

Look how far Taiwan has come

Looking at a number of statistics and achievements over the past 60 years illustrates Taiwan's remarkable progress. In 1952, Taiwan's GDP was US\$1.7 billion. At the end of 2013 it had risen more than 280-fold to US\$484 billion. On a per capita basis, Taiwan's annual GDP is US\$21,700 but, given the relatively low cost of living, on a purchasing power parity basis, per capita GDP is close to US\$40,000. Foreign trade since 1942 has risen from US\$300 million to US\$574 billion. Taiwan has the world's sixth largest level of foreign exchange reserves at over US\$420 billion. Inflation and unemployment are both relatively low by global standards. The people of Taiwan have built a modern transport and telecommunications infrastructure. They have developed an open and democratic society with strong civic institutions and a stable government. In addition, Taiwan has established a relatively consistent legal system and a highly skilled workforce, with very little industrial unrest and low staff turnover.

Taiwan's national healthcare system provides affordable universal healthcare to all of Taiwan's legal residents, both domestic and foreign. Taiwan's steadily-rising longevity rates over the past few decades to levels similar to the world's richest countries is evidence of this progress. The quality of life in Taiwan is also good in terms of air quality and ease of getting around (good public transport and traffic), affordability and a wide variety of entertainment and leisure activities.

Taiwan has exceptionally broad and deep entrepreneurial strength with a multitude of small and medium-sized enterprises across multiple industry sectors

擘劃台灣未來 - 立基核心優勢

擘劃更美好而光明的未來

台灣，是立足在一個堅實的基礎上，規劃著未來的繁榮。短短 60 年間，台灣見證了非凡的經濟與社會進展。憑藉著辛勤工作及強烈的創業精神，台灣本地人民建立起世界級的基礎設施，並孕育出高等的教育水準與繁榮的社會。然而，在此既有的諸多優勢，台灣確實還有著更大的成就亟待實現。台灣具有潛力成為全球領導者與舉世典範，不該安於現狀，不該只是以一些已佔世界一席之地的強項產業而自滿。厚實的基礎已備，所欠缺者，乃是企圖心、願景、信心及決心。台灣，已贏得了有抱負的證明，此刻，正是奠定且實現更大志向的時機。

台灣成功的私營企業都非常瞭解，「差不多就好」或「得過且過」的態度是不足以成事的。他們深知，必須不斷邁向更高的宗旨。當一項指標達成時，下一個更高的指標已然設定。保持領先的企業對其自身的衝勁與卓越深以為傲。如果法規體系與政府公務部門也擁有如此的企圖與活力，台灣必能取得更大的成就。一個具有吸引力的法規環境，能夠對投資、貿易、經濟成長及好的工作機會，創造良性循環。政府領導者敢於設定一個做大事的夢想，並貫注到各部會，將逐步培養出一種志向遠大與追求卓越的文化。

且看台灣來時路

觀察過去 60 年多項統計數字與成就，足以說明台灣的非凡成就。1952 年時台灣的國內生產毛額（GDP）為 17 億美元。到 2013 年底，GDP 已經增加逾 280 倍，達 4,840 億美元。如依據購買力平價（PPP）計算，由於台灣的生活成本較低，因此人均 GDP 已接近 4 萬美元。對外貿易從 1942 年時的 3 億美元，擴大到 2013 年的 5,740 億美元。台灣的外匯存底高達 4,200 億美元，居全世界第 6 大。通膨與失業情況，以全球標準來看都相當低。台灣本地人民已經建立現代的交通與通訊設施。他們已發展出一套開放且民主的社會，以及強而有力的公民機構與穩定的政府。此外，台灣已建立一套相對一貫的法制體系，以及技術優越的勞動力，鮮少產業糾紛，員工流動率也偏低。

台灣的全民健保制度對全台所有的合法居民，提供了人人都能負擔得起的全面醫療，無論本國人或外國人皆能享有。過去幾十年來台灣民眾的平均壽命不斷延長，已達到與全世界最富裕國家相近的水準，這是健保成就的明證。台灣的生活品質，無論在空氣品質、交通便利（擁有良好的大眾運輸與交通設施）、生活負擔能力，以及多樣化的娛樂與休閒活動等方面，也都相當良好。

台灣所具備的企業家精神，其力度既廣且深，相當優異。這項精神橫跨多項產業部門，並擴及眾多的

as well as a number of large and globally-significant corporations. This has been the driving force of Taiwan's evolution into an important player in global information and communication technology (ICT) production chains, especially in parts and components. Taiwan punches above its weight in a number of sectors. Taiwanese firms are major players in the semiconductor, flat panel, computer and mobile device sectors. Besides ICT, Taiwanese firms are significant players in niche sectors such as machinery components, golf club equipment, scooters, diving suits and medical devices, to name just a few. An additional factor in Taiwan's favour is that Taiwan's average manufacturing costs have been kept in check over the past two decades while traditional "low cost regions" have seen sharp increases. As a result, Taiwan's average manufacturing costs are now very competitive both on a global and a regional basis. In addition, Taiwan has an ideal geographical location in the Asia Pacific region, making the island a gateway to the large and expanding market in Asia.

All of the factors mentioned above have made Taiwan an important and dynamic player in the global economy and a good place to live and do business. All the basic building blocks are in place. What needs to be done now is to use these building blocks to shape an even brighter and more prosperous future.

Visions for Taiwan's future

Taiwan has no shortage of dynamic and successful entrepreneurs. The government also has numerous highly competent and capable officials. Over the past few decades, this has occasionally resulted in the proclamation of lofty ambitions as well as direct support for specific industries. But these ambitions have all too often not been matched by effective follow-up actions. To achieve great things begins with a vision of the future, followed by setting specific objectives or targets. After the visions and objectives have been set, detailed blueprints and action plans need to be drawn up and agreed to. Finally, plans need to be carried out rigorously.

We have identified the following examples of what Taiwan is capable of achieving if the right action is taken:

Smart City Pioneer

Taiwan has the potential to become a showcase

for smart, low carbon cities if the most advanced solutions are implemented to improve energy efficiency, connectivity and transportation infrastructure. In Taiwan, the industrial, building and transportation sectors account for more than 70% of total energy consumption. Enhancing energy efficiency in these three sectors is therefore crucial for Taiwan. The building sector is a major consumer of electricity globally and especially in Taiwan. There is great potential to make Taiwan's buildings much smarter and more energy efficient if the right actions are taken.

Taiwan already has an advanced transportation infrastructure of roads and railways (including the high speed rail). In addition, Taipei city has an extensive and expanding public transportation system which includes metro and bus lines and a bicycle sharing system. These are all excellent building blocks, which have helped to improve convenience and reduce the impact on the environment. However, more could be done to make transportation greener and more sustainable.

As a small island, Taiwan is an ideal location for electric vehicles. Even with existing battery range constraints, with sufficient charging infrastructure in place, it would be possible to travel around Taiwan in an electric vehicle. As battery technology improves, this will become progressively easier, making the case for electric mobility even stronger. In addition, Taiwan already has a number of battery and related electronics parts, components and device makers. It also has experience from the public rental bicycle system to draw on regarding the installation of charging stations, vehicle sharing and payment models. Whatever is missing, can be provided by European firms, which have proven expertise and real experience in running electric vehicle systems in Europe, the United States and Asia.

The building blocks are in place to enable Taiwan to become a smart city pioneer.

Actions needed to be realize this vision:

- **Implement stricter building codes:** Authorities should implement a quantitative measurement scheme of energy efficiency in Taiwan's building code, with a formula to calculate efficiency based on the building shell (materials used for roofs, walls and windows), air conditioning, water pumps and lighting. The new measures should be mandatory for all new buildings.

中、小企業，以及許多規模龐大、位居全球重要地位的企業。這些都是使台灣能夠躋身為全球資訊與通訊科技（ICT）業產品供應鏈要角的動力，尤其是在零組件方面。台灣在許多產業部門已展現了實力，台灣廠商在半導體、面板、電腦及行動通訊設備等部門皆屬重量級的角色。除了 ICT 產業外，在機械組、高爾夫球裝備、機車、潛水裝備與醫療設備等方面，台灣廠商亦位居全球要津，其餘則不勝枚舉。台灣另一項有利因素，就是過去 20 年來製造業的平均成本頗為穩定，而同期間，其他原屬於「低成本地區」，卻大幅上升。可以說，目前台灣製造業的平均成本，無論是在全球或亞太地區，都相當具競爭力。此外，台灣在整個亞太地區擁有良好的地理位置，使其在龐大且不斷擴大的亞洲市場中，穩居門戶的地位。

上述各項因素，已使台灣成為全球經濟體系中既重要且充滿動能的一員。所有的基本條件既已具備，現在需要做的，乃是充份利用這些基礎條件，為台灣擘劃出一個更光明、更繁榮的未來。

台灣未來願景

台灣，不缺乏充滿活力且成就非凡的企業家，政府內部也擁有許多能力優越的公務人員。過去數十年來，政府不時展現魄力，對特定產業提供直接的支持。惟這些宏偉的計畫，往往缺乏有效的後續行動來配合。要成就大事，須先對未來懷抱願景，隨後訂定具體的目的或目標。願景與目標均設定後，需要研擬並通過周詳的藍圖與行動計畫。最後，還須就各項計畫予以全面落實。

在此，且舉以下諸例，倘依此採取正確行動，台灣是有能力達成這些目標的。

成為智慧型城市之先鋒

如果能將最先進的作法予以落實執行，提升能源效率、網路連結及交通建設，台灣是有潛力成為一個兼具

智慧型且低碳城市的櫥窗。在台灣，工業、建築物及交通部門占能源總耗費量的 70% 以上，因此這三個部門的能源效率有必要全面提升。全球的建築物都是主要的耗電部門，台灣尤其如此。如果採取正確的作法，台灣極有潛力將建築物推向更有智慧及更高的能源使用效率。

台灣已經擁有先進的公路與鐵路交通設施（包含高速鐵路）。此外，台北市也有路線廣泛且不斷擴張的大眾運輸系統，包括捷運與公車路線，以及市自行車共用系統。這些都是優良的既有條件，有助於提升便利性，便降低對環境的衝擊。然而還能多方努力，使交通更加綠化，且更具永續性。

台灣乃一座小島，是推廣電動車的完美場所。儘管電動車在電池續航力上，目前仍受限，但如設立充足的充電設施，即可駕駛電動車遍遊台灣。隨著電池科技不斷進步，這個目標將越來越容易達成，也使台灣的電動能力更強。此外，台灣已經擁有許多電池及相關的電子零組件及設備製造廠商。台灣也能從公共自行車系統汲取經驗，來規劃充電站的設立、電動車共用及付費模式。無論有任何不足之處，歐洲廠商都能提供；歐洲廠商在歐洲、美國及亞洲，對經營電動車系統都擁有經得起驗證的專業能力及實際經驗。

這些既有的基礎，能使台灣成為一個智慧型城市的先鋒。

實現本願景所需的行動：

- **執行更嚴格的建築法規：**主管機關應在台灣建築法規中執行一套能源效率量化測度方案，以建築物外殼（屋頂、牆壁及窗戶所使用的材質）、空調、抽水機具及照明設備為基礎，訂定一套公式來計算能源效率。所有新建築物都應強制適用這項新措施。
- **提升綠化建築科技：**對所有的電機設備與機械，例如空調、水幫浦及家電用品等，都依據能源效率指數，執行一套清楚的標籤制度，如此消費者將能瞭解整個產品生命周期的成本比較。鼓勵建築擁有者裝設太陽

- **Promote green building technology:** Implement a clear labelling system for all electrical equipment and machinery, such as air conditioning units, water pumps and household appliances with an energy efficiency index, so that consumers will know the life cycle cost comparison. Encourage building owners to install solar panels, solar water heaters and other energy saving equipment.
- **Promote smart metering and building system integration:** Encourage the installation of smart meters and the integration of building security and energy management by combining fire alarms, security, heating, ventilation, air conditioning, elevators, power, CCTV and water management systems into smart single diagnostic interfaces.
- **Utilize the most advantageous bid for all government building projects:** Select project bids for government procurement projects based on a building company's certification, the quality of the offer's product mix and the building solution's added value for the community and the environment.
- **Set ambitious e-mobility targets:** The government should set a goal of becoming an electric vehicle showcase and commit to full support of this vision.
- **Build electric mobility infrastructure:** The vital component for a successful EV roll-out is infrastructure, especially charging stations for electric vehicles. To realize the goal, the government should set ambitious targets for a phased construction of charging station infrastructure. Next, authorities should draw up a blueprint and careful plans for the rollout. Appropriate and sufficient recharging points should be carefully planned and installed, first in strategic locations and later expanding to make charging convenient throughout Taiwan. All technical issues should be dealt with in the planning stage (such as the standard size and voltage of charging plugs and stations) in order to maximize efficiency. Throughout the process, the government would benefit by taking into account the views of European experts, since they have gleaned significant experience from rolling out EV systems in many countries. Adopting their recommendations would speed up Taiwan's learning curve and minimize errors.

Healthcare Innovation Hub

Taiwan ranks high in terms of the quality of science and research given a number of world-class institutions and universities and a large pool of highly qualified and talented people. Taiwan has succeeded in establishing a comprehensive healthcare system that provides a high level of healthcare coverage to its citizens. Taiwan is also an ideal location for conducting clinical drug trials. This implies that the building blocks are in place for Taiwan to become a hub for healthcare research and development (R&D) as well as medical tourism. The vision for the research-based pharmaceutical industry is to support the government to establish a long-term sustainable healthcare system in Taiwan, creating an all-win situation for patients, health care providers, the industry and the National Health Insurance Administration (NHIA). However certain aspects of Taiwan's healthcare system are holding back Taiwan from becoming a leader in healthcare R&D.

Taiwan's model is attractive but also faces specific challenges related to the burden on the health care budget. With a rapidly-aging population and increased demand, the current system will not be sustainable. New initiatives like Pharmaceutical Benefit Review Scheme (PBRS) and Drug Expenditure Targets (DET) have been introduced. However these initiatives are mainly addressing short-term issues rather than aiming to effectively reform the health care system. To create a truly sustainable system and support Taiwan to become a hub for healthcare R&D and innovation, four key pillars of support are needed: 1) Rapid and affordable patient access to new medicines, 2) Adequate rewards for innovation, 3) Transparent and predictable policies and 4) Cost-effective and efficient procedures.

There is an opportunity to create a positive environment that rewards innovation, encourages further investments and could eventually realize the creation of a healthcare innovation hub in Taiwan.

Actions needed to realize this vision:

- **Develop a plan to separate dispensing from prescribing (SDP):** A significant amount of money is wasted in the so called "black hole" as patients either get too many drugs or the wrong drugs because prescription decisions are too focused on profit margins earned by hospitals. This is undermining

能板、太陽能熱水器及其他節能設備。

- **推動智慧型量表與建築制度相互整合：**鼓勵裝設智慧型量表，並將火警、保全、取暖、空氣流通、空調、電梯、電力、有線電視及水管理系統結合到單一的智慧型診斷界面上，以整合建築物的安全及能源管理。
- **對所有的政府營建計畫採用最有利標：**政府採購計畫應依據營造公司提出的證書、提供產品組合的品質，及對社區與環境能產生附加價值的建築工法，來挑選計畫標書。
- **制定有企圖心的電動交通目標：**政府應制定一套目標，使台灣成為電動車輛的典範，並決心全力支持此一願景。
- **建立電動交通基礎設施：**要成功地推動電動車輛，關鍵在於基礎建設，尤其是電動車的充電站。要實現此一目標，政府應制定宏大的目標，分階段建設充電站設施。接下來政府應該為推廣電動車研擬出一套藍圖及審慎的計畫。應審慎規劃及設立適當且充足的充電點；先在策略性的地點設立，之後再逐步擴張，使全台灣都享受到充電的便利性。所有技術問題在規劃階段都須解決（例如標準面積，及充電插座與充電站的電壓等），使效率達到最高水準。透過此一過程，政府如能考慮歐洲專家的觀點，將可受益無窮，因為他們已經在許多國家推廣電動車系統時累積了點點滴滴的重要經驗。採納他們的建議，將能加速台灣的學習曲線，並將錯誤降到最低。

醫療創新中心

台灣擁有許多世界級的研究機構和大學，以及高水準且優異的雄厚人才庫。台灣已成功地建立廣泛的醫療體系，為民眾提供高水準的醫療覆蓋。台灣也是進行臨床品實驗的理想場所。這表示台灣已經擁有足夠的基礎，成為醫療研發與醫療觀光中心。要實現以研究為基礎的醫療產業願景，來支持政府在台灣建立一套長期的

永續醫療體系，為病人、醫療提供者、醫療產業及全民健保局創造出一種全贏的情勢。然而，台灣醫療體系的某些層面，卻阻礙台灣成為醫療研發的領導者。

台灣的模式頗具吸引力，但在醫療保健預算負擔方面，卻面臨一些特定的質疑。隨著人口迅速高齡化及醫療需求增加，現行制度將無法永續維持。一些新的措施，例如提出藥品利益檢討策劃（PBRs）及藥品費用支出目標（DET）等已經推出。這些措施主要是用來因應短期問題，而非著眼於有效改革醫療制度。為了創造一套真正的永續制度，並支持台灣成為醫療研發與创新中心，需要4項重要的支柱：(1)讓病人能夠迅速且以能夠負擔的價格取得新藥，(2)對創新給予適當的報酬，(3)透明且可以預測的政策，(4)能擷節成本且有效率的流程。

台灣有機會創造出一個能獎勵創新、鼓勵新投資的有利環境，最終能實現創立醫療創新中心的目標。

實現本願景所需的行動：

- **研擬一份依處方差別訂價（SPD）計畫：**不是病人領太多的藥，就是醫院在決定處方時過度聚焦於本身的獲利率，結果導致鉅額的金錢都浪費在所謂的「藥價黑洞」之中。這不利於在「病人優先」的原則下，創造出一套透明且可以預測的制度。立即應採取的行動就是控制藥價折扣。長期的目標應是消除「黑洞」，確保所有適當的行動與決策都是以臨床優點及成本有效運用為依據，而非以財務為考量。
- **縮短創新藥品的審核及取得時間：**台灣基本上雖提高高標準的醫療，但也是全世界新藥價格最低的市場；而且最近也出現創新藥品進入台灣的時間比其他高度開發國家要慢的趨勢。這有時會剝奪病人取得最新藥品的機會。取得創新藥品的審核流程必須流線化且加速，並應對創新藥品給予適當的價格。
- **引進醫療費用部分分擔制度，**使醫院與開業醫生的病人分流更加平衡；在台灣醫療制度下，醫院耗費太

the creation of a transparent and predictable system that should put patients first. An immediate initiative should be to control discount selling. The longer term objective should be to remove the black hole to ensure appropriate incentives and decision-making based on clinical benefit and cost-effectiveness rather than financial incentives.

- **Decrease time to approval and access to innovative medicines:** Despite providing high standards of healthcare in general, Taiwan is among the lowest priced markets in the world for new medicines and there is a recent trend of innovative drugs entering the market in Taiwan late compared to other highly developed countries. This sometimes deprives patients' access to the most innovative medicines. The process of getting approval for innovative medicines needs to be streamlined and sped up and adequate prices should be paid for innovative medicines.
- **Introduce co-pay and rebalance the patient flow from hospitals to General Practitioners:** In Taiwan's healthcare system, hospitals spend too much time and resources on basic diagnosis and treatments instead of serious health issues. It would be more efficient and cost-effective for clinics run by General Practitioners to deal with minor healthcare issues. However, the current limited co-pay system does not encourage patients to change their behavior and make use of clinics and thereby allow hospitals to concentrate their effort on the patients with the most serious needs. The system should be revised to encourage more patients to visit clinics in the first instance. This would allow General Practitioners at clinics to take care of the bulk of minor cases while more serious cases could be referred to hospitals. This would result in an increase in overall quality and efficiency.

Regional Financial Centre

The government has made significant efforts to introduce reforms governing financial services over the past two years to improve Taiwan competitiveness across various actors in the financial sector (especially banks, insurance companies and securities firms) but much needs to be done to compete with the Hong Kong and Singapore financial centres. Taiwan has a

stable government and legal system, well-developed, sophisticated and liquid financial markets, a strong wealth management investor base and a broad range of competitive players. These are all the essential building blocks to become a more vibrant regional financial centre. However, to realize the vision of becoming a regional financial centre, a number of reforms are needed to make the regulatory environment governing financial services competitive versus regional rivals, especially Hong Kong and Singapore.

Actions needed to realize this vision:

- **Widen the scope of products available to investors and loosen restrictions on professional investors:** Investors should be able to choose their financial investments based on their respective appetites for risk. Rather than restricting the types of products available to investors, Taiwan authorities should focus on improving information and risk disclosure to help investors make informed decisions. Significant steps have already been taken to create a domestic debt capital market in Taiwan (both Formosa and international bond markets) but products available to professional investors should be further enlarged to structured bonds to improve liquidity and product availability for a more vibrant wealth management platform. Similarly, Taiwan should broaden the range of products offered to institutional investors and lift restrictions on unregistered offshore funds sold by Securities Investment Trust Enterprises and Security Investment Consulting Enterprises so as to enhance the competitiveness of asset management companies.
- **Relax restrictions on investments in China:** With China accounting for 40% of Taiwan exports, it is natural that banks' exposure to PRC risks, as well as investors' appetite for China and renminbi (RMB) denominated assets is significant. Current restrictions on investments in China are hampering the development of Taiwan's financial market and remain a constraint to compete with other overseas financial markets such as Singapore. Much effort has already been made to develop the CNH (offshore RMB) market. Taiwan has become the first CNH center outside of China while selected PRC banks are allowed to issue Formosa Bonds in Taiwan. Still, 1) lifting China investment restrictions on offshore

多的時間及資源於基本診療上，而非處理嚴重的醫療問題。如果由全科醫生開設的診所來病理較輕的疾病，將更有效率，且更符合成本效益。然而目前病人只負擔有限的費用，無法鼓勵病人改變就醫行為，充分利用診所，從而使醫院能集中力量來診治最需要的病人。應該修改制度，鼓勵更多病人先去診所就診。如此將使診所的全科醫生能照顧大量的輕症患者，而較嚴重的病症交由醫院診治。如此將能提高整體的醫療品質及效率。

區域金融中心

過去兩年來政府已大力推動金融服務業的改革，以提升台灣金融業多項部門的競爭力（尤其是銀行、保險公司及證券業）；但要與香港及新加坡爭取金融中心的地位，仍須多加努力。台灣擁有穩定的政府及法律制度，發展良好、成熟且流動性高的金融市場，活躍的投資人，而且有許多具有競爭力的業者。這些都是台灣要成為一個更有活力的金融中心，已經具備的條件。然而要實現區域金融中心的願景，還須進行多項改革，使台灣金融服務業法規環境能比區域內的對手更具競爭力，尤其是香港及新加坡。

實現本願景所需的行動：

- **讓投資人能取得更廣泛的產品，並放鬆對專業投資人的限制：**投資人應能依據他們各自的風險胃納能力來選擇金融投資。台灣主管機關不應對投資人能夠取得的產品形態多加限制，而應聚焦於加強資訊及風險揭示，以協助投資人擁有充分的資訊來做決策。台灣在創設國內債券資本市場上已經採取重大措施（在台灣與國際債券市場雙方面），但對專業投資人提供的產品應進一步擴大到結構性債券，以提高流動性及產品多樣化，建立更活絡的財富管理平台。同樣地，台灣應擴大機構投資人的產品範圍，並取消投信及投顧業者出售未註冊海外基金的限制，以提升資產管理業者的競爭力。

的競爭力。

- **放寬對中國大陸投資的限制：**由於中國大陸占台灣出口的 40%，因此銀行業當然對中國大陸曝險，且投資人對中國大陸及人民幣資產的胃口也很大。現行對中國大陸投資的管制措施，損害台灣金融市場的發展，且使台灣與新加坡等其他海外金融市場競爭時備受束縛。台灣在發展離岸人民幣（境外人民幣）市場方面已經大力投入。台灣已成為中國大陸以外地區主要的離岸人民幣中心之一，而且一些中國大陸的銀行已獲准在台灣發行寶島債。但仍須採取進一步的措施以提升競爭力，包括：(1) 在海外債券方面取消對中國大陸的投資限制，(2) 讓更多中國大陸企業及上市的城市商業銀行能合法發行寶島債，(3) 將國際金融業務分行的授信範圍進一步擴大到中國大陸。

本會銀行、保險與資產管理委員會的成員全力支持金管會推動的「金融進口替代政策」，因為此舉能利用台灣的競爭優勢，且對經濟成長及創造就業均屬有利。由主要的金監機構強化國內的監督工作，也是整個亞太區域的趨勢。然而，此種金監在地化的風險，形同設置過多的監理籬籬，例如：本地性對全球性交易約定的比率，及複雜的委外管理規則等。是以，主管機關應審慎從事，確保進口替代政策的監督工作與國際間的最佳慣例接軌，使這項策略性的政策帶來預期的成果。

再生能源展示

2014 年 10 月歐盟領袖們同意在 2030 年之前，將二氧化碳排放量降低到比 1990 年低 40% 的水平，並將再生能源占整體能源組合的比率提高到 27%。反觀台灣，減碳目標是到 2020 年時將碳排放量降低到與 2005 年相同，並於 2025 年時將再生能源占整體能源組合的比率提高到 8%，顯然缺乏企圖心。台灣是發展再生能源的理想場所，尤其是風力與太陽能，因為台灣有豐富的日照（幾乎全年皆有）及強勁的風力（尤其沿海地

bonds, 2) expanding Formosa Bond issuer eligibility to selected Chinese corporations and listed city commercial banks, and 3) further raising the credit extension limits for Offshore Banking Units to China are further steps which could be taken to improve competitiveness.

Members of the ECCT's Banking, Insurance and Asset Management committees fully support the Financial Supervisory Commission's "financial import substitution policy" as it takes advantage of Taiwan's competitive advantages and would be positive for growth and creating jobs. Reinforcement of local supervision from host regulators is also a trend observed across the region. However, the risk associated with such localization is excessive regulatory ring-fencing (such as local versus global trade booking and complex outsourcing rules). Authorities should therefore be careful to ensure that the import substitution policy supervision stays in line with the best international practices so that this strategic policy brings the expected results.

Renewable Energy Showcase

In October 2014 European Union leaders agreed to cut CO2 emissions to 40% below 1990 levels and to increase the use of renewable energy to 27% of the total energy mix by 2030. By contrast, Taiwan's targets to reduce emissions to 2005 levels by the year 2020 and increase the portion of renewable energy to 8% of the total energy mix by 2025 lack ambition. Taiwan is an ideal location for renewable energy, particularly wind and solar energy, given abundant sunshine (almost all year round) and strong winds (particularly along the coast). Taiwan is also a major producer of photovoltaic (PV) panels although most production is designated for export, rather than used at home. This means that the building blocks to become a major producer and consumer of renewable energy are in place. They just need to be taken advantage of. Doing so would not only reduce Taiwan's dependence on fossil fuels. It would also increase Taiwan's energy security and boost Taiwan's image in the international community.

Actions to be taken to realize this vision:

- **Liberalise the electricity market:** While it is possible for private operators to produce renewable energy, any electricity that enters the national grid must be sold to

Taiwan Power Company (Taipower), which possesses a monopoly on all electricity sales. Authorities should expedite the liberalization of the electricity market to allow green energy producers to produce and use their own electricity and to sell electricity directly to consumers. As part of the reform process, authorities should draw on the operational experience of mature markets such as Europe to establish fair, rational and workable competition in the electricity market.

- **Set ambitious renewable energy targets:** The government's targets for renewable energy are very low, especially compared to European countries. Much more ambitious targets should be set and then obstacles in the way should be removed to make reaching the targets possible.
- **Set reasonable prices for renewable energy:** Rapid renewable industry development together with economies of scale have made renewable energy economically viable and competitive compared to traditional power sources. The cost of generating wind energy has already reached grid parity in Taiwan and can compete directly with existing fossil fuel energy sources. However, there is has been little action so far to further develop renewable energy. Besides the need for liberalizing the electricity market (mentioned above), ever changing feed-in tariffs, are not providing the necessary confidence to attract significant investment. Fair and predictable feed-in tariffs should be set and maintained for periods long enough to provide stable and predictable returns on investment.
- **Allow public participation in renewable energy projects:** Community participation in wind farms remains extremely difficult in Taiwan due to an excess of rules and regulations. With the absence of direct benefits to local residents, support for the development of wind farms is often lacking. Regional power generation is extremely difficult to implement under current legislation in Taiwan. This is in stark contrast to countries like Germany and Denmark where communities own up to 50% of renewable energy projects. The authorities should view community- invested energy generation as a viable option and take action to realize this potential. Authorities should reform the Electricity Act to allow

區)。台灣也是太陽能光板的主要產地，只不過大部分的產品都是為了出口，而非供國內使用。這意味著台灣已經具備再生能源主要生產國及消費國的基礎。他們只需要利用這些條件即可。如此施為，不僅會降低台灣對碳基燃料的依賴度而已；也能提高台灣的能源安全性，並提升台灣在國際社會的形象。

實現本願景所需的行動：

- **電力市場自由化：**儘管民間業者有可能生產再生能源，但所有進入全國電網的電力都需由台灣電力公司（Taipower）銷售，且台電掌握全部電力的獨占銷售權。主管機關應促進電力市場自由化，允許綠能生產者生產電力自行使用，或直接賣給消費者。在改革過程中，主管機關應從歐洲等成熟市場吸取運作經驗，在電力市場樹立一套公平、理性且有效的競爭模式。
- **訂定具有企圖心的再生能源目標：**政府所訂的再生能源目標非常之低，尤其是與歐洲國家相比。政府應訂定更為遠大得多的目標，之後應排除一切障礙，以貫徹目標。
- **訂定合理的再生能源價格：**再生能源產業迅速發展，再配合經濟規模，使再生能源在經濟上已屬可行，而且比傳統的電力來源更具競爭力。台灣風力發電的成本已經達到「市電平價」，能夠與既有的碳基能源競爭。然而，政府迄今並未展開多少行動來進一步發展再生能源。除了必須開放電力市場（如前所述）外，饋入電價不斷變動無法對業者提供足夠的信心，以吸引鉅額的投資。應訂定公平且可以預測的饋入電價，且維持夠長的時間，以提供穩定且可以預測的投資報酬率。
- **再生能源計畫容許公共參與：**台灣對風力電場訂定過多的法規，且管理過當，令社會極難參與其中。由於風力電場對在地居民並無直接利益，因此社會對風力電場缺乏支持。在台灣現行法規下，分區發電極難落

實。在德國及丹麥等國，社區擁有的再生能源計畫占全國的 50%，與台灣成強烈對比。主管機關應把社區投資所產生的能源，視為一種能夠發展的選項，並採取行動使潛能得以發揮。主管機關應改革電力法，允許在地居民投資社區能源計畫，簡化行政程序以縮短再生能源計畫的審批時間，讓各項手續流線化以縮短再生能源能夠連上電網的時間，並且有義務將社區投資計畫與電網連結。

- **使電力上網更加簡便：**儘管民眾有可能參與太陽能光電計畫，但政府尚未積極推廣私人家庭、公寓大廈、官方建築及工廠大規模鋪設光板。主管機關不僅應使作業更簡單，而且還要鼓勵屋主、地主及工廠所有人訂購及裝設太陽能板，並與電網連結。基於光板科技已頗成熟，安全也不成問題，因此，只要取消繁複的手續，並提供誘因，就能發揮既有的潛能。對民眾而言，在屋頂裝設光板並與電網連結，應該跟打電話叫水、電工一樣簡便。

擘劃台灣未來的建議

要吸引投資及業務，當先瞭解並滿足投資者的要求。政府應更加努力瞭解外資企業人士的需要，設法讓他們在本地能夠更便利地經營。政府應該充分保障公共利益，並促使商業活絡。事實上，要達成兩者適度的平衡，已有許多成例可供遵循。

以下對政府再提出一些實務上的建議，來協助台灣充分發揮既有的潛力：

- **讓經商更簡便：**主管機關應研究世界銀行「經商調查報告」中排名最前的國家，並依循他們的典範。台灣在這項調查中排名第 16。儘管這已是值得肯定的位置，但以台灣既有的雄厚實力，排名應可更上層樓。主管機關應好好檢視排名前 3 名的國家所實施的各項政策與法規，採納其中最佳的作法，並開創出比他們

local residents to invest in community energy projects, simplify the administrative process in order to reduce the time needed to process and approve permits for renewable energy projects, streamline procedures in order to shorten the time needed to get renewable energy projects connected to the grid and make grid connection obligatory for community-invested projects.

- **Make connecting to the grid simple:** While public participation in photovoltaic (PV) projects is possible, not enough has been done to promote the large-scale adoption by private households, apartment buildings, office buildings and factories. The authorities should not only make it easy but should also encourage home owners, landlords and factory owners to order and install solar panels and connect them to the grid. Given that PV technology is mature and there are few safety issues, it is only a matter of removing red tape and offering incentives to realize this potential. For private citizens, installing a panel on their roofs and getting it connected to the grid should be as easy as calling a plumber or an electrician.

Additional recommended actions to shape Taiwan's future

To attract investment and business requires understanding and meeting the needs of investors. The government would do well to devote more effort to understanding the needs of business people and work to make it easier for them to do business in Taiwan. The government should be able to fulfil the dual role of safeguarding the public interest while at the same time enabling business. Indeed, there are good examples to follow where the right balance has been struck.

The following are some additional practical recommendations for the government that would help to realize Taiwan's potential:

- **Make doing business easier:** Authorities should study the top-ranked countries in the World Bank's Doing Business survey and follow their example. Taiwan is the world's 19th best place to do business according to the World Bank's 2015 Doing Business survey but, given its considerable strengths, Taiwan could be ranked much higher. Authorities would do well to examine the policies and regulations in place in

the countries ranked No. 1, 2 and 3, adopt the best methods and devise ways to do even better than the top-ranked countries. Addressing the business competitiveness issues raised in Doing Business Survey would go a long way towards making Taiwan a better place to do business.

- **Adopt international standards:** While Taiwan continues to move gradually towards international standards, there are still too many examples where Taiwan's practices vary. Adopting international standards is not only in the interests of multinational firms. They also benefit Taiwanese firms who are competing in the global market place or have ambitions to do so. Moreover, the costs associated with not adopting international testing, such as double-testing of products is ultimately passed on to consumers in the form of higher prices for imported products. Decisive action to harmonise Taiwan's regulatory environment with international standards would go a long way towards improving Taiwan's competitiveness and attractiveness as an investment destination.
- **Lift the bans on products made in China:** While incremental progress has been made over the years, Taiwan authorities continue to ban or restrict a number of products manufactured in China from importation into Taiwan. Many products and components are manufactured by European firms in China in order to maximize efficiency in their supply chains. The ban fosters protectionism, hurts Taiwan's own industry and consumers and works against the promotion of Taiwan as a regional hub. The ban on certain types of electrical engineering equipment, clothing and household goods, among other items, forces multinational companies to source these products from alternative, more expensive production locations. This leads to higher prices for Taiwanese consumers and spurs inflation. If Taiwan is to become a more attractive place for foreign investment, investors will need to be able to import products and components from China in order to maximise the efficiency of their supply chains. Lifting the ban and other restrictions would benefit businesses and consumers in Taiwan and make Taiwan more attractive to international investors.

更佳的作法。在解決「經商調查報告」中所提出的商業競爭力問題方面，還有一段很長的路途，才能使台灣成為良好的商務環境。

- **採用國際標準：**台灣雖持續朝向國際標準逐步邁進，但台灣仍與國際標準相左的例子仍所在多有。採用國際標準不僅符合跨國企業的利益而已。也能讓台灣在全球市場競爭的企業，或有心如此的企業受益無窮。甚者，不採用國際測試標準所引發的成本，例如產品重複測試等，將使進口品的價格提高，最終再轉嫁給消費者負擔。採取果斷的行動，讓台灣的法規環境與國際標準接軌，也是一條提升台灣競爭力與投資吸引力的必經之路。
- **取消對中國大陸製產品的禁令：**近年來這方面雖有長足的進步，但台灣主管機關仍繼續禁止或管制許多中國大陸製造的產品進入台灣。許多歐洲企業為了使自有供應鏈的效率達到最高，因而在中國大陸製造一些產品及組件。各項進口禁令會拉高保護主義，傷害台灣本身的產業及消費者，且與促使台灣成為區域中心的目標背道而馳。對某些電機工程設備、成立、家庭用品及其他多種產品的進口禁令，將迫使跨國企業轉向其他更昂貴的生產地尋求這些產品。結果使台灣消費者承擔更高的價格，並刺激通貨膨脹。如果台灣要成為對外資更具吸引力的地方，則投資者必須能夠從中國大陸進口產品及組件，以充分提升投資者自身供應鏈的效率。取消這項禁令及其他管制，將對台灣企業及消費者有利，並使台灣更能吸引國際投資者。
- **尋求與歐盟達成貿易強化措施（TEM）：**儘管台灣與紐西蘭及新加坡簽署自由貿易協定，獲得企業界普遍支持，政府必須維持動能，追求其他協定，以促進台灣與更大貿易夥伴間的貿易。特別是在近年來全球雙邊與多邊貿易協定不斷推出之壓力下，此事尤顯緊迫。本會於 2008 及 2012 年分別發表兩項研究，以有利於台灣與歐洲的經濟成長及創造就業為基礎，強力

支持台灣與歐盟間能達成貿易強化措施（TEM），或類似的協定。這些研究明確顯示雙方存在著極佳的機會，藉由 TEM 或類似的協定，解決關稅及非關稅障礙，從而獲得利益。

結論

台灣在全球經濟體系中一直是一個充滿活力的要角，擁有良好的交通與通訊基礎設施，相對一致的法律制度，穩定的政府，技術高明且穩定的勞動力，蜚聲國際的學術機構，以及能夠發揮功能的全民健保制度。與區域內一些競爭對手相較，台灣在空氣品質、大眾運輸與交通，及多元的娛樂休閒活動等生活品質方面，也相對良好。這些因素為台灣建立一個更先進且繁榮的社會，建立了雄厚的基礎。充份利用這些因素，將能完全釋放出台灣的潛力。

歐洲在台商務協會的會員一貫支持台灣的進步，也是台灣諸多正面力量中的佼佼者之一。整體而言，歐洲一直是台灣最大的外國投資者。本會會員多年來依據最高國際標準的企業治理及永續經營理念，在本地經營業務，造就經濟成長與就業，以充分展現出對台灣的承諾。我們相信上述建議若能獲得採納，將對台灣的經濟發展做出正面的貢獻，協助政府解決諸多長期的挑戰，最終並運用台灣既有的可觀實力，經營擊劃出一個更繁榮的未來。

- **Pursue a TEM with the European Union:** While the signing of free trade agreements with countries such as New Zealand and Singapore received general support from the business community, the government needs to keep up momentum and pursue deals that will boost trade with its larger trading partners. This is especially urgent given the proliferation of global bilateral and multilateral trade deals in recent years. Two studies published by the ECCT, in 2008 and 2012 respectively, strongly supported the case for a trade enhancement measures (TEM) or similar agreement between Taiwan and the EU on the grounds that it would be good for economic growth and for creating jobs in both Taiwan and Europe. The studies clearly show that there are great opportunities for both sides to benefit from a TEM or a similar agreement that would address both tariff and non-tariff barriers.

Conclusion

Taiwan remains a dynamic player in the global economy, has good transport and communications infrastructure, a relatively consistent legal system, a stable government, a highly skilled and stable workforce, reputable academic institutions and a functioning universal healthcare system. Compared to some of its regional competitors, the quality of life in Taiwan is also good in terms of air quality, public transport and traffic and a wide variety of entertainment and leisure activities. These factors constitute the building blocks to create an even more advanced and prosperous society. Utilising these factors to their full extent could unleash Taiwan's full potential.

Members of the European Chamber of Commerce Taiwan have been consistently supportive of Taiwan's progress and a champion of Taiwan's numerous strengths. Collectively Europeans remain the largest group of foreign investors in Taiwan. ECCT members have demonstrated their commitment to Taiwan through years of building their local operations, generating economic growth and jobs in line with the highest international standards for corporate governance and sustainability. We believe that the recommendations that follow, if adopted, would make a positive contribution to the development of the economy, help the government

to address many long-term challenges and ultimately use Taiwan's already considerable strengths to shape an even more prosperous future.

Economic growth

After rising by just 1.26% in 2012, Taiwan's GDP rose to 2.09% in 2013 and momentum remained positive in 2014. Following positive export and manufacturing growth and purchasing manufacturing index data throughout the year in 2014, the Directorate-General of Budget, Accounting and Statistics (DGBAS) revised its forecasts upwards several times during the year. At the time of writing the DGBAS forecast was 3.41% for 2014 and 3.51% for 2015. Most private sector forecasts were within one percentage point above or below this.

EU-Taiwan trade

EU-Taiwan trade in goods increased by 0.5% year on year in 2013. This is compared to an increase of 3.7% in the EU's bilateral trade with Hong Kong but declines in the block's trade with China, India and Japan of 1.1%, 4.7% and 8%, respectively. Meanwhile, trade volume between the EU and South Korea remained the same as in 2012.

Taiwan's exports to the EU fell by 2% to €22.1 billion while EU exports to Taiwan rose by 4.4% to €16.5 billion in 2013. However, Taiwan outperformed the rest of the world as EU imports from the rest of the world decreased by 6.9% in the same period. The EU's trade deficit with Taiwan shrank to €5.5 billion in 2013, compared to €6.7 billion in 2012.

Taiwan was the 17th largest

2014 Taiwan's economic and social indicators			
Year		2014 Jan - Aug	2013
Economy	GDP growth rate	3.41%	2.09%
	GNP (US\$ billion) (full-year projection)	517	503
	Individual GNP (US\$) (full-year projection)	22,128	21,558
Inflation	Consumer Price Index annual growth rate	1.39%	0.34%
Production	Industrial production annual growth rate	4.7%	0.7%
	Construction permit application growth by floor area	3.5%	3.6%
Consumption	Private consumption growth rate	2.6%	2.0%
Stock market	Daily trading volume (NT\$ billion)	123.9	93.4
Investment	Fixed capital formation growth rate	4.8%	6.7%
	Foreign direct investment annual growth rate	-2.5%	-11.3%
	Capital goods imports annual growth rate	7.4%	5.3%
	Foreign investment in Taiwan's stock market (US\$ billion)	18.1	13.1
Trade	Imports (year on year change)	3.6%	-0.2%
	Exports (year on year change)	3.4%	1.4%
Tax	National taxation revenue annual growth rate	6.5%	2.1%
Banking	Foreign exchange reserves (US\$ billion)	423	416
Labour	Unemployment rate	3.99%	4.18%
Tourism	Inbound travel annual change	26.8%	9.6%
	Outbound travel annual change	9.3%	7.9%
Transportation	Registered new cars (growth rate)	15%	6.4%
Health	National insurance reserve fund (NT\$ billion)	103	85

Source: DGBAS, Executive Yuan

經濟成長

台灣國內生產毛額（GDP）成長率 2012 年僅 1.26%，2013 年上升到 2.09%，2014 年的動能仍強。整個 2014 年內出口正向，製造業成長率及製造業採購經理人指數皆有利，使主計處多次調高經濟預估。在撰寫本報告之際，主計處預估 2014 年經濟成長率為 3.41%，2015 年為 3.51%。大部分民間部門的預估也都在上述預估的上、下 1 個百分點之內。

歐盟 – 台灣貿易

2013 年歐盟 – 台灣商品貿易額增加 0.5%。同期歐盟與香港的雙邊貿易額增加 3.7%，但與中國大陸、印度及日本的貿易額則分別減少 1.1%、4.7% 及 8%。另外歐盟與南韓的貿易額與 2012 年相同。

2013 年台灣對歐盟出口額減少 2%，為 221 億歐元；歐盟對台灣出口則增加 4.4%，為 165 億歐元。不過，同期間歐盟從世界其他地區的進口額減少 6.9%，因此台灣的表現相對較佳。歐盟對台灣的貿易逆差額從 2012 年的 67 億歐元，減少到 55 億歐元。

2013 年台灣是歐盟第 17 大商品供應國，也是歐盟第 23 大的出口

2014 台灣重要經社指標

年度		2014年1月-8月	2013年
經濟	經濟成長率	3.41%	2.09%
	GNP（單位：十億美元）	517	503
	每人 GNP（單位：美元）	22,128	21,558
物價	消費者物價年增率	1.39%	0.34%
生產	工業生產年增率	4.7%	0.7%
	核發建照面積年增率	3.5%	3.6%
消費	民間消費成長率	2.6%	2.0%
股市	股票交易：日平均值（單位：十億新台幣）	123.9	93.4
投資	民間固定投資成長率	4.8%	6.7%
	僑外投資年增率	-2.5%	-11.3%
	資本設備進口增加率	7.4%	5.3%
	外資投資股市匯入淨額（單位：十億美元）	18.1	13.1
貿易	進口年增率	3.6%	-0.2%
	出口年增率	3.4%	1.4%
財政	賦稅收入年增率	6.5%	2.1%
金融	外匯存底（單位：十億美元）	423	416
勞動	失業率	3.99%	4.18%
觀光	來台旅客增加率	26.8%	9.6%
	出國人數增加率	9.3%	7.9%
交通	小客車掛牌增加率	15%	6.4%
保健	健保安全準備金（單位：十億新台幣）	103	85

資料來源：行政院主計總處

supplier to the EU and the EU's 23rd largest export market in 2013. Overall, Taiwan was the EU's 21st largest trading partner and its seventh largest in Asia. In the same period, the EU was Taiwan's fourth largest trade partner after China (including Hong Kong), the United States and Japan. (If ASEAN nations are counted as a single unit, the ASEAN block would be Taiwan's second largest trading partner and the EU the fifth largest).

Trade in services between the EU and Taiwan grew from €7.3 billion in 2011 to €7.95 billion in 2012 and the EU maintains a trade in services surplus with Taiwan. EU exports in services to Taiwan increased from €4.62 billion to €5.01 billion in 2012 while Taiwan's services exports to the EU also grew from €2.68 billion to €2.94 billion in the same period. Trade in services between the EU and Taiwan has doubled over the past 10 years.

Based on figures provided by the Ministry of Economic Affairs' Bureau of Foreign Trade for the first six months of 2014, total trade between the EU and Taiwan rose 6.7% year on year, the highest growth rate among Taiwan's major trading partners.

Taiwan's economic competitiveness

Taiwan was ranked 19th in the World Bank 2015 Doing Business Survey, down one position from the previous year. Of the ten sub-categories, Taiwan ranked relatively well in Getting Electricity (2nd), Dealing with Construction Permits (11th), Starting a Business (15th) and Resolving Insolvency (18th). Taiwan also made

improvements from the previous year in the categories of Paying Taxes (37th) and Getting Credit (52nd). Taiwan's rankings did not improve in the categories Trading Across Borders (32nd), Registering Property (40th) and Enforcing Contracts (93rd).

The Switzerland-based World Economic Forum ranked Taiwan 14th in its 2014-2015 Global Competitiveness Report, two notches down from the previous year. Taiwan was ranked as the fourth most competitive in Asia, behind Singapore, Japan and Hong Kong. Switzerland placed first overall, followed by Singapore, the US, Finland and Germany.

The International Institute for Management Development (IMD) lowered Taiwan's ranking in terms of competitiveness by two notches to 13th in its 2014 World Competitiveness Yearbook. Among countries in the Asia-Pacific region, Taiwan dropped to fourth place. Malaysia overtook Taiwan to take third place in 2014, while Singapore and Hong Kong continued to rank first and second in the region.

EU FDI in Taiwan

According to the Ministry of Economic Affairs' (MoEA) Investment Commission, Europe provided US\$686 million in foreign direct investment flows (FDI) into Taiwan in 2013, representing 14% of all FDI. In the first half of 2014, the EU was once again the largest source of inbound FDI. Cumulatively (based on figures calculated since 1952), the EU remains the largest provider of FDI with cumulative investments of US\$33.2 billion.

Taiwan's trade with its four main partners from January to July 2014 (US\$ billion)

Area	Period	Total Trade		Imports		Exports	
		Amount	yoy change	Amount	yoy change	Amount	yoy change
Mainland China (including Hong Kong)		99.5	5.4%	28.2	10.8%	71.2	3.4%
Japan		35.7	-3%	24.5	-4.9%	11.2	1.4%
USA		36	6.6%	16.2	7.4%	19.8	5.9%
EU		29.4	6.7%	13.9	5.5%	15.5	7.8%
Global Total		341	2.4%	161	2.2%	180	2.5%

Source: Bureau of Foreign Trade, MoEA

市場。台灣是歐盟的第 21 大貿易夥伴，也是歐盟在亞洲的第 7 大夥伴。同期間，歐盟是台灣的第 4 大貿易夥伴，次於中國大陸（包括香港）、美國及日本（若將東協國家合併計算，則東協集團是台灣第 2 大貿易夥伴，歐盟成為第 5 大夥伴）。

歐盟與台灣間的服務業貿易額從 2011 年的 73 億歐元，成長到 2012 年的 79.5 億歐元，且歐盟對台灣的服務業貿易享有順差。2012 年歐盟對台灣輸出服務的金額從 2011 年的 46.2 億歐元，增加到 50.1 億歐元；台灣對歐盟出口的服務也由 26.8 億歐元，增加到 29.4 億歐元。過去 10 年來，歐盟與台灣的服務業貿易額增加 1 倍之多。

依據經濟部國貿局提供的數字，2014 年上半年歐盟與台灣的貿易額比去年同期增加 6.7%，是台灣與主要貿易夥伴的雙邊貿易額成長最高者。

台灣的經濟競爭力

台灣在世界銀行 2015 年全球經商環境報告中排名第 19 位，較去年下降一個名次。在報告的 10 個子分類中，台灣在下列領域中的表現相對良好：電力供應（第 2 名）、辦理營建許可（第 11 名）、開辦企業（第 15 名）、解決破產（第 18 名）。而在跨境貿易（第 32

名）、財產登記（第 40 名）及執行契約（第 93 名）等項目則排名不佳。

瑞士世界經濟論壇在「2014-2015 年全球競爭力報告」中，將台灣的排名比上一年下降 2 位。今年台灣是亞洲競爭力第 4 強的國家，居新加坡、日本及香港之後。瑞士排名第 1，其後依次為新加坡、美國及德國。

國際管理學院（IMD）在 2014 年世界經濟年報中，將台灣的競爭力排名調降 2 名，為第 13 名。在亞太地區，台灣排名從第 3 降到第 4，被馬來西亞超越，而新加坡及香港持續是亞太區的第 1、2 名。

歐盟在台的外人直接投資（FDI）

依據經濟部投資業務處（MoEA）的數字，2013 年歐洲對台直接投資為 6.86 億美元，占台灣 FDI 總額的 14%。今年上半年歐盟再度是台灣最大 FDI 來源。從累積金額來看（依據從 1952 年起算的數字），歐盟仍然是台灣最大的 FDI 供應者，累積投資額達 332 億歐元。

2012 年台灣對歐盟的 FDI 額為 8.18 億歐元，與 2011 年的 3.01 億歐元相比幾乎是 3 倍；而據經濟部的數字，2013 年台灣對歐洲的 FDI 為 1.689 億歐元。

2014 年 1 月至 7 月台灣與其重要夥伴之貿易額（單位：十億美元）

區域	總額		進口		出口	
	金額	去年同期比較	金額	去年同期比較	金額	去年同期比較
中國大陸（包括香港）	99.5	5.4%	28.2	10.8%	71.2	3.4%
日本	35.7	-3%	24.5	-4.9%	11.2	1.4%
美國	36	6.6%	16.2	7.4%	19.8	5.9%
歐盟	29.4	6.7%	13.9	5.5%	15.5	7.8%
全球總計	341	2.4%	161	2.2%	180	2.5%

資料來源：經濟部國際貿易局

Foreign Direct Investment in Taiwan from four main areas (US\$ billion)

Area	Jan-Aug 2014		1952-Aug 2014
	Amount	yoy change	Amount
EU	0.66	-12%	33.2
USA	0.06	-78%	22.5
Mainland China and Hong Kong	0.58	-25%	6.78
Japan	0.21	-15%	17.7
Global Total	3.07	-2.5%	129.4

Source: Investment Commission, MoEA

Taiwan’s FDI in the EU almost tripled from €301 million in 2011 to €818 million in 2012, and according to the MoEA’s Investment Commission, US\$168.9 million in investments to Europe were recorded in 2013. However, Taiwan’s cumulative investments in Europe of €2 billion are well below South Korea’s €18.6 billion.

Industry outlook

The following is a look at the status and outlook of various industries from the point of view of ECCT members doing business in Taiwan.

Automotive

Taiwan’s car market has seen solid growth momentum in 2014 given a lack of dramatic economic fluctuations locally and globally. In particular, the luxury car segment has seen substantial growth while growth in the domestic car segment has also been steady. Another major contributor to total market growth was the introduction of new models, which stimulated the replacement of cars between eight and ten years old, which still occupy a significant portion of all vehicles on the road currently. Considering the uncertainty of global economic and political developments, members of the Automotive committee foresee only minor growth in 2015. However, if more is done to create an environment that is favourable towards advanced technologies, this would help to boost growth further. The global trend of applying clean and fuel-efficient alternative energy vehicles is essential to a highly urbanized country like Taiwan. To reach the goal of sustainable

mobility will require clear policy direction, regulation and infrastructure. Moreover, the harmonization of the regulatory environment with global standards and practices would also speed up the introduction of high quality products to the Taiwan market and benefit both consumers and the environment.

Beverage Alcohol

According to Industrial Development Bureau under the Ministry of Economic Affairs, total sales of alcoholic beverages in Taiwan declined in 2013 from 2012 and the first half of 2014 saw a decline in sales from the same periods in 2012 and 2013.

Direct flights and tourists from the PRC have produced limited benefits for the industry, which continues to operate below pre-financial crisis business levels.

Previous legislative sessions had seen proposals that would have a negative impact on the industry as well as the hospitality, tourism and entertainment sectors. Alcoholic beverage industry players believe that these proposals, if adopted, would have an adverse effect on the industry and the hospitality, tourism and entertainment sectors, which would struggle to maintain business at current levels.

Cosmetics

Department stores, as the most favorable channel for cosmetic shopping, enjoyed growth in 2014. Prestige brands have seen a return to growth while derma-cosmetic brands have benefitted from the rise in micro-surgery and increasing demand from consumers for

四大直接投資來源地區（單位：十億美元）

地區	2014年1月至8月		1952年至2014年8月
	金額	去年同期比較	金額
歐盟	0.66	-12%	33.2
美國	0.06	-78%	22.5
中國大陸與香港	0.58	-25%	6.78
日本	0.21	-15%	17.7
全球總計	3.07	-2.5%	129.4

資料來源：經濟部投審會

產業展望

以下是歐洲商會在台經商的會員對台灣各產業的現況觀察及未來展望。

汽車業

台灣汽車市場 2014 年成長動能堅實，主因本地及全球經濟未發生劇烈波動。尤其豪華轎車市場更大幅成長，而國產汽車部門也穩定成長。對市場全面成長的另一項主要貢獻因素，在於新車款的引進，刺激八、九年車齡的汽車出現換車熱潮，而此類車齡的汽車仍占目前上路車輛的重要部分。汽車委員會成員考慮到全球政治及經濟發展的不確定因素，預測 2015 年只會有適當的成長。不過，如果能更加努力以創造出對先進科技有利的環境，將有助於促進汽車業進一步成長。採用更清潔、燃料使用效率更高的替代能源車輛，已成為全球的趨勢，這對於像台灣這種都市化程度高的國家非常重要。要達到永續的機動能力，需要清楚的政策方向、法規及基礎設施。甚者，台灣的法規環境能與全球標準及慣例接軌，也能使高品質產品加速引進台灣市場，為消費者及環境造福。

酒精飲料業

依據經濟部工業局的數字，2013 年台灣含酒精飲料

總銷售額比 2012 年減少，且 2014 年上半年銷售額也比 2012、2013 年同期下降。

兩岸直航及陸客來台，對此一產業帶來的利益有限，業績仍未回到金融危機之前的水平。

立法院上個會期出現一些議案，將對本產業及台灣的飯店、觀光與娛樂業造成負面衝擊。酒精飲料業者相信這些議案如果通過，將對本產業及飯店、觀光、娛樂業產生不利影響，而這些產業目前正勉力維持現有的業務水平。

化妝品業

台灣化妝品最有利的銷售管道 – 百貨公司，2014 年享有高度成長。名牌化妝品恢復成長，皮膚用化妝品也因為台灣微整形手術興起，及消費者對較高級產品的需求增加而受益。網路銷售也對成長做貢獻，網路銷售的成長率比傳統性化妝品市場快 4 倍。較年輕的消費者偏向從網路上購買化妝品，而網路也成為這些消費者們最重要的資訊來源。因此，網路媒體已成為業者與年輕消費群之間最有效的溝通工具。

展望 2015 年，我們相信化妝品市場將繼續健康成長。網路及電子商務通路預料將創造最高的成長率及投資報酬率。皮膚用化妝品牌預料將維持動能，並帶動整個市場。基於台灣人口迅速高齡化，我們也預料一些防

better products. Internet shopping has been another key contributor to growth. Growth in internet sales is four times faster than traditional retail channels. Younger consumers tend to purchase their cosmetics online and the internet has become the most important source of information for these consumers. Therefore, online media has become one of the most effective communication tools to reach young consumers.

Looking ahead to 2015, we believe the cosmetic market will continue to see healthy growth. Internet and e-commerce channels are expected to post the highest growth rates and returns on investments. Derma-cosmetic brands are expected to maintain momentum and boost the overall market. Given Taiwan's rapidly-aging population, we also expect to see anti-aging products become the next growth sector.

Electrical Engineering & Equipment

The government's upward revisions to GDP growth forecasts during the course of 2014 can be partly attributed to strong global demand for 3C products. Government spending on reconstruction is likely to increase in 2015 in the wake of disasters such as gas explosions and floods. Driven by strong global demand for portable devices, the introduction of new wearable devices and internet of things solutions, there are great opportunities for business expansion in the semiconductor and 3C industries. However, there are still challenges to face in 2015, including economic pressure as a result of free trade agreements between Taiwan's economic rivals and changes in industrial structure. The level of growth will vary depending on the specific industry segment while overall growth will be influenced by the extent of government reforms.

Luxury Goods

Taiwan's luxury goods industry has benefited from the increase in Chinese travellers internationally and the resultant increase in sales in recent years. However, sales in Taiwan are still primarily driven by local customers, not tourists. Therefore, while the anti-corruption policy launched in China has had a significant impact on sales in many countries globally, there has been only a limited impact in Taiwan. The industry's growth in 2014 has been in line with stronger GDP growth in 2014 than

in 2013 and members of the industry are confident of continuing steady growth in the Taiwan market in 2015.

Retail and Distribution

The businesses of Fast Moving Consumer Goods (FMCG) suppliers and retailers stabilized in 2014. Given the mild recovery of the economy, retailers exhibited mild improvements compared to 2013. However, consumer spending has remained cautious and retailers continue to rely on aggressive discount and promotional campaigns to attract customers in a fiercely competitive market. As was the case in 2013, suppliers and retailers are under constant pressure to maintain margins in the face of rising costs as a result of inflation. As such, delivering growth in both sales and profitability remains a challenge. Looking ahead to 2015, given expectations for slow economic growth globally as well as locally, the retail industry does not expect the situation in the market to change significantly from 2014. Hence, retailers are likely to continue to follow the two overall strategic approaches adopted in 2014: 1) Work hard to lower costs in all possible areas, and 2) Leverage the best technology and market innovation as well as human resources available from across the world to stay competitive. While both would benefit consumers, investments in the local market are not expected to grow dramatically. However, government actions to de-regulate would have a material impact on the long-term business outlook and therefore investment considerations.

Technology

In 2014, the semiconductor industry showed some weak signs of recovery with growth in the single digits. The key driver was mobile products, particularly mobile phones and tablets, while the computer industry and related segments have been stagnant or in decline. Looking ahead, mobility and internet appliances seem to be maintaining momentum while new products are gaining traction, in particular, wearable products. The rise in the popularity of wearables is in response to the demand for health and fitness devices. These devices will become progressively more intelligent, come in different shapes and sizes and be used in different situations. There will also be increasing improvements in

老化化妝品將成為下一個高成長的部門。

電機工程設備

政府於 2014 年一再上修 GDP 預估，部分是歸因於全球對 3C 產品的需求強勁。在發生瓦斯氣爆及洪水等災難之後，2015 年政府的重建支出將增加。在全球行動通訊設備的需求強勁帶動下，新型穿戴設備及物流網的引進，半導體與 3C 產業具有龐大的業務擴張機會。然而，2015 年仍面臨挑戰，包括台灣的競爭對手與他國簽署自由貿易協定及產業結構改變，所帶來的經濟壓力。成長水平的高低，端賴於特定產業部門；同時整體成長率將受到政府改革廣度的影響。

精品業

台灣的精品業受益於具有國際觀的中國大陸旅客數目增加，致使近幾年的銷售額有所成長。然而，台灣精品銷售額主要還是靠本地的顧客帶動，而非觀光客。因此，儘管中國大陸發動反貪腐政策對全球許多國家的精品銷售額造成衝擊，但對台灣的衝擊有限。2014 年精品業的成長率，與台灣 2014 年 GDP 成長率超過 2013 年的幅度相當，且精品業委員會的成員們有信心 2015 年台灣市場仍將持續成長。

零售業

台灣 2014 年快速消費品 (FMCG) 供應商及零售商的業務穩定。基於經濟溫和復甦，零售業的業績比 2013 年溫和改善。然而消費者支出仍然審慎，面對競爭激烈的市場，零售業繼續靠大幅折扣及促銷活動來吸引顧客。與 2013 年的情況相同，由於通貨膨脹使供應商及零售商面對成本不斷上升，因此要維持獲利率的壓力不小。如此一來，業者要同時達成銷售額及獲利能力的成長，仍是一大挑戰。展望 2015 年，由於預料全球及本地的經濟成長減緩，零售業並不預料市場情況會與

2014 年有多大改變。因此零售商可能繼續依循 2014 年採用的兩項整體性策略作法：(1) 在所有可能的方面努力壓低成本，(2) 利用最佳科技與市場創新，及世界各地所有可用的人力資源，來維持競爭力。儘管這兩種作都將對消費者有利，但在本地市場的投資預料將不會大幅成長。不過政府在解除管方面採取的行動，將對長期的業務展望帶來實質的衝擊，因此業者也會考慮投資。

科技業

2014 年半導體業出現一些復甦偏弱的信號，成長率只有個位數字。帶動成長的關鍵力量是與行動通訊有關的產品，尤其是與手機及平板電腦有關者，而電腦業及相關部門不是停滯，就是萎縮。展望未來，行動通訊與網路應用似乎將維持動能，多種新產品也正逐漸上軌道，尤其是穿戴類產品。穿戴類產品能夠逐漸普及，主要是反應市場對健康及保健設備的需求。這些設備將越來越具智慧，形式與大小各自不同，且適用於不同的情況。另外有利於相互溝通的設備也將大幅進展，因而朝向眾所期望的物流網部門完成過渡。

電信、媒體與內容

過去一年來法規制度方面出現正向的發展，但業務仍面臨挑戰。行動通訊頻寬標售成功地完成，且法規障礙也已消除，讓業者能加速推出 LTE (4G) 服務。政府計劃在 2020 年之前將行動通訊的頻譜增加到 1,000MHz。基於行動資料傳輸服務的需求大量成長，因此確有其必要。其他正向發展包括主管機關同意實質分級訂價，讓通訊業者對每一種行動電話套裝服務自行設定資料用途及訂價計畫。業者目前正競相加速建立自己的網路，且迄今進展良好。據交通部指出，2014 年底時 LTE 的覆蓋範圍預料將達到 95% 的人口，這距離第一家商業 LTE 服務開辦僅短短 7 個月，且比業者原訂的業務計畫提前兩、三年達成。國家通訊傳播委員會

the way devices communicate with one other, therefore completing the transition towards the much anticipated and rising segment generally known as the internet of things.

Telecommunications, Media and Content

There have been positive developments in the regulatory system over the past year but business remains challenging. The mobile broadband auction was completed successfully and regulatory hurdles were removed to allow operators to speedily launch LTE (4G) services. The government plans to increase the supply of spectrum for mobile broadband to 1,000MHz of bandwidth by the year 2020. This is necessary given the enormous growth in demand for mobile data services. Another positive development was the approval by regulators of tiered pricing, which allows telecom operators to set their own data usage and pricing plans for each mobile phone service package. Operators have been competing to build out their networks as fast as possible and progress to date has been impressive. According to the National Communications Commission, LTE coverage is expected reach 95% of the population by the end of 2014, only seven months since the launch of the first commercial LTE services and two to three years ahead of operators’ original business plans. The NCC forecasts that the number of LTE subscribers will

reach 1.8 million by the end of 2014. While these are positive developments, competition is expected to remain fierce, including in the LTE business. Given the fierce competition in the LTE space, just one month after launching services, operators had already resorted to offering flat service tariffs in order to attract subscribers. While low prices are good for consumers and business users in the short term, it is going to be challenging for operators and vendors to recoup their sizeable investments in 4G licences, achieve sustainable growth and improve the quality of their services in the long term. Long-term sustainability that benefits consumers, operators and other players in the TMC supply chain, will require careful management of capital investments on the part of operators and greater clarity and visibility on the part of the regulator regarding spectrum planning and allocation.

Travel & Tourism

2014 and 2015 are expected to mark a period of change for stakeholders in Taiwan’s travel service value chain. On the airline front, the reduction of commissions by Taiwanese airlines is expected to put significant revenue pressure on the travel agency sector and more airlines are expected to follow the move by the local carriers. In addition, there has been a notable increase in the number of technology companies outside of

Inbound visitors to Taiwan (unit: millions)

Year	Total		International visitors			Overseas Chinese		
	No. of Visitors	Growth Rate	No. of Visitors	Growth Rate	% of Total	No. of Visitors	Growth Rate	% of Total
2008	3.84	3.5%	2.96	-0.9%	77%	0.88	21.7%	22.9%
2009	4.39	14.3%	2.77	-6.5%	63%	1.62	84.1%	37%
2010	5.56	26.7%	3.23	16.8%	58.1%	2.33	43.5%	41.9%
2011	6.08	9.3%	3.58	10.9%	58.9%	2.49	7.2%	41%
2012	7.31	20%	3.83	6.7%	52.4%	3.47	39.3%	47.6%
2013	8.01	9%	4.01	6.8%	51.1%	3.92	12.6%	48.9%
2014*	5.63	26%	2.62	19%	47%	3.01	33%	53%

Source: Taiwan Tourism Bureau

*Based on figures from January-July 2014

(NCC) 預測，2014 年底前 LTE 的用戶數將達到 180 萬戶。儘管有這些正向的發展，但預料業界競爭仍然激烈，包括 LTE 業務在內。基於 LTE 空間的競爭火熱，業者在推出服務僅一個月後，便又恢復均一服務費率，以吸引用戶。低價雖對消費者及企業用戶短期有利，但電訊業者及設備供應商若要對 4G 執照再進行大規模的投資，達成永續成長，並在長期間提升服務品質，都將面臨挑戰。長期間能維持永續性，對消費者、電訊業者及台灣創新記憶體公司 (TMC) 整個供應鏈的其他業者都有利，但需要電訊業者進行審慎的資本投資管理，以及主管機關須在頻譜規劃與標售上更加清晰且透明。

觀光旅遊

預料 2014 及 2015 年是台灣觀光服務價值鏈上相關業者發生明顯變化的時期。在航空業方面，台灣航空降低備金的作法，預料將對旅行社業的營收造成沉重壓力，且預料將有更多國內航空公司也將跟進。此外，更多不屬於傳統觀光業的科技公司正打入旅遊業務領域，靠著數位化內容及非傳統的經營模式，提供新服務。截至目前，市場對這些旅遊服務平台的反應正面，顯示台

灣的觀光客態度相當開放，且準備迎接這項改變。

由於台灣主要機場的跑道正在整修，因此整體空運觀光客業務的繼續成長將受限於機位限制。對廉價航空業者尤其如此。與亞太其他觀光目的地相比，預料台灣在此一部門頂多只有緩慢到溫和的成長水平。

儘管近年來台灣的觀光客來客數量大幅增加，包括 2014 年上半年在內，但增加最多的客源是來自中國大陸。除非台灣積極致力於促進世界其他地區（中國大陸以外）的觀光客來台，否則預料 2015 年台灣整體觀光業的成長將相當疲弱。因此本委員會的成員對 2015 年台灣整體觀光業的成長持保守看法。

金融服務業

資產管理

全球投資活動普遍增強，預料 2015 年將進一步改善，但下檔風險仍值得擔憂。國際政治動盪的風險提高，可能導致油價大幅上漲。金融市場風險包括美國長期利率可能高於預估，以及最近風險利差與震盪幅度偏低的情勢可能出現逆轉。然而基於通膨展望偏低，人口與生產力成長率亦低，低利率環境可能持續更久。因

來台旅客（單位：百萬人次）

年	合計		國際旅客			海外華人		
	旅客人數	成長率	旅客人數	成長率	佔總人數比例	旅客人數	成長率	佔總人數比例
2008	3.84	3.5%	2.96	-0.9%	77%	0.88	21.7%	22.9%
2009	4.39	14.3%	2.77	-6.5%	63%	1.62	84.1%	37%
2010	5.56	26.7%	3.23	16.8%	58.1%	2.33	43.5%	41.9%
2011	6.08	9.3%	3.58	10.9%	58.9%	2.49	7.2%	41%
2012	7.31	20%	3.83	6.7%	52.4%	3.47	39.3%	47.6%
2013	8.01	9%	4.01	6.8%	51.1%	3.92	12.6%	48.9%
2014*	5.63	26%	2.62	19%	47%	3.01	33%	53%

資料來源：交通部觀光局

* 依據 2014 年 1 到 7 月數據

the traditional travel domain venturing into the travel service space that are offering new services based on digital content and non-traditional business models. The positive response to date to these travel service platforms indicates that travellers in Taiwan are open and ready for change.

Overall tourism growth via air will continue to be constrained by slot limitations as a result of on-going airport runway repairs at Taiwan's major airport. This is especially the case for low cost carriers. Taiwan's share of growth in this segment is expected to be slow to moderate at best compared to other Asia Pacific destinations.

While Taiwan has seen a sharp rise in the number of tourist arrivals in recent years, including the first half of 2014, the bulk of growth has been from China. Unless greater efforts are made to promote inbound tourism from the rest of the world (outside of China), overall Taiwan tourism growth is expected to be weak in 2015. Members of the committee therefore take a conservative view on the prospects for overall tourism growth in Taiwan in 2015.

Financial services

Asset Management

Global activity has broadly strengthened and is expected to improve further in 2015 but downside risks remain a concern. Increased geopolitical risks could lead to sharply higher oil prices. Financial market risks include higher-than-expected US long-term rates and a reversal of recent risk spread and volatility compression. However, given the outlook for low inflation, low population and productivity growth rates, the low interest rate environment may be sustained for a while longer. Therefore many investors will remain focused on seeking better returns from their portfolios, ranging from traditional fixed income to balanced or equity income products. In addition to this, global investors are still paying close attention to the further internationalization of RMB and the capital market in China. China's ongoing reforms are expected to have a significant impact on global financial markets and also investment allocations for many institutional and retail investors.

Banking

The government's liberalization policy to actively promote Taiwan as an international financial center has boosted business sentiment. The Financial Supervisory Commission (FSC) has announced wide-ranging deregulations which include allowing banks' Offshore Banking Units (OBU) more autonomy in offering new financial services to offshore customers. Local qualified institutional investors can have access to offshore fixed income products as banks are now allowed to conduct bond agency business. Banks can also provide information and advisory services on offshore derivatives to these institutional clients. Domestic banks' non-performing loan ratios remain at healthy levels, below 2% while coverage ratios are above 200%. Starting from January 2014, foreign banks have also been required to maintain adequate provisions for non-performing loans according to loan types, consistent with domestic banks' requirements. The government's current efforts to liberalize Taiwan financial sector is expected to bring benefits to the banking sector as well as the Taiwan economy.

Insurance

New business premiums of the life insurance sector in Taiwan decreased to NT\$1,106.3 billion in 2013, down 7% year on year. In the same period, total premiums grew by 4% to NT\$2,583.5 billion. In July 2012 and January 2013, changes in reserving interest rates and consequent changes in prices caused traditional non-interest sensitive types of insurance to fall out of favour with customers while sales of personal accident and health insurance also fell. In August 2014, the Financial Supervisory Commission (FSC) announced the government take-over of two insolvent life insurance companies, Global Life and Singfor Life, both of which had seen their risk-based capital (RBC) ratios fall well below 150%. The industry welcomed the move by the government as fully bailing out such companies would inevitably cost taxpayers huge sums while delayed actions would only compound the problems and costs. Looking ahead, members of the industry anticipate continuous macro-regulatory reform measures by the government. Specifically, easing foreign investment and product-related restrictions would enable insurers to

此許多投資人仍將聚焦於從資產組合中尋求較高的報酬率，包括傳統的固定收入（例如債券）資產，以及平衡型資產，或股市投資產品。除此之外，全球投資人仍密切關注人民幣與中國大陸資本市場的國際化。中國大陸正在進行的金融改革，預料將對全球金融市場及許多法人與散戶的投資配置造成重大衝擊。

銀行業

政府積極提升台灣成為國際金融中心所採取的自由化政策，已帶動業者的信心。金管會已宣布廣泛的解除管制措施，包括允許銀行的國際金融業務分行（OBU）能夠更自主地對海外客戶提供新金融服務。由於銀行現在獲准申請債券代理業務，使本地的合格機構投資人也能夠取得海外的固定收益商品。銀行也已可對這些法人客戶提供海外衍生性金融商品的相關資訊及諮詢服務。國內銀行的不良貸款比率仍處於健康水平，不到 2%，而資本覆蓋比率超過 200%。從 2014 年元月起，外商銀行也被要求須依據不同型態的貸款，維持適當的不良貸款準備金提撥比率，與政府對國內銀行業的要求一致。政府目前在台灣金融業自由化方面所做的努力，預料將對銀行業及台灣經濟帶來好處。

保險業

台灣 2013 年壽險業新收保費額比 2012 年減少 7%，為新台幣 1.1063 兆元；同期間保費總收入增加 4%，為 2.5835 兆元。2012 年及 2013 年元月曾兩次調整保單利率，隨後調整保費，使傳統的非利變型商品買氣減弱，同時個人意外險及健康險的銷售額也下降。2014 年 8 月時，金管會宣布政府接管兩家破產的壽險公司 – 國寶人壽與幸福人壽，兩家公司的資本適足率（RBC）都遠低於 150%。保險業對此明快的處理感到欽佩，因為若對這些公司紓困，難免將由納稅人負擔鉅額的費用，而且若拖延時間只會使問題及成本更大。展望未來，保險業委員會的成員仍期待政府能持續進行總體性法規改革。具體而言，放寬外人投資及與保險產品相關的管制，將能使保險業者更有效率且有效地管理本身的業務。如果境外保險中心（OIU）的理念能夠實現，將有助於使保險公司面對全球同業時能更具競爭力。

more efficiently and effectively manage their businesses. Should the concept of offshore insurance units (OIU) be realized, it would help to boost the competitiveness of insurance companies versus their global rivals.

--	--

1. Registration rules incorporating a crop extrapolation system

Introduction

Members of the committee appreciate the efforts of the Bureau of Animal and Plant Health Inspection and Quarantine (BAPHIQ) under the Council of Agriculture (CoA) for its aggressive implementation of the Joint Investigation of Anti-counterfeit Project since 1 January 2013 to enforce the crackdown on illegal pesticides. We will continue to intensively monitor fake pesticide manufacturing and sales through cooperation with CropLife Taiwan. However, due to factors such as limited time and inventory, following the survey on farmers' waste containers in the vegetable season in the first year, no significant improvement was observed. Hence, in order to ensure the reasonability of tests, we shall continue to conduct overall survey tests and share the results with the CoA.

In addition, we wish to commend both the BAPHIQ and Taiwan Agricultural Chemicals and Toxic Substances Research Institute (TACTRI) for their continuing efforts to improve the new registration system and crop-grouping regulations. However, specific registration processes for new product registration system-related operations has not been set up due to the complexity of the system. As a result, companies have encountered

great difficulties in their attempts to introduce more innovative and environmentally-friendly products. Four years have passed, but no effective new Active Ingredient (AI) has passed the crop registration. Members of the committee find this outcome disappointing. Considering the unsatisfactory progress, we would like to reiterate the importance of the issue and to raise it again in the 2015 position paper.

1. Registration rules incorporating a crop extrapolation system

This issue appeared in last year's position paper. Although the committee favours the overall direction towards adopting crop grouping, not a single new AI registration has been approved since the implementation of the new peptide registration system in 2009. It is clear that the new registration system has been a major problem. Despite several discussions between committee representatives and the relevant authorities, it appears that the difficulties with the new system are still not fully understood by the authorities, nor have the proposals submitted received adequate consideration. The system has severely obstructed the introduction of new, technologically-innovative and environmentally-friendly

products to Taiwan, significantly decelerated the phasing-out of old products and hampered Taiwan's ability to improve the environment and safeguard food safety.

Taiwan's land area is much smaller than countries such as France or Germany. Therefore requiring three residue trials for such a small geographical area is disproportionately high. One residue trial should be sufficient to set the Maximum Residue Level (MRL) standard for non-export crops.

In addition, the TACTRI is currently the only institute qualified to conduct residue trials on new AIs. Assigning the TACTRI the duty to carry out three trials in different locations in Taiwan on top of its routine business has led to a huge workload that far exceeds the TACTRI's capacity and has caused substantial delays.

Recommendations

We urge the relevant authorities to review and revise the new registration system to simplify, clarify and accelerate the administrative review procedures, thereby enabling farmers and consumers nationwide to share innovative and environmentally-friendly products with the world and maximize benefits for consumers, farmers and environmental safety. In particular, authorities should:

- **Simplify field trial specifications and reporting standards and shorten review times to enhance effectiveness: Replace existing requests for**

1. 新農藥登記制度之建立

前言

農化委員會首先感謝行政院農委會動植物防疫檢疫局，從 2013 年 1 月 1 日起啟動查緝非法農藥專案，加強市場偽劣農藥取締。本委員會透過「永續作物發展協會」合作執行「Anti-counterfeit Project」，持續不斷地對偽劣農藥的製造與銷售行為等進行監控。然而，可能因時間太短及市場仍有庫存等因素，在實施第一年的蔬菜區農友廢容器調查後，仍未得到明顯的改善結果。為求試驗合理性，本委員會將繼續完成整體的調查試驗，並將結果與農委會分享。

另外，本委員會樂見防檢局與農業藥物毒物試驗所，持續提升農藥登記管理系統及採用作物分群制度。然而，新產品登記制度等相關作業，由於制度過於複雜，且至今仍無明確登記流程，以致令現今各家廠商試圖引進更創新、更環保等對環境較友善之產品困難重重。至今四年仍無一新有效成份產品通過登記於作物上，此等結果令委員會深感失望。有鑑於此，本委員會欲重申該問題的重要性，並於 2014 年之建議書再次提出此建議案。

1. 新農藥登記制度之建立

雖然本委員會肯定政府採用作物分群整體概念，但是從 2009 年農藥登記新制實施至今未見任何新有效成份（AI）之核准作物登記案件，顯然此登記新制是關鍵問題。委員會代表與政府相關單位雖然數度討論，然而，業者對新制面臨之困境顯然未被政府充分理解，建議提案也未被採納。此制度已嚴重減緩新技術、及對環境友善等創新產品引入台灣的進程，更嚴重拖延高風險老舊產品淘汰的速度，這將使台灣錯失及早改善環境與維護食品安全的機會。

台灣面積不如法國、德國等國家，就每場殘留所代表區域面積意義不大，就殘留代表的面積的比率而言，一場殘留試驗已足代表。國內一場殘留試驗報告，應已足夠做為非外銷作物殘留容許量標準訂定之依據。

此外，目前農業藥物毒物試驗所為國內唯一可以承做新有效成份殘留試驗之機構，如每項新有效成分之三場試驗均需國內進行，此龐大工作量加上試驗機構本身例行性業務，顯然遠遠超過該所之負荷，從而造成

嚴重延誤。

建議

本委員會要求將殘留試驗規定，改成僅須提交一場國內試驗報告；同時，擴大農業藥物毒物試驗所的編制，並增加可承做新有效成份殘留試驗之機構，以加速新藥劑的發展，並提供農友更多、更好且更環保的農化產品選擇。

- 儘速簡化田間試驗規範及報告標準，降低政府審查時間以增進效益；

取消政府目前規定的藥效與藥害田間試驗要求，改由廠商自行提交其在國內、外所做之藥害與藥效試驗資料，亦可讓國內認證單位如改良場等有能力執行，以免除主管機關為審查試驗設計書及工作執行所衍生的龐大業務，並避免為廠商背書而承擔不必要之風險及責任，而各廠商須對產品照顧負起最大責任。

- 作物之殘留試驗改成國內一場，視需要引用國外資料佐證，並訂定國外佐證資料審核規範。

- 擴大農業藥物毒物試驗所的編制，增加可承做新有效成份殘留試驗之機構。

bio-efficacy and phytotoxicity field trials with trial data collected either domestically or outside Taiwan by the AI owner. This approach would not only ease the tremendous workload of the authorities in reviewing trial protocols and work implementation, but would also relieve the authorities of unnecessary potential risk and responsibility from endorsing the AI owners. AI owners would assume full responsibility for product care.

- Reduce the required number of domestic crop residue trial reports from three to one. Allow foreign data to be cited if necessary and devise review guidelines for foreign data.
- Expand the TACTRI's resources to handle a larger capacity, and certify additional qualified institutes to handle residue trials. Accelerating registration in this way will help to provide farmers with better and more environmentally-friendly choices of agro-chemical products.

--	--	--

1. Broadening the scope of products available to institutional investors
2. Pension fund scheme reform
3. Multi-asset funds
4. China investment restrictions on offshore funds

Introduction

Members of the committee acknowledge the steps taken by the Financial Supervisory Commission (FSC) over the past year intended to enhance the competitiveness of onshore asset management business. We hope that the FSC will continue to encourage innovations which allow offshore fund managers to introduce innovative products and services to Taiwan through further regulatory reforms.

While not completely resolved, progress has been made on the following issues:

- Pension fund scheme reform: The government has proposed reforms to the current pension system which would allow insured employees to select their own investments for the voluntary portion of their pension contributions. The related regulations have been discussed among related government agencies. However, the framework and platform have yet to be introduced.
- Lifting of restrictions on private placement of onshore and offshore funds: The Securities and Futures Bureau (SFB) has excluded Offshore Banking Unit (OBU) and Offshore Securities Unit (OSU)

investors from the 35 investors quota limit for private placement funds. However, we recommend that the SFB take further action to completely remove all investment restrictions.

As responsible members of the financial community in Taiwan, we aim to contribute to the sustainable development of the asset management industry and provide professional services based on international expertise and know-how to make Taiwan one of the asset management hubs in the Asia-Pacific region. We raise four issues this year on which we believe significant progress is possible.

1. Broadening the scope of products available to institutional investors

This is a new issue.

Key problem

In the first half of 2014, the Chairman of the Financial Supervisory Commission proposed a “Financial Import Substitution” policy, aimed at helping Taiwan’s financial firms to play a more proactive role in fulfilling institutional investors’ overseas investment demands. In addition, the Financial Consumer Protection Act has formally differentiated the level

of required protection of institutional investors and retail investors. Considering the above, we therefore recommend, based on the spirit of Financial Consumer Protection Act, to allow Securities Investment Trust Enterprises (SITE) and Security Investment Consulting Enterprises (SICE) to distribute foreign domiciled funds which do not meet the criteria for registration stated in Article 23 of the Regulations Governing Offshore Funds (called “Professional Funds”). These funds should only be allowed to be sold to institutional investors defined by the regulator based on Article 4 of Financial Consumer Protection Act. The proposed arrangement has two objectives: The first is to ensure retail investors are protected under the Offshore Fund Master Agent Framework. The second is to meet the needs of institutional investors for diversified products and higher risk preference.

Recommendations

- We recommend that authorities allow SITEs/SICEs to distribute foreign domiciled funds which do not meet the criteria for regulatory registration stated in Article 23 of Regulations Governing Offshore Funds to institutional investors defined by the Financial Consumer Protection Act.
- In addition, we recommend that SITEs/SICEs shall also be able to sell professional funds to offshore units including OBUs, OSUs and Offshore Insurance Units (OIUs) and

1. 擴大對國內專業機構法人之產品服務範圍，進一步提升我國資產管理業者之國際競爭力
2. 退休金制度改革
3. 多元資產配置型基金應排除適用平衡型或各類型基金之投資限制
4. 放寬境外基金投資於大陸地區之上限

前言

本委員會肯定金管會致力於增進國內投信之競爭力。本委員會期盼金管會透過及時的法規鬆綁，持續鼓勵境外基金業者引進創新的商品，以嘉惠台灣投資人。

自歐洲商會上年度建議書發布以來，下列議題已稍獲解決。惟仍期盼主管機關對下列議題能有進一步之進展。

- 退休金制度改革：政府相關部門刻正就推動勞工退休金新增員工自選方案提出計畫，政府部門間亦就相關法規修訂進行討論。然而，本方案未來實際運作之架構及平台目前仍尚未提出。
- 放寬對境內外私募基金之限制：證期局已放寬私募基金應募人上限之計算方式，排除境外自然人及境外法人。本委員會建議主管機關能透過修正投信投顧法，鬆綁私募基金之相關投資限制。

身為台灣金融業界盡責的成員，資產管理委員會長期以來致力於該產業之永續發展，引進國際技術與專業化之服務。促使台灣成為亞太地區一

個重要的資產管理中心。本委員會本年度爰提出四項建議。期盼於本年度能有所進展。

1. 擴大對國內專業機構法人之產品服務範圍，進一步提升我國資產管理業者之國際競爭力

此議題為本委員會首次提出。

關鍵問題

金管會主委於上半年提出「金融業進口替代方案」，期盼台灣之金融業者就國內專業機構法人海外投資部位能扮演更積極之角色。亦由於我國金融消費者保護法已將「專業投資機構」與一般金融消費者之保護程度予以區隔，建議依據該法意旨，開放投信投顧業者得引進境外基金管理辦法第 23 條第 1 項規定範圍外之基金商品（以下簡稱「專業投資型基金」），銷售對象為主管機關依金融消費者保護法第 4 條定義之專業投資機構，以確保一方面我國金融消費者受境外基金總代理人制度之保障，另一方面並兼顧專業投資機構之風險偏好，提供其多元化產品以滿足專業投資需求。

建議

- 本委員會建議主管機關依循金融消費者保護法精神意旨，開放投信投顧業者得引進境外基金管理辦法第 23 條第 1 項規定範圍外之「專業投資型基金商品」對金融消費者保護法所定義之專業投資機構募集銷售。
- 另鑑於國際金融業務分行業(含 OBU、OSU、OIU 及未來可能開放之相關平台)已陸續開放銷售未經註冊之國外基金，建議上開「專業投資型基金」亦得銷售予該已開放業務之外幣信託帳戶，信託帳戶客戶資格則依相關法令辦理。

2. 退休金制度改革

此議題曾於 2013 及 2014 年之建議書中提出

關鍵問題

綜觀世界各先進國家，人口老化已成為各國面臨之相同問題，與時俱進之退休金制度已是各國政策改革之目標。我國人口結構高齡化日益顯著，退休金制度之改革更趨迫切。本委員會感謝勞動部與金管會推動勞退新制新增員工自選方案，此符合確定提撥制之國際潮流。惟遲遲未聞主管

any applicable units/centres whose foreign currency trust accounts should be recognised as institutional investors. The underlying client distribution within OBU trust accounts should rely on relevant regulations.

2. Pension fund scheme reform

This issue was raised in the 2013 and 2014 papers.

Key problem

All advanced countries throughout the world are facing the problem of aging populations and are seeking the most effective ways to reform their pension systems to meet the demographic challenge and ensure long-term sustainability. The fact that Taiwan's population is aging at a rate faster than many other advanced countries has made pension reform an even more pressing issue. We acknowledge the efforts of the Ministry of Labour and the Financial Supervisory Commission to reform the current pension system by allowing insured employees to select their own investments for the voluntary portion of their pension contributions. This is in line with international trends to develop self-investment selection contribution pension plans. However, to date, the relevant information involving establishment, flow structure, product planning, criteria for asset managers' participation and relevant strategy plans are still not available.

As such, we recommend that the competent authorities announce broad planning guidelines, draw up

a specific timetable and develop a platform for discussion with regard to the policy planning process, so that global asset managers may contribute their international experience. Preparations may then be made in advance to provide a comprehensive range of services for Taiwan investors.

Recommendations

- **Allow insured employees to select their own investments for both their mandatory and voluntary pension contributions.**
- **Provide a simple and reasonable choice of retirement products: Set simple investment strategies, implement proper post-retirement pension management and establish a sound system of pension advisors.**
- **Establish a central retirement platform, a one-stop establishment to satisfy all relevant pension needs: This should include the setting up and structuring of individual pension fund accounts, implementing centralised cash flows, a product information platform and reasonable fee mechanisms.**
- **Carry out retirement education: In addition to providing education in school curriculums to give students knowledge of finance and investment from an early age, the government, employers and industry players should also develop**

educational and promotional plans in relation to pension fund investments.

3. Multi-asset funds

This is a new issue.

Key problem

Traditional balanced funds merely focus on equities and bonds to seek capital gains. However, they do not provide enough flexibility. A new type of fund, known as a multi-asset fund, is designed to have a flexible, comprehensive asset allocation solution with a portfolio of equities, fixed income and non-traditional sources of income. With a much more diversified portfolio of underlying investments and greater flexibility to switch among asset classes, depending on market conditions, multi-asset funds are able to pursue attractive income opportunities while at the same time reducing risks created by today's evolving and sometimes turbulent marketplace.

Recommendations

- **Allow the establishment and sale of multi-asset funds in Taiwan. These funds should not be subject to the same investment restrictions imposed on balanced funds or other fund types, such as the 30% high yield bond holding limit on balanced funds.**
- **The SFB should lift the holding limit on high yield bonds for multi-asset funds to 60%.**

機構有關資訊及金流平台建置、未來產品規劃方向、參與業者標準及其他相關之具體規劃方案。

在此，本委員會建議各主管機構能提出具體時間表及規劃方向，在政策方向之研擬規劃過程建立討論平台，以便各國際業者得以貢獻及分享國際上經驗，並提前預作準備，為國人籌備最完善之服務。本委員會並分享國際上勞工自選投資機制近期之改革方向如下供參考：

建議

- 允許勞工得將雇主提撥及自願提撥之退休金投入於退休金自選投資部位。
- 提供簡單且合理選擇數量的退休產品：設定簡單且投資結果導向的策略；重視及妥善執行退休後退休金管理；建立完善之諮詢人員制度。
- 建立退休中央平台，一站滿足民眾所有退休金相關需求：包含個人帳戶之建立及規劃；統一的金流、產品及資訊平台；合理的費用機制。
- 規劃勞工退休教育，透過宣導讓勞工及早進行退休規劃：除了在校教育課程中納入財務投資的知識外，政府、雇主及相關業者應透過退休教育宣導使勞工有能力規畫提撥之退休基金的投資。

3. 多元資產配置型基金應排除適用平衡型或各類型基金之投資限制

此議題為本委員會首次提出。

關鍵問題

多元資產配置型基金係以彈性操作為主軸，在動態市場環境下靈活調整資產配置，以保護投資人之資產進而創造財富。

傳統的平衡型基金基本上僅聚焦在股票或債券，以追求資本利得為目標。相較之，多元資產配置型基金著重於彈性配置之多元化投資標的，其標的包括了股票、固定收益商品及非傳統之收益商品，並以追求長期之最大絕對報酬為目標。藉著其多元化的配置，在追求獲利機會的同時也降低了因市場波動而帶來的風險。

建議

- 建請主管機關應對於境外基金與境內基金新增「多元資產配置型基金」之基金類別。
- 多元資產配置型基金不應適用平衡型基金或其他類型基金之投資限制，如平衡型基金投資於高收益債券不得超過30%之規定，並建議放寬投資於高收益債券之比例至60%。

4. 放寬境外基金投資於大陸地區之上限

此議題為本委員會首次提出。

關鍵問題

自2012年9月起，國內投信基金及全權委託帳戶投資大陸地區上市有價證券上限之規定已取消，然而，境外基金投資大陸地區證券市場之限制仍未同步放寬，目前相關法規仍規定不得超過該境外基金淨資產價值之10%。

考量大陸地區金融市場日益開放，QFII與RQFII額度審批積極，MSCI計畫於2015年6月評估將中國A股納入MSCI新興市場股票指數的可行性，若順利通過，估計長期而言中國A股占MSCI新興市場股票指數的比率可能提高至10.2%，換算可能相當於MSCI新興亞洲指數或MSCI亞太不含日本指數之15%至25%。再者，滬港通於近期正式啟動，這項具里程碑性質的開放，使境外基金經理團隊在不需QFII或RQFII的額度與限制下即可參與大陸地區股票市場，大大提升基金管理效率，預期這將促使許多境外基金管理機構藉此提高在大陸地區股市的投資彈性，以將投資人之投資權益最大化。

然而，台灣註冊境外基金卻仍受到投資大陸地區證券市場之有價證券不得超過該境外基金淨資產價值之10%限制，大幅限縮了基金經理團隊的操作彈性，若境外基金為顧及國

4. China investment restrictions on offshore funds

This is a new issue.

Key problem

As of September 2012, the threshold limit for investments in China's listed securities has been removed for onshore funds and discretionary mandates. However, the China investment limit imposed on offshore funds has not been relaxed accordingly. Based on current regulations, there is still a 10% China investment limit imposed on offshore funds.

Mainland China's financial market is undergoing liberalisation, including the approval process for the quotas of various types of investors (QFII and RQFII). MSCI has been evaluating whether to include China A shares into its emerging market equity index starting from June 2015. If this is implemented, it is estimated that the ratio of China A shares as a portion of the MSCI Emerging Asia index or MSCI Asia Pacific (excluding Japan) index could rise to between 15% and 25%. In addition, the Hong Kong - Shanghai Stock Connect could come into effect. With this new change, offshore fund managers will be allowed to invest in Mainland China's equity markets without QFII or RQFII quotas or restrictions. This would greatly enhance the efficiency of fund management. It is expected that a growing number of offshore fund institutions would increase their investments in the China stock market.

However, registered offshore funds in Taiwan are still restricted to the 10% investment limit in

China's equity markets. This greatly restricts the flexibility of offshore fund management. If offshore fund institutions decide to cease selling these funds in Taiwan in consideration of other global investors, it would have an adverse effect on Taiwan investors. Furthermore, this would also slow down Taiwan's efforts towards financial globalisation and dampen expectations for Taiwan to take a financial leadership role in the Asia Pacific region.

Currently, offshore funds invested by Taiwan investors are already subject to investor protection measures in relation to international regulatory requirements. The rights and obligations of Taiwan investors are in line with other global investors. In addition, the current Taiwan regulations already require monitoring of local investors' investment holdings while master agents need to report China investment holdings of offshore funds on a monthly basis. These are all sufficient measures to control fund flows.

Recommendations

- **We recommend lifting the China investment limit for offshore funds to at least 30% of a fund's net asset value initially. Eventually the investment limit on China holdings should be removed and investments should be allowed up to 100% of an offshore fund's net asset value.**

際投資人權益而不得已於台灣市場停止銷售，對台灣投資人的投資權益將會有相當不利的影響，同時，也與台灣金融產業致力於國際化、並希望在亞洲地區建立金融領導地位的政策發展方向背道而馳。

台灣投資人透過盧森堡註冊境外基金投資大陸地區股市，已受惠於相關國際規範對於投資人權益之保障，其權利及義務將與國際投資人一致，主管機關透過國人投資境外基金比重的控管以及總代理人每月申報境外基金投資於大陸地區證券市場比率的監督，亦可有效掌握資金的流向。

建議

- 本委員會建議現階段可將境外基金投資於大陸地區之上限，至少提高至淨資產價值之30%；中長期而言，可考慮與投信基金採用一致之規定，將比例提高至淨資產價值之100%，以符合國內投資人之需求。

1. Environmental issues
2. The business environment
3. Road traffic safety
4. Commercial vehicle issues
5. Safety type approval
6. Key items still not open to foreign test laboratories

Introduction

Since the publication of the 2014 position paper, progress has been made on the following issues:

- Road traffic safety - Opening of radio spectrum frequencies for road safety devices: The authorities have agreed to execute road testing of the radio spectrum frequencies for safety devices in order to verify that they will not interfere with other signals.
- CO₂ emissions & fuel economy standards: The Environmental Protection Administration (EPA) formally announced draft CO₂ emission standards in June 2013, which are in line with European practice. The Bureau of Energy (BoE) announced a higher fuel economy standard on 11 August 2014 and has also accepted some suggestions from the committee. It has implemented a pooling system for mass volume vehicle manufacturers/importers to allow them to share quotas. The BoE has also adopted an administration system for importing vehicles in small volumes. Members of the committee continue to communicate with the BoE on this issue and will monitor future developments.

- Road traffic safety - Safety devices: The Vehicle Safety Certification Center (VSCC) has been collecting opinions from the industry and plans to implement legislation to enhance road safety. However, details of implementation are still under discussion.

Issues have been re-categorised into three sections: “Environmental issues”, “The business environment” and “Road traffic safety”, which reflect our primary concerns.

The issues listed in last year’s paper under the headings “Luxury tax - Disclosure of trade secrets” and “Bus noise type approval” have been removed in order to focus on the committee’s priority issues. The issue “Green Technology - Commercial vehicles powered by alternative energy sources” has been rewritten and placed under the heading “Environmental issues – Advanced vehicles and EV policy”.

1. Environmental issues

As awareness and promotion of environmental protection has continued to increase globally, European businesses are continuously developing the most cutting edge technology aimed at achieving environmental protection goals.

We strongly recommend that the government takes advantage of European green technology experience and adopts the best European practices.

1.1 CO₂ emission standards for new vehicles

Since this issue appeared in last year’s position paper, we are pleased to have seen progress. The EPA has announced an amendment to “Vehicular Air Pollutant Emission Standards”, whereby all light duty passenger vehicles have to comply with CO₂ emissions standards. This new requirement sets a three-year phase-in period for newly-registered light duty passenger vehicles starting in 2015. The EPA has announced details of punitive measures for vehicles not complying with the standards yet no final decision has been made.

Recommendations

- **The EPA should consult with and take into account the views of all stakeholders, including foreign importers and manufactures in determining fines for vehicles that exceed the CO₂ emission standard.**
- **We strongly recommend that the BoE and the EPA join forces and adopt a unified set of regulations and a single vehicle administration system that is in line with European practices. This would remove legal ambiguity for regulators and make it easier for companies to comply.**

1. 環保議題
2. 提升商業經營環境
3. 道路交通安全
4. 商用車議題
5. 車輛型式安全審驗
6. 仍未開放國外測試實驗室認證的項目

前言

自本會 2014 年建議書發布以來，下列議題已獲得進展：

- 道路交通安全－開放提升道路安全之無線電頻帶：主管機關已同意針對此安全設施頻道段實施道路測試，以證明其無造成干擾的疑慮。
- 二氧化碳排放標準與燃油節約標準：行政院環保署在 2013 年 6 月正式預告「交通工具空氣污染物排放標準」草案，內容與歐洲實務作法相符。經濟部能源局已於 2014 年 8 月 11 日公告「車輛容許耗用能源標準及檢查管理辦法部份條文修正」案，其中納入委員會部份建議。能源局最新的耗能標準改以車重等級作為管制標準，並導入總量管理機制，使多量車商可互相分享配額；亦參考國際上範例擬訂出少量車管理制度。委員會將持續與能源局交換意見，並監測未來發展。
- 車輛道路安全－提升安全防護：車輛安全審驗中心蒐集產業界意

見並計劃導入法規的時程以提升道路安全。然而，實施細節仍在討論中。

本年度委員會的優先議題重新分為三大區塊：環保議題、提升商業經營環境及道路交通安全。

去年度所列的「奢侈稅－商業機密洩漏」與「巴士車輛噪音合格證」議題，先自本年度建議書中移除，以聚焦於其他優先議題；同時改寫「綠色科技－替代能源商用車」議題並將內容置於「環保議題－先進車輛與電動車政策」。

1. 環保議題

由於全球環境保護的意識日益高漲，歐洲企業不斷地發展尖端科技，持續朝此目標邁進。本委員會極力建議，政府應參考並運用歐洲發展綠色科技的優良經驗，並納入最佳實務方案。

1.1 二氧化碳排放標準

此議題於去年建議書中提及。環保署已修訂並公布新的空氣污染法

規。自 2015 年起，銷售到台灣市場的新車給予三年的緩衝期，以漸進式達到新修正案所規範的目標。針對未能符合二氧化碳排放標準之罰款措施，目前環保署提出有關方案與車業進行討論，尚未最後定案。

建議

- 環保署於制定並公告超出標準罰款法規前，應多方諮詢並納入車輛進口廠商及製造商的意見為參酌。
- 祈請能源局與環保署共同整合提出一套車輛管理機制與標準，並與歐盟規範概念一致，使廠商可資明確遵守。

1.2 燃油節約標準

此議題於去年度的建議書內發表。能源局最新的耗能標準改以車重等級作為管制標準，並導入總量管理機制，使多量車商可互相分享配額；亦參考國際上範例擬訂出少量車管理制度。根據新標準預告，車重級距在 1980 公斤至 2100 公斤之間的級距標準，換算後相較於二氧化碳同級距的排放標準仍屬嚴苛。

建議

- 放寬前述級距管制標準，盡速訂定低耗能車輛的鼓勵相關制度，

1.2 Fuel economy standards

Since this issue appeared in last year’s position paper, we are pleased to have seen progress. According to BoE’s announcement, the fuel consumption of passenger vehicles is regulated on the basis of vehicle weight. Authorities are going to implement a pooling system for mass volume vehicle manufactures/importers to allow them to share quotas. The BoE has also adopted an administration system for vehicles imported in small volumes. In the new draft standard, the requirements for vehicles weighing between 1,980 kilograms (kg) and 2,100 kg are stricter than the CO₂ emission standard for lighter vehicles.

Recommendations

- **It is recommended to extend the standard range to between 1,980 and 2,100 kgs. To ensure new technologies are introduced into Taiwan in a timely manner, the government should introduce more incentive schemes to encourage different technologies aimed at promoting energy-saving and eco-friendliness rather than limiting the scope to specific technologies.**
- **We strongly recommend that the BoE and the EPA join forces and adopt a unified set of regulations and a single vehicle administration system that is in line with European practices. This would remove legal ambiguity for regulators and**

make it easier for companies to comply.

1.3 Advanced vehicles and EV policy

This issue has been rewritten to incorporate and augment the issue raised in last year’s paper under the heading “Green Technology - Commercial vehicles powered by alternative energy sources”. The automotive industry is making tremendous efforts to reduce CO₂ emissions. Many advanced technologies have proven to effectively reduce emissions. As the member of the global village, the Taiwan government should encourage the usage of these technologies such as diesel, hybrid and electric. Moreover, the replacement of old vehicles is the easiest way to reduce the average emissions of Taiwan’s vehicles since old vehicles cannot fulfill current standards and are a major source of pollution.

Among all the technologies available, a meaningful increase in the use of electric vehicles (EV) will first require further infrastructure to be set up. In addition the government would need to speed up the drafting and implementation of EV-related standards. Incentive policies such as tax subsidies should also be implemented to promote environmentally-friendly automotive technologies.

Recommendations

- **The EPA, BoE and MoTC should put in place incentive policies to: 1) accelerate the**

replacement of cars older than 10 years and 2) subsidize advanced vehicles such as diesel, hybrid, electric and other advanced technologies, which can effectively lower CO₂ emissions.

- **The BoE and the BSMT should finalize standards for EV-related equipment and the Ministry of Economic Affairs (MoEA) should speed up the establishment of EV infrastructure as well as policies regulating EVs.**

1.4 Stationary noise

This is a new issue. The EPA is planning to propose stricter and single stationary noise control limits for all vehicles, regardless of whether they are new or already in use. EU regulations (UN ECE R51) do not specify limits for stationary noise for new vehicle certification, but only focus on the stationary noise deviation between new vehicles and vehicles already in use. However the EPA’s noise limit regulation draft sets a limit for stationary noise homologation result (for new vehicles) that is exactly the same as for vehicles in use. This is unreasonable and a departure from international standards, which may necessitate retrofitting of vehicles manufactured according to international standards.

Recommendations

- **In order to reduce the overall noise emissions from vehicles effectively, the EPA’s draft noise regulations should be**

讓最新節能科技及友善環境之車輛可即時進入台灣市場，而非以限定或選擇性技術的方式擬訂節能減碳政策。

- 祈請能源局與環保署共同整合提出一套車輛管理機制與標準，並與歐盟規範概念一致，使廠商可資明確遵守。

1.3 先進汽車科技與電動車政策

此議題已列於去年之「綠能科技 - 替代能源商用車」項目，今年擴大議題範圍再次提出。汽車業已投入大量的資源，致力於減低二氧化碳之排放，許多先進的科技已證實可以有效的降低碳排。身為地球村的一員，台灣政府應該鼓勵這些先進科技的運用，例如：柴油，油電混合，電動車等。此外，舊車的汰換更是降低平均碳排最簡單的方式，因為舊車無法符合現今之環保規範，成為最主要的污染源。

在現行的汽車科技中，電動車的使用首先需要基礎建設的支援，而且政府需要加速電動車相關規格的制定與執行，加上相關的獎勵措施如稅收補貼，才能推廣這些對環境有利的汽車科技。

建議

- 環保署、能源局、交通部應該建立獎勵政策：1) 加速10年以上

舊車之汰換；2) 補助可有效降低碳排的先進科技之使用，如柴油、油電混合、電動車等。

- 能源局與標檢局應確認電動車及相關設備之規格，經濟部應加速建立電動車基礎建設環境與政策的制定。

1.4 原地噪音

這是一項新議題。環保署提案加嚴原地噪音標準值，並修訂使用中車輛為單一管制值。就實際車輛噪音管控面而言，加速噪音為車輛主要噪音污染源，但使用中車輛加速噪音的量測有其執行上的困難度，故在 UN ECE R51 中並未規範原地噪音認證管制值，而以管制使用中車輛原地噪音劣化的程度作為加速噪音管控的手段。而放寬使用中車輛單一管制值並不合理且背離國際法規精神，反而讓使用中車輛可能有改裝的空間或極度劣化的車輛無法受到有效的管控。綜言之，此修訂案並無法有效達成噪音排放管制的目標。

建議

- 建議原地噪音的管制應調和歐盟法規規範，不設定法規標準值且

台灣原地噪音提案與歐盟法規比較

	歐盟 UN ECE R51	環保署法規
原地噪音法規標準值	無限制值	93 dB (4000 cc. 以下小客車) 96 dB (4000 cc. 以上小客車)
原地噪音使用中管制值	原地噪音法規標準值 +5 dB	93 dB (4000 cc. 以下小客車) 96 dB (4000 cc. 以上小客車)

管制使用中車輛的原地噪音變異範圍 (+ 5dB)。

1.5 輪胎分級標籤

本議題已於去年度的建議書中發表，內容中已概略解釋歐盟輪胎分級標籤系統的方式。現行的歐盟法規，係根據輪胎的省油性能、碳排放、外部滾動噪音及溼地安全性能進行測試與分級。歐盟於 2012 年 11 月 1 日開始已強制執行 ECE R117 輪胎分級標籤法規，而其他先進國家如日本、韓國等，也已於數年前開始實施輪胎分級制度。中國大陸、美國及巴西為提供消費者充足的輪胎資訊，亦已經開始著手規劃相關草案。

建議

- 導入輪胎分級測試、認證及標示系統作為強制性規範，並參照歐盟第 1222/2009 號規章與相關規範，擬訂輪胎技術與相關行政程序。消費者可透過輪胎分級標籤系統，清楚地分辨並選擇更環保、安全的產品。

1.6 輪胎刻溝

本議題為新議題。近來，有許

Comparison of EU and proposed Taiwan regulations on vehicle noise limits

	EU UN ECE R51	EPA's draft regulations
Stationary noise: limit for new vehicle homologation (homologation result)	No limit	93 dB (vehicles under 4000 cc.) 96 dB (vehicles over 4000 cc.)
Stationary noise: limit for vehicles in use	Homologation result plus 5 dB	93 dB (vehicles under 4000 cc.) 96 dB (vehicles over 4000 cc.)

harmonized with UN ECE R51, ie no limit should be set for stationary noise of homologation results, and noise emissions from vehicles in use should be no higher than the homologation result plus five decibels.

1.5 Tyre grading and labelling standards

This issue appeared in last year's position paper. The EU's tyre labelling system was comprehensively explained in last year's position paper. According to the system, tyres are first inspected and graded according to performance in terms of fuel consumption and associated CO₂ emissions, noise emissions as well as safety in wet driving conditions. The European Union has required compliance with ECE R117 for new tyres since 1 November 2012 while Japan and Korea started implementing tyre grading standards a few years ago. China, the United States and Brazil have started to draft regulations in order to provide sufficient tyre information to consumers.

Recommendations

- **Implement a system of tyre testing, certification and**

labelling as a mandatory requirement and apply EC 1222/2009 as a technical and administrative regulation in Taiwan. By following these recommendations, consumers will be able to distinguish eco-friendly products easily.

1.6 Regrooved tyres

This is a new issue. Recently, transportation business users have reported that they are not able to pass vehicle inspections by using regrooved tyres. According to Article 14 of Freeway and Expressway Traffic Control Regulations, only vehicles (with four or more wheels) with a tyre depth exceeding 1.6 mm are allowed to travel on freeways and expressways. In addition, tyres should be marked as "qualified" and the tyre depth should be measured by a tyre depth gauge in order to ensure the accuracy. In the EU, Tyre Wear Indicators (TWI) are just for reference rather than a necessary inspection standard.

Regrooved tyres refer to tyres, either with the original tread or retreaded, on which the tread pattern has been renewed or a new tread has been produced by cutting into the tread of a worn tyre to a depth equal to or deeper than the moulded original groove

depth. According to international practice, each tyre designed and constructed for regrooving shall be labelled on both sidewalls with the word "Regroovable" moulded on or into the tyre. The tread pattern is designed to repel water to prevent aquaplaning and improve safety. Regrooving increases tyre mileage, reduces fuel consumption, consumes fewer raw materials than new tyres while improving safety through grip regeneration. Regrooving is therefore an environmentally-friendly way to regenerate tyres without compromising on safety. Regrooved tyres have been widely accepted in Europe, the United States and other countries for many years.

Recommendations

- **To improve road safety as well as reduce the impact on the environment, the government should adopt international practice and allow the use of regrooved tyres.**
- **Tyre Wear Indicators should be used as only as a reference. The measurement of a tyre without TWI should be made by a depth gauge and tyres should have grooves deeper than 1.6 mm at three locations spaced approximately equally around the outside of the tyre. We recommend that every motor vehicle office use tread depth gauges.**

2. The business environment

The government should regularly review the policies and overall supplementary schemes governing

多的運輸業者因使用刻溝輪胎而無法通過車輛檢驗。依據「高速公路及快速公路交通管制規則第十四條」，輪胎胎紋深度任一點應達到 1.6 公厘以上才允許上路；除此之外，輪胎花紋深度檢測應以「花紋尺」為檢驗基準以確保其精準性，若車輛輪胎花紋深度任一點已達到 1.6 公厘以上，就屬合格輪胎。在歐盟，標準輪胎磨耗指示為一般簡易參考，而非必要的檢定標準。

刻溝輪胎系指「將磨耗至一定溝深的『可刻溝輪胎』，刻印出與原本相同或更深之胎面花紋」。根據國際上的實務規定，可刻溝輪胎需在兩側胎邊印上「Regroovable」之字樣，刻印花紋的主要功能在於排水、及降低水滑現象的產生。刻溝輪胎不僅可增加輪胎的里程數、降低油耗，相較於新胎減少更多原物料的使用，且可增加輪胎抓地力。因此，刻溝輪胎不僅不危及輪胎的安全性，且更加環保。至今，刻溝輪胎早已廣泛被歐洲、美國及其他先進國家認可並使用。

建議

- 為提升道路安全並降低對環境的影響，政府應順應國際潮流，接受並提倡使用刻溝輪胎。
- 輪胎磨耗指示標記為一般簡易參考，未標示磨耗指示標記的輪胎，應使用溝深規量測輪胎總周

長之平均三點位置，並確認深度皆超過 1.6mm；委員會建議，所有監理站應確實使用溝深規進行量測。

2. 提升商業經營環境

政府應定時檢討車輛相關的政策及配套措施，以提升台灣商業經營環境，使其更為開放進步。

2.1 奢侈稅：匯差問題

此議題在去年建議書中提出。自歐洲進口之小客車主要以歐元進行交易，惟本條例明定以新臺幣計算完稅價格，未將匯率波動因素納入考量，小客車之完稅價格都有可能在新臺幣三百萬元之課稅基準間上下浮動，如此將導致成本及售價不穩定的狀況，對消費者十分不公且不利於市場交易。最終反而還會導致某些消費者在台灣境外購買豪華車，進而減少政府稅收。

主管機關應即時檢討本條例，採取適當措施解決此一問題，以維護消費者權益，並維持市場的穩定性。

建議

- 對進口車採以年度計算之單一固定匯率，確保匯差換算後稅額的一致性。

3. 道路交通安全

提供安全與舒適的交通環境已

是全球共同的目標，大部分的先進國家，無不致力持續改善國內的交通運輸與公共安全。台灣政府應採取更積極的行動，針對用路人、車輛、道路環境，擬訂更全面而具前瞻性的政策規劃；包括提升公共安全意識與駕駛人知識、導入配置先進與安全科技的車輛、道路交通設施的升級等。

3.1 提升安全防護

本議題在去年白皮書內首次提出。根據交通部的數據顯示，過去二十年來，台灣自用小客車事故死亡人數已下降 50%。而相反的，摩托車死亡事故在同一期間內卻上升了 200%，這個令人驚訝的比較結果，一大部分是歸因於摩托車安全設備的不足，而小客車則早已強制配備許多先進科技和安全設備。

為減少摩托車車禍事故，歐盟在 2013 年三月初通過立法：自 2016 年起，歐盟將防鎖死煞車系統（ABS）列為 125 cc 以上摩托車之標準配備，排氣量 50 cc 以上的小型摩托車則必須選擇安裝防鎖死煞車系統或連動煞車系統。根據瑞典國家道路管理局於 2009 年發表的研究報告顯示，125 cc 以上摩托車傷亡事故可因此減少 48%。

建議

- 政府應參考並遵循歐盟法規，加強摩托車騎士的生命安全。

the automotive industry in order to enhance the business environment in Taiwan.

2.1 Luxury tax: exchange rate

This issue appeared in last year’s position paper. The majority of cars imported from Europe are traded in euros but the threshold of the luxury tax upon importation is calculated in New Taiwan dollars (NT\$). Unlike other import duties which are applicable to all imported goods, the luxury tax collection is subject to a NT\$3 million threshold. Exchange rate fluctuations have become a decisive factor in determining whether the imported goods are taxable or not. This situation implies uncertain and unfair market prices subject to exchange rate fluctuations, which has led to floating price quotations and even disputes arising from price deviations in consumer purchase contracts. This in turn has resulted in negative purchase sentiment, and caused some customers to buy their luxury cars outside of Taiwan, which ultimately leads to lost tax revenues.

The government should take measures to review the impact of the luxury tax and revise the policy to safeguard consumers’ interests as well as provide a stable market environment.

Recommendations

- **It is recommended to use only one annual fixed exchange rate to ensure consistency in calculating the luxury tax on imported cars.**

3. Road traffic safety

Providing a safe and comfortable traffic environment has become a global goal and most developed countries are making continuous efforts to improve transportation and public safety. The government should take action to provide a comprehensive and proactive plan for road users, vehicles and the traffic environment, which includes enhancing public awareness of road safety and knowledge of safe driving, encouraging alternative advanced technologies and strengthening the safety of roads and related construction.

3.1 Safety devices

This issue was raised in last year’s position paper. According to statistics provided by the Ministry of Transportation and Communications in Taiwan (MoTC), the number of fatal car accidents has decreased by 50% compared to 20 years ago. However, in contrast, the number of fatal motorcycle accidents surged by 200% over the same period. This surprising contrast can be partly attributed to the lack of safety equipment in motorcycles (while a lot of technologies and safety equipment have been implemented in modern cars).

At the beginning of March 2013, the EU passed legislation on motorcycle safety in response to the higher fatality rate of motorcycle accidents. According to the new EU legislation, it will be mandatory to fit an anti-lock braking system (ABS) to all motorcycles that have an engine displacement greater than 125cc. In addition, smaller motorized two-

wheelers with displacements of 50cc or more are required to have either ABS or a combined braking system starting from 2016. According to the study conducted by the Swedish Road Administration Vägverket in 2009, 48% of all severe and fatal motorcycle accidents above 125cc could be avoided by motorcycle ABS.

Recommendations

- **The government should follow the EU’s legislation to enhance road safety for motorcyclists.**

4. Commercial vehicle issues

4.1 Vehicle cab width extension to 2.55M

This issue appeared in last year’s position paper. In view of the global trend to increase the maximum legal vehicle width dimension limit from 2.50 to 2.55 metres, most of the latest vehicles are being designed according to this new specification. The new width limit will create benefits by enhancing cargo loading capacity and thereby reduce the overall number of trips required to transport goods, and the resultant fuel consumption and carbon emissions. Moreover, the slight adjustment will not have a negative impact on road safety.

Recommendations

- **We recommended that the MoTC follow the European Union’s Directive 96/53/EC to extend the maximum cab width dimension from 2.50 meters to 2.55 metres to allow more technically-advanced**

4. 商用車議題

4.1 放寬車輛全寬至2.55公尺

本議題為新議題。鑒於最大合法車輛寬度尺寸自 2.50 公尺增加至 2.55 公尺的全球趨勢，多數新車正依據這個新規格設計。放寬車輛全寬限制後將進一步創造效益：透過提高貨車的乘載能力減少運載數，因而降低所產生的燃料消耗和碳排放。此外，這項細微調整不至於影響行車安全。

建議

- 建議交通部遵循歐盟指令（96/53/EC），將車輛車寬尺寸從現行2.50公尺放寬至2.55公尺，讓技術更先進的車輛得以引進台灣。

5. 車輛型式安全審驗

5.1 採認ECE安全合格證明

此議題已於過去數年的建議書中發表。本委員會欣見交通部願意與業界共謀解決之道，然而，仍有議題待解決。台灣政府陸續實施多項汽車安全法規如下：

- 車輛燈光
- 喇叭
- 輪胎

- 安全玻璃
- 前方及側方碰撞測試
- 煞車系統及其它測試

重複測試及文件準備工作已增加車輛進口廠商不必要的成本負擔。依據車輛型式安全法規規定，車輛進口廠商針對被規範之零組件項目，須收集來自世界各地零組件供應商之檢測報告及審查報告。此外，車輛進口廠商亦須針對整車安全檢測項目，重新執行檢測或重新簽發檢測報告，對於已在歐洲獲得認證的車輛與零組件而言，此類重複測試的要求，違背台灣遵循國際規範之承諾。

建議

- 在現階段尚未達成雙邊相互承認協議前，政府應先行採認及接受使用ECE 及 EC安全合格證明。

5.2 進口中古車須符合台灣認證法規

這是今年新增議題。根據現行法規，進口中古車需要作個別認證，但實際狀況卻是，在無法確認各車款的品質與規格是否一致的狀況下，進口商之間可以分享使用同一份報告做各車款之認證，這對道路安全有實質影響。

建議

- 為加強道路安全，確認進口中古車符合安全規範，並保障消費者

買到品質保證之產品，中古車進口商若無法證明各車款之間規格與品質為相同，即必須針對個別車款提供認證測試報告。

6. 仍未開放國外測試實驗室認證的項目

此議題已於去年度與以往的建議書中發表。本委員會欣見交通部願意與業界共謀解決之道，然而，尚有議題待解決。在車輛測試上有些主要項目仍未開放給國外測試實驗室：（參考車輛安全審驗中心所撰寫之車輛型式安全審驗審查作業手冊項目 3.2.2）

- (1) 車輛尺度限制。
- (2) 汽車軸重、總重量及總聯結重量限制規定。
- (3) 車輛貨廂容積標準與規格。
- (4) 車身各部規格：
 - i. 大客車車身各部規格。
 - ii. 幼童專用車車身各部規格。
 - iii. 小型汽車附掛之拖車車身各部規格。

建議

- 應開放歐洲測試實驗室取得認證，第一步優先開放其執行小客車的車輛安全審驗，第二步則開放車輛安審完整測試項目。

vehicles to be introduced into Taiwan.

5. Safety type approval

5.1 The acceptance of ECE and EC certificates

This issue appeared in last year’s and previous position papers. Taiwan has implemented numerous local safety regulations governing items such as:

- light emitting devices
- horns
- tyres
- safety glass
- frontal and side impact tests
- brake systems and others.

This has created unnecessary costs for foreign car importers due to the need for double testing and paperwork. In addition, local regulators require importers to collect test and examination reports (approvals) for all components and systems from original suppliers. In addition to this, importers must retest their complete vehicles or get reissued test reports from the accredited laboratories. These requirements are unreasonable for complete vehicles and components which have already undergone rigorous tests and have been certified in Europe.

Recommendations

- **The Vehicle Safety Certification Center (VSCC) should issue Taiwanese certification based on the ECE and EC certification without additional testing.**

5.2 Compliance with Taiwan

regulations and road safety of imported used vehicles

This is a new issue. According to current regulations, imported used cars should be certified individually. However, the current practice allows car importers to utilize the same test reports on multiple vehicles without quality consistency and specification verification. This may compromise vehicle safety.

Recommendations

- **In order to enhance vehicle safety, affirm that imported used cars fulfill safety regulation standards and ensure that customers can be offered qualified products. Importers of used cars which lack the relevant recognition of specification and quality consistency should present individual test reports for safety certification.**

6. Key items still not open to foreign test laboratories

This issue appeared in last year’s and previous position papers. The following key automotive tests are still not open to foreign laboratories (listed on the vehicles safety type approval operating manual, item 3.2.2, conducted by the VSCC:

- (1) Dimension limits of vehicles
- (2) Restrictions of axle weight, gross weight and gross combination weight for vehicles
- (3) Standards and specifications of vehicle cargo volume
- (4) Body specifications
 - i. Body specifications of large passenger vehicles

- ii. Body specifications of child-only vehicles
- iii. Body specifications of trailers connected to small vehicles.

Recommendations

- **European test laboratories should, upon application, firstly, be accredited for the whole range of automotive test items for passenger cars, and secondly, for test items of other vehicles.**

--	--	--

1. Further relaxation of regulations on financial services to boost Taiwan's competitiveness
2. Expanding the Offshore Structured Product market in Taiwan
3. Simplifying the regulation of data management systems
4. Allowing banks flexibility to support Taiwan enterprises' strategic funding demands
5. Expanding the scope of fixed income products available to Professional Investors
6. Allowing banks to develop digital banking business

Introduction

Members of the committee commend the government for taking positive and concrete steps towards improving the environment of Taiwan's banking industry and making it more competitive. We support the Financial Supervisory Commission's (FSC) "finance import substitution policy" and believe that more business and job opportunities could be brought back to Taiwan as a result of the policy. In addition, we are pleased with the FSC's continuous efforts on cross-Strait financial cooperation. As responsible members of the financial community in Taiwan, members of the committee aim to contribute to the sustainable development of the banking industry and to make Taiwan one of Asia's financial hubs.

Since the publication of the last year's position paper, progress has been made on the following issues:

- Building a competitive environment for the development of Formosa Bonds: The FSC has announced that qualified Chinese issuers are allowed to issue RMB bonds to professional institutional

investors.

- Expanding the Offshore Structured Product market in Taiwan: Foreign financial holding companies are now qualified to be issuers/guarantors for Offshore Structured Products (OSP).
- Expanding the scope of products and services available to qualified investors in Taiwan: Foreign banks are allowed to provide services for foreign cash bonds and derivatives including OSPs to Professional Institutional Investors (PII) through the bond agency platform and derivatives information and advisory services model.
- Enhancing cross-Strait RMB business services - Rationalizing regulations governing OBU's credit extension to China: The FSC issued a letter which clarifies that foreign banks may use Taipei branches' financial ratios and figures as the basis to file applications to increase Offshore Banking Units' (OBU) credit extensions to China.

Four other issues raised in last year's paper under the heading "Enhancing cross-Strait RMB business

services and two issues raised under the heading "Expanding the Offshore Structured Product market in Taiwan" have been removed in order to focus on priority issues.

We have focused our attention on six main issues in this year's paper which we believe could be resolved this year. In view of the FSC's proposal to develop Taiwan banks into genuinely regional financial institutions, the first step in that effort should be to embrace the operational and regulatory standards that have been adopted internationally. In this way, Taiwan's financial industry would not only become more competitive versus neighbouring financial markets such as Hong Kong and Singapore, but talent and business opportunities could also be retained in Taiwan.

1. Further relaxation of regulations on financial services to boost Taiwan's competitiveness

This is a new issue. In line with the government's aim to promote Taiwan as an international financial centre, the government has announced a relaxation of regulations governing financial derivatives, foreign exchange and trust businesses conducted by OBUs. This development is a significant step which will enable Taiwanese banks to compete more effectively with counterparts based in more advanced financial centres such as Singapore and Hong Kong.

In Hong Kong and Singapore, family and business trusts are

1. 進一步開放服務範疇以提升金融產業競爭力
2. 發展台灣境外結構型商品的市場
3. 放寬資訊系統委外處理之申請
4. 協助台灣企業策略性專案融資之資金需求
5. 擴大得銷售予專業投資人之固定收益商品範圍
6. 允許銀行於符合國際慣例的原則下推廣數位化銀行業務

前言

歐洲商會銀行委員會欣見政府對改善銀行業環境及強化競爭力所做的努力。本委員會支持金管會所提出之「金融業進口替代方案」，透過此項政策可將目前在海外之商機及人才帶回台灣。此外，本委員會亦感謝金管會在兩岸金融合作的貢獻。身為台灣金融業界盡責的成員，本委員會將持續致力於銀行業之永續發展，進而打造台灣成為亞洲重要之金融市場。

自從去年度之建議書發布後，下列議題已獲得進展：

- 建立一個具有競爭力之寶島債市場：金管會已開放符合資格之中國發行人可於台灣發行人民幣計價之債券予專業機構投資人。
- 發展台灣境外結構型商品市場：金管會已修法允許外國金控得以擔任境外結構型商品之發行人或保證人。
- 擴大可提供台灣適格投資人金融產品與服務之範圍：外國銀行可透

過代理買賣架構或資訊諮詢服務提供專業機構投資人有關外國債券、衍生性商品及境外結構型商品等服務。

- 加強跨境人民幣業務 - 放寬國際金融業務分行對大陸地區授信總餘額之規定：金管會已發函同意外國銀行之國際金融業務分行於申請增加兩岸金融授信業務比率上限時，得以台北分行之相關財務比率為計算標準。

為專注於目前更迫切之議題，去年度「加強跨境人民幣業務」項目下之四個子議題本年度不再提出。

今年度本委員會提出六項議題，本委員會認為這些議題應可於 2015 年獲得進展。展望金管會對台灣成立區域性國際銀行的期盼。本委員會建議主管機關可參採國際間慣用之營運標準及法規制度，此舉將有效提升台灣在區域中的競爭力，進而可將商機及人才留在台灣。

1. 進一步開放服務範疇以提升金融產業競爭力

此議題為本委員會首次提出。為打造台灣成為區域境外金融中心，台灣當局業已大幅開放國際金融業務分行（OBU）於從事外匯、衍生性金融商品、及信託業務法規面之限制。此開放有助於推動台灣金融環境之國際化與自由化，俾與香港／新加坡等區域金融中心競爭。惟為達成台灣成為亞太金融中心之願景，本委員會建議政府可進一步放寬金融業之服務範疇，開放 OBU 得辦理家庭／企業境外信託業務，以有效提升台灣金融業之競爭力。

在香港和新加坡，家庭／企業信託是主要的財富規劃工具，用於家庭財產保護、遺產繼承規劃，進而建立資產統籌管理、分配的機制與平台。其優點在於：

- (1) 對資產提供保障並保護資產不受侵害，例如資產不會落入揮霍無度的後嗣手中，或發生爭奪財產狀況等。
- (2) 在法律許可的情況下，成立信託可保障財產安全隔離。
- (3) 整合跨國資產並妥當統籌管理，將委託人／受益人資產歸納在信託管理平台。
- (4) 預先安排資產分配給家庭成員、親友、慈善團體及其他機構。

major wealth-planning tools for family security, estate tax planning, establishing a legacy, business planning, succession planning and estate equalisation. A family and business trust is a simplified trust arrangement designed for affluent clients looking for cost-efficient financial planning solutions. A family and business trust helps the client:

- (1) Consolidate multinational assets and provide for the financial security of future generations.
- (2) Set fixed or flexible parameters for wealth to be transferred to loved ones or charities.
- (3) Protect wealth from illegitimate claims.
- (4) Avoid lengthy and expensive probate proceedings.
- (5) Protect and provide for beneficiaries who may by themselves be unable to deal with an inheritance, such as the young, elderly, disabled or financially immature.

In addition, the ability of the family and business trusts to own international insurance policies forms part of the holistic solution for the client's succession planning.

Recommendations

- **To help bring Taiwan even closer to achieving international financial-centre status, we urge the authorities to enable OBUs to provide family and business trust services. Adding these financial services to the OBU product shelf would bring Taiwan's competitive position closer to parity with Hong Kong and**

Singapore.

2. Expanding the Offshore Structured Product market in Taiwan

The issues in this section expand upon one of the issues raised in last year's position paper. The government has recently taken steps to help Taiwan's financial institutions compete more effectively at the international level by offering offshore products. To maintain this positive momentum, we recommend that the government further review the rules to incorporate a uniform regulatory framework, including the reporting process, for the development and distribution of offshore products.

2.1 Liberalising the rules on the issuance of Offshore Structured Products (OSPs)

Key problem

The issuance of OSPs in Taiwan is still more strictly regulated than in neighbouring countries and other international markets. For example, issuers in Taiwan that offer OSPs to non-professional investors are required to have AA- credit ratings*. By comparison, the Hong Kong government requires the net assets of the issuer to be no less than HK\$2 billion and the credit ratings to be above A-. The United States, the European Union (including the United Kingdom), Singapore, and Japan have no credit-rating requirements.

**SFB has announced to reduce the credit rating requirement to A+ in October 2014*

Recommendations

- **To put Taiwan on a level playing field, we recommend that the credit-rating requirement for issuing OSPs to non-professional investors be reduced to the same level as Hong Kong's (A-). In addition, Taiwan can adopt capital adequacy requirements such as Basel III standards or equivalent.**
- **To improve information and risk disclosure so as to help customers protect their interests, Taiwan could also adopt a three-tier-based risk-warning system similar to the recent provision adopted by the Life Insurance Association of the ROC as applied to investments in OSPs through unit-linked insurance policies. This initiative would cover four risk factors including credit ratings, median price of five-year credit default swaps, quarterly earnings and capital adequacy ratios.**

2.2 Streamlining the reporting process of OSPs

This is a new issue.

Key problem

On a daily basis, distributors of OSPs are required to provide subscription and redemption information to the Greta Securities Market (GTSM) via a Transaction Repository (TR) reporting tool. At the same time, master agents are also required to report to the Taiwan Depository and Clearing Corporation (TDCC) the details of daily subscriptions and redemptions,

(5) 信託契約可保有適度的彈性，保護無法自主的受益人，如年幼、年老、殘疾者，以確保受益人得到最佳福利

此外，在財富規畫方面，保險（國際保單）亦為極重要之財富管理工具。由於國際保單的費率較低廉合理，且保單設計完善具彈性，為達到財富繼承及資產保障目的重要工具。

建議

- 本委員會認為，於OBU開放前述金融商品及服務，將有助於提升金融產業競爭力，俾使台灣金融業得與香港/新加坡等區域金融中心金融產業並駕齊驅。

2. 發展台灣境外結構型商品的市場

本段落的議題自去年建議書提出過的議題延伸而來。台灣政府近期採取許多措施，協助台灣金融機構在境外商品的提供上，提昇至國際水準。為持續這股正面的動能，本委員會建議政府應持續產品面的法規鬆綁，整合建立對於境外金融商品發展、銷售以及申報作業一致性的法規架構。

2.1 境外結構型商品之發行法規鬆綁

關鍵問題

現行台灣有關境外結構型商品之發行規範，較諸鄰近國家與其他國際市場更為嚴格。例如若要銷售境外結構型商品給一般投資人，該商品發行人之信用評等必須為 AA- 以上*；對照同樣情形，香港僅規定發行人之資產淨值不低於 20 億港幣且信用評等為 A- 以上。而美國、歐盟、英國、新加坡與日本則並無信用評等之要求。

*證期局於本年 10 月公告將調降上開信評要求至 A+ 以上

建議

- 為使台灣與國際接軌，我們建議有關對一般投資人銷售之境外結構型商品，商品發行人之信用評等可調整為與香港相同的 A- 以上；此外，也可增加例如 Basel III 或同等標準的資本適足規定。
- 為提昇資訊與風險揭露，以保障投資大眾權益，台灣亦可仿照中華民國壽險公會有關投資型保單投資境外結構型商品的做法，採取三段式風險預警系統。這種做法可以確保信用評等、5 年期 CDS 的中價、每季盈餘與資本適足率等四種風險因素均已涵蓋。

2.2 整合簡化境外結構型商品的申報作業

此議題為本委員會首次提出。

關鍵問題

每一個營業日，境外結構型商品的銷售機構必須將所有申購與贖回資料，經由店頭衍生性金融商品交易資訊儲存庫系統上傳至證券櫃檯買賣中心（下稱“櫃買中心”）。同時間，境外結構型商品的發行機構的總代理人也必須將每日的申購與贖回資料（包括最終投資人的數目與類別—諸如個人、企業、金融機構或 OBU 投資人），向台灣集中保管結算所（下稱“集保結算所”）做申報。由於發行機構的總代理人並無最終投資人的相關資訊，必須仰賴銷售機構提供該等資訊，方可完成向集保結算所之申報作業。然而，現行法規並未明文規定此屬銷售機構應配合事項，銷售機構並不認為其有義務提供投資人相關資訊給發行機構的總代理人，因該等資訊業已提供給櫃買中心，顯無重複申報之必要。

建議

- 本委員會建議主管機關能檢討現行對櫃買中心與集保結算所之申報作業，整合簡化申報資料與流程，以確保資料使用的效率且避免重複。同時，應將總代理人與銷售機構的責任做一更明確的定義，例如即使銷售機構已將每日的申購與贖回資料上傳櫃買中心，總代理人是否仍應將相同資料傳送給集保結算所。

including the numbers of each type of end investor such as individuals, corporations, financial institutions and OBU investors. As master agents do not retain such detailed investor information, they need to rely on distributors to provide them with the information before they can report to the TDCC. However this requirement has not been expressly imposed on distributors who may not see the need for them to provide the information to master agents since they have provided the information to GTSM. This is also seen as excessive and a duplication of reporting.

Recommendations

- **Authorities should review the data collected by the GTSM and TDCC to see how they may streamline information to ensure there is clear utilisation and no duplication of data collected. In addition, the responsibilities of the master agent and distributor should also be clearly defined, eg if a distributor has submitted daily subscription and redemption reports to the GTSM, it should not be necessary for master agents to submit the same information to the TDCC.**

3. Simplifying the regulation of data management systems

This issue was not raised last year but was raised in previous position papers.

Key problem

The latest “Regulations Governing

Internal Operating Systems and Procedures for the Outsourcing of Financial Institution Operation” and its Q&A (the Outsourcing Rules) were promulgated in February 2012. The FSC allows foreign banks to provide one-off letters/agreements to the FSC to remedy the use of system servers already located offshore based on the revised Outsourcing Rules and all foreign banks made the filing with required documentation in August 2012.

Members of the committee fully recognise the importance of client data confidentiality and risk management when it comes to outsourcing or global systems with servers in other jurisdictions. However, the application requirements for the outsourcing of global servers remain excessive and require tremendous efforts, costs and discussions with internal global/regional management, legal and compliance staff and overseas authorities. Members of the committee recommend that a review be conducted of the Outsourcing Rules after two years of implementation, with the aim of increasing efficiency in both documentation preparation and review processes without compromising on the protection of data.

Recommendations

- **Eliminate the need for regulatory approvals in the following situations: (1) when a new system server serviced by any one of the system providers that have been**

approved or included in the previous remediation exercises where the consent for audit by Taiwan regulators has been given by such a system provider and a commitment letter has been issued by the head office of a foreign bank or its regional hub; (2) when an existing system server is relocated from one jurisdiction to another where the system provider is any one of those that have been approved or included in the previous remediation since the consent for audit by Taiwan regulators has been given by the system provider and a commitment letter has been issued by the head office of a foreign bank or its regional hub.

- **Following the recommendation above would not increase the risk of breaching client confidentiality rules or reduce customer protection given that all agreements, controls and checks on the system providers in existing locations are already in place and will be reviewed and assessed internally at regular intervals. Besides, such a relaxation would not alter the supervisory authority of Taiwan regulators since they would still be empowered at any time to conduct inspections on the service/system providers should the need arise. The proposed revisions would help foreign banks to deal with the frequent updates of global and regional system infrastructure**

3. 放寬資訊系統委外處理之申請

這項議題未列在去年的建議書中，但曾在前些年的建議書中提出。

關鍵問題

金管會於 2012 年二月發佈最新的「金融機構作業委託他人處理內部作業制度及程序辦法」及其問答集（下面統稱“委外辦法”）。依據修正後的委外辦法，對於資訊作業已交由總行或區域總部之系統伺服器處理之外國銀行在臺分行，金管會同意可以一次性之補正方式，提供相關同意函及承諾書，即可繼續利用委外服務。所有外國銀行在臺分行業已於同年 8 月將所需文件彙整呈報金管會鑒核。

本委員會充分認知客戶資料保密與風險管理的重要性，尤其是關於委外或將全球性資訊系統的伺服器設置於海外其他國家。然而，針對總行或區域總部提供在臺分行使用之資訊系統，該伺服器委外處理之監理申請要求仍非常繁複，在臺分行必須耗費極高之有形及無形的成本與集團內部全球／區域管理階層、法律與法規遵循部門、受委託機構所在地之金融主管機關等進行協調以取得其書面確認之同意函。在遵守資訊保密及客戶權益保護的精神下，本委員會建議可於委外辦法實行 2 年後進行檢視，以期提高文件準備和審查過程的效率。

建議

- 本委員會建議如有下列情況應放寬委外辦法中對委外申請程序與文件之要求 1) 新申請的資訊系統伺服器之受委託機構之前已被核准或是已涵蓋在 2012 年的補正程序中，同意接受我國金融監理機關之檢查且外國銀行其總行或區域總部出具有關資料取用、安全控管及配合我國監理要求之承諾書；2) 現有資訊系統伺服器從原國家移往至另一國家之受委託機構，此受委託機構之前已被核准或是已涵蓋在 2012 年的補正程序中，同意接受我國金融監理機關之檢查且外國銀行其總行或區域總部出具有關資料取用、安全控管及配合我國監理要求之承諾書。
- 考量現有受委託機構之服務合約、控管與檢核已經完備，並定期審視，前述建議將不會增加客戶資訊保密的風險或降低對客戶的保護。此外，即使法規鬆綁我國金融監理機關仍保有監督的權利，任何時間只要我國金融監理機關認為有其必要性，得要求受委託機構配合金融檢查或提供監理所需與受託事項相關之資料。此建議修正案可以幫助外國銀行在臺分行因應全球和區域性資訊系統基礎架構的經常性變動、精簡作業流程、並降低耗費在跨境委外申請案的成本及精力，期能

對提升外國銀行在臺營運之效能有所助益。

4. 協助台灣企業策略性專案融資之資金需求

台灣許多體質健全之中大型企業因業務發展規畫及維持其產業競爭力，需以特定投資計畫、財務規劃或企業併購等方式進行策略性計畫。該等企業若能擁有充足之資金來源及彈性之資金配置，將得充分執行其策略性計畫，以活絡台灣經濟發展。於此類經濟企業活動中，外商銀行分行即得以「專案融資」之方式增加台灣企業取得資金之資源。

由於專案融資通常涉及跨境活動且架構複雜，故向來由具國際專業經驗及全球網絡資源之外商銀行於市場上扮演著活躍的貸款者角色。且專案融資通常具有高度機密性質，主辦行可能無法於前階段尋找其他銀行為聯合授信或賣出融資金額。因此，於該專案公開前，借款人通常依賴單一銀行單獨提供過渡性融資。然而，此類專案融資的往往金額甚鉅，超出單一銀行（甚至超出大多數本地銀行）之單一授信限額。

現行之「外國銀行分行及代表人辦事處設立及管理辦法」規定外銀分行對同一法人、同一關係人或同一關係企業之新台幣授信限額為新台幣七十億元。上述規定限制了債信健全之台灣企業自台灣外商銀行分行獲得

strategies, streamline operational processing and reduce costs and ultimately increase the operational efficiency of foreign banks in Taiwan.

4. Allowing banks flexibility to support Taiwan enterprises' strategic funding demands

This issue was raised in last year's paper under the heading "Revisiting the single lending limit governing banks in Taiwan". Many profitable and financially stable large and medium-sized Taiwan enterprises are eager to proceed with strategic projects, including specific investments, mergers or acquisitions (M&A) in order to expand their business and maintain competitiveness in their respective industries. Such enterprises are often only able to adequately carry out their strategic projects if they can access a variety of sources of funds and have the flexibility in the way they allocate the funds. To furnish sufficient sources of funds, foreign bank branches are able to support these enterprise activities by way of "project financing".

"Project financing" usually involves a cross-border and complicated underlying transaction, so foreign banks with international expertise and global networks have been active lenders in this market through their local branch offices. Project financing is normally highly confidential and therefore the arranger may not be able to syndicate out or sell down the financing amount to other banks at the initial stage. As such, the borrower usually expects a single

bank to be the sole provider of bridge financing or prefunding before the project is publicly announced. However, the financing amount required for project financing is often significant and usually exceeds the single lending limit of a bank (even for the majority of local banks).

According to the "Regulations Governing Foreign Bank Branches And Representative Offices", the amount of credit in New Taiwan dollars that a foreign bank branch may extend to the same juristic person, same related party or same affiliated entity should not exceed NT\$7 billion. The aforementioned lending limit prevents foreign banks from supporting certain strategic large-scale projects through their branches and also prevents Taiwan enterprises from obtaining sufficient domestic finance in a timely manner. If the Taiwan enterprises are not able to obtain funding locally, they would have no choice but to seek funding overseas, which will definitely increase the operating costs and lower the international competitiveness of the local enterprises.

Recommendations

- **Given the increased demand from Taiwan enterprises for financing to support their strategic projects and international growth, Taiwan authorities should revisit the current lending limit and make exceptions for project financing (especially regarding the lending limit imposed on foreign banks) so that local**

financial institutions can continue to support Taiwan enterprises' strategic funding demands.

5. Expanding the scope of fixed income products available for the Professional Investors

This is a new issue.

Key problem

Members of the committee appreciate the recent actions undertaken by the FSC to gradually enhance the efficiency of bond issuance application flow by introducing the Professional Board for the domestic bond market (which includes an International Bond platform) in August 2013. Although the initial scope of eligible investors was limited to Professional Institutional Investors (PII), in June 2014, the FSC further expanded the scope of investors that are eligible to invest in products on the Professional Board from PII to Professional Investors (PI). However, under the current regulatory regime, the bonds which may be issued by local and foreign issuers on the Professional Board are still limited to straight bonds without any structures linked to derivatives.

Based on the international bond issuance practice, the bonds issued under the Euro Medium Term Note (EMTN) programmes can be linked to virtually all kinds of derivatives components to enhance the yield of the bonds. Considering the investment objectives and target yields set by different types of investors, low-yield straight bonds

更多之資金挹注，同時亦阻礙某些策略性大規模之專案計畫（如外國直接融資計畫或併購融資）無法及時得到本地足夠之財務支援。若台灣本土企業未能於國內獲得資金，將別無選擇地向海外籌資，此將無可避免地增加其貸款成本，並降低國際競爭力。

建議

- 本委員會建議主管機關應重新審視目前單一授信限額並考慮提供專案融資的例外（特別是對外商銀行分行的授信限制）。如此，外商銀行將得以繼續協助台灣本土企業策略性籌資需求並維持其國際競爭力。

5. 擴大得銷售予專業投資人之固定收益商品範圍

此議題為本委員會首次提出。

關鍵問題

歐洲商會銀行委員會欣見金管會為逐漸提升申請債券發行流程之效率，於 2013 年 8 月就本地債券市場（包含國際債券平台）引進專業板制度。雖專業板參與對象範圍初期以專業機構投資人為限，惟於 2014 年 6 月，金管會更進一步將參與對象範圍，由專業機構投資人擴及至專業投資人，以提供多樣化投資管理標的及多元化資產配置。就發行流程及效率

而言，此等措施確已參照國際債券市場實務。然而，依據現行法規，本國或外國發行人得透過專業板募集與發行之債券，仍以普通公司債為限，不含任何與衍生性商品相連結之架構。

根據國際債券實務，透過「歐洲中期發行計畫」所發行之債券得與各種衍生性商品連結，以提高債券收益。考量不同類型投資人之投資目標及預期收益，目前透過專業板募集發行之低收益普通債券，對國際債券發行人發行或國內外投資人（尤其是專業機構投資人）積極投資之吸引力不足。此意味專業板仍然缺少作為有效率的債券平台所需要的多元性及流動性。

建議

- 金管會應擴大透過專業板募集發行之債券範圍以包含結構型債券。此等開放得逐步為之，以開放專業機構投資人得透過專業板投資結構型債券為第一步。待專業板更為成熟且流動性良好，足以吸引足夠的國內外發行人時，得將透過專業板募集發行之結構型債券開放予專業投資人，如有必要，亦可設定諸如保本比率等等之條件。此擴大透過專業板募集發行之債券範圍，不僅符合金管會引進專業板所欲達成多元化資產配置之目的，亦可將專業機構投資人之金融交易留在臺灣，

以達到「金融進口替代方案」之目標。

6. 允許銀行於符合國際慣例的原則下推廣數位化銀行業務

這是一個新議題。隨著科技日新月異，技術和數位化正在改變傳統銀行服務客戶的方式，客戶對於數位化服務通路的需求及接受度也日益提升，當前台灣銀行業的發展已面臨全球性的競爭的態勢，培養台灣銀行成為世界領先的數位化銀行，鼓勵銀行推廣新的數位化金融服務及企業財資管理平台，將是確保台灣銀行競爭優勢的必要趨勢。本委員建議主管機關參閱國際慣例審視現行法規，放寬目前對傳統銀行作業的法規限制，並允許銀行運用多元之數位化技術提供創新服務。

首先，國際性銀行之全球數位化平台，基於普遍相互操作性，大部分使用動態密碼卡（Dynamic Token），然而依「金融機構辦理電子銀行業務安全控管作業基準」規定，僅可使用少數本地合格公司提供之數位憑證，而不能使用廣義的電子簽章技術（如動態密碼卡、生物辨識系統等）。該規定造成台灣銀行業的網路銀行系統發展受限，同時造成客戶透過網路銀行進行全球帳戶管理的不便。

此外，傳統傳真交易方式亦存在法規限制，依現行「金融機構代客戶

currently offered on the Professional Board are not attractive enough to international bond issuers to issue or investors (especially PIIIs) to actively invest in the bonds on the Professional Board. This means the board still lacks the necessary diversity and liquidity to be an efficient bond platform.

Recommendations

- **The FSC should expand the scope of bonds available on the Professional Board to include structured bonds. The relaxation could be done in stages, such as allowing only PIIIs to invest in structured bonds listed on the Professional Board initially. When the Professional Board is mature and liquid enough with sufficient international and domestic issuers, the structured bonds on the Professional Board could be further opened up to PIs with certain conditions attached, such as a principle protection ratio, if necessary. The expansion of the scope of eligible bonds on the Professional Board would not only meet the FSC's original intention when launching the Professional Board to diversify asset allocation but also achieve the objective of the "finance import substitution policy" to get more of the financial transactions of PIIIs to be conducted in Taiwan.**

6. Allowing banks to develop digital banking business

This is a new issue. Due to the rapid pace of technological innovation and improvement, digitalisation and new technologies are changing the nature of traditional banking services for clients, and clients' expectations of digitalised services have also increased. In the face of global competition, Taiwan banks will need to develop innovative digitalised financial services which include corporate treasury management platforms. We urge the authorities to revise current regulations according to international practices, eliminate the barriers on traditional banking operations and allow banks to apply diverse digital technologies to provide innovative services to customers.

To facilitate general controllability, international banks primarily apply "dynamic tokens" to log into digitalised global platform. However, according to Taiwan's "Guidelines for Security Measures of Financial Institutions for Electronic Banking Services", banks may only use digital certificates issued by a limited number of qualified local vendors, instead of using other types of electronic technologies such as dynamic tokens or biological identification systems. The restriction imposed by the guidelines is holding back the development of electronic banking systems by Taiwan's banks and also causes inconvenience to clients when managing their global accounts via electronic banking systems.

In addition, regulatory restrictions are imposed on traditional fax transactions. Pursuant to "Guidelines Governing Financial Institutions

Handling Deposit and Withdrawal for Clients", banks should obtain original copies of withdrawal slips or other debit certificates after receiving debit instructions from clients via fax. However, obtaining original documents after transactions have been done does not actually improve risk management and instead has invited client complaints about the extra burden caused by the procedure.

Recommendations

- **Authorities should allow banks to monitor and manage fax transactions based on their respective internal control mechanisms and allow banks to establish their own appropriate operational control procedures.**
- **Authorities should review and revise relevant regulations in line with the best international standards and practices to allow Taiwan banks to make use of the most innovative technologies to provide the most convenient services to their customers and thereby improve their global competitiveness.**

辦理存提款作業範本」的規範之下，銀行在收到客戶的傳真指示扣款後須取得取款憑條與其他扣款憑證之正本。然在交易完成後取得正本文件對於風險控管並無明顯助益，客戶也常向銀行抱怨該作法造成額外負擔。

建議

- 本委員會建議應容許銀行依據其內部控制機制進行傳真交易管控，並制定適當之營運模式。
- 邁向數位化銀行是未來趨勢也是長期目標，本委員會建議主管機關重新審視相關監理規範，使銀行業在符合國際慣例的完善安控機制下能以創新的技術與業務建立適當之經營模式與國際市場接軌，並使台灣的銀行業朝全球化與數位化方向邁進。

1. Equality of treatment for foreign residents
2. English language environment
3. Traffic and public safety

Introduction

Members of the committee acknowledge the efforts of the government, particularly the Ministry of Education (MoE), to improve the treatment of non-Taiwanese students in Taiwan. Thanks to these efforts, the following issue listed in last year's paper has been resolved:

- Schooling of children of multinational enterprises' PRC, Hong Kong and Macau employees in Taiwan: The issue has been resolved thanks to changes in relevant requirements by the MoE. In addition, progress has been made on the following issues:
- Equality of Treatment for Foreign Residents – Permanent Residence: The Executive Yuan has agreed to an ECCT suggestion to make Permanent Alien Residence more convenient. We strongly request the Legislative Yuan to approve this proposal as quickly as possible. This issue is not listed this year but we will closely follow up on the proposal's passage and implementation.
- Equality of treatment for foreign residents - National Health Insurance for newborn babies: The National Health Insurance Administration (NHIA) has indicated its willingness to resolve this issue by treating all newborns the same regardless of nationality,

provided the parents are already enrolled in the NHI system. We greatly appreciate the NHIA's positive and prompt resolution of this issue. However, this issue remains in the position paper pending official implementation.

1. Equality of treatment for foreign residents

1.1 Identity numbers

This issue has been raised in previous position papers and has been discussed at length over the years.

The formats of Taiwan national ID cards and Alien Resident Certificates (ARC) are different. Many websites and other computerized systems do not accept the ARC format. This creates inconvenience and denies ARC holders easy access to many services that Taiwan nationals take for granted, such as making online purchases and other forms of e-commerce. There are hundreds of thousands of foreign residents in Taiwan who all are denied access to online services as a result of this. Compounding this is the fact that the problem will only get worse, as more and more commercial and government services are offered online.

At the same time, the ARC is a government-issued ID, and should

be valid and accepted for all public and private services in the ROC, just as the national ID card is. It should not be necessary for ARC holders to, for example, have to provide copies of their passports when completing government administrative procedures or conducting business transactions because providing passport copies is already part of the process of applying for an ARC and passport numbers are printed on ARCs.

Recently, the National Development Council (NDC) has suggested a solution whereby ARC holders would be issued an interim, secondary number which would be compatible with Taiwan national ID numbers. This secondary number would be introduced gradually, thereby minimizing card replacement costs.

Recommendations

- **The government should move to quickly implement the NDC's suggestion, and provide all ARC holders with a number that's compatible with Taiwan ID numbers. Meanwhile, the Executive Yuan should issue an official public notice to all government departments and private enterprises that ARCs should be treated as equivalent to Taiwanese IDs for identification purposes.**

1.2 New pension plan

This issue appeared in last year's position paper.

In 2005, Taiwan introduced the

1. 對在台外籍人士，給予平等待遇
2. 英語環境
3. 交通安全與公共運輸

前言

本會肯定台灣政府機關，尤其是教育部，對在台外籍學生待遇的改善。有鑒於政府的努力，以下列於去年度的議題已妥善解決：

- 凡跨國企業，受雇來台工作的大陸、香港和澳門人員子女教育：感謝教育部做的變更，此項議題已經處理完成。

此外，本會也認同下列議題的進展：

- 對在台外籍人士，給予平等待遇永久居留權：行政院已同意本會的建議，將使取得「外籍人士永久居留權」之步驟更為便利。本會強烈建議立法院盡速通過草案。此項議題並未在今年度建議書中提出，但將持續追蹤此案的發展和施行。
- 新生兒全民健保：健保署已經提出他們處理這個議題的意願，若父母擁有全民健保，則不分國籍新生兒也會受到全民健保的保障。本會十分的感謝健保署對此議題積極並迅速的決議。然而，此議題還停留在我們的白皮書上，等待官方落實。

1. 對在台外籍人士，給予平等待遇

1.1 身分證格式

這項議題已在去年度的報告中提出，並也已被討論多年。

台灣現行身分證及外籍人士居留證的格式不一，許多網站及電腦化的系統並不接受外籍人士居留證的格式。這對擁有居留證的外籍人士造成了不便，並將這些外籍住民排除在國民享有的各種服務機制外，例如線上購物。因為這個問題，目前有非常多的外籍住民無法享用所有的線上服務，這個現象隨著越來越多商業或政府提供線上服務後，日益嚴重。

同時，外籍人士居留證是經由政府認可發行，就如同國民身分證，應該是有效的並被各公務或民營機構所普遍接受。另外，外籍人士申請居留證的時護照號碼已經印在居留證上，因此持有居留證的人，不應重複要求他們另外提供護照影本，特別是，在完成政府的行政程序或進行商業交易時還被要求提供護照影本。

本會支持國發會協調會中建議所提出的解決方案，凡居留證持有者皆先核發一組暫時的、次要的號碼，其格式如同國民身分證號碼。等到居

留證到期需要換卡時，此次要號碼即成為居留證號碼，從而縮小換卡的成本。

建議

- 儘快執行國發會的建議，提供給擁有居留證的外籍人士一組與國民身分證同等效力的號碼。同時也要發布通告給所有公私機關，外籍居留證的效用等同國民身分證。

1.2 新退休金計畫

此計畫在去年的報告也曾提出。

2005年，台灣提出勞工退休金條例，允許勞工在更換雇主之後，也能將退休金跟著轉移。新制度相當受台灣勞工的歡迎。

不幸的是，勞工退休金條例只適用於台灣本籍人士，將外籍人士拒於門外的理由，是因為這些外籍人士僅會在台灣「短暫停留」，很難追蹤這些外籍勞工的工作紀錄。

這項規定忽略了一個事實，許多外籍專業人士在台灣工作多年，甚至在台灣成家並退休。另外，這是一項差別待遇，且會降低台灣在爭取外籍專業人員的競爭力。

許多國家提供類似的退休金機制給所有不分國籍的工作者，台灣沒理由不執行同樣的政策。

Labour Pension Act (勞工退休金條例) which allows employees to transfer their pension contributions when they change employers. The new system has been very popular amongst Taiwanese workers.

Unfortunately, the Labour Pension Act only applies to Taiwan nationals. The justification provided for this restriction is that it would be difficult to identify foreign claimants, as they would only be in Taiwan for “short terms”.

This restriction overlooks the fact that many foreign professionals work in Taiwan for many years, and may even choose to have a family and retire here. Plus, it is discriminatory and it lowers Taiwan’s international competitiveness when trying to attract foreign professionals.

Many countries provide similar pension systems to all workers, regardless of nationality. There should be no reason why Taiwan can’t adopt a similar policy.

Recommendations

- **Eliminate the restriction that participants in the Labour Pension Act should be Taiwan nationals.**

1.3 National Health Insurance for newborn babies

This issue appeared in last year’s paper. Once newborns get a birth certificate, they legally become dependents of their parents and must be enrolled in the NHIA’s system. However, this rule does not apply to babies born to foreign parents, even if they are residents in Taiwan, pay taxes, and are both already enrolled

in the NHIA’s system.

This type of unreasonable policy makes Taiwan a less attractive place for foreign workers to live and raise a family.

Recommendations

- **NHIA coverage for newly born infants should be available from the day they are born, assuming that at least one of the parents has NHIA coverage, regardless of the nationality of the baby or the parents.**

1.4 Dual nationality

This issue is new.

Taiwan is facing the threat of depopulation, with an aging population and falling birth rate. In response, the government has taken steps to make Taiwan a more multi-cultural society, and more welcoming to immigrants.

At the same time, many foreign professionals appreciate the many benefits Taiwan offers, and call it home. Some even want to become naturalized Taiwanese. But they encounter a common obstacle: the requirement that they must first renounce their existing citizenship.

This restriction results in needless hardship when the person wishes to return to his/her native country to visit family and loved ones. Moreover, it is a double standard because Taiwan allows its own native-born citizens to have dual nationality.

Recommendations

- **Taiwan should drop the blanket rule that all persons wishing to become naturalized citizens**

first renounce their native citizenship. This could be done on a reciprocal basis, limited to countries where Taiwanese are afforded the same privilege.

2. English language environment

2.1 Hanyu Pinyin

This issue appeared in previous position papers. There is inconsistency in Romanization systems used in Taiwan. At least three systems are commonly used. Not only does this create communication problems for visitors to Taiwan, but also when Taiwanese communicate with the rest of the world.

Although the central government officially recognized the Hanyu Pinyin system in 2009, in the four years since then it has made little effort to ensure that this system is used throughout the country. As a result of this lack of government guidance, there has been an increased use of non-standard Romanized place names across the island, adding to the confusion of visitors and Taiwanese alike.

Recommendations

- **Actively promote the use of Hanyu Pinyin as the only Romanization system in all official communications, signposts, websites, and maps, etc. Exceptions could be made for places with internationally-accepted names (eg Taipei, Taichung and Keelung). At the same time, include Hanyu Pinyin in the required curriculum for primary and**

建議

- 應立即剔除「勞工退休金條例」只保障本國人的限制。

1.3 新生兒全民健保

這項議題去年的報告曾提出。新生兒一出生即會給予出生證明，並合法根據其父或母所登記機構之健保附屬者。然而，這項規定卻不適用於在台外籍人士的孩子，即使這對夫妻在台居住、納稅且享有全民健保，他們的新生兒卻無法適用這項規定。

此項規定降低了外籍白領階級生活或在台灣成家的意願。

建議

- 凡新生兒的父母之一擁有全民健保的照顧，無論其父母的國籍，都應在出生後即享有全民健保的保障。

1.4 雙重國籍

這是新的議題。

台灣正面臨著人口減少的問題，人口老化且出生率降低，而政府的應對措施為讓台灣社會的文化多樣性更高，並更加歡迎新移民。

同時，許多外籍專業人員欣賞台灣提供的許多好處，並將台灣當成家鄉，有些人甚至希望可以歸化

成為台灣人。但他們常遇到一個阻礙：必須放棄他們原來的國籍。

當這些人想回到他們的家鄉探望至親好友時，這個限制造成了一些不必要的麻煩。另外，此規定是雙重標準，因為本國籍人士是被允許擁有雙重國籍的。

建議

- 刪除所有外籍人士歸化成本國日時得先放棄原國籍的規定。這樣的權利需在平等的基礎上進行，只限於給予台灣人相同互惠權利的國家。

2. 英語環境**2.1 漢語拼音**

這項議題曾在去年的報告中提出。本國目前使用的拼音系統至少有三種，缺乏統一性，這不只造成遊客溝通上的問題，也讓本國人在與世界溝通時亦是。

雖然漢語拼音系統從 2009 年開始，正式成為中華民國的拼音系統，此後四年間，中央政府卻並未確保此系統通行全國，由於缺乏政府的領導，台灣各地的地名多了許多不標準（一致）的拼音，增加來台遊客和本國人的困惑。

建議

- 在所有官方宣導、路標、網站和地圖等都使用漢語拼音，同時積極推動漢語拼音使其成為唯一的拼音系統，但對於某些國際慣用的地名例外，例如 Taipei 台北、Taichung 台中、Keelung 基隆。同時，將漢語拼音加入小學和中學的必修課程中。

3. 交通與公共安全**3.1 統一緊急救援聯絡電話號碼**

這項議題在去年的報告中提出過。立即且有效率的緊急服務對所有住民來說都是不可或缺的。多數國家都有一個單一的緊急救援聯絡電話號碼，無論是警方、消防或醫療救護，都用同一個號碼。緊急情況發生時，人們不需要思考究竟要播哪個號碼。不過在台灣，卻有多組緊急聯絡電話，例如 110、119 和其他。當發生緊急狀況時，人們要考慮應播哪個號碼以及轉接到負責單位，這將造成延遲救援。

建議

- 成立一個統一的緊急回應中心和單一號碼給大眾，無論發生哪種急事都可以撥打。依情況而派遣適當的支援，應該是緊急回應中心的工作。

secondary schools.

3. Traffic and public safety

3.1 Unified emergency assistance number

This issue appeared in previous papers. Fast and efficient emergency services are essential for all residents. In most countries, there is a single emergency number to call for police, fire, and medical assistance, or any other emergency situation. The public does not need to think about what the emergency is, nor ponder which number to call. However in Taiwan, there are various numbers to call, such as 110, 119 and others. This could result in a slight delay as the public considers which number to call in an emergency and from calls having to be redirected.

Recommendations

- **Implement a single emergency response centre and number for the public to call, no matter what the emergency is. It should be the responsibility of the response center to dispatch the appropriate assistance.**

3.2 Traffic education and driver's license testing

This issue appeared in previous papers. The ECCT is encouraged by the extensive campaigns the government has undertaken to educate the public on proper traffic safety guidelines, techniques and etiquette. However, more needs to be done.

Many of the traffic problems in Taiwan are caused by poor driving

behavior. Even pedestrians exhibit poor safety awareness. Traffic safety will not improve until road users behave safely.

An emphasis on traffic etiquette and promoting civic mindedness when behind the wheel is required. Also, prospective drivers need to be tested on real roads to ensure that they know how to operate a motor vehicle safely in real-world conditions. Only when drivers and pedestrians see traffic safety as a common responsibility and goal, will true road safety be realised.

Recommendations

- **The ECCT encourages the Taiwan government to expand its traffic safety and educational programmes to instill in motorists, motorcyclists and pedestrians an understanding and appreciation of traffic etiquette, defensive driving and the importance of working together to improve traffic order. This will also improve Taiwan's international image and make it a safer place to live and do business.**
Actual driving experience on public roads should be made a significant part of the training at driving schools and the driver's license should include testing on actual roadways.

3.3 Child restraints on school buses

This issue appeared in previous position papers. The ECCT applauds and has consistently supported

moves over the past few years by the government to enhance traffic safety, including expanded use of seat belts. However, the ECCT is concerned by one glaring omission. Safety restraints on buses and vehicles used to transport children to and from school (so-called "wa wa che") are still not required, even though they are required in private passenger vehicles. These safety restraints have been shown to save lives and prevent injury. This inconsistent policy leaves some of our most vulnerable members of society at a severe disadvantage.

Recommendations

- **Require the usage of seat belts or safety restraints on all vehicles used to transport children to and from schools (including so called "wa wa che" used to transport pre-school children to kindergartens) and other activities.**

3.2 交通教育及駕照考試

此項議題在去年的報告中也有提出。本會肯定政府為教育民眾所做的各種公共安全指示、技巧和禮儀活動的努力，覺得被鼓舞，然而，尚有所可以改進之處。

在台灣，許多交通事故會發生，是因為惡劣的駕駛行為。即使是行人，也表現出很差的交通安全意識。交通安全只有在用路人注意安全時，才能有所改進。

強調駕駛時的交通禮儀、用路舉止和提高公民意識是必要的。考照者在考駕照時需在實際的道路上測驗，才能確保他們在實際情況中能安全的駕駛。只有當駕駛人和行人將交通安全問題視為共同的責任和目標時，真正的交通用路安全才能得以實現。

建議

- 加強公共宣導及教育性的節目，灌輸駕駛人和行人對交通禮儀有正確的理解和贊同，防禦駕駛和共同合作改善交通秩序的重要性。這也會改善台灣的國際形象，讓台灣成為更安全且適合居住、工作的地方。
- 在頒發駕照之前，實際的道路駕駛經驗，應該成為汽機車駕訓班課程和駕照考試的一部分。

3.3 孩童的校車限制

這項議題在去年度的報告中曾被提出。本商會長期鼓勵並支持政府提昇交通安全，包含安全帶的使用。然而，尚有一個明顯的漏洞：校車以及載運學童上下學車輛，並沒有強制使用安全帶或是安全座椅。儘管台灣現行法律規定自小客車後座的乘客應該繫安全帶，安全帶被證明可以有效拯救生命，免於受到傷害，但上述這項議題並未被完全實施。因為沒有一致的政策，讓我們社會中最易受到傷害的這些孩童陷於危境。

建議

- 所有載運學童的車輛，包括幼稚園在內，皆應繫安全帶，或強制坐安全座椅。

1. Product traceability
2. Enforcement of whisky definition
3. 'Ageing'
4. Rice wine classification
5. Champagne tariff equalisation

Introduction

Since the publication of last year's position paper, we have seen continued efforts to raise public awareness of the responsible consumption of alcohol and increased endeavors to curb drink driving. Members of this committee have always believed that it takes the joint efforts of all stakeholders to enhance public awareness on the effects of the misuse and to encourage responsible consumption of alcohol. For years, members of the committee have been working voluntarily with governments, NGOs, and other interested parties to diminish harm associated with the misuse of alcohol. We are pleased to see the government's ongoing efforts and its continued recognition of industry's voluntary efforts.

Food safety outbreaks in Taiwan as well as in other countries have prompted governments across the world to re-examine the effectiveness and reliability of their current food safety and product traceability systems. In terms of alcoholic beverages, we have observed efforts of the National Treasury Agency (NTA) of the Ministry of Finance to reinforce the administration of alcoholic products in order to better safeguard consumers' well-

being. We share the NTA's goal and would like to highlight that this goal must be achieved by laying a solid foundation for food safety, that is, good standards harmonized with international norms and practices together with complete product traceability. We were pleased to see an amendment passed which specifies adding 'lot codes' to the labelling requirements and look forward to seeing implementation that addresses other concerns on product traceability.

In this year's position paper, we raise one new issue regarding ageing and four issues that have appeared in previous years and have yet to see concrete progress. Harmonisation of hygiene requirements with international standards remains a concern but we note the NTA's commitment to ensure science-based international standards when formulating or amending hygiene requirements for alcoholic products and Taiwan's compliance with WTO notification procedures regarding the same.

1. Product traceability

This issue raises concerns addressed in previous position papers under the heading "Product lot code regulations". The Legislative Yuan

passed amendments to the Tobacco and Alcohol Administration Act (TAAA) in May 2014 that included an amendment to Article 32.6 specifying that the producer's lot code must be labelled. We were pleased to see the amendment passed but still have concerns over how it will be interpreted in practice and whether the practice of allowing an importer to affix a code not relevant to the particular batch of alcoholic products that have particular production, manufacture, or packaging characteristics will continue. We hope that it will not as this constitutes a weak link in product traceability and consumer protection.

Recent food contaminations and recalls in and outside Taiwan have prompted many governments to re-examine the effectiveness and reliability of their current food safety systems. Poor traceability results in incapability to identify underlying problems and, consequently has a negative impact on food safety and consumer protection. Where there is no ability to trace the origin of or track down products in the market, recalls may involve an entire product range, which would severely disrupt businesses, especially distributors and retailers, as well as consumers.

As required by Directive 2011/91/EU of the European Parliament and of the Council on indications or marks identifying the lot to which a foodstuff belongs (previously Council Directive 89/396/EEC of 14 June 1989), all European spirit products should have an original

1. 產製批號規定
2. 威士忌合法標示之管理
3. 陳年酒
4. 米酒歸類問題
5. 香檳酒關稅均等化

前言

自前一年度本會建議書發表以來，公眾對於理性飲酒觀念的認知持續提升，各方投入防制酒駕的作為也更加積極。本委員會一向認為，提升大眾對於酒精不當使用之影響的認知，提倡與支持理性負責的飲酒態度，需要所有利害相關者共同努力。本委員會成員多年來與政府部門、非政府組織、及各方合作，義務投入防制酒精濫用及其不良影響的工作。我們樂見台灣政府認同業界自發性的努力，並對本會前一年度建議書中「減少酒精危害策略」議題下提出之建議，給予正面回應。

近來台灣及世界其他地區發生的食品安全問題，促使多國政府重新檢視其現行食品安全機制是否有效、可靠。在酒精飲料方面，我們也見到財政部國庫署在強化酒品管理，確保消費者福祉方面的努力。我們認同國庫署的目標，也要在此強調，與國際接軌之良好標準，以及完整的產品可追溯性／履歷追溯體系（traceability），是落實酒品安全保障

的兩大基石。我們很高興地看到一項修正案關於增加「批號」的標籤要求通過，並期待著實施對產品的可追溯性和其他問題的法規。

本年度的建議書中，提出一新議題，即「陳年酒」，其餘四項議題均曾於先前年度提出，目前仍有待具體進展。與國際標準的衛生要求協調仍是問題，但我們注意到，國家旅遊局的承諾，確保以科學為基礎的國際標準制定或修改的酒類產品，和台灣遵守與同世貿組織通報程序衛生的承諾。

1. 產製批號規定

對於台灣允許輸入塗銷原始製造商產製批號的歐洲酒品，本委員會連續七年度提出高度關切。立法院在 2014 年 5 月通過修正菸酒管理法（TAAA）。其中包括第 32.6 的修正指定生產商的很多代碼都必須標有商貼。我們很高興地看到修正案的通過，但仍然擔心如何在實踐中履行，以及是否繼續允許進口商貼不相關的特定批次，特定的生產，製造或包裝

酒類產品的代碼。我們希望這不會發生，畢竟這會在產品的可追溯性和消費者保護的環節上形成缺口。

近來台灣及世界其他地區發生的食品安全問題，促使多國政府重新檢視其現行食品安全機制是否有效、可靠。缺乏完整的產品可追溯性／履歷追溯體系（traceability），倘有問題發生，便無法確認其起因，這將對產品安全與消費者保護，帶來負面衝擊。在沒有能力追溯產品源頭或其市場流向的情況下，一旦有回收產品的需要，將波及全體相關類別的產品，對於酒品業者、經銷商與零售商、以及消費者等，均將造成重大影響。

歐盟第 2011/91/EU 號指令：識別食品所屬批次的標記或標示（Directive 2011/91/EU of the European Parliament and of the Council on indications or marks identifying the lot to which a foodstuff belongs）（前為 1989 年 6 月 14 日發布之第 89/396/ECC 號指令）即有規定，所有歐洲酒品均須於產品上標示原始製造商之批號。此一合理措施可有效增進產品追蹤管理，提供消費者妥善保護，並維護酒品與市場的安全。

此外，「國際食品標準委員會」（由「聯合國世界糧農組織」與「世界衛生組織」所共同設立的「聯合食

manufacturer's lot code affixed on the bottle. This is a reasonable measure that directly increases product traceability, the protection of consumers, the integrity of spirit products and the marketplace.

The Codex Alimentarius Commission's (the Joint Food Standards Programme set up by the Food and Agriculture Organization of the United Nations and the World Health Organization) General Standard for the Labelling of Pre-packaged Foods (Article 4.6) (Article 4.6), which includes alcoholic beverages, also provides that:

*"Each container shall be embossed or otherwise permanently marked in code or in clear to identify the **producing factory and the lot.**"* (emphasis added).

Recommendations

- **In order to ensure product safety and consumer protection with better traceability, the NTA should officially clarify that "lot number" means the "original lot number" and/or "producer's lot number" and that products should not be imported where that original lot number has been removed by a third-party.**

2. Enforcement of whisky definition

This issue was raised in last year's position paper. Article 3.5(2) of the Taiwanese Enforcement Regulations to the Tobacco and Alcohol Administration Act define whisky as "A distilled alcohol product made by saccharification, fermentation,

distillation, and maturation in wood casks for at least two years, using grain as an ingredient, with alcohol content of no less than 40 percent". From this, we identify three main requirements that must be met if a spirit is to be sold as whisky: it must be made from cereals, it must be matured for at least two years in wooden casks and it must have an alcoholic strength of at least 40%.

Products that do not meet this definition and are mislabelled as whisky, however, continue to be sold in the market. These products affect the legitimate whisky industry and Taiwanese consumers in a number of ways: (1) These products are cheaper to produce and thus have an unfair competitive advantage over genuine whisky products that meet the definition; (2) When a product is labelled as whisky, consumers should be able to expect to purchase the genuine product. It is misleading to consumers that these products are openly sold in Taiwan; (3) Whiskies from the UK, the US, Canada, Japan, and Taiwan have developed a premium reputation. Inferior products labelled as whisky damage this reputation; (4) Products mislabelled as whisky also have frequently been mislabelled to further deceive consumers as to the nature of the product, for example by using false indications of origin.

Recommendations

There are a number of measures that the NTA could take to improve the situation:

- **Allow reports from appropriately certified foreign laboratories to be used as**

evidence in administrative complaints;

- **Develop analytical expertise in Taiwan;**
- **Require all whisky that is imported into Taiwan to be accompanied by a valid certificate from the distiller to ensure that it complies with the Taiwanese definition of whisky;**
- **Regulate companies that wish to distil, blend or bottle whisky to ensure that they comply with the legal definition.**

3. Ageing

This is a new issue. The following amendment has been proposed by Taiwan:

"An alcohol product that is labelled as "aged" shall be matured in a container for at least three years before bottling and shall be indicated with a number of years of maturity. If an alcohol product is produced by blending alcohol products of different ages, the years of maturity thereof shall be labelled with the age of the youngest one. Once the number of the years of maturity is labelled, records in detail and related certification documents shall be provided for examination upon request."

We have concerns over the requirement that products that are labelled with the statement "aged" must be matured in a container for at least three years before bottling. For some alcohol categories in Europe, such as whisky and brandy, the minimum ageing requirement is a part of product's legal definition specified in the Regulation (EC) No

品標準計畫」) 制定的「預先包裝食品標示標準」(該標準亦適用於酒精飲料), 其第 4.6 條規定:

「任何包裝容器, 均應以浮凸或其他具永久性之方式, 標示編碼或文字記號, 以便清楚辨識其製造廠商及其批次。」

建議

- 菸酒管理法應明確規定, 酒品必須標示「原始產製批號」或「製造業者之產製批號」, 並明定已塗銷原始產製批號之酒品一律不得進口。在菸酒管理案修正草案通過之前, 或可頒布公告之方式及時作為, 以確保強化產品追蹤管理與消費者保護。

2. 威士忌合法標示之管理

此一議題於前一年度亦曾提出。台灣「菸酒管理法施行細則」第 3 條第 5 款第 2 目將「威士忌」定義為:「以穀類為原料, 經糖化、發酵、蒸餾, 貯存於木桶二年以上, 其酒精成分不低於百分之四十之蒸餾酒。」基於此一法律定義可知, 若某一酒品擬以威士忌之名義販售, 則應符合以下三項基本要求: 以穀類為原料; 於木桶內熟成二年以上; 且酒精成分至少達 40%。

未符合前述法定定義而不法標示為「威士忌」之酒品, 持續構成市場上的問題。這些不法產品對於

合法威士忌產業及台灣消費者均造成相當之損害: (1) 不法「威士忌」酒品其產製成本較低廉, 從而, 相對於符合威士忌定義之威士忌產品而言, 該等酒品占有不公平之競爭優勢; (2) 當消費者購買一件標示為「威士忌」之酒品, 則其理應獲得一件符合威士忌之法定定義之酒品; (3) 在台灣、日本、英國、美國、加拿大等國之威士忌產品製造業者的努力下, 威士忌此一酒品類別業已建立起卓越之聲譽。劣質、不法之「威士忌」產品, 損害了此一聲譽; (4) 不實標示為威士忌之產品, 適足以欺罔消費者致其誤信該等酒品乃符合法定定義之威士忌, 甚或係來自某一特定產地。

建議

- 准許於行政檢舉程序中採認業經妥適認證之外國檢驗機構所出具之報告作為證據。
- 台灣本地應發展相當之化驗專業能力。
- 要求任何進口至台灣之威士忌產品均應附隨有原廠開具之有效證明, 資以證明其酒品符合台灣之威士忌定義。
- 對於有意從事威士忌之蒸餾、調和或裝瓶之業者實施必要之管理, 俾確保其遵循法定之威士忌定義。

3. 陳年酒

此項目為本年度所提出的新議題, 以下之修訂為台灣有關單位所提出:

「任何酒類產品包裝上如標示『陳年』, 其條件必須在容器內熟成三年以上方可裝瓶, 並須註明其熟成之年份。酒精產品如經由不同年份之酒品所混合, 則應標示最混和酒品中之最短之年份。一但熟成之年分被標示在產品上, 則相關之證明文件應詳細保存以備查。」

本委員會針對以上, 提出我們的疑慮。在歐洲部分酒的分類例如威士忌和白蘭地, 其針對酒陳年的定義是屬於產品法律定義並隸屬 EC NO 110/2008 所規範。另外酒類產品產於特定地理區域(例如干邑及蘇格蘭威士忌)則有其特定的陳年的規範, 因此必須遵從當地的規範。儘管在歐盟針對酒類最低陳年年份的法令限定並無明文規定, 在部分不同分類的酒品當中, 某些酒須在木桶中熟成一定期間以增添風味。因此有關熟成的年限系由酒類製造商自行依其產地及規範決定。

在其他國家並無科學公平依據來制定酒類產品的陳年的需求。

建議

- 將以下敘述在修訂版中移除
「任何酒類產品包裝上如標示『陳年』其條件必須在容器內熟成三年以上方可裝瓶, 並須註明

110/2008. Also products protected by Geographical Indications (eg Cognac and Scotch) might have a specific ageing requirement as a part of specifications, which they have to respect in order to be registered as a Geographical Indication. And despite the absence of a legal minimum ageing requirement in the EU, the products in some other categories might also be aged to add certain organoleptic qualities migrated from the barrel's wood to the final product. The specific period of time of maturation, however, would be determined by what qualities the spirit producer would like to give to its final product.

There is no scientifically justifiable basis for establishing a harmonized ageing requirement across all spirits categories.

Recommendations

- **Remove the following sentence from the proposed amendment: “An alcohol product that is labelled with “aged” shall be matured in a container for at least three years before bottling and shall be indicated with a number of years of maturity.”**
- **Alternatively, retain the sentence but allow an exemption for beverage alcohol originating from the EU.**
- **Alternatively, adopt the following wording change: “[If] the number of the years of maturity is labelled, detailed records and related certification documents shall be provided for examination**

upon request.

4. Rice wine classification

This issue appeared in last year's position paper. National treatment with regards to the internal taxation of imported and domestic products is a cornerstone of international trade law and, as such, the industry continues to monitor the rice wine (mijiu) issue, its effect, and any further proposed changes to the taxation of alcohol products. We acknowledge that the authorities have not used the September 2010 reclassification of mijiu to introduce new taxes, surcharges or other levies on the distilled spirits category – a move that would further undermine the perception of Taiwan internationally as a reliable and credible trading partner. We express our ongoing concerns that steps should be taken to ensure that domestic mijiu does not compete with or become a substitute for imported spirit products and that imported spirit products will not be taxed at a higher rate than domestically-produced spirit products.

Recommendations

- **The government should not use the reclassification of traditional rice wine to further discriminate against products in the distilled spirits category through the imposition of new taxes, surcharges or other levies.**

5. Champagne and Sparkling Wine tariff equalization

This issue was raised in previous position papers. Members of the committee had previously understood that the lack of substantive progress on the issue of Champagne tariff equalization had resulted from proposals being tied, in part, to a reduction in the alcohol tax on rice wine (mijiu) as indicated in the authorities' 2009 response to our 2008-2009 position paper. With the tax reform in 2009 for the alcohol tax applied to spirits and the subsequent tax reduction for mijiu, we had anticipated a resolution to the Champagne tariff equalization issue in 2009 or 2010. This has yet to take place. The equalization would also be a small step forward toward the eventual elimination of tariffs on Champagne and sparkling wine as well as still grape wine as part of trade enhancement measures or similar undertakings between the European Union and Taiwan.

Recommendations

- **The government should reduce import tariffs on Champagne and sparkling wine from 20% to 10%, to be in line with those levied on still grape wine.**

其熟成之年份。」

- 或是保留上述敘述，惟來自歐盟產區的酒類飲品應不在此限。
- 或是更正內容如下「如果熟成之年份被標示在產品上，則相關之證明文件應詳細保存以備查」。

4. 米酒歸類問題

本議題曾於先前年度之建議書中提出。非歧視性租稅待遇原則係國際貿易法之基石，是以，本委員會持續關注米酒分類議題與其影響，以及所衍生之與酒品稅捐相關的提案。本委員會了解，台灣政府機關並未藉由 2010 年米酒重新分類的機會，同時對蒸餾酒類引進新的稅、捐或其他規費—若果有此舉，則將會進一步損傷國際間原本將台灣視為可信賴、可靠的貿易夥伴的印象。台灣應採取措施，確保本地產製米酒未對進口蒸餾酒類構成競爭或成為其替代品，確保對進口蒸餾酒類所課稅捐不高於本地產製之蒸餾酒類，本會對此將持續保持關切。

建議

- 切勿藉由對傳統米酒的重新分類，對蒸餾酒類產品課徵新的稅、捐或規費，以致構成進一步的歧視。

5. 香檳酒關稅均等化

此一議題曾多次於先前之建議

書中提出。本委員會先前所理解，根據相關政府部門就 2008 ~ 2009 年度本委員會建議書之回應，香檳酒關稅均等化議題之所以未能有實質進展，其原因在於此一議題被與米酒課徵稅率調降案綑綁在一起。隨著 2009 年對於蒸餾酒類的稅率改制，以及後續的米酒降稅，本委員會原本預期香檳酒關稅均等化議題可望於 2009 ~ 2010 年間獲得解決，惟目前仍無進展。

建議

- 香檳酒與氣泡酒類的進口關稅稅率，應自 20% 調降至 10%，俾與無氣泡葡萄酒的稅率齊一。

1. **A post-market surveillance control system and the de-regulation of medicated cosmetics**
2. **Reforming Taiwan’s cosmetics regulations to comply with the best international standards and practices**
3. **Elimination of the pre-approval process for cosmetics advertisements and the establishment of advertising guidelines**

launch of medicated cosmetics which already have established “Product Information Files (PIFs).

Introduction

Members of the committee recognize and appreciate the efforts of Taiwan Food and Drug Administration (TFDA) to follow our suggestion and eliminate the policy of “corrective advertisements” from draft regulations, thereby resolving the issue raised in last year’s position paper. However, an official TFDA meeting on 29 November 2013 confirmed that the TFDA will maintain its pre-market medicated cosmetics registration requirement for five-years before adopting new regulations. We are disappointed that this decision has been made and recommend that the TFDA expedite the establishment of a regulatory framework in line with international standards and practices and that safeguards consumers. We reiterate all of the related positions and recommendations raised in last year’s paper as a direct reference for TFDA reform.

1. **A post-market surveillance control system and the de-regulation of medicated cosmetics**

This issue appeared in last year’s paper. Medicated cosmetics registrations follow TFDA regulations

related to active ingredients, limitation and product function and the documentation review process for license approval. Members of the committee would like to see the TFDA adopting a clear approach where product safety is based upon the constituent ingredients and move further towards an “in-market” control system as currently in effect in countries in the EU in order to monitor product safety and quality to protect consumers.

Recommendations

- **The TFDA should take into account the fact that the product life cycle of each cosmetic product is relatively brief. As a first step towards deregulation of medicated cosmetics into general cosmetics, the TFDA should waive some medicated cosmetics registration requirements, especially for skin products such as sunscreen and anti-acne products.**
- **As a next step, the TFDA should simplify current pre-market registration requirements to shorten the review procedures and lead-time to accelerate the**

2. **Reforming Taiwan’s cosmetics regulations to comply with the best international standards and practices**

This issue was raised in last year’s position paper. The EU has adopted a holistic regulatory and control system for cosmetics that starts from product formulation and the selection of ingredients and includes manufacturing and product labelling as well as in-market control to ensure product safety and quality at the highest level. At present, Taiwan’s regulations are not yet in line with this general move toward standardization. This is likely to impede Taiwan’s competitiveness in the global market.

Recommendations

- **The TFDA should reform the regulatory framework in order to protect consumers more effectively and improve administrative efficiency. The practice of pre-market dossier reviews and registration is not the best way to safeguard consumers. We suggest adopting the best international practice, which combines product notifications with in-market inspection controls. This is a more effective and comprehensive system which would help the TFDA to**

1. 加強上市後稽查管控系統，鬆綁含藥化妝品法規
2. 遵循國際標準與慣例，改革台灣化妝品法規
3. 取消化妝品廣告的事前核准機制，建立廣告指導原則

前言

本委員會肯定並感謝食品藥物管理署去年來參考本會的意見，從化妝品法規草案中刪除「修正廣告」的規範，解決過去一直存在於建議書中的議題。然而，在 2013 年 11 月 29 日與食藥署的會議中，食藥署確認將在施行新法規前，持續維持 5 年的含藥化粧品上市前查驗登記規範。本委員會對此表示異議，並建議食藥署應加強並建立與國際法規接軌，以維持消費者權益。為此，我們重申去年已提建議內容，作為食藥署法規改革方向的參酌。

1. 加強上市後稽查管控系統，鬆綁含藥化妝品法規

這議題列於去年建議書中。含藥化妝品的查驗登記審查作業係依據食藥署規範的含藥化粧品主成分、限量及用途，採書面審查方式核發許可證，委員會建議食藥署能參考歐盟各國的方式，從上市後市場的管控機制以有效地監督產品衛生安全與品質以保護消費者。

建議

- 食藥署應考量化妝品的產品生命週期都相對短暫，作為將含藥化粧品鬆綁為一般化粧品的第一步，食藥署應先行取消某些品項的含藥化粧品查驗登記，特別是防曬品及面皰預防產品等肌膚用產品。
- 接著，食藥署應針對現行已建立「產品資訊檔案」(PIF)的含藥化粧品提供簡化目前上市前查驗登記的規範，以縮短審查流程及時間並加速產品上市。

2. 遵循國際標準與慣例，改革台灣化妝品法規

這議題列於去年建議書中。歐盟已實施一全面性的化粧品法規及管控機制，從產品配方、成分選擇含製造過程及產品標籤等全面性的管控系統，以確保產品衛生安全與品質達到最高等級。目前，台灣化粧品法規仍未完全符合此一標準，此舉勢必阻礙台灣在全球市場之競爭力。

建議

- 食藥署應修正現行法規架構，以提供更好的消費者保護及改進行政效率，上市前的書面審查及查驗登記並非是保障消費者的最好方式，我們建議採用國際間最好範例，結合產品登錄及市場稽查管控，這才是一個更有效率與全面性協助食藥署真正有效管理市面上所有產品並保護消費者。
- 委員會建議食藥署應提供訓練課程，幫助產業界適應並符合未來法規規範。訓練課程應涵蓋產品登錄及產品資訊檔案的準備工作。
- 食藥署應參考歐盟執委會的化妝品登錄系統 (CPNP) 的作法以建立台灣的產品登錄系統，食藥署應要求化粧品責任業者完成化粧品登錄，同時食藥署亦應當確保登錄程序並非上市前的核准程序，產品登錄方式應易於業者執行，產品成份及配方含量等之相關資訊則無需登錄。
- 產品資訊檔案 (PIF)，依歐盟及其他地區的經驗，PIF並非為一個固定的文件資料用以做為上市前的條件，但其可做為輔助主管機關於上市後稽查時的評估與確保產品衛生安全與品質的依據。由此看來，從法規及實務面

regulate all products in the market efficiently and protect consumers.

- We suggest that the TFDA provide training programmes to support the industry in its efforts to adapt to new regulations. The training programmes should cover the notification process and PIF preparation.
- The TFDA should use the EU’s Cosmetic Products Notification Portal (CPNP) as a reference for building Taiwan’s notification system. The TFDA should require the persons responsible for cosmetic products to complete the notification. The TFDA should also ensure that the notification process is not a pre-market approval process, and it should be easy to comply with. No ingredients or composition submission should be requested in the notification process.
- The Product Information File (PIF) system, as practiced in the EU and other continents, is not meant to be a fixed set of documents that is submitted as a pre-market requirement, but is intended to support the authorities to evaluate and ensure product safety and quality during post-market inspection. To that extent, the TFDA should recognise and accept the purpose of PIF from a regulatory and pragmatic standpoint, and work with the industry to develop a clear framework for pre- and in-market requirements.

- **Cosmetics Good Manufacturing Practices (GMP), as practiced in the EU and other places, is self-regulated by the industry. Companies are not required to provide any GMP certification, nor do all national authorities in the EU issue GMP certificates. We suggest that the TFDA follow this international standard and put in place a GMP self-declaration system for the industry. In addition, we recommend that the TFDA conduct GMP plant inspections only when safety or quality concerns are raised regarding a particular manufacturer. This would increase administrative efficiency and also reduce the burden on the resources of the regulators.**

3. Elimination of the pre-approval process for cosmetics advertisements and the establishment of advertising guidelines

This issue appeared in last year’s position paper. Under current regulations in Taiwan, all advertisements have to be submitted to the health authority for approval before publishing. Sufficient research study data needs to be submitted in order to substantiate the claims made by the industry in the advertisement applications and advertising content has to comply with a list of pre-approved Chinese terms published by the TFDA. However, this type of list comprising positive and negative terms has

resulted in the product efficacy’s not being fully communicated. The TFDA had previously aligned with the cosmetics industry and agreed to eliminate the pre-approval process of advertisements and to establish a set of simple and clear advertising guidelines to help the self-regulation of the cosmetics industry.

Recommendations

- **In order to manage cosmetics advertisements more effectively and to follow the best international practices, the TFDA should establish common guidelines for product claims and advertisements instead of the current pre-market approval approach. Before the self-regulating advertising legislation is approved by the legislature, the committee strongly recommends that the TFDA invite experts from industry, government, academia and medical representatives to form a cosmetics advertising committee to establish periodical reviews and discuss and update the advertising guidelines.**
- **After establishing cosmetics advertising guidelines, the TFDA should put together a training programme oriented toward the industry’s self-regulation, and continually monitor cosmetics advertisements in order to create a more competitive environment.**
- **Prior to the reform of current**

觀點上，食藥署應認可並採納 PIF 之目的，並與產業界共同合作已建立一個明確的上市前後準備的法規架構。

- 化妝品優良製造規範 (GMP)，依歐盟及其他地區的經驗，為業者自我管理，企業不需要提供任何 GMP 證書或要求歐盟主管機關核發 GMP 認證。委員會建議食藥署應遵循此國際準則並實施由業者自我宣告 GMP 方式。同時，應在某特定工廠有衛生安全或品質疑慮時，執行 GMP 工廠稽查，此舉將有助提高行政效率，也減輕法規人力資源的沉重負擔。

3. 取消化妝品廣告的事前核准機制，建立廣告指導原則

本議題已列於去年建議書中。依現行的台灣法規，所有廣告都應於刊登前送交衛生主管機關核准，並提供充足的研究資料以佐證業者於廣告呈現之產品宣稱，同時，廣告內容必須遵守食藥署公告的中文宣稱詞句表列。然而，該正負面宣稱詞句表列往往導致產品科學效能無法充分表達。食藥署已與產業界達成共識，同意取消廣告事前核准機制，改採簡單明確的廣告指導原則，以協助產業界的自我管理。

建議

- 為更有效率管理化妝品廣告及遵循國際間最好的執行模式，應建立一普遍性的標準來判定化妝品的產品宣稱及廣告，已取代現行的事前核准規範。在立法機關核准化妝品廣告自律規範法案通過之前，委員會建議食藥署廣邀產業界、主管機關、學界及醫界等各代表參與「化妝品廣告諮議委員會」以制訂及定期審閱、討論與更新廣告指導原則。
- 在化妝品廣告指導原則建立後，食藥署應提供相關訓練課程以協助業者自律規範，並持續監督化妝品廣告以建立一個更好的競爭環境。
- 在修改現行化粧品法規前，委員會建議食藥署應設定一清楚的指導原則以尊重報章雜誌編輯及部落客等的評論及言論的自由，在此原則下，時尚趨勢報告或產品自我評估測試分享報告，非等同視為廣告。

cosmetics regulations, the committee recommends that the TFDA establish clear guidelines on reports written by journalists and bloggers so as to uphold and respect the freedom of the press and speech. Under such guidelines, fashion trend reports or shared product self-testing reports should not be regarded as advertisements.

--	--	--

1. Simplifying export procedures
2. Power of Attorney for B2C shipments
3. CMT Single Window

Introduction

The Customs & Logistics committee was formed in 2014 to represent importers and exporters, as well as their partners in the logistics industry (shipping companies, freight forwarders, express integrators, removal companies or other logistics operators). They have a common interest in improving Taiwan's economic competitiveness by making the shipping of goods in and out of the country as smooth and efficient as possible.

The issues brought up in this paper all recommend making better use of modern technology and systems and that government agencies do more to encourage the use of electronic data interchange (EDI), allow electronic applications and make the Customs-Maritime-Trade Single Window more effective.

1. Simplifying export procedures

1.1 Customs approval for exports

Although Taiwan is an export-driven economy, Customs' export procedures are outdated in that they still require multiple data entry records, the carrying of physical shipping documents and outdated technologies such as faxes to transfer information. Current procedures are inefficient, slow and prone

to mistakes because of the many manual steps involved. Electronic data interchange (EDI) between exporters and forwarders or Customs brokers is mostly absent in Taiwan whereas it is the norm in most other advanced economies.

Most of the forwarders and Customs brokers in Taiwan do not offer EDI interfaces to their customers, but require that shipping documents such as invoices and packing lists are transferred by fax/ email or courier. Data is entered multiple times on different forms.

Recommendations

- **Enable electronic filing by exporters/shippers or forwarders/Customs brokers using an online interface with a structured data interchange format such as XML with digital signatures through authorized digital certificates. The Customs approval for the shipment can then be communicated through the same gateway by providing a PDF-document with a Customs authorization number which is then attached to the shipping documents or the goods itself. Such a system exists in Europe. Hong Kong, Singapore and other nations offer similar interfaces for export customs**

clearance.

1.2 Air freight exports

It is currently not allowed to assemble consolidated air freight pallets at the exporter's premises. All air freight pallets have to be packed in the air freight terminal at the airport. This regulation creates a competitive disadvantage for air cargo operations compared to Hong Kong or Singapore.

Recommendations

- **Enable off-site air freight pallet assembly at authorized exporters or approved freight forwarders. Customs and/or security concerns can be addressed through inspections.**

2. Power of Attorney (PoA) for B2C shipments

Taiwan regulations are ill adapted to an increasing trend in global trade, which is international B2C (business to consumer) shipments. Consumers, who often simply order goods online, have limited understanding of Customs regulations and simply want a hassle-free delivery to their homes or offices. Instead, they are being burdened by unnecessary paper documents and delays. Customs brokers and express integrators incur additional costs to comply with such regulations.

The requirement by Taiwan Customs Regulations for importers to produce a Power of Attorney (PoA), regardless of the value of the imported goods, is an obstacle to

1. 簡化出口流程
2. 企業對消費者貨運委託書
3. 關港貿單一窗口

前言

關務與物流委員會於 2014 年成立，代表進口商、出口商及其物流業的夥伴，包括航運公司、攬貨業、報關業、搬運業及其他物流相關業者。本委員會致力於促使貨物進出通關順利且有效率，推動台灣成為一個更具競爭力的經濟體。

本建議書中所列的議題，主要在於祈請各機關善加運用現代科技及系統，並鼓勵各單位使用電子資料交換系統（EDI），允許電子報關，提高關港貿單一窗口的使用效率。

1. 簡化出口流程

1.1 海關出口核准

台灣雖是出口導向的經濟體，但海關的出口流程相當落伍，仍要求多種的資料入口記錄，提交實體的裝貨文件，而且使用落伍的科技，例如需用傳真來傳送相關資訊。現行流程涉及多項人工處理步驟，缺乏效率，速度緩慢，且易出錯誤。台灣出口商與攬貨商或報關行之間，大多未具備電子資料交換系統；可是，在大部分其他先進國家，EDI 已屬一般正常管

道。

台灣大部分攬貨商與報關行不僅未對客戶提供 EDI 界面，反而要求出口商以傳真／電子郵件或快遞方式傳送發票及裝箱單。甚且，所有資料需以不同的規格多次輸入。

建議

- 出口商／託運人或攬貨商／報關行在申請通關時，使用可延伸標記式語言（XML）等結構化的格式，以經過授權的數位化證書進行數位簽章，透過網路界面傳送相關資料。於海關核准出貨時，也能透過相同的通路，傳送附有海關核准文號的 PDF 文件，而此文件將附在裝運單據或貨物本身上。目前歐洲、香港、新加坡及許多其他國家都提供類似的界面，處理出口通關作業。

1.2 空運出口

目前尚未准許出口商在自己的處所進行空運貨物的併櫃作業。所有空運貨物的集裝架需在機場貨運站封裝。這項法規使台灣空運業務的競爭力大幅落後香港及新加坡。

建議

- 允許獲得授權的出口商或攬貨商進行空運貨物集裝架的併櫃作業。可經由檢查來解決海關及／或安全方面的顧慮。

2. 企業對消費者貨運委託書

台灣的法規並未依循全球貿易的新趨勢進行調適，包括國際間企業對消費者的貨運業務。消費者通常只是在網路上訂貨，對關務法規所知有限，並要求貨物直接送到家裡或辦公室，無須經過麻煩的手續。然而，現在消費者卻需要做一些非必要的文書作業，加重額外負擔，延後送達時間。報關行及快遞業為遵循這類法規，也需付出額外的成本。

台灣海關條例要求進口者不論進口貨品的價值多少，都需提具授權書；然而，當進口者並非屬登記有案的商號，而係偶爾經由網路購買商品的個人時，進口通關作業即會遭遇重重阻礙。

這項要求亦造成另一問題，即部分台灣民眾不願意對他們所不認識的進口機構，提供身分證相關資訊。特別是最近利用身分證號碼進行詐騙的案件層出不窮，民眾不願提供此項資訊可理解。

import clearance when importers are individuals who do not own a registered business, and often just occasionally buy goods online.

An additional reason why this requirement is problematic is the reluctance on the part of the Taiwanese public to provide their national ID information to an importing agency that they don't know. This reluctance is understandable given recent cases of fraudulent uses of ID numbers.

Recommendations

- **Remove the PoA requirement for imports with a shipment value of NT\$3,000 or less, with the exception of goods that are controlled substances. This would cover a large percentage of B2C imports.**
- **For imports with a shipment value above NT\$3,000, allow for the PoA to be granted using an e-signature, telephone authorization or other means.**

3. CMT Single Window

The committee supports the vision behind the recently launched Customs-Maritime-Trade (CMT) Single Window database and service hub. This concept, when used effectively, will allow shippers or consignees, or their agents such as Customs brokers, freight forwarders and express integrators, to easily understand import and export regulations from various government departments, and process all related applications at one location. The Single Window could also be a platform to allow the review

of export shipping documents, identified in Issue 1.

The experience of our members so far is that government departments other than Customs (eg the Food and Drug Administration, the Council of Agriculture and the Ministry of Transportation and Communication) are not effectively supporting the Single Window concept and still require importers and exporters to use various other systems. Only Customs is effectively promoting the use of the Single Window, thereby reducing its effectiveness to just one government department.

Recommendations

- **The National Development Council should play a stronger coordination role, working with Customs, to ensure that the Single Window platform truly leverages the effectiveness of import/export administration across all government departments. Legacy systems that are not integrated into the single window platform should be discontinued.**

建議

- 對價值低於新台幣3,000元的進口品，取消授權書的要求，惟管制類貨品除外。如此可涵蓋大部分的企業對消費者進口業務。
- 對於新台幣3,000元以上者，准以電子簽章、電話授權或其他方式來出具授權書。

3. 關港貿單一窗口

最近關務機關提出的關港貿單一窗口資料庫及服務中心等構想，本委員會予以支持。這套觀念若有效運用，將使託運人或受貨人，或報關行、攬貨商、快遞業者等代理商，很容易地透過政府各部門瞭解進口及出口法規，並且在單一場所處理所有相關的申報作業。單一窗口也可以成為一個平台，來審核議題1中所提到的各項出口裝運文件。

然而，依本會會員的經驗所知，海關以外的政府各部門（例如衛生福利部食品藥物管理署、農業委員會及交通部等）並未積極支持單一窗口的概念，仍要求進口商及出口商使用多種其他系統。可以說，若僅有海關積極推動單一窗口，在缺乏整體政府部門共同支持下，單一窗口的效果將大大抵銷。

建議

- 國家發展委員會應扮演更有力的

協調角色，與海關合作，確保單一窗口平台能夠成為使整體政府部門提高進／出口管理效率的槓桿。凡未能整合到單一窗口平台的落伍制度，均應予淘汰。

1. Directive 401
2. Bringing CNS standards in line with IEC standards
3. Import ban on products from China
4. Smart cities

Introduction

Since the publication of 2014 position paper, progress has been made on the following issues:

- Directive 401: The committee and the Ministry of Economic Affairs' Bureau of Energy (BoE) established an effective communication channel over the past year and exchanged technical experience through the "EU-Taiwan High Voltage Electrical Equipment Management Forum" held in March 2014. The BoE has started to work with the committee in order to make the guidelines more feasible and practicable.
- Avoidance of double testing - CNS 3376 explosion proof certificate: The Occupational Safety and Health Administration (OSHA) and the Industrial Technology Research Institute (ITRI) had a meeting with the committee to clarify the main problems and reached a consensus that would follow IEC standards and accept series type certification with additional explanatory documents in order to ensure the safety of equipment used in the work place.
- Import ban on products from China: The ban on two items on the committee's 2014 priority list has been lifted:
 - 1) CCC code 8501.4020.00.6 (AC

servo motors, single-phase, of an output not exceeding 3.75 kW).

- 2) CCC code 8537.10.90.005 (Other apparatus for electric control or the distribution of electricity, for a voltage not exceeding 1,000 V).

Electrical Engineering and Equipment Bringing CNS standards in line with IEC standards: The Bureau of Standards, Metrology and Inspection (BSMI) has included IEC 614391-1 and IEC 60364-1 in its draft plan for forthcoming revisions, currently in progress.

The issues "Avoidance of double testing - Acceptance of IEC compliance test reports", "Enhancing electrical safety – CNS 690 for wiring connectors" and "CNS 3376 explosion proof certificate" have been removed as they are no longer priority issues. In addition, the issue "Import ban on products from China" has been readjusted in order to focus on a general direction while one new issue (Smart cities) with three sub-sections has been added to this year's paper.

1. Directive 401

This issue appeared in last year's position paper. Members of the committee are pleased that the Ministry of Economic Affairs'

Bureau of Energy (BoE) is willing to communicate with the industry on this issue. The BoE officially announced guidelines for Directive 401 on the Indoors Wiring Standard on 1 January 2012, and announced amendments to the guidelines on 25 December 2012. The guidelines set out provisions for the inspection and accreditation of high-voltage electrical facilities (of over 600 volts). The new regulation requires BoE certification of laboratories, factories of origin and type test reports, with the aim of verifying the quality and safety of products.

The amended version of the guidelines provided a two-year grace period to allow our member companies to obtain BoE certifications for their products. We expect the BoE to hold meetings with our members to discuss aspects of the amended guidelines which do not follow European practices.

Recommendations

- Follow the consensus and principle agreed in the 2014 EU-Taiwan High Voltage Electrical Equipment Management Forum to accept that the type test reports issued and conducted at a frequency of 50 Hz are applicable to 60Hz as set out in the table below.
- The auxiliary parts installed in Gas Insulated Switchgears (GIS), including voltage transformers, current transformers, fuse and lightning arresters are special

1. 屋內線路裝置規則第四百零一條
2. 國家標準與國際電工標準之接軌
3. 中國大陸進口貨品限制
4. 智慧城市

前言

自本會 2014 年建議書發布以來，下列議題獲得部份進展：

- 屋內線路裝置規則第四百零一條：過去一年來，本委員會與能源局建立有效的溝通管道，並透過 2014 年 3 月舉辦的「臺歐盟高壓用電設備論壇」交流技術性的經驗。針對要點，能源局已開始與本委員會進行細部溝通，俾使修正要點更為可行及實際。
- CNS 3376 防爆電氣設備型式檢定：勞動部職業安全衛生署及工業研究院已與本委員會召開會議，澄清某些主要問題並達成共識：主管機關表示會遵照國際電工標準，倘若廠商可提出額外解釋文件說明系列型式認證的認定標準，並確保工作場所相關設備的安全性，則接受以系列型式進行認定。
- 中國大陸進口貨品限制：去年電機委員會優先關切大陸物品項目清單中，有 2 項商品今年已獲開放進口。
 - 1) 8501.4020.00.6 單相交流伺服電動機，輸出不超過 3.75 瓩者
 - 2) 8537.10.90.005 其他控電或配

電用器具，電壓未超過 1000 伏特者

- 國家標準與國際電工標準之接軌：標準檢驗局已經將 IEC 614391-1 以及 IEC 60364-1 納入下一階段修正中，已排入時程表。

去年度所提的「避免重覆測試」、「提升用電安全—CNS 690 配線用插接器」及「CNS 3376 防爆電氣設備型式檢定」已不再是本委員會的優先議題，故自本年度的白皮書中刪除。另外，本委員會亦調整「中國大陸進口貨品限制」之內容，以概略方向性地闡述本議題，並增加一新議題（智慧城市）與三項子題。

1. 屋內線路裝置規則第四百零一條

前年首次提出此議題。委員會欣見經濟部能源局與產業界展開密切溝通。能源局在 2012 年 1 月 1 日起正式執行「屋內線路裝置規則第四百零一條」，並於 2012 年 12 月 25 日提出修正版作業要點。該作業要點針對高壓用電設備的檢驗、規範和認證設立指導方針。根據作業要點的規定，廠商必須提出能源局認可之實驗室所出具的型式試驗報告和出廠試

驗報告，以確保用電設備的品質和安全。

修正版作業要點提供兩年的緩衝時間，但即將於 2014 年底到期，本委員會希望能能源局能持續召開滾動式會議，與本會會員協商並溝通修正要點中尚未符合國際慣例之要求，以達成與國際接軌的共識。

建議

- 有關於 50Hz 與 60Hz 試驗頻率之型式試驗報告審查，以 2014 年 3 月舉行之台歐盟高壓用電設備研討會中的共識為準則，如下列附表。
- 氣體絕緣開關設備（GIS）內所裝用之零組件（比壓器、比流器和避雷器），屬少量及專用規格，建議具有 ISO/IEC 17025 之 GIS 原製造廠家，對該廠生產之 GIS 出具報告，同時檢附 GIS 內所裝用之零組件的出廠試驗報告，以為 GIS 整體的出廠試驗報告，據以向台電公司申請供電。
- 本委員會持續協助主管機關逐條檢視該作業要點，以祈與國際實務接軌。

2. 國家標準與國際電工標準之接軌

本委員會欣見國家電器標準逐步與國際電工標準接軌，除提升台灣

specifications and dedicated for GIS only. We suggest that the BoE and Taipower Company approve the power transmission by accepting a complete set of factory test reports consisting of (1) routine test reports issued by factories with ISO/IEC 17025 which have been validated by the MoEA; and (2) routine test reports from suppliers of the auxiliary parts.

- **Members of the committee are willing to assist the BoE to review each item of Directive 401 regulations in order to ensure that they are in line with international practices.**

2. Bringing CNS standards in line with IEC standards

Members of the committee are glad to see that Taiwan has gradually adopted IEC or equivalent standards in the electrical component manufacturing sector. This is helping to spur the local industry to follow international standards, is improving electrical safety in Taiwan as well as stimulating exports.

We further recommend that the regulation of arc fault detection devices (AFDD) for household and similar uses in AC circuits conform to IEC standards.

Recommendations

- **We fully support the BSMI's plan to draft national standards for medium voltage panels, low voltage switchgear and busways in line with IEC standards. In order to further enhance electrical safety, we recommend including IEC 62606 into the national standard.**

3. Import ban on products from China

This issue appeared in previous position papers. Taiwan's ban on imports from mainland China violates WTO regulations, fosters protectionism and hurts Taiwan's own industry and consumers. It also has the following negative

Applicability of 50Hz test results to 60Hz

Type test item /Reference in Standard	Covered frequencies	Conclusion
Dielectric Test Power frequency voltage tests. According IEC 62271-1 table F1	45Hz to 65 Hz	Tests carried out at 50Hz cover 60Hz applications and vice versa
Temperature rise test According IEC 62271-1 clause 6.5.2 Note 2	Tests performed at 50Hz on switching devices of the open type having no ferrous components adjacent to the current carrying parts should be deemed to prove the performance of the switching device when rated at 60Hz, provided that the temperature rise values recorded during the tests at 50Hz do not exceed 95% of the maximum permissible value.	In general a guideline is given and applicability needs to be verified for the individual product, which is the responsibility of the manufacturer.
Short time withstand current and peak withstand current tests STL Guide to the interpretation of IEC 62271-200, Edition 2.0, 2011-10	Short-time current and peak withstand current tests performed at 50Hz or 60Hz, using a peak factor of 2.6, cover both frequencies for networks with d.c. time constants of 45 microseconds (ms) or lower. Using a peak factor of 2.7 cover networks with d.c. time constants higher than 45ms.	Peak factor to verify the dynamic behaviour needs to be adapted accordingly. Thermal part with the same current flow duration covers frequency of 50Hz and 60Hz.
Basic short circuit tests for vacuum circuit breakers. Based on test experience with vacuum interrupters	Vacuum interrupters are not sensitive to the di/dt prior to the current interruption. 50Hz tests result in longer arcing time, which is more demanding for vacuum interrupters.	Basic short circuit test duties carried out at 50Hz cover the 60Hz applications.
Capacitive switching applications (line charging, cable charging, single capacitor bank switching, back to back switching)	Rate of rise of the recovery voltage is steeper in 60Hz applications	Capacitive switching tests need to be carried out at 60Hz or with a higher power frequency voltage at 50Hz
Internal arc test	Energy equivalent given by $\int u(t) \cdot i(t) dt$ is the relevant parameter which is not dependent on frequency.	Therefore internal arc tests carried out at 50Hz are valid for 60Hz and vice versa.

50Hz到60Hz測試結果轉換		
型式試驗項目/參考標準	適用之頻率	結論
耐壓試驗 商頻耐壓測試 依據 IEC 6227-1 之表格 F1	45Hz 到 65Hz	50Hz 和 60Hz 商頻耐壓試驗結果可互用
溫升試驗 依據 IEC62271-1 6.5.2 條款註解	在有用開關之裝置於導體載流時，其含鐵零件產生渦流磁滯損耗。離表面越近，損耗越大。 而 60Hz 溫升試驗值不得越過 50Hz 下最大允許值的 95% 條件下，可視為在額定為 60Hz 時證明該開關裝置的性能。	通常會提供指導方針驗證個別產品的適用性，此為製造廠家的責任
短時耐受電流和峰值耐受電流試驗 由 STL 指南 IEC62271-200，版本 2.0，2011-10 闡明	短時耐受電流和峰值耐受電流試驗在 50Hz 或 60Hz 下測試，對於 d.c 衰減時間常數等於或低於 45ms 時，其峰值系數為 2.6 以覆蓋雙頻率。 若高於 45ms，峰值系數為 2.7。	峰峰值係用於 50Hz/60Hz 需依此為依據
真空斷路器內真空消弧室 用於短路電流試驗之測試經驗	真空消弧室對於電流啟斷之電流變化率並不是相對重要。其用在 50Hz 條件下，試驗較 60Hz 嚴苛，因其消弧時間較長。	基本上真空斷路器短路電流試驗結果，50Hz 可適用於 60Hz。
電容性啟閉試驗 (架空線路/電纜電容效應啟閉，單一電容器，兩組電容器啟閉)	在 60Hz 環境下，恢復電壓爬升率較 50Hz 嚴苛	電容啟閉試驗無法以 50Hz 替代 60Hz，或在 50Hz 條件下提高試驗電壓，以求商頻恢復電壓上升陡度達到相同斜率
內部燃弧試驗	依能量公式可知頻率並非相關參數而影響其結果	內燃弧試驗皆適用於 50Hz/60Hz 上

用電安全外，並協助國內廠商提升技術，製作符合國際標準之電器元件，以利外銷。

本委員會進一步建議制定用於住宅及相似應用於交流電路的弧光故障檢測裝置，使其符合國際電工標準。

建議

- 本委員會樂見能源局正在研擬

中壓盤、低壓開關裝置與低壓母線槽之國家標準，使其與 IEC 標準接軌。惟建請進一步推行 IEC 62606，以更周全地提升整體用電環境安全。

3. 中國大陸進口貨品限制

本議題在前幾年的建議書中均有提及。台灣對來自中國大陸貨品進口至台灣之貿易限制，已違反 WTO 規定。這不僅助長貿易保護主義，最

終還傷害到台灣國內製造業者和消費者的權益。此禁令將造成下列負面影響：

- 受限於此貿易障礙，業者無法自中國大陸自有的生產設備進口產品，反而須經由其他成本較高之生產地區取得，因而直接造成台灣市場在交易價格上的劣勢。
- 某些特定產品僅在中國大陸境內生產，受此進口限制而未能引進台灣。
- 越來越多的企業已將研發及設備轉移至中國大陸，生產目前線上最新技術的產品。此項限制意味著，許多新產品無法供應至台灣市場，台灣消費者亦無法取得最新科技之設備。

建議

國家標準	國際電工標準	註解
14816	60947-2	相似
14985	60898-1	相似
5422	61009-1	並行
5422	61008-1	並行
15156-200	62271-200	翻譯中
15156-1	62271-1	已完成
15156-100	62271-100	翻譯中
	61439-1	翻譯中
	60364-1	翻譯中

CNS Standards	IEC Standards	Notes
14816	60947-2	Similar
14985	60898-1	Similar
5422	61009-1	Equivalent
5422	61008-1	Equivalent
15156-200	62271-200	Translating now
15156-1	62271-1	Equivalent
15156-100	62271-100	Translating now
	61439-1	Translating now
	60364-1	Translating now

implications:

- Due to this trade barrier, committee members are obliged to source products from alternative, more expensive production locations, instead of their production facilities in China. This directly leads to a cost disadvantage when selling these products in Taiwan.
- Certain products which are only manufactured in China cannot be imported into and sold in Taiwan.
- As more of members' R&D and production facilities of current and new products using the latest technologies have been relocated to China, this automatically means that some products have to be withdrawn from the Taiwan market and that the latest products with the newest technologies are not available to local Taiwanese consumers.

Recommendations

- **The government should open the market gradually in order to improve the competitiveness of the market in Taiwan in terms of customer choice and access to the latest technologies. This will**

also enhance the R&D and manufacturing competence of local manufacturers.

4. Smart cities

A smart city is a community that is efficient, livable and sustainable. Smart cities start with smart systems, working for the benefit of both residents and the environment. A truly efficient city requires not only that the performance of each system is optimized, but also that these systems are properly planned, integrated and managed in order to maximize value. As cities grow, they face huge challenges: pollution, blackouts, unemployment, increasing demand for mobility, and tighter economic pressure. There is significant potential for the development of smart cities in Taiwan, with a special emphasis on energy integration, management and saving measures. This year we focus solutions in three segments that we believe will kick-start Taiwan's smart city development: Smart buildings, Smart transportation, and Smart grids. To transform current cities to smarter cities, the government should set long-term goals and follow the following step-by-step

approach to development:

- I. Measured: Pervasive sensor networks throughout cities to measure and manage energy usage
- II. Networked: Node connections through low-cost communications
- III. Managed: Real-time analysis and control systems
- IV. Integrated: Integration of electric grids, gas, water and other isolated systems across cities
- V. Smart: Software as a service (SaaS) based citizen services, applications and management tools.

4.1 Smart buildings

In smart cities, smart buildings incorporate streamlined management and integration of software and hardware solutions to foster an energy efficient and sustainable environment. Members of the committee recognize the government's current Eco-city policy to encourage smart building construction, but we observe that the industry's high price sensitivity often overshadows the overall efficacy and environmental value of building project solutions. Thus, we propose a three-pronged recommendation.

Recommendations

- **Building system integration: Integrate building security and energy management by combining fire alarms, security, HVAC, air conditioning, elevators, power, CCTV, and water management systems onto a single diagnostic interface. This would have the following**

- 行政當局應逐步開放市場，以提升台灣市場的競爭力，而消費者亦當有更多選擇權，以取得最新技術的產品。同時，開放也有助於提升本地廠商的研發及製造能力。

4. 智慧城市

智慧城市使社區在能源使用上兼具高效、舒適、永續發展等特色，其具備的智慧型整合系統能夠提升生活與環境品質，並使兩者達到雙贏。致力於節能的都市不僅需要使各個系統運作達到最佳化，也必須將所有系統做全方位的規劃、整合及營運，使整體投資能夠達到最大效益。當城市持續擴展，將面臨一連串的嚴重衝擊，如汙染、斷電、移動運輸需求增加與經濟發展困境等。台灣對於發展智慧型城市的需求正顯著提升，以下乃著重於能源整合方案，以因應上述問題之挑戰。今年委員會特別強調長期的解決方案：智慧建築、智慧運輸與智慧電網。為達到轉型為智慧城市的目標，建議政府設定長期目標，並參考以下步驟發展策略：

- I. 監控：設置監控網絡，深入管理各地能源使用
- II. 網絡：使用低成本的溝通網絡連結各地
- III. 管理：利用即時分析與控制系統管理
- IV. 整合：在整個城市架設整合性電

網、天然氣管線、用水與其他獨立系統

- V. 智慧化：安裝「即開即用」(SaaS)之市民服務、應用與管理的軟體

4.1 智慧建築

智慧建築能夠適當的合併中央管理系統與軟硬體整合方案，不僅讓能源使用更有效率，也可並強化環境的永續性。本委員會深刻了解政府目前的生態城市政策，目的為鼓勵智慧建築的建設。然而，目前建商傾向以價格作為標準來判斷是否採用智慧建築，而忽視整體建築解決方案所欲達到之功效與其對環境維護的價值。要達到智慧城市的目標，本委員會提出以下三叉類型建議。

建議

- 建築物整合系統：設置整合系統，將建築安全與能源管理項目結合，可將火災警報器、安全裝置、暖通空調、冷氣空調、電梯、電源、有線電視與水資源管理等系統整合在單一監控之介面上，如此可節省大量投資成本。

價值分析：

- a) 針對工業建築，整合性系統能夠提升資料與設備的安全；對於住宅與商業建築，則能夠讓其整體能源使用及安全系統的表現效率更好。

- b) 針對醫院，整合性系統能夠保障設備安全，確保醫院全天候穩定的供應能源，提供緊急情況之病患與一般病人最安全的照護，並兼顧環境永續發展。

- 遠端能源監控：採用節能軟體系統操作，使建築物內的即時使用量，如水、電、天然氣與安全系統等能夠從遠端控制，簡明的中央監控介面能同時輕鬆管理眾多建物的能源使用，並密切監控保全設備。

價值分析：

遠端遙控的中央設備能夠使能源、安全監視與控制等個別項目更為優化，提高建築物內各個電源的使用及管理效率。

- 政府建築案中使用最有優勢的標案：選擇具認證的建商公司之報價，其公司提供的產品組合與解決方案品質優良，能夠為社會與環境創造附加價值。若其投標標準已經在案件中設定「金額須超過二億元新台幣」之標準，則本委員會建議政府能夠逐步將此標準延伸至所有類型標案，以滿足建案需求。

價值分析：

政府的智慧建築案例，會加速正向的轉變；目前著重短期利益並以價格取向的智慧建築風氣，將扭轉為著重解決方案的長期價值與永續性，最終利於消費者。

benefits:

a) For industrial buildings, system integration improves the security of data and equipment while increasing productivity by optimizing the allocation of energy resources on site. For home and commercial buildings, it can optimize building energy usage and streamline the security system.

b) For healthcare buildings, an integrated system can safeguard equipment and ensure adequate energy usage to deliver the safest and most sustainable environment for critical and everyday patients.

- **Remote energy operation: Adopt energy operation system software to enable remote operation in real time of water, electricity, gas, and security systems. This simplifies the process of managing multiple building energy sources through a simple and centralized interface, and facilitates closer monitoring of alarms and surveillance.**

Benefits: Centralized software enabling remote operation facilitates energy and security surveillance and control and maximizes the operator's ability to manage each power source.

- **Utilize the most advantageous bid for all government building projects: Select the building offer based on a building company's certification, the quality of the offer's product**

mix and the building solution's added value for the community and the environment. Given that the most advantageous bid criterion is already set for building projects exceeding NT\$200 million, we recommend gradually extending this to all building projects.

Benefits: The government's smart building examples will facilitate the transition from a short-term price-sensitive mindset to one that is more focused on long-term value and sustainability.

4.2 Smart transportation

Smart transportation systems are expected to become necessary and popular given the growth in the number and populations of megacities. It is important to build safe public transportation systems and maintain them to ensure smooth traffic flow in a way that is environmentally sustainable. Automotive and related industries are developing advanced supporting components like emergency call systems, electronic toll collection systems, vehicle-to-vehicle, vehicle-to-infrastructure as well as wireless communications. To realize the full potential of these technologies, advanced systems and infrastructure corresponding to this trend is necessary. Appropriate and sufficient recharging points accessible to the public should be carefully planned and installed, particularly in airport passenger terminals and railway stations.

Recommendations

- **Develop a national plan to provide infrastructure with sufficient electric vehicle recharging stations that are accessible to the public. As technology for electric mobility is undergoing rapid change, the recharging interface technologies including cable connectors, wireless, battery swapping and energy storage should be taken into consideration when drafting the regulations.**
- **The choice of equipment for normal and high power recharging points should comply with specific safety requirements in force at the national level.**

4.3 Smart grids

As part of the international drive to optimize the use of energy and reduce carbon emissions, many countries are promoting smart grid development.

4.3.1 Electricity liberalization

Electricity liberalization has been a trend in Europe, the United States, New Zealand and Australia since before the 1990s. Over time, liberalization of electric power markets has continued to evolve and improve. In many countries, this evolution has reached a mature phase with sophisticated technical and market-based systems that integrate multiple small suppliers with large utilities to provide constant and sufficient power. The advantages of liberalizing the electricity market in Taiwan are as follows:

- First, free competition would

4.2 智慧運輸

智慧型交通系統在人口眾多的大型城市裡，勢必成為必要且受歡迎的趨勢。要能維持長久的交通發展最重要是建立安全的大眾交通系統和維持順暢的交通流量。汽車和相關產業正在開發先進的配備，如緊急呼叫系統、自動收費系統、車輛與車輛通訊、車輛與基礎設施通訊。為能充分發揮這些充電設備的功能，必須更仔細地去規劃和設置，特別是在航空站、火車站和地鐵站等公共場所。

建議

- 制定一項全國基礎設施藍圖計劃，以提供足夠電動車及公共基礎設施的電動汽車充電站相關管理及規範辦法。隨著正在電動交通技術的迅速變化，應考慮到規劃充電接口技術包括電纜連接器，無線充電，電池交換和電力能量儲存系統規則及規章。
- 選擇高功率充電設備應符合國家和國際標準指定安全要求。

4.3 智慧電網

在國際能源與氣候議題持續推動下，各國大力建置智慧電網，以期透過即時控制及需求端管理，促進電力資源最佳化配置與運行，進而達到節能減碳目標。

4.3.1 電業自由化

電業自由化是國際電業發展的趨勢。歐美、紐、澳等國在九十年代之前，即已開始進行推動。隨著時間遞嬗，各國電力自由化市場制度不斷演進，已去蕪存菁，改良、調適並修正過程中的諸多缺失。目前，國際電力自由化市場運作已臻成熟，電力交易除短期的現貨市場需與即時電力調度搭配平衡外，已與一般商品市場無異。其優點如下：

- 首先，透過自由競爭，帶來效率及合理電價。
- 第二，自由化可解決供電瓶頸問題，特別是台電受限於國營事業之因素而常受約束，要蓋新電廠及輸配電設施並不容易；若開放民間興設，較具彈性。
- 第三，透過民營業者參與，可促進投資、就業及經濟成長。如台灣在 1990 年前後開放金融服務業市場、1996 年開放通訊業及石油市場帶來正面效益，均是前例。
- 電業自由化的基本精神，在於分開具競爭性的發電市場與具壟斷性的輸配電市場。

建議

- 行政當局應加速推動電業自由化，參考歐美等國成熟市場的運作經驗，並輔以所需的配套措施，建立一個公平、合理且可行的

的電業市場競爭環境。

- 將電力公司分成發電、輸電、配電三個公司。
- 成立一個獨立的系統調度機構（ISO），來負責公、民營業者的輸電調度。

4.3.2 先進讀表系統

智慧電網（Smart Grid）其目標，簡單而言是「在傳統電網上建設高速通訊網路，透過感測、分析、預測、決策、控制等資訊處理技術，提供穩定高效率電力供應」。為達成此目的，必須仰賴電力資訊蒐集與分析，故具備雙向通訊功能的先進讀表系統，可使電力系統自動化與資訊化深入家庭或建築物內，是智慧電網的基礎骨幹。

就全國而言，AMI 可促成需求面管理，及再生能源併網，有助全面達成節能減碳政策目標。而對電業而言，AMI 可提供負載控制通訊功能，快速量測、診斷電力質量，實現電網自癒功能（self-healing），提升供電品質；並可透過時間電價機制之搭配，實現尖離峰平滑，以減緩新建電廠的壓力；同時更易取得用戶的用電資料，從而提供更多創新服務。在用戶面，AMI 搭配顯示器可使用電資訊透明化，使用電戶能掌握更多資訊，進行能源管理；並加強用戶與電力系統間之靈活互動，使用電戶可同時扮演發電者與電力消耗者的角色，

increase efficiency and set reasonable prices.

- Second, liberalization would solve supply bottlenecks, especially given the constraints of state-owned enterprises to build new power plants, transmission and distribution facilities. Opening up to private players would increase flexibility.
- Third, the participation of private operators would promote investment, employment and economic growth. Precedents were set when Taiwan opened its financial services markets in 1990 and its communications markets in 1996. These moves brought significant benefits and the experiences of countries that have liberalized their electricity markets suggest that Taiwan would experience similar benefits.
- In the spirit of trade liberalization, there should be no monopoly on power generation and the generation of electricity should be opened to competition. Furthermore, there should be a separation of power transmission and distribution.

Recommendations

- **The government should expedite the liberalization of the electricity market that draws on the operational experience of mature markets such as Europe and establishes fair, rational and workable competition in the electricity market.**
- **The state-run power company should be divided into three entities responsible for 1)**

generation, 2) transmission and 3) distribution.

- **Establish a system run by an Independent System Operator (ISO), responsible for coordinating the transmission scheduling of both public and private electricity operators.**

4.3.2 Advanced metering system for Advanced Metering Infrastructure

The objective of a smart grid is to provide stable and efficient power supply through sense measuring, analysis, forecasting and control, utilising information processing technology via a high-speed communications network. To achieve a truly smart grid requires the effective collection and analysis of power information and an automated power control system.

Advanced Metering Infrastructure (AMI) at a national level enables demand-side management and grid-connected renewable energy, which helps countries to realise energy saving and carbon reduction goals. For the electricity industry, AMI provides load control communication capabilities, fast power quality measurement and diagnosis to carry out self-healing functionality, improve quality and ease the pressure on new power plants. For users, AMI makes information transparent and strengthens the interaction between users and flexible power systems so that users can simultaneously play the role of power producers and electricity consumers, thereby helping to improve the functioning of the electricity market.

Recommendations

- **Taiwan Power Company should install an advanced metering system to establish a complete smart grid, enhance the efficiency of electricity supply, and ultimately realize energy saving and carbon reduction goals.**

有助於健全電力市場運作。

建議

- 建議台電公司加速推動先進讀表系統專案，從而建立一個完整的智慧電網，提升電力供應效率，最終達成節能減碳之政策目標。

1. Public participation in renewable energy projects
2. Greenhouse gas legislation
3. Green electricity pricing
4. Safety of waste treatment
5. National energy policy and energy efficiency

Introduction

Three new issues are raised in this year's paper, two of which focus on the investment climate for renewable energies. To overcome the hurdles that are preventing the development of more renewable energy projects, we urge the government to review and reform the Electricity Act and secure investor confidence with a reasonable and stable "feed-in tariff". Only public participation in renewable energy projects will lead to wider public acceptance of new wind farms and other renewable energy installations.

The issues raised in last year's paper under the headings "Energy policy master plan" and "Energy efficiency" are covered this year under the same new heading: "National energy policy and energy efficiency". The issue listed in last year's paper "Indoor air quality act" has been removed because it is no longer a priority issue following the passage and implementation of the "Indoor Air Quality Management Act" at the end of 2012.

1. Public participation in renewable energy projects

This is a new issue. Rapid renewable industry development

together with economies of scale have made renewable energy economically viable and competitive compared to traditional power sources. Wind power has already reached grid parity in Taiwan and can compete directly with existing fossil fuel energy sources.

However, there has been little action so far to further develop renewable energy. The Renewable Energy Act, with its ever changing feed-in tariff, isn't providing the necessary confidence to attract significant investment.

While public participation in photovoltaic (PV) projects is possible, community participation, especially in wind farms remains extremely difficult due to an excess of rules and regulations. With the absence of direct benefits to local residents, support for the development of wind farms is often lacking.

Regional power generation is extremely difficult if not impossible to implement according to the current legislation in Taiwan. This is in stark contrast to countries like Germany and Denmark where communities own up to 50% of renewable energy projects.

We urge the Taiwan authorities to view community-invested energy generation as a viable option and

take action to realize this potential.

Recommendations

- Reform the Electricity Act to allow local residents to invest in community energy projects.
- Simplify the administrative process in order to reduce the time needed to process and approve permits for renewable energy projects to between six and nine months.
- Streamline procedures in order to shorten the time needed to get renewable energy projects connected to the grid. Make grid connection obligatory for community-invested projects.
- Offer better feed-in tariffs, especially for community-invested renewable energy projects.

2. Greenhouse Gas legislation

This issue was raised in last year's position paper. After declaring six greenhouse gases (GHG) as air pollutants and consequently making inventory reports mandatory for major emitters, no major action has been taken to achieve real GHG emission reductions in recent years. Meanwhile, the pilot programme to encourage the industry to implement real emission reduction projects was not successful. According to the Environmental Protection Administration's (EPA) GHG Administration Office, only seven projects were successfully registered (99% of them state-owned companies) in the past five years.

1. 再生能源項目中之公共參與
2. 溫室氣體法案
3. 綠色電價
4. 廢棄物處理之安全性
5. 國家能源政策與能源效率

前言

本年度建議書中提出三項新議題，其中兩項著重於再生能源環境投資。為了克服再生能源案例之發展障礙，我們促請政府檢視並修改電業法，希冀在一個合理又穩定的「政府電力收購制度」下，穩固投資者信心。提升公民參與新的風力發電場或是其他再生能源設施投資，使民眾可以更廣泛的接受並參與再生能源發展。

在去年度探討的「能源政策的總體規劃」與「能源效率」議題中，將繼續納入於今年新議題「國家能源政策與能源效率」下討論；而去年探討的「室內空氣品質法」已於2012年年底通過且施行「室內空氣品質管理法」，因此不列入今年探討的議題。

1. 再生能源項目中之公共參與

此為一個新的議題。再生能源產業發展快速且較具經濟規模，相較於傳統能源具有經濟上的可行性與競爭力。在台灣，風力發電已經達到市電平價（grid parity），發電成本已經可以直接與現有的燃油發電競爭。

惟目前為止，再生能源投資與發展比例偏低，主要因為再生能源法規與躉購費率不穩定，降低投資者信心與意願。

當前民間參與投資再生能源，以太陽光電項目可行度較高。就風力發電項目中，民間參與投資意願仍較低，主要因為法律規範過於繁複以及對於風場當地居民缺乏直接效益，從而缺乏投資者開發。

在台灣，依據現有的法律發展區域再生能源雖較困難，但並非不能實現。以德國和丹麥為例，其擁有50%以上之再生能源，和我們形成鮮明對比。

我們呼籲台灣當局應關切再生能源之公眾參與發展，並採取行動發揮再生能源開發潛力。

建議

- 修改電業法，使當地居民可投資再生能源項目。
- 簡化再生能源項目許可申請的行政流程，縮短為六至九個月。
- 縮短再生能源項目併聯至電網的時間及程序，並強制團體投資項

目需進行併聯。

- 提供更好的躉購電價，特別針對團體投資的再生能源項目。

2. 溫室氣體法案

此議題曾在去年度的建議書中被提出。在公告為空氣污染物的六種溫室氣體（GHG）並要求強制申報業者製作盤查清冊報告後，這些年並沒有採取大規模的行動以實踐真正的溫室氣體減排。同時，以示範計劃鼓勵業界執行真正的溫室氣體減量並沒有成功。根據環保署溫室氣體減量管理辦公室公佈的資料，在過去五年內，只有七項案例成功被註冊，其中99%為國營事業。而那些被記錄的減排量相對整體計劃之比例，仍微乎其微，根本無法對達成台灣長期減排目標作出顯著的貢獻。換言之，該政策並未獲致實質影響。

建議

- 充分利用歐洲在各個層面成功的經驗，並反覆驗證、測試與證明從其他國家和民營的方法，而非自行制定一個新方法或政策。
- 台灣和歐洲國家皆已對氣候政策制定目標。在台灣，能源類和工業類是二氧化碳的兩大排放源。在歐洲，許多公司會提供最新科技協助發電廠，以提高設備發電

The percentage of recorded emission reductions under this scheme against overall emissions is so minimal that it will not make a significant contribution to meeting Taiwan's long-term emission reduction goals. It is clear therefore that the policy has failed to have a real impact.

Recommendations

- **Engage expertise from Europe to leverage successful experiences at all levels over the long term. Implement tried, tested and proven methods from other countries and the private sector, instead of devising new methods and policies from scratch.**
- **Taiwan and European countries have set targets for climate policies. In Taiwan, energy and industry sectors are the two largest CO₂ emitters. Many European companies have the latest technologies which can assist power plants and manufacturing facilities to become more efficient. The public and private sectors of Taiwan and European countries should enhance cooperation in this regard.**
- **Actively engage with major emitters to get their support before GHG legislation is enacted to accumulate the necessary momentum ahead of establishing a carbon market. Without functioning markets, trading cannot serve as a policy tool for climate change mitigation.**

3. Green electricity pricing

This is a new issue. We welcome the determination to introduce policies to enable electricity users' choices over the sources/fuel types of the electricity they use. However, the current scheme is not attractive enough to encourage public participation.

Recommendations

- **Premiums should be in reasonable range: The current scheme stipulates a premium of close to 40%, which is one of the highest in the world. Such a high premium is also prohibitively expensive for large-scale industrial users.**
- **The fundamental purpose of introducing green electricity pricing is to enable manufacturers to reduce their carbon footprints. But the compatibility and references to international standards are lacking. Also, the rigidity and transparency of information should also be at the same level as other pioneering schemes from Europe and North America. This is the only way to ensure the extra efforts made by the electricity users can be fully accounted for when necessary, such as when calculating carbon footprints.**

4. Safety of waste treatment

This is a new issue. There were two fires/explosions in the waste to energy industry in one year. The material suspected as the cause was "magnesium and aluminum"

granules and shavings. The EPA currently considers this material as a "recyclable" product and not waste but the market value of the "product" which the manufacturers consider as a waste product is too low. In addition, the precautions necessary to safely handle and recycle this potentially hazardous material appropriately are proving restrictive to the recycling industry, thus encouraging illegal disposal and further incidents that have the potential to cause fatalities.

Recommendations

- **The government should recognize the potential hazards and fully educate users, manufacturers and waste operators about the risks posed by these materials. Products that contain "magnesium and/or aluminum" or any other highly volatile material should be more strictly regulated. In addition, an educational programme should be implemented on the safe handling and management of waste materials for users, manufacturers and waste operators.**
- **Create stricter waste policies and impose severe penalties to minimize the risks of illegal disposal of potentially hazardous material. The illegal disposal of this type of material has already had a severe impact on business and increased insurance premiums as a direct consequence. Further incidents would have a**

效率。無論是台灣或是歐洲國家的國營或民營企業，都應加強這方面的合作。

- 保持與強制申報業者積極聯繫並獲得其支持，才能在溫室氣體法案通過前，累積一個碳市場必要的動力。若沒有一個正常運作的市場，交易行為就無法被視為能減緩氣候變化的政策工具。

3. 綠色電價

這是一個新的議題。我們支持發展此項政策，使電力用戶可以選擇用電來源／燃料的類型。然而，對於鼓勵民眾參與而言，目前的計畫仍不太具吸引力。

建議

- 費用應該在合理範圍之內：目前綠電的價格高於普通電價約40%，此為全球綠電高收費的國家之一。如此高額的收費對於大型工業用戶難以負擔。
- 引進綠色電價的初衷是讓製造商有另一種方式可以減少其產品的碳足跡，但國際標準的相容性與參考仍付之闕如。況且，資訊的公正與透明度也應維持在相同水平，如同其他來自歐洲與北美的創新綠電方案，其認證之方式即在於可確保電力用戶所作出的額外努力，並且在必要的時候還可被充分運用解釋，尤其在計算碳

足跡時。

4. 廢棄物處理之安全性

這是一個全新的議題。在過去一年內，廢棄物行業發生了兩場大火／爆炸，而引發的物質被懷疑是「鎂」或「鋁」的顆粒或碎屑。環保署目前認為上述物質為「可回收物」而非廢棄物，但廠商認為這些物質的市場價值太低而不選擇回收處理。除此之外，廢棄物的安全性處理預防措施等規定，等同於增加業者回收這種具有潛在危險物質的限制，導致變相鼓勵大眾非法處置，從而造成意外傷亡等事件。

建議

- 環保機關應認知潛在的危險，並充分教育使用「鎂」或「鋁」的製造商與廢棄物營運商，在處理這些材料時所帶來的風險。當產品之中含有這些物質或其他任何易揮發物質時，應嚴加控管。此外，應該設計一個教育計劃是有關於廢棄物的安全處理與管制，並由製造商和廢棄物營運商來落實。
- 建立更嚴格的廢棄物管理政策，並處以重罰，以降低非法棄置有害物質的潛在危險。此類型材料的違法處置已經對企業造成嚴重影響，最直接的結果就是增加保險費。再者，意外事件會對行業

造成負面的影響，並存在嚴重的人身傷害甚至死亡的可能性，故有必要制定更好的法規，並落實教育計畫。

5. 國家能源政策與能源效率

此議題為去年「能源政策的總體規劃」與「能源效率」的延伸。由於政府在2014年4月27日停建核四，以及7月份的高溫創下歷史新高的用電量，導致台電全部的電廠備用容量皆低於5%，這遠遠低於規定之安全比例16%，此亦構成台灣未來將有電源供應不穩定，甚至有電廠停電之嚴重風險。

未來實現永續能源的兩大因素為節約能源及提高能源使用效率。在台灣，工業、建築與交通運輸行業佔了總能源消耗的70%以上，故此三種能源之效率提升，應為台灣重視之事。

台灣能源轉型成功的關鍵，在於多元的結構與塑造永續的未來。再生能源和石化燃料發電廠皆為能源結構的一部份，而在石化燃料電廠之中，天然氣發電廠又比火力發電廠更為乾淨且有效率。對國家發展和國家安全而言，穩定的能源供應是相當重要的，故應使用分散風險原則，避免過度依賴單一設備供應商，這是高效率天然氣發電廠成為未來能源供應的基礎關鍵之一。

政府未來應以行動展示台灣對

further negative impact on the industry and have the potential to cause serious injury and/or fatalities unless better regulations are implemented and an educational programme is developed.

5. National energy policy and energy efficiency

This issue expands on two issues raised in last year's paper under the headings "Energy policy master plan" and "Energy efficiency". Since the suspension of construction of the fourth nuclear power plant by the government on 27 April 2014, high temperatures in July 2014 created record high consumption of electricity and caused the reserve capacity from all of Taipower's power plants to fall below 5%. This is far below the defined safety ratio of 16% and constitutes a severe risk of power supply suspensions if any power plant outages take place in Taiwan in future.

Saving energy and using energy more efficiently are the two main factors in realizing a sustainable energy future. In Taiwan the industrial, building, and transportation sectors account for more than 70% of total energy consumption. Enhancing energy efficiency in these three sectors is therefore crucial for Taiwan.

A diverse energy mix is the key for Taiwan to seek a successful energy transition and to shape a sustainable energy future. Both renewable energy and fossil power plants shall be part of the energy mix. Of the types of fossil power

plants, gas-fired power plants are cleaner and more efficient than coal-fired ones. A stable energy supply is important to achieve sustainable national development and national security. Applying the principle of risk diversification can avoid over-reliance on one single energy equipment supplier. This is particularly critical for highly efficient gas-fired power plants which should become one of the bases of future energy supply.

The government's future actions will demonstrate its determination to develop renewable energy in Taiwan. By 2030, renewable energy supply is expected to reach 13% of total electric power generation in Taiwan, far below the targets of many developed countries. While alternative sources are extensively discussed as a substitute for nuclear power, Taiwan's cheap electricity rates, outdated building codes and vehicles all contribute to unnecessary waste of energy. The government needs to take more aggressive approaches to implement energy savings in buildings.

Recommendations

- **Electricity prices for industry, commercial and residential users should be adjusted to reflect actual costs, in order to stimulate all users to improve energy efficiency and reduce energy consumption.**
- **Implement a quantitative measurement scheme of energy efficiency in Taiwan's building code, with a formula to calculate efficiency based on the building shell, air**

conditioning and lighting respectively. Make the new measure mandatory for all new buildings, not merely for current public construction projects with capital investments of over NT\$50 million.

- **Implement a clear labeling system for all electrical equipment/machinery and household appliances with an energy efficiency index, so that consumers will know the life cycle cost comparison.**
- **Introduce finance funding schemes to encourage green construction practices for new buildings and green retrofitting of old buildings. For example, introduce a business model that allows funding providers to earn revenue from energy saving infrastructure installed in buildings after implementation.**

再生能源發展的決心。預計於 2003 年時，台灣之再生能源供應量將佔整體發電量的 13%，此亦遠低於許多已開發國家的目標。當替代能源被廣泛討論用以取代核能發電時，台灣低廉的電價、過時的建築規範與老舊的車輛，都可能成為能浪費的來源。而對於建築的節約能源，政府特別應採取更積極的方法予以落實。

建議

- 調整工業、商業與住宅用戶的電價，促使所有用戶皆當反應實際成本，以提高能源效率，降低能源消耗。
- 在台灣的建築設計規範中，進行能源效率定量的量測方案，以公式分別計算建築物的外殼、空調和照明。新增措施皆應對所有新建建築物做一致要求，而非只限定投資資金超過五千萬台幣的公共建設項目。
- 為所有電器設備／機械及家電，建立一個明確的能效指標制度，讓消費者方便比較產品的生命週期成本。
- 引進資金資助計劃，鼓勵新建物建造為綠色建築或舊樓進行綠色改造。例如：鼓勵引入商業模式，在確實執行後，允許資金供應者賺取來自裝置節能或建築物節能之後的收益。

1. National healthcare spending
2. Prioritising patients in the healthcare system
3. Cancer screening
4. Organ donations
5. Enhancing communication between healthcare agencies
6. Import ban on products from China

Introduction

Since the publication of last year's position paper, the healthcare authorities have made an effort to increase cervical cancer screening. They have also taken action to address the issues of healthcare associated infections and diabetes. In recognition of these efforts the issues raised under the headings "Prevention of Healthcare-associated infections" and "More aggressive management of diabetes" in last year's paper have not been repeated. We have expanded on the issue of cervical cancer screening to encourage screening for other types of cancer. Since no progress has been made on the import ban on products from China, this issue is repeated along with four new issues.

1. National healthcare spending

This is a new issue. Taiwan is well known globally for its National Health Insurance system. While keeping the use of healthcare resources to a minimum, the system is able to create relatively high levels of healthcare access and public satisfaction. However, Taiwan will soon have to face the dual challenges and related hardships of a rapidly-aging population and sharp

decline in the number of new births. An aging population will necessitate higher spending on healthcare in order to maintain and improve patient outcomes.

According to OECD Health data in 2011 average health care expenditure as a percentage of GDP in OECD countries was 9.3%. Spending in the United States was 17.7%, the highest rate of health care spending among OECD countries. Percentages in other OECD countries were 11.6% in France, 11.3% in Germany, 11.2% in Canada, 9.5% in The Netherlands, 9.4% in the United Kingdom, 8.9% in Australia (in 2010) and 5.9% in Estonia. In contrast spending in Taiwan was 6.6%, well below the OECD average and lower than neighboring countries South Korea (7.4%) and Japan (9.6% in 2010).

Recommendations

- **Healthcare and administrative ministries and departments should systematically work to increase Taiwan's overall spending on healthcare to 7.5% of GDP.**

2. Prioritizing patients in the healthcare system

This is a new issue. According to Article 41 of the Second Generation National Health Insurance Act, drug reimbursement standards should be set by prioritizing patient-centered healthcare necessities and quality, as well as by inviting clinical experts and patient groups to offer ideas and recommendations in order to meet patients' healthcare needs. However, to date, no such regulations have been implemented. Since 2013, the National Health Insurance Administration (NHIA) has implemented a new two-tier review process for new drug reimbursement, the original DBC (Drug Benefit Committee) become an "expert panel" whose suggestions are sent to the joint meeting of the Pharmaceutical Benefit Reimbursement Scheme (PBRs) for final decisions. However, the make-up of the PBRs committee is unbalanced as 13 out of total 25 PBRs meeting representatives are from hospital management, who, citing budgetary concerns, are hindering the introduction of new health care technologies into Taiwan. For instance, new medications to lower lipid levels and macular degeneration have not been approved, depriving many patients at risk of life-enhancing medicine.

Recommendations

- **Rebalance the representation of PBRs meetings by increasing the number of representatives from patient groups and clinical experts. Professional qualifications and**

1. 增加整體醫療資源投入
2. 以病人醫療需求及品質為優先
3. 增加癌症篩檢
4. 促進器官捐贈
5. 增加政府部門之溝通
6. 中國大陸製造醫療器材進口限制

前言

自去年建議書出版以來，衛生部門提升了子宮頸癌的篩檢成效，也盡力預防健康照護相關感染和控制糖尿病，因此本委員會暫不覆述去年提及的相關議題。然而，鑒於去年本年癌症篩檢成效的上進，將進一步建議增設更多種類的癌症篩檢。去年提及中國大陸製造醫療器材進口禁令，至今進度緩慢，故將繼續保留在此建議書之中，以期改善。

1. 增加整體醫療資源投入

台灣全民健保舉世聞名，在非常低的資源投入，創造了非常高的就醫可近性及民眾滿意度。但今後卻也面臨了艱鉅的挑戰，人口急劇老化及出生率負成長，更多資源的投入已到了刻不容緩的地步。

依 OECD Health Data 顯示 2011 年醫療支出占 GDP 最高的是美國的 17.7%、法國 11.6%、德國 11.3%、加拿大 11.2%、瑞典 9.5%、英國為 9.4% 澳大利亞 8.9% (2010)、最低的是愛沙尼亞之 5.9%，台灣則是

6.6%，遠低於 OECD 平均 9.3%，甚至低於鄰近的韓國 7.4% 及日本 9.6% (2010)。

建議

- 衛福部門應逐步提高醫療支出占 GDP 至 7.5%。

2. 以病人醫療需求及品質為優先

二代健保法 41 條明定藥物給付項目及支付標準應以病人之醫療需求及醫療給付品質為優先，並邀請臨床專家及病人團體表示意見，以期切合病人之醫療需求，但截至目前為止尚未見具體作為。反之，在此代表成員中醫院經營者卻佔了很大的比例，而其亦以經費考量不斷阻擾新醫療科技導入台灣，例如降血脂與黃斑部病變用藥等，此等枉顧病患之醫療需求，將導致台灣醫療環境停滯不前，影響全體台灣人民健康。

建議

- 重新檢視前述委員會之組成，當以專業為主要考量，排除利益團

體，若有代表專業不足亦予適當訓練。

- 依法藥物給付項目及支付標準共同擬訂會議必須納入病人代表參與討論，HTA 報告亦應建立病人證據機制納入病人之意見。

3. 增加癌症篩檢

癌症自 1982 年起為我國十大死因之首，而且死亡人數逐年上升，至民國 2007 年國人有 40,306 人死於癌症，其中前 10 大癌症 (31,815 人) 即佔了 79%。肺癌和肝癌居冠，死亡人數分別為 7,993 人和 7,809 人；其次為結直腸癌、胃癌和口腔癌，死亡人數分別為 4,470 人、2,474 人和 2,312 人。

有鑑於癌症造成人民生命和社會的嚴重影響，先進國家莫不以對抗癌症為其重要的衛生施政方針。部分癌症篩檢可以於癌前期病變或是癌症早期予以診斷出，經適當治療而提升存活率，甚而預防癌症的發生，為有效控制癌症死亡率的重要措施。因此民眾要求政府如先進國家提供該等癌症免費篩檢的呼籲亦大幅增加。

建議

- 擴大癌症免費篩檢如肺癌、肝癌、胃癌等高發生率、高死亡率癌症。

experience should be the main consideration for inclusion on the committee. Interest groups should be excluded. If any of the committee members are not sufficiently qualified, they should be replaced or provided with adequate training.

- Health Technology Assessment (HTA) reports or PBRs committee / DBC committee meetings should include mechanisms to incorporate input from patients groups and clinical experts.

3. Cancer screening

This issue was raised in last year's paper under the heading "Enhancing the effectiveness of cervical cancer screening". Since 1982, cancer has been one of the top of 10 causes of death in Taiwan. Given a steady annual increase in the numbers, by 2007, 40,306 people had died of cancer. Of these cases, the highest

mortality rates were from lung cancer (7,993 people) and liver cancer (7,809 people). The next most prevalent cases highest were colon cancer (4,470 people), stomach cancer (2,474 people) and oral cancer (2,312 people).

In consideration of the severe health impact of cancer on the population, governments in many developed countries have made fighting cancer one of their major initiatives. Early detection of cancer through effective screening, followed by proper treatment can help to increase the cancer survival rates. Therefore, public calls on the government to provide free cancer screening have greatly increased in developed countries over the years and we believe the people of Taiwan would benefit if healthcare authorities followed this trend.

Recommendations

- Expand free cancer screening

for the most common types of cancer namely lung cancer, liver cancer and stomach cancer.

- Reinforce health care education and promotion to enhance the public's understanding and use of cancer screening.
- Provide efficient referral and follow-up procedures for individuals who test positive for cancer as a result of screening.

4. Organ donations

This is a new issue. For cultural reasons, the number of organ donations is low in Taiwan. On 6 December 2011, in order to address this issue the government amended regulations governing organ donations by adding the field "consent for organ donation" into national health insurance IC card data. However, while this is a positive step, we believe more could be done

Cancers	Subsidized hospital cancer screenings ('000)						Rate of increase (09 – 12)
		2009*	2010*	2011*	2012*	2013*	
Cervical Carcinoma	Number	947	1,072	1,083	1,083	1,157	1.2 x
	%	46	50	50	50	52	
Breast Cancer	Number	231	506	511	578	596	2.6 x
	%	93	96	91	86	86	
Colon Cancer	Number	38	632	481	619	631	16.6 x
	%	12	62	62	60	61	
Oral Cancer	Number	73	343	364	408	389	5.3 x
	%	14	43	41	41	40	
Total	Number	1,289	2,554	2,439	2,688	2,773	2.2 x
	%	41	57	56	56	56	

Source: Health Promotion Administration (HOA). Results based on "Hospital Cancers' Treatment Quality Project"

* Percentage of cancer screening that is subsidised (the remaining percentage is paid for by patients)

「醫院癌症醫療品質計劃」之各癌症篩檢成果

癌症別	補助醫院篩檢數					成長倍數 (102 VS 98)
	98年 1-12月 (%) *	99年 1-12月 (%) *	100年 1-12月 (%) *	101年 1-12月 (%) *	102年 1-12月 (%) *	
子宮頸癌	94.7 萬 (46)	107.2 萬 (50)	108.3 萬 (50)	108.3 萬 (50)	115.7 萬 (52)	1.2
乳癌	23.1 萬 (93)	50.6 萬 (96)	51.1 萬 (91)	57.8 萬 (86)	59.6 萬 (86)	2.6
大腸癌	3.8 萬 (13)	63.2 萬 (62)	48.1 萬 (62)	61.9 萬 (60)	63.1 萬 (61)	16.6
口腔癌	7.3 萬 (14)	34.3 萬 (43)	36.4 萬 (41)	40.8 萬 (41)	38.9 萬 (40)	5.3
合計	128.9 萬 (41)	255.4 萬 (57)	243.9 萬 (56)	268.8 萬 (56)	277.3 萬 (56)	2.2

資料來源：衛福部國民健康署

* 佔該年該癌全國篩檢量百分比

- 加強衛教與宣導教育，提升民眾對篩檢的認知和執行率。
- 針對癌症篩檢陽性個案，建立有效之轉介追蹤體系。

4. 促進器官捐贈

台灣器官捐贈率偏低，乃「全屍觀念」的民情所致，造成器官勸募的困難與捐贈風氣不振。政府應逐步修正相關法律規範，對於 2011 年 12 月 6 日政府修訂 人體器官移植條例，將捐贈器官意願加註於健保卡內，以利醫療機構及醫事人員了解當事人之意願，本會表示高度認同，不過，為有效提高器官捐贈的比率有以下之建議：

建議

- 將勸募器官列為醫院評鑑項目之一，並給予適當獎勵，鼓勵醫護人員對於臨終或腦死病人進行器

官勸募。或可借重慈濟基金會、血液基金會已經建立的廣大社會網路，積極從事勸募器官捐贈同意卡及健保卡加註。

- 由登錄中心負責全國器官捐贈、移植協調、待移植病患等待名單的電腦資料庫，並對醫院募集及移植團隊進行教育訓練。
- 增加民眾對器官捐贈之關注，例如：政府部門可藉由公益廣告來提高民眾對於器官捐贈之了解及意願。

5. 增加政府部門之溝通

醫療業務主管機關應增進跨部門間之溝通，例如 PIC/S GMP 議題，本會認同政府推動 PIC/S GMP 以提升國內醫療品質，以及後續之 DMF、賦形劑之標示…等，也鼓勵會員公司全力配合政府政策，然目前食藥署與健保署對於 PIC/S GMP

認定之歧異，已造成輸入藥品（約 4100 品項）中只有約有 3.5% 取得健保署 PIC/S GMP 之認定（128 品項實地查廠，23 品項依 PIC/S GMP 符合性審查加上美國食品藥品監督管理局 USFDA 或歐洲藥物管理局 EMA 上市證明），造成輸入藥品面臨重大困境而無所適從。

另外，如專利議題，健保署在調整藥品價格時只考慮主成分專利並未將台灣智慧財產專利事務所授權之其他專利列入考慮並尊重，顯示出政府部門的之間的不一致性，大多數的會員企業發現這種差異已經影響到我們的會員公司進一步投資於台灣的意願。

建議

- PIC/S GMP 之主管機關為食藥署，建議只要食藥署核發 PIC/S GMP 之證明無論是實地查廠或符

to boost organ donations in Taiwan.

Recommendations

- **Actively promote the organ donation consent option on national health insurance IC cards or via established networks such as the Buddhist Compassion Relief Tzu Chi Foundation and the Taiwan Blood Service Foundation.**
- **Set up a registration centre responsible for the national organ donation list, organ transplant negotiations, an organ transplant patient waiting list database and provide training and education to hospital organ transplant recruitment staff and transplant teams.**
- **Increase public awareness and willingness to donate organs via public service advertising.**

5. Enhancing communication between healthcare agencies

This is a new issue. While Taiwan has been a member of the Pharmaceutical Inspection Convention Scheme (PIC/S) membership since January 2013, inter-departmental inconsistencies have led to discriminatory treatment of foreign firms. According to the Taiwan FDA's PIC/S approval standard, the TFDA must conduct physical site inspections of plants in Taiwan. For imported products, because there are over 800 plants, the TFDA has adopted a risk management scheme, which requires either a paper review or physical site inspection.

However, the National Health Insurance Administration (NHIA) does not recognize the TFDA's paper review PIC/S approval for imported products, unless it is accompanied by a US FDA or European Medicines Agency (EMA) market authorization. Consequently, the NHIA has recognised only 3.5% of the approximately 4,100 imported drugs (128 items through spot inspections and 23 items based on a paper examination matching PIC/S GMP as well as FDA or EMA market approval). Such differences have caused drug importers to face unreasonable difficulties.

Another problem is related to the recognition of patents. The NHIA only recognizes compound patents when adjusting drug prices and other patents granted by the Taiwan Intellectual Property Patent Office are not even being considered and respected. This shows inconsistency and a lack of alignment amongst government agencies. This has already had an impact on the willingness of foreign companies to further investment in Taiwan.

Recommendations

- **The management authority of PIC/S GMP resides with the TFDA. Therefore the NHIA should recognize approvals granted by the TFDA, regardless of whether they were granted by a paper review or physical site inspection.**
- **After 1 January 2015, PIC/S GMP should be fully launched. By then, there should be no**

non-PIC/S GMP medication. The NHIA should amend regulations regarding the pricing and adjust prices accordingly.

- **All government agencies should respect and recognize all intellectual property rights that were granted by TIPO and discuss price adjustment mechanisms with industry that take all kinds of patents into consideration.**

6. Import ban on products from China

This issue appeared in last year's position paper. Taiwan continues to prohibit imports of numerous products made in China.

On many occasions, the Bureau of Foreign Trade (BoFT) has recommended that members of this committee attempt to resolve outstanding issues through private negotiations with the relevant domestic industry associations. However, we believe that the BoFT should follow a transparent review process instead.

The committee also suggests that the TFDA remove the requirement that applicants must acquire approval certification from the BoFT for medical devices made in China before they can submit product registrations to the TFDA. The BoFT and the TFDA are different government agencies with different job responsibilities. The BoFT is responsible for foreign trade affairs while the TFDA is responsible for the safety and efficacy of medical products. Therefore, the regulation definitions of country of

合性書面審查，健保署均應認定為具PIC/S GMP。

- 2015年1月1日後即全面實施PIC/S GMP，屆時即不應有非PIC/S GMP藥品，健保署應在此之前完成修改核價及調整價格相關規定。
- 應尊重智慧財產權並承認經智慧財產局所授權之所有專利，並與產業界討論藥價調整方法並思考將所有專利納入。

6. 中國大陸製造醫療器材進口限制

本議題已於去年建議書中提出，惟臺灣延續了其禁令政策。在很多情況下，國貿局建議本委員會成員嘗試先自行與國內相關產業公會磋商並達成共識，然而，我們深信國貿局遵循透明的審查流程。

本會亦建議衛生署食品藥物管理局取消藥商辦理輸入產地為大陸之醫療器材查驗登記前需先取得國貿局允許輸入證明文件之規定。國貿局掌管國際貿易相關規定，衛生署則負責把關醫療產品之安全及效能，兩者乃職掌完全不同領域之政府單位。故國貿局與衛生署對於醫療器材之原產地，製造廠之定義，以及產品稅則或應用之分類大相逕庭。若藥商於欲辦理大陸製醫療器材查驗登記前，還須先得到國貿局之許可證明，此舉將延誤新醫材上市，對於提升台灣醫療服務品質非正面幫助。

建議

應取消藥商辦理輸入產地為大陸之醫療器材查驗登記前需先取得國貿局允許輸入證明文件之規定以加速產品上市時程，並祈請國貿局及早重新檢視現況，開放下列醫材產品的進口：

CCC Code	中文貨名
未開放號列	
9019.20.90.00-8	其他治療用呼吸器具 - 呼吸治療面罩
9018.49.20	牙科用其他儀器及器具之零件及附件
9018.90.30.00-7	靜脈點滴注射器
有條件開放號列	
3005.10.90.90-9	其他粘敷料和其他具有粘層之物品
3005.90.90.00-1	其他屬第 3005 節之貨品
9018.90.80.00-6	其他第 9018 節所屬之貨品 - 負壓傷口治療系統，自動吻合器，血管組織凝集器械，壓縮系統，電燒刀配件，壓縮套，腳踏板
9018.90.90.90-5	其他第 9018 節所屬貨品之零件及附件 - 骨科用手術器械及用具

origin, manufacture, and product classification or categorization are different. Product launch times may be seriously delayed if companies need to get BoFT pre-approval certification before they can submit product registrations.

Recommendations

- **Medical device companies should be allowed to submit registrations to the TFDA without the requirement of pre-approval certification from the BoFT in order to speed up product launch timelines.**
- **We urge the BoFT to urgently re-evaluate and lift the ban or restrictions on products manufactured in China, paying priority attention to the items on the committee’s priority list below:**

Healthcare Enhancement committee’s 2015 PRC import ban priority list	
CCC Code	Product Description
Completely Banned Items	
9019.20.90.00-8	Other therapeutic respiration apparatus - Respiratory Mask
9018.49.20	Parts and accessories of other instruments and appliances, used in dental sciences
9018.90.30.00-7	Intravenous administration set
Partially-banned items	
3005.10.90.90-9	Other adhesive dressings and other articles having an adhesive layer
3005.90.90.00-1	Other articles of heading No. 30.05
9018.90.80.00-6	Other articles of heading No. 9018 - Negative pressure wound therapy system, surgical stapler, vessel sealing system, compression system, electrosurgery accessories, compression sleeves, foot switch
9018.90.90.90-5	Parts and accessories of other articles of heading No. 9018

--	--	--

1. Labour dispatch issues
2. Amendments to the Labour Standards Law
3. Handling of industrial disputes
4. Occupational Safety and Health Act

Introduction

The Ministry of Labour, Executive Yuan (MoL) has passed many amendments to labour laws including the Collective Bargaining Agreement Law, the draft Protection of Dispatched Workers Law, and implemented the Occupational Safety and Health Law since 3 July 2014. However, recommendations made under certain issues listed in last year’s paper, including the “Harmonization of regulations governing labour dispatch and fixed-term contracts”, “Scope and confidentiality of information in collectively bargaining” and “Regulation on the transfer of employees during M&As” were not incorporated in the above-mentioned amendments.

The issues listed in last year’s paper in relation to the Occupational Safety and Health Law (ie the recommendations about applications relating to working from home and determination of the causation of occupational disease), while not resolved, have been put aside for now in order for this year’s paper to focus on the committee’s priority issues and will be subject to further examination of their enforceability upon implementation of supplemental measures under the Occupational Safety and Health Law.

1. Labour dispatch issues

1.1 Reasonable time limit for business entities to respond to dispatched worker's notification of the proposal to form an employment contract

This issue was raised in last year’s position paper under the heading “Amendments to the Labour Standards Law”.

According to Article 8, Paragraph 1 of the draft “Protection of Dispatched Workers Law” submitted by the MoL to the Executive Yuan for review, if the terms of the dispatched workers meet certain conditions, the workers may notify the business entity of their proposal to form a regular employment contract. The business entity, however, only has 10 days upon receipt of the notice from the dispatched workers to express its objection. While the 10-day term is longer than the three days specified under the pre-amended draft “Amendments to Labour Standards Law” (Article 9-4), the time limit remains inadequate.

Recommendations

- To allow business entities adequate time to exercise their rights, the MoL should extend the time limit for businesses to express their objections to 30

days.

1.2 Harmonization of regulations governing labour dispatch and fixed-term contracts

This issue was raised in last year’s position paper under the heading “Amendments to the Labour Standards Law”.

The limited number of types and inflexibility of fixed-term contracts permitted under the current Labour Standards Law (LSL) have caused many employers to switch to labour dispatch arrangement as an alternative. However, the draft “Protection of Dispatched Workers Law” submitted by the MoL to the Executive Yuan for review in February this year imposes various limitations on employers regarding labour dispatch. Notwithstanding the above, the published Amendments to the LSL do not suggest any progress or contain any updated regulations showing that the requirements of fixed-term contracts will harmonize or deregulate the restrictions on fixed-term contracts under the LSL. As such, business operators’ flexibility in their labour force management and the international competitiveness of Taiwan’s employment environment will be seriously compromised.

Recommendations

- To allow employers a greater level of flexibility in labour force management, considering that restrictions on applications for dispatched labour are imposed in the draft “Protection of Dispatched

1. 勞動派遣問題
2. 勞動基準法修正
3. 勞資糾紛處理
4. 職業安全衛生法

前言

行政院勞動部（下稱「勞動部」）於今年通過許多勞動法規之修正，包括「團體協約法」、「派遣勞工保護法草案」，並於2014年7月3日開始施行「職業安全衛生法」。惟對於本委員會去年某些議題所提出之建議，包括勞動契約與派遣契約之配合、團體協約協商過程中資料提供之範圍、企業併購時員工之留用條件等，都尚未進一步納入前述修正中。

為聚焦於本委員會會員首要關注之議題，且待職業安全衛生法相關配套措施上路後進一步檢視其可行性，去年建議書所列職業安全衛生法之未解決事項（有關在家工作者之適用問題及職業病因果關係判定之建議）暫先擱置。

1. 勞動派遣問題

1.1 事業單位回應派遣勞工成立勞動契約意思之合理時限

本議題已於去年的建議書中「勞動基準法修正案」項下提出。

依照今年2月勞動部送行政院審查「派遣勞工保護法草案」第8條

第1項規定，如派遣勞工之期限符合特定條件時，勞工得通知事業單位其成立勞動契約之意思，惟事業單位須於受勞工通知之日起10日內表示反對。10日反對期間相較於原「勞動基準法修正草案」之3日規定（第9-4條）雖已較長，惟仍不足。

建議

- 為使事業單位有足夠時間行使權利，前開事業單位表達反對之期限，應延長為30日。

1.2 勞工派遣與定期契約規範之配合

本議題已於去年的建議書中「勞動基準法修正案」項下提出。

由於現行之勞動基準法（下稱「勞基法」）就定期契約所允許之種類有限且無彈性，導致許多企業使用勞動派遣作為替代方案，今年2月勞動部送審之「派遣勞工保護法草案」對於雇主使用派遣勞工加諸許多限制，但目前已公布之「勞基法修正草案」卻無進一步的作業或公開內容顯示定期契約之規範將配合調整或放寬勞基法就定期契約之限制，此將嚴重影響企業之用人彈性及我國就業環境

之國際競爭力。

建議

- 為使企業有使用人力之彈性，鑑於「派遣勞工保護法」草案限制勞動派遣之適用，應相對放寬勞基法對於定期契約之規定。

2. 勞動基準法修正

2.1 企業併購期間員工移轉之規範

本議題已於去年的建議書中提出。

就企業併購期間員工移轉之規定，勞基法修正草案要求企業進行併購時，新雇主原則上需接受舊雇主全部員工及其原聘僱條件。此規定可能會影響企業在台灣進行併購活動之意願。本會持續呼籲勞委會考量以下建議：

建議

- 准許新雇主提供新聘僱條件，無須承受舊雇主之聘僱條件。
- 准許新雇主選擇留任特定員工，無須留任舊雇主全部員工。

2.2 記錄勞工工時之彈性

此為新議題。

現行勞基法第30條第5項要求「雇主應置備勞工簽到簿或出勤卡，逐日記載勞工出勤情形。」，惟鑑於

Workers Law”, the regulations on fixed-term contracts under the LSL should be relaxed accordingly.

2. Amendments to the Labour Standards Law

2.1 Regulations on the transfer of employees during M&As

This issue was raised in last year’s position paper.

With regard to the regulations on the transfer of employees during mergers and acquisitions (M&As), under the Amendments to the LSL, the new employer is required, in principle, to take on all employees of the former employer and their prior employment terms and conditions during the M&As. This could affect the willingness of companies to engage in M&A activities in Taiwan. We continue to urge the MoL to take the following suggestions into consideration:

Recommendations

- **Allow new employers to propose new employment terms and conditions without having to assume the employment terms and conditions of the previous employers.**
- **Allow new employers to select and retain specific employees without having to retain all employers of the previous employer.**

2.2 Flexibility in the recording of employee hours

This is a new issue.

Article 30, Paragraph 5 of the current LSL requires that the employer shall prepare and keep clock-in records or time cards to record worker attendance on a day-to-day basis. However, in view of the diversified development of various industry sectors and the great diversity of jobs (eg salespersons, field workers or high-level managers) in modern society and given the fact that only a small percentage of companies belong to the manufacturing sector, it is far from an appropriate measure to record or regulate employees’ attendance by keeping clock-in records or time cards. In other words, sticking to the traditional clock-in records or time cards will not only fail in the purpose of regulating overtime work but also increase burdens on employees when providing services.

Recommendations

- **Regulations of employees’ attendance should be part of corporate governance. Employers should be allowed the flexibility to come up with their own ways of recording employees’ attendance by including the requirements in their employment agreements or work rules based on the nature of an individual employee’s job and their seniority. Employers should also be allowed to record their employees’ attendance by recording only absence (ie employees will be deemed to be in attendance except in situations where they request overtime or a leave of**

absence).

3. Handling of industrial disputes

3.1 Scope and confidentiality of information in collective bargaining

This issue was raised in last year’s position paper.

The Amendment to Article 6 of the Collective Bargaining Agreement Law announced on 4 June this year, while not yet in force, does not change the language of the previous provisions that “both the labour and the management shall proceed in good faith when bargaining for a collective agreement; any party without justifiable reasons cannot reject the collective bargaining proposed by the other party”, where “without justifiable reasons” includes “refusing to provide information necessary to the negotiation”. The MoL has failed to take into account the committee’s recommendation in last year’s position paper that “this requirement is too vague and fails to define the scope of information and exclude confidential information”. Business entities and their operations are not adequately protected under the amendment.

Recommendations

- **The MoL should amend the enforcement rules, specifying the scope of the information to be requested by employees, and the requested information should be limited to that required for negotiation on a case-by-case basis, as a measure of adequate control,**

現代社會之整體產業多元化，已逐漸脫離製造業的型態，勞工的工作性質亦難純以簽到或打卡的方式紀錄或規範（例如業務、外勤人員或高階經理人）其是否出勤，故傳統置備簽到簿或出勤卡的方式不僅無法完全規範超時工作，尚增加勞工在履行勞務時的額外負擔。

建議

- 應回歸公司自治，提供雇主得依勞工之工作性質及職級，由勞動契約或工作規則自訂雇主紀錄勞工出勤方式之彈性；如雇主同意以負面紀錄之方式（即除有申請加班或請假之情形，其他都視為已出勤）記載勞工出缺勤，亦應允許以該等方式辦理。

3. 勞資糾紛處理

3.1 團體協商之資料範圍及保密

本議題已於去年的建議書中提出。

今年6月4日公布之「團體協約法」第6條修正條文，雖尚未施行，但其中就「勞資雙方應本於誠實信用原則，進行團體協約之協商；對於他方所提團體協約之協商，無正當理由者，不得拒絕。」，及所謂無正當理由包括「拒絕提供進行協商所必要之資料」等部分，仍維持原本條文文字，並未考量本會去年

所提出「本條規定過於模糊，且未界定資料範圍，及未就機密資料排除」之建議。故對於企業之保護及經營仍未予周全。

建議

- 勞動部應修訂「團體協約法施行細則」之規定，明訂員工得要求資料之範圍，且該等資料應限於依個案判斷且為談判所必要者，以適當約束並保護企業之機密資料（例如營業計畫和經理人之薪酬內容）。此外，如須提供機密資料時，雇主應有權要求取得資料之當事人簽署保密協議。

3.2 工會與管理階層進行團體協商之門檻

本議題已於去年的建議書中提出。

現行工會法僅就「產業工會」訂有與管理階層進行團體協商的最低人數門檻，而未就「企業工會」訂有與管理階層進行團體協商的最低人數門檻。也因此，無論企業工會會員人數多少，均可要求協商團體協約。工會固為員工表達團體意見之重要機構，惟如管理階層與無足夠代表性之工會進行團體協商，實不合理耗費企業成本，且不利於大多數員工之利益。

建議

- 勞動部應修訂「工會法」及/或「團體協約法」，規定企業工會提出團體協商要求時，應符合最低門檻，例如：企業工會應代表至少員工總數的15%。

4. 職業安全衛生法

4.1 職安法健康管理規定

此為新議題。

2014年7月3日開始實施之「職業安全衛生法」（下稱「職安法」）及「職業安全衛生法施行細則」，雖就本會去年所提職安法第5條所稱「合理可行範圍」，於新施行之「職業安全衛生法施行細則」定義，惟其他有關「在家工作者」排除職安法之適用及職業病因果關係判斷之相關標準，勞動部尚在研議中。鑑於職安法適用各業，惟事實上各業的工作環境風險以及對於職業安全衛生的需求並不相同，故應有相關配套或法令以區分職安法各項規定之適用。

建議

- 就職安法第22條：「事業單位勞工人數在五十人以上者，應僱用或特約醫護人員，辦理健康管理、職業病預防及健康促進等勞工健康保護事項。」，應提供更細緻化之規定，並區分適用之產業。

and to allow the company to protect its confidential information such as its business plans and compensation packages for executives. In the event that confidential information should be provided, the employer should have the right to require the parties having access to the information to enter into non-disclosure agreements.

3.2 Threshold for unions to negotiate collective bargaining agreements with management

This issue was raised in last year's position paper.

The current Union Law only prescribes a minimum threshold for an "industrial union" to be qualified to negotiate collective bargaining agreements with management but not for a "corporate union". Therefore, regardless of the number of its members, corporate unions can always request negotiations on collective bargaining agreements. Although unions play an important role in the expression of employees' opinions in general, it is an unreasonable waste of business resources for management to negotiate collective bargaining agreements with unions that are not sufficiently representative of a company's employees. Doing so is also against the interests of the majority of the employees.

Recommendations

- **The MoL should amend the Union Law and/or**

the Collective Bargaining Agreement Law to prescribe a minimum threshold (eg a corporate union should represent at least 15% of the total number of the employees) for the corporate union to be qualified to initiate and conduct negotiations on collective bargaining agreements.

4. Occupational Safety and Health Act

4.1 OSHA health management requirements

This is a new issue.

The Occupational Safety and Health Act (OSHA) and the Enforcement Rules of OSHA came into force on 3 July 2014. While the Enforcement Rules of the OSHA include the definition of "to the extent practically possible" under Article 5 of the OSHA as recommended in last year's position paper, other unresolved issues regarding the exclusion of the OSHA's application to "workers working from home" and standards for determination of the causation of occupational disease are still subject to the MoL's review and consideration. Given that the OSHA applies to all sectors of industry and the work environment risks and the need for occupational safety and health vary in each and every sector of industry, the MoL should provide related supplemental measures or rules governing the application of different requirements under the OSHA.

Recommendations

- **Article 22 of the OSHA provides that business entities with 50 or more employees shall hire or contract medical staff to conduct health management, occupational disease prevention, health promotion and other activities to ensure the health protection of employees. The above provisions should provide more details and its application to different industry sectors should be distinguished.**

--	--	--

1. Speeding up Offshore Insurance Unit-related legislation and regulation
2. Easing foreign investment restrictions and specifying related standards for approval
3. Annuity-related regulation
4. Foreign real estate investment restrictions
5. Unnecessary standardisation of benefit definitions

Introduction

Members of the committee would like to commend the Financial Supervisory Commission (FSC) and Insurance Bureau's (IB) efforts to promote the insurance industry in Taiwan through timely deregulation and appropriate supervisory measures, under Chairman Tseng's "dual wings" supervisory principle. Since the publication of the committee's 2014 position paper, we acknowledge that there has been progress on the following issues:

- Capital management: The FSC has kept monitoring and requesting insurance companies who cannot meet the minimum statutory Risk-Based Capital (RBC) requirement or are insolvent to inject sufficient capital in order to strengthen their financial stability. The recent actions taken by the FSC to take over Global life and SingFor life are evidence of the FSC's determination to strengthen the stability of the insurance industry.
- Regulations governing insurance brokers: The IB has further tightened regulations governing insurance brokers by raising the minimum capital requirement for establishing an insurance

brokerage company and setting requirements for managerial staff, including the chairman and general manager. In addition, the IB has requested the Insurance Brokerage Association of Taiwan to strengthen its internal control mechanism to enhance the corporate governance standards of insurance brokers in Taiwan.

However, the government intends to increase the business premium tax from 2% to 5%. Members of the committee urge the regulator to re-evaluate the appropriateness of the policy since it will add a significant burden to foreign insurance companies. We hope the FSC will mitigate the impact through timely deregulations, which would allow insurance companies to design and introduce innovative products to the market.

We acknowledge that the FSC and IB are aiming to promote the competitiveness of the insurance industry, especially by allowing the establishment of Offshore Insurance Units (OIU) through related regulations and continuous discussions among related government agencies, think tanks and associations. We have therefore

raised five issues which we believe could help the government to build a healthy and competitive environment for Taiwan's insurance industry. The issues raised in last year's paper under the headings: "Pragmatic regulations for the insurance industry - Guidelines for life insurance products" and "Real estate investments of insurance companies" are incorporated and expanded upon under new sections in this year's paper.

1. Speeding up Offshore Insurance Unit-related legislation and regulation

This is a new issue. The Chairman of the Financial Supervisory Commission (FSC) announced on 5 March 2014 that the financial sector would be part of the Free Economic Pilot Zones (FEPZ), as part of the aim to expand the size and scale of the financial market and facilitate the development of related business. Members of the committee welcome the announcement and recommend that the FSC allow the industry to set up Offshore Insurance Units (OIU), following the precedent of allowing Offshore Banking Units (OBU), in order to attract interested foreign corporations and nationals, attain greater economies of scale and enhance the Taiwan insurance sector's competitiveness.

Key problem

- (1) As a highly regulated sector of business, all insurers must comply with pertinent rules and regulations, covering aspects

1. 協助加速開放保險業者設置境外保險中心（OIU）參與「自由經濟示範區」
2. 放寬國外投資限額並明確規範申請國外投資限額提高之相關標準
3. 商業年金保險相關規範
4. 保險業辦理國外不動產投資
5. 減少保險保障定義以及核保程序的標準化

前言

歐洲商會保險委員會讚揚金管會及保險局在主委提出之「雙翼政策」監理原則下，一方面持續強化保險業相關監理措施，另一方面適時透過法規鬆綁，以促進台灣保險業之穩健發展。自 2013-14 年歐洲商會建議書發布以來，下列議題已有顯著之進展：

- 資本管理：金管會持續檢視並要求未達最低法定資本適足率，或甚至清償能力不足之保險公司增資，強化自身財務狀況，進而確保消費者之權益。
- 強化管理保險經紀人之規範：保險局已透過修法提高設立保險經紀人公司之最低資本額要求，此次修法同時明定保險經紀人公司之管理階層人員，包括負責人及總經理等之積極或消極任用資格。另外，保險局亦要求保險經紀人公會應持續研擬如何強化保險經紀人公司之內稽內控機制，以期提升保險經紀人公司之公司治理

強度。

然而，政府近期之財政健全方案將保險業之營業稅稅率調升為 5%，對外商保險業之獲利帶來顯著的負擔，本委員會期盼主管機關能重新檢視此項決策，同時透過法規鬆綁，使保險公司得以發展並推出更多新類型之商品，以減緩因上開調整所帶來之衝擊。

本委員會了解金管會與保險局刻正研擬「保險業提升競爭力」方案，並持續和各相關政府部門、智庫及協會等組織討論相關細節，特別是有關國際保險業務分公司（OIU）的規範及建置。本委員會今年度爰提出 5 項建議，期盼能和主管機關攜手打造台灣成為一個健康且具有競爭力之保險市場。

1. 協助加速開放保險業者設置境外保險中心（OIU）參與「自由經濟示範區」

金管會主委於民國 103 年 3 月 5 日在金融業納入自由經濟示範區之

活動時提及此提案之政策目標為擴大金融市場規模、發展相關業務。於保險業，本委員會建議比照境外金融中心（OBU），開放設置境外保險中心（OIU），吸引境外人士、擴大市場經濟規模、提升保險業競爭力。

關鍵問題

- (1) 保險業為高度監理之行業，從保險商品之設計到銷售流程皆需遵循相關法規；且保險業之法規似無如銀行業採用投資人分級制度就不同類型之客戶制定不同之監理強度，致使保險業在和其他金融業者競爭時顯得相對弱勢。例如目前銀行可不經事前商品審查程序直接提供境外結構型商品予非居民及專業投資人，但反觀保險業之法規因未採用投資人分級制，若日後擬推出以境外結構型商品為連結標的之投資型保單，除了保單本身須符合保險業之相關規範，其連結之境外結構型商品亦須通過壽險公會之事前審查，待審查通過後才得提供予專業投資人及一般投資人。

建議

- 採取策略性差異化監理模式，開放風險管理較佳之八大工業國組織（G8）成員國之公司於境外保險中心（OIU）設計國內尚無法

ranging from product design to marketing and sales. This is unlike the banking sector, where investor grading allows varying degrees of regulatory compliance by different classes of customers. As a result, insurers are at a relative disadvantage to competitors in other financial sectors. For instance, banks are permitted to sell offshore structured products to non-residents and professional investors without going through the product approval process, whereas, in the absence of investor grading, insurers must follow more regulatory requirements than their banking counterparts related to offshore structured products, including pre-filing approvals by both the Insurance Bureau and ROC Life Insurance Association.

Recommendations

- **We suggest that strategic deregulation may be applied to insurance companies from G8 countries with more advanced risk management systems and know-how, permitting such companies to develop and market innovative OIU foreign currency-denominated products.**

2. Easing foreign investment restrictions and specifying related standards for approval

This is a new issue. According to Article 146-4 of the Insurance Act, “The competent authority shall set limits on the aggregate dollar amount of foreign investments of

insurance enterprise funds based on the state of the business of each individual insurance enterprise. Such investments must not exceed 45% of the funds of any individual insurance enterprise.”

However, insurers have enormous demand for investment targets. Given the shortage of fixed income assets in Taiwan and the fact that foreign fixed income securities generate higher yields than local fixed income assets, plus the current RBC monitoring mechanism, we hereby recommend that the foreign investment restrictions as stated in Article 146-4 of Insurance Law should be eased.

Furthermore, Article 15 of Regulations Governing Foreign Investments by Insurance Companies only stipulates the required documents necessary to apply to increase foreign investment ceiling limits, but transparent and consistent approval criteria are still missing, causing confusion in preparations for filing the application.

Key problems

- (1) Shortage of local fixed income capacity: The issuance amount of long term fixed income securities with 20-year terms or longer, including government and corporate bonds, is too low to meet life insurers’ investment needs.
- (2) Yields generated by local fixed income securities are low, compared to foreign fixed income securities, which is unhelpful in resolving the negative interest spread problem faced by many insurance companies and

discouraging local policyholders.

- (3) Regulations in other countries are less restrictive: According to Japanese insurance law, the foreign investment ceiling limit is 30% of total assets. However, foreign investments fully hedged against the yen are excluded from foreign investments which are subject to the aforementioned 30% ceiling. In other words, foreign investments could be 100% of total assets, theoretically. In Australia, there is no regulatory ceiling limit for foreign investments.
- (4) Article 15 of the Regulations Governing Foreign Investments by Insurance Companies specifies that when applying to increase the ceiling limit for foreign investment, insurance companies should provide documentation to prove they “have established appropriate risk models to identify or quantify all relevant risks”. However, transparent and consistent approval criteria are still missing. As a result, preparing documentation for the application and the process itself takes an excessively long time.

Recommendations

- **Amend Article 146-4 of the Insurance Act so that fully hedged positions of foreign investments are exempt from the foreign investment ceiling limit.**
- **Amend Article 15 of the Regulations Governing Foreign Investments by Insurance Companies or issue official**

銷售之新型外幣商品。

2. 放寬國外投資限額並明確規範申請國外投資限額提高之相關標準

現行《保險法》146 條之 4 規範保險業辦理國外投資總額，由主管機關視保險業經營情況核定之，最高不得超過保險業資金之 45%。

然而，鑒於保險業投資需求龐大，國內固定收益市場胃納量不足，國外固定收益債券利率高於國內債券，且現行 RBC 制度已有效控管保險業之資產風險，爰建議修改《保險法》146 條之 4 之內容，放寬國外投資限額。

此外，現行《保險業辦理國外投資管理辦法》第 15 條，雖已規範申請提高國外投資限額之相關文件類別，惟對審核之標準及條件，尚無透明化和一致性的定義，是以恐影響業者文件之準備及申請。

關鍵問題

- (1) 目前國內長天期債券固定收益市場胃納量不足，20 年期以上之公債及公司債發行量無法滿足壽險業者對長天期債券配置之需求。
- (2) 相較於國外同天期相當信用評等之債券，國內固定收益債券之利率水準甚低，無助於保險商品之利差益，不利於保戶。
- (3) 日本保險法規定保險業國外投資上限為保險業總資產百分之

三十，但外幣資產已避險至日幣之金額得自海外投資總額中扣除，故理論上其國外投資金額可達總資產百分之百；澳洲保險法則對保險業國外投資未設任何投資上限。

- (4) 現行《保險業辦理國外投資管理辦法》第 15 條，要求業者於申請提高國外投資上限時，應提出「已建置適當模型分析，辨識或量化其相關風險」之證明文件，惟主管機關於審核時，並無透明化和一致性的定義，不同業者面臨審查時，被要求提供之資料可能不相同，致審核作業時間冗長，影響文件之準備及申請。

建議

- 建議修正《保險法》146 條之 4，放寬國外投資限額，如已避險至台幣之金額得自海外投資總額中扣除。
- 建議修正《保險業辦理國外投資管理辦法》第 15 條，或透過相關函令方式，讓按照主管機關明訂之透明化和一致性要求提供相關證明文件的業者得以核備生效方式提高投資上限。

3. 商業年金保險相關規範

根據國發會報告，我國將分別於 2018 及 2025 年邁入高齡及超高齡社會，如果年金保險的投保率過

低，將可能產生嚴重的政府財務及社會問題。

目前相關法規不利於商業年金保險的定價及發展，若能適度調整，將更能發揮其功能以減少政府財政負擔，提供國人老年生活經濟來源。

關鍵問題

目前即期年金保險及已年金化的遞延年金保險商品（以下稱『此類商品』）之定價，受限於保守的責任準備金提存規範，很難有市場競爭力，實不利於年金保險的發展，說明如下：

- (1) 此類商品具躉繳保險費、負債存續期間較長（高於 20 年）及無解約金的特性，其資產具長期性與低流動性。然依現行規範，其責任準備金預定利率相較於一般繳費年期達 6 年以上之長年期商品責任準備金預定利率反而必須減少 3 碼，未能符合此類商品風險較低之特性。
- (2) 此類商品提存責任準備金所採用之第 2 回年金生命表，相較於壽險業第 5 回經驗生命表或是現行內政部所編制之其他生命表，其死亡率過於保守且與現行台灣真實狀況可能偏離太多，造成此類商品的定價不易及缺乏市場競爭力。

建議

letters to grant automatic approval to insurance companies which apply to increase foreign investment ceiling limits and provide the required documents according to the regulator's transparent and consistent criteria.

3. Annuity-related regulation

This is a new issue. According to a report issued by the National Development Council, Taiwan will meet the definitions of an "aged" and "excessively aged" society in 2018 and 2025 respectively. In the foreseeable future, the low coverage ratio of annuities could potentially cause serious economic and social problems.

We believe that if the current rules and regulations governing annuities are improved, more of the public will benefit from annuities, thereby reducing the financial burden on the government and providing more sources of income for senior citizens.

Key problems

Due to conservative statutory reserve standards, the current pricing of immediate and deferred annuities are unattractive to potential customers, especially when compared to other financial products available in the market, resulting in a chronically underdeveloped annuity market. Reasons include:

- (1) The statutory interest rate: Immediate and deferred annuities are generally single-premium products, with long liability durations (more than 20 years) but without cash surrender

values. Currently, the statutory interest rate of annuities is 75 basis points lower than that of long-term insurance, in spite of the fact that annuity products carry lower investment and Asset Liability Management (ALM) mismatch risks.

- (2) The statutory annuity table: The second Annuity Table of the Taiwan Life Insurance Industry (TIA) in 2011 appears too conservative and does not accurately reflect the current mortality expectations in Taiwan, compared to the Fifth Mortality Table of the Taiwan Standard Ordinary Experience Mortality Table (TSO) in 2011 or other mortality tables provided by the Ministry of Interior. Hence, the pricing of annuity products is unattractive to customers and uncompetitive in the insurance market.

Recommendations

- We suggest that the statutory reserve standards for annuity products should be adjusted as follows:
 - The statutory interest rate: We suggest that immediate and deferred annuities should be exempted from the New Business Reserving Rate Auto-Adjustment Formula.
 - The statutory annuity table:
- We suggest that the Second Annuity Table should be adapted to reflect the longevity risk and the current mortality expectations in Taiwan.

- To streamline the aforementioned adjustments, we suggest that the "Directions for Annuity Rates (Traditional Type)" and "Directions for Interest-Sensitive Annuity Rates" should also be partially revised based on the above-mentioned tables.

4. Foreign real estate investment restrictions

This issue was raised in last year's paper under the heading "Expanding the scope of offshore investments for insurance companies". The FSC and IB have eased restrictions on foreign investments. For example, insurance companies may invest in real estate in other countries, including mainland China, by means of direct acquisition or special purpose companies (SPC) or trusts. Nevertheless, there remain certain tax and foreign exchange issues in the governing regulations which are having a negative impact on returns and the stability of insurers.

Key problems

- (1) Insurance companies cannot reduce foreign exchange risks by directly taking out loans from banks.
- (2) The Tokumei Kumiai (TK) structure, similar to an "anonymous partnership", has tax advantages and helps reduce risk. Therefore, it is a common structure adopted by foreign institutions investing in Japan. However, the TK structure is not yet permissible in Taiwan.
- (3) The current regulation stipulates

• 建議修訂年金保險責任準備金提存基礎之相關規範：

-責任準備金之預定利率：建議即期年金保險或遞延年金進入年金化時得排除適用「新契約責任準備金利率自動調整精算公式」。

-責任準備金之預定危險發生率：建議第2回年金生命表得採逐年漸進的適用方式（例如目前可以150%的年金生命表提存，比例逐年遞減至n年後才改以100%的年金生命表提存），可兼顧長壽風險並同時反應台灣地區保戶的實際經驗狀況。

• 建議配合修訂「年金保險費率相關規範（傳統型）」及「利率變動型年金保險費率相關規範」。

4. 保險業辦理國外不動產投資

緣《保險業辦理國外投資管理辦法》部分條文業已修正，開放保險業得以自己名義、經由投資SPC公司或信託方式取得國外及大陸地區之不動產，如經由投資SPC公司者並得以貸款方式提供所需資金。然因考量總體稅負負擔及匯兌風險，依現行相關法令，對於投資架構及貸款方式仍設有限制，是以恐影響投資收益及其穩定性。

關鍵問題

(1) 無法透過直接向金融機構借款降

低匯率波動風險，進而影響投資收益及其穩定性。

(2) 匿名組合（TK）類似民法規定之「隱名合夥」性質，優點為總體稅負較低，具節稅效果，且可達風險隔離，故為外資投資日本不動產之常見架構；然此投資架構仍未開放。

(3) 國外不動產投資總額，不得超過保險業業主權益百分之十及須經報准始得放寬之規定，將使保險業難以在有限時間內取得優質國外不動產；建議其投資限額以可運用資金之百分之一點五計算，且不計入國外投資總額。

(4) 不動產之最低收益率、素地開發時程及成屋持有年期之相關法令，可能導致保險業將資產配置於較高風險區域，影響流動性。

建議

• 建議修正《保險業辦理國外投資管理辦法》第11條-1、第11條-2，明定SPC公司得向外借款並以該事業之資產為其擔保。

• 建議修正《保險業辦理國外投資管理辦法》第11條-1，明定保險業得以隱名合夥或匿名組合（TK）之投資方式執行。

• 建議修正《保險業辦理國外投資管理辦法》第11條，明訂保險業對國外及大陸地區不動產之投資，其投資限額為可運用資金之

百分之一點五，且不計入國外投資總額。

• 建議修正「辦理不動產投資有關即時利用並有收益之認定標準及處理原則」下列部分：

-為免使保險業不動產資產配置於較高風險區域，且考量自由經濟市場不應訂定價格限制，建議恢復98年3月31日以前之規定，即符合即時利用並有收益原則，不須規範最低收益率標準。

-已另有5年之最長完工期限，建議刪除素地開發時程等規定（無建照者9個月申請建照，帶建照者6個月內開工）。

-保險業如能合理說明提前處分之目的，且符合相關風險控管要求，建議取消成屋不動產取得5年，素地取得10年內不得出售之限制，避免影響流動性。

5. 減少保險保障定義以及核保程序的標準化

這是一項新議題。

關鍵問題

保險局近期在許多方面增加標準化的限制。我們雖然樂見任何能夠幫助客戶了解商品的措施，但這些標準化的限制卻將可能會產生非預期的結果，反而限縮了客戶的選擇及產品的創新，最終更可能導致過度制式商品化。以下是標準化的例子：

that a life insurer's total foreign investments must not exceed 10% of shareholder's equity and that the aforementioned ceiling cannot be lifted unless specifically applied for and approved. The restrictions prevent insurers from acquiring good foreign real estate investments.

(4) The requirements for a minimum return rate on real estate investment, land development schedule and existing housing holding period may cause insurance companies to opt to allocate assets to higher-risk classes and have an impact on liquidity.

Recommendations

- **Amend Articles 11-1 and 11-2 of “Regulations Governing Foreign Investments by Insurance Companies” to permit an SPC to apply for mortgage loans from another financial institution.**
- **Amend Article 11-1 of “Regulations Governing Foreign Investments by Insurance Companies” to permit an insurance company to invest through a “Tokumei Kumiai (TK)” (anonymous partnership) structure. We suggest that “Regulations Governing Foreign Investments by Insurance Companies” be revised, stipulating that life insurers' real estate investment in other countries, including mainland China, should be subject to a ceiling limit of 1.5% of investible funds and excluded from the total foreign**

investment amount.

- **Amend part of the “Guidelines for Effective Utilisation and Generating Income of Real Estate Investment” as follows:**
 - In order to prevent insurance companies from investing in high-risk regions without resorting to artificially fixing prices, upsetting the free market mechanism, we suggest the “Guidelines for Effective Utilisation and Generating Income of Real Estate Investment” should be reverted to the version prior to 31 March 2009, ie real estate investment must comply with the criteria of “effective utilisation and generation income”, but not the minimum return ratio.**
 - Currently, the “five-year completion deadline” rule is in effect and therefore, we suggest that the requirements on land development schedule (ie insurers must apply for a permit within nine months and construction must start within six months) should be deleted.**
 - We suggest that, if an insurer provides good and convincing reasons why it must dispose of real estate investment earlier than expected and complies with relevant risk management requirements, the five-year and 10-year lock-up period restraints on existing housing and land for development respectively should be revoked in order to maintain liquidity in the real**

estate market.

- Remove the requirement stipulating a holding period on land (10 years) and building (five years), on the premise of a reasonable purpose of disposal and required risk management.**

5. Unnecessary standardisation of benefit definitions

This is a new issue.

Key problems

Recently the IB has increased the standardisation of various items such as benefit definitions. Whilst we welcome actions to assist customers' understanding, we believe that taking benefit definition standardisation too far will have unintended consequences that will limit customer choice, product innovation and ultimately may lead to commoditisation. The following are some examples of standardisation that we believe are not necessary:

- (1) Critical Illness (CI) definitions
- (2) Proposed restrictions for sub-groups of CI
- (3) Disease definitions
- (4) Underwriting standards

In addition, if a new critical illness develops, it will not be possible for insurers to develop products to protect customers until after regulatory changes, which may lead to delays and prevent customers from getting the insurance cover they require.

Recommendations

- **The IB should rely on current controls such as the “File and**

- (1) 重大疾病暨特定傷病的定義
- (2) 擬對重大疾病暨特定傷病群組作出限制
- (3) 疾病的定義
- (4) 核保的標準

再者，當有「新」的重大疾病或特定傷病的型態產生，在法規變更前，保險公司將無法為此開發產品去保障客戶，這將導致客戶無法即時得到他們所需要的保險保障。

建議

- 建議主管機關持續目前的相關控管措施，例如：商品備查機制，並避免額外增加其他可能產生非預期結果的限制。

Use³⁷ requirements rather than put in place further restrictions that may lead to unintended consequences.

--	--	--

1. Civil and criminal case problems
2. Copyright protections
3. The Trade Secrets Act
4. Patent matters

Introduction

The issue listed in last year's paper "Civil and criminal case problems - Criminal cases and deterrence" has been restructured into the section on "Civil and criminal case problems". The issue "Copyright protections - The use of commission agents by CCMOs" has been removed in order to focus on other issues. The issue "Patent Matters – Data exclusivity" has been removed following a pledge by the Taiwan Food and Drug Administration (TFDA) to establish a patent linkage system to prevent generics from reaching the market while the original drug is still under patent. In addition, the TFDA has agreed to study the extension of its Data Exclusivity provisions to cover new indications, new uses, and biologic drugs.

1. Civil and criminal case problems

1.1 The IP Court

Members of our committee remain concerned that the Taiwan government has still not provided the Intellectual Property (IP) Court with adequate resources for the caseload it is required to handle. The inadequate number of judges and support staff allocated to the Taiwan IP Court has prevented it from providing appropriate and fair

dispute resolution and enforcement of intellectual property in Taiwan. In particular, the IP Court has not done so well with the complex facts and technical issues in patent and trade-secrets cases. Currently the court system is too under-staffed and under-budgeted to handle the fact-collection, analysis and courtroom time needed. Taiwan is required under the WTO's TRIPS Agreement to provide rights holders with "effective action" in protecting their IP, and it is short-sighted for this current situation to continue in one of the most important technology jurisdictions in the world.

The volume of casework in Taiwan has, in our view, hurt the quality of case handling. This has become particularly clear in the handling of "preservation of evidence" requests, ex-parte orders that allow Taiwan courts to prevent the destruction or hiding of key evidence. Statistics from the Judicial Yuan show that it is nearly impossible for parties to obtain preservation-of-evidence orders from the IP Court. From July 2008 to December 2012, only 23 out of 216 applications for evidence preservation were allowed and it appears that the granting of such requests is still extraordinarily rare. Before the establishment of the IP Court, such requests were uncontroversial and often highly effective.

We recommend that the Taiwan government acts swiftly to double the current number of IP Court judges, to triple the current administrative and technical staff, and to add the courtroom, offices and other resources necessary for the IP Court to function properly.

Recommendations

- **The Executive Yuan, Judicial Yuan and Legislative Yuan should act jointly to double the number of judges and triple the staff for the IP Court.**
- **The IP Court must restore the access of IP rights holders to preservation-of-evidence rulings and act strongly where infringers hide or falsify evidence.**

1.2 Civil discovery and damages; criminal cases and deterrence

These issues were raised in last year's position paper. The failure of Taiwan courts to award appropriate compensatory damages to intellectual property rights holders has been a perennial problem and is a fundamental obstacle to WTO TRIPS compliance.

One major impediment to the awarding of damages has been the failure of Taiwan's courts to compel the production of evidence from defendants as to the amounts of infringing goods produced, shipped and sold, as well as the failure to actually administer any actual penalties for defendants who falsify documents or provide false testimony.

1. 民事和刑事案件問題
2. 著作權保護
3. 營業祕密法
4. 專利議題

前言

去年報告中標題為「民事和刑事案件問題－刑事案件和嚇阻」部分，現改列於「民事和刑事案件問題」部分。標題為「著作權保護－佣金代理人的使用」部分於，本年度暫予刪除，以便騰出版面討論其他議題。標題為「專利議題－資料專屬性」部分，本年度則不再討論，原因是台灣食品藥物管理署已作出承諾，願意建立專利連結系統，以避免原始藥品專利期尚未屆滿而相關學名藥卻已大舉進入市場。此外食藥署也已同意研究如何針對新適應症、新用途和生物藥劑問題，延長資料專屬性條款的適用期。

1. 民事和刑事案件問題

1.1 智慧財產法院

台灣政府迄今猶未能為智慧財產法院備齊所需資源，以因應這方面龐大的司法案件，是以本委員會不得不再度呼籲當局加快腳步滿足所需。受限於法官與技術人力的不足，使得台灣智慧財產法院智慧財產糾紛解決及強制執行方面，仍無法完全發揮其

公平充當的平台功能。尤其專利權與商業機密案件的牽涉層面複雜，技術要求層次又相當高，智慧財產法院的工作成績難以令人滿意。受限於人力和預算的嚴重不足，目前法院對於該做的事實發現、案件分析和開庭審理，幾乎未妥為執行。以 WTO TRIPS 協定的有關規定而論，台灣本就有義務為權利人提供「有效行動」以保護其智慧財產。台灣是全球重要科技生產重鎮之一，往後若還是放任眼前情況繼續下去，就不能不讓人感覺實在是目光短淺且缺乏遠見。

依我們之見，案件量是台灣案件審理品質的最大缺憾，這點從法院處理「證據保全」聲請案的情形即可觀微知著。這種單方面即可發動的法院命令一旦啟動，案件對造就再也不易對關鍵證據進行銷毀或隱匿處理。觀察司法院統計數據可發現，當事人現在要從智慧財產法院手中取得證據保全命令，簡直難上加難，以 2008 年 7 月至 2012 年 12 月期間為例，這段期間共有 216 件證據保全聲請案被提出，但獲得准許裁定者卻僅 23 件，可見聲請獲准率仍相當低落。反觀，在智慧財產法院設立之前，這

類聲請幾乎都可沒太多的爭議就獲准，效率相當高。

我們建議台灣政府儘快行動，將智慧財產法院的法官人數增加兩倍，並將行政及技術人員人數增加三倍，同時增加法庭和辦公室數目，以及其他所需資源，好讓法院運作儘快上軌道。

建議

- 行政、立法、司法三院應採聯合行動，將智慧財產法院的法官員額增加至兩倍，並將技術人員的員額提高至三倍。
- 智慧財產法院有必要恢復智慧財產權利人對證據保全裁定的查閱權，並應強力懲處侵權者隱匿或假造證據的行為。

1.2 民事證據開示及損害賠償；刑事案件及嚇阻

這議題已於去年建議書中提出。台灣法院未能給予智慧財產權利人充分損害賠償一直是個長期問題，且是阻礙台灣遵守 WTO TRIPS 規範的根本障礙之所在。

台灣法院之所以未能判給損害賠償，其中一個主要的障礙，在於台灣法院未能命被告出示關於侵權產品之生產、運輸和銷售等證據，及未對被告偽造文件或證人作偽證時處以適

While forcing defendants to provide accurate information and treating perjury cases with harsh punishments would take some additional upfront effort, the overall effects would be to promote better justice and to encourage infringers to settle at an earlier stage. The use of stiffer criminal penalties, when combined with stricter handling of perjury and appropriate damages calculations would, over time, encourage infringers to reach settlements and plea agreements at a huge reduction of courtroom time and expense.

Recommendations

- **The Judicial Yuan and Ministry of Justice should take strong action to ensure defendants who provide false information and testimony face harsh punishments.**
- **Compensation awarded in cases should take into account the full cost of infringement to the rights holder and should ensure that infringers do not benefit from forcing a case to go through a full trial.**

1.3 Handling of process-patent matters

This issue has been a concern in recent years because Taiwan court practices have left process patents virtually unprotected. Taiwan courts have adequate means to protect the confidentiality of information submitted by parties in litigation, and reversal of the burden of proof in process-patent cases is a valuable way to allow the court to confirm the

manufacturing technologies being used without patent holders resorting to means that would be prohibited under Taiwan’s Trade Secret Act. An appropriate and reasonable handling of such issues has a major impact on the pharmaceutical and semiconductor industries, which are both sectors where it is important for Taiwan to offer a level playing field and where it has numerous domestic innovators.

Recommendations

- **Taiwan needs to restore the rights of process-patent holders in line with its obligations under TRIPS Article 34.**

1.4 Trademark and trade dress protection

This issue was raised in previous position papers. Rights holders continue to face problems with assessments of counterfeit goods in Taiwan prosecutorial and court hearings, with defendants being allowed to conduct time-wasting challenges to the skills and knowledge of the branded companies’ own experts. Given the worldwide costs of protecting their brands, trademark owners take great care in choosing cases to take to trial and care greatly about the legitimacy of their anti-counterfeiting efforts.

Recommendations

- **Prosecutors and judges should limit the challenges to the authority and knowledge of assessment experts to questions that are reasonable**

and only for situations where there is an actual question regarding the expert’s skills. Prosecutors and judges should eliminate “tests” of assessment skill, especially those prepared with purportedly “genuine” goods provided by defendants.

- **It would help greatly to expand the number of opportunities for brand owners to give training programmes for police, Customs and other officials.**

2. Copyright protections

2.1 Effective enforcement needed for online copyright infringement

This issue has remained a serious concern of our committee for the past few years, as internet piracy remains widespread over a wide variety of platforms. Current measures to combat online infringement have been ineffective, which has only led to there being little or no concern from infringers.

In the past, we’ve had sincere discussions about creating an administrative procedure by which local access to foreign websites known to be primarily engaged in copyright infringement could be blocked. Given the massive scale of the online infringements and the lack of effective action from current loopholes and the failure to implement the ISP liability provisions, this would be an effective way to provide rights holders with an effective remedy.

Recommendations

當處罰。

其實，要以重罰嚇阻偽證行為、令被告確實提出準確數據，雖然有些前置準備工夫尚待努力完成，但比起提升司法公信力和促使侵權者儘早與對方和解，這些努力都是值得的。此外，使用更嚴厲的刑事處罰，並結合更嚴格地處理偽證及計算充份的損害賠償，隨著時間推移，將會鼓勵侵權人去達到和解和認罪協商，亦可大量減少開庭的時間和花費。

建議

- 司法院與法務部有必要採取強力行動，確保該等提供假資料和假證詞的被告都受到應有的嚴厲法律處罰。
- 進行案件的賠償判決時，除需將權利人受侵權行為所影響、以致耗費的全部成本納入考量外，亦應確保侵權者無法從將官司打到底的訴訟策略上獲益。

1.3 法院在方法專利之處理

這是近年來屢遭關切的議題，原因是台灣司法實務已讓製程專利幾乎形同虛設、喪失保護作用。其實，在維護訴訟當事人於訴訟過程中所提交資訊的機密性上，台灣法院並不缺適當工具，例如取消製程專利訴訟當事人的舉證責任，就是

既不影響法庭確認當事人所使用製造技術、又可免除權利人冒著違反台灣營業秘密法的危險，繼續將官司打下去的好作法。讓這類問題獲得適當而合理的處置，無論對製藥業或半導體產業，皆至關重要；台灣這兩大產業匯聚了國內非常多的創新人才，當局十分有必要為其提供平坦的舞台，使其盡情發揮所長。

建議

- 台灣應善盡TRIPS第34條義務，恢復製程專利權利人所應享的權利。

1.4 商標和商標外觀保護

本議題已於先前的建議書中多次提出。權利人持續面對台灣偵查庭和法庭審理中有關於仿冒品鑑定的問題，此乃因被告被允許去對品牌公司的專家的技能和知識進行浪費時間的質疑。為保護自己品牌的全球成本，商標權人都非常謹慎選擇案件來進行訴訟，也非常關心他們反仿冒努力的正當性。

建議

- 檢察官和法官應就合理性及專家技能的問題，限制對鑑定專家的權威和知識的質疑。檢察官和法官應取消對鑑定技能的「檢視」，尤其不應拿被告提供的所

謂「真品」來進行。

- 擴大品牌所有者給予警察、海關和其他執法人官員培訓課程之機會，將會有相當大的助益。

2. 著作權保護

2.1 線上著作權侵權的有效執法

這幾年來，本委員會對這項議題一直都非常在意和關切，原因是網際網路盜版活動早已擴散至各種平台，防不勝防。當局目前用來打擊網路侵權行為的措施實在可說是成效不彰，這些措施對意圖侵權者幾乎完全起不了嚇阻作用。

以往我們總是抱持誠懇的心情告知當局該如何透過行政程序手段，阻止本地人士存取海外那些主要從事協助盜版檔案轉讓的網站。惟鑑於線上盜版活動實在猖獗，現行措施漏洞處處、毫無成效，以及當局未能有效貫徹ISP責任條款的規定，所以當局還不如設法為權利人提供有效救濟，或許更來得實惠些。

建議

- 行政院應採取行動，對主要從事協助盜版檔案轉讓的海外網站進行路徑封鎖。

2.2 著作權法之修訂

本議題曾於去年建議書提出。

- **The Executive Yuan should take action to block access to offshore websites that are predominantly engaged in facilitating the transfer of pirated files.**

2.2 Revisions to the Copyright Act

This issue was raised last year. As Taiwan has released its initial proposed amendments to the Copyright Act, we hope that Article 37 of the Copyright Act can be removed, which makes criminal remedies unavailable to certain copyright holders if they are not members of a Copyright Collective Management Organization (CCMO).

Recommendations

- **Rights holders not in a CCMO should be entitled to criminal remedies. We suggest removing Article 37 of the Copyright Act.**

2.3 Legal environment reforms to enhance the efficiency of CCMOs

This issue was raised last year. Both CCMOs and users are dissatisfied with the Taiwan Intellectual Property Office’s (TIPO) review rulings and must expend substantial resources seeking administrative remedies. Since the 2001 amendments to Article 82 of the Copyright Act, TIPO has not had a legal basis for reviewing tariff rates proposed by the CCMOs.

TIPO’s efforts to implement Article 30 (1) of the CCMO Act concerning application of the “single-window collection” and “united tariff rate”

to “public performance by the use of computerized karaoke machines” is still not working, thereby demonstrating the impracticability of Article 30. In practice, the three music composers’ CMOs have not been able to achieve consensus on a joint tariff, as the quantities of use of their titles are very different.

Recommendations

- **The copyright tariff rate should be set according to free negotiations between users and CCMOs, and any disputes that arise therefrom should be subject to the mediation mechanism already in Article 82 of the Copyright Act.**
- **Remove single - window licensing provisions.**

3. The Trade Secrets Act

This issue was raised last year. While the committee welcomes the new changes to the Trade Secrets Act that make certain acts of misappropriation crimes and help the authorities investigate them more thoroughly, it would be helpful for Taiwan to improve the whistleblower and witness-protection measures.

Recommendations

- **Whistleblower and witness-protection measures should be improved to give witnesses and defendants better incentives to come forward with evidence and other cooperation with investigations without having to fear retaliatory terminations or other limitations being placed upon their careers.**

4. Patent matters

4.1 Patent linkage

This issue was raised last year. Although within the pharmaceutical industry, the patents recognized from an IP standpoint are new molecular entities (NME), process and other patents, for purposes of reimbursement, the National Health Insurance Administration (NHIA) only recognizes NME patents. What this means is that once a NME patent has expired, even if you still have a process patent, the pharmaceutical product will be considered “off patent” and face significant price cuts even if there is no generic on the market because of the still-existing process patent.

Recommendations

- **Taiwan’s Ministry of Health and Welfare (MoHW) and NHIA should not change the pricing for pharmaceutical products that are still covered by patent rights, whether for the compound or for the process.**

日前台灣已初步公告未來對著作權法的修法方向，我們希望此次能將著作權法第 37 條規定刪除，理由是，受制於該條規定，許多不是著作權集體管理團體（CCMO）會員的著作權權利人並無法尋求刑事救濟。

建議

- 未加入CCMO的權利人仍應有權獲得刑事救濟；並刪除著作權法第37條規定。

2.3 改革法律環境，以提高CCMO的效率

本議題曾於去年建議書提出。CCMO 和利用人雙方都不滿意經濟部智慧財產局的審查裁決，甚至還得花費龐大資源尋求行政救濟。經濟部智慧財產局從 2001 年著作權法第 82 條完成修法後，就已無法律基礎可據以審查CCMO所提報的使用報酬率。

智慧財產局雖然努力落實CCMO法第 30 條第 1 項關於「單一集管團體」和「共同使用報酬率」到「使用電腦卡拉 OK 機公開演出」的運用，卻始終不見成效，從這點可以看出第 30 條規定實在不可行。事實上，目前三個音樂作曲方的CCMO對於共同費率問題始終難以達成共識，原因在於其作品被人使用的數量彼此差距實在太大。

建議

- 應讓利用人與CCMO雙方秉持自由意志，自行商定著作權使用報酬率，其間縱然發生任何爭執，也應由雙方自行依據著作權法第 82 條規定透過調解機制解決。
- 刪除單一集管團體授權條款。

3. 營業祕密法

本議題曾於去年建議書提出。儘管委員會樂見營業祕密法讓某些行為構成侵害營業祕密罪，並讓有關當局得以將事情調查得更透徹以取得新變化，但若台灣能進一步強化對舉發人和證人的保護措施，將更有幫助。

建議

- 舉發人和證人保護措施應予改善，以給予主動提供證據及其他協助調查之證人和被告更佳的激勵措施，並使其在職業生涯上可免於遭受報復性終止或其他限制之恐懼。

4. 專利議題

4.1 專利連結

本議題曾於去年建議書提出。製藥業從智慧財產的角度出發所認定的專利種類有新分子體（NME）專利、製程專利和其他多種專利，但全民健康保險局卻從藥價補償的角度出

發，只承認新分子體專利一種。這使得任何製藥產品只要新分子體專利到期，就得立刻面臨與其他「非專利」藥品相同的重大削價壓力，即使該藥品仍處於製程專利保護期，在市場上並無學名藥競爭壓力，也不能倖免。

建議

- 台灣衛生福利部和全民健康保險局對該等無論成分或製程仍處於專利權保護期內的製藥產品，不宜輕易改變其現行定價方式。

1. Promoting Taiwan as a luxury shopping destination

Introduction

The committee acknowledges the government's efforts to promote tourism by increasing the quota of visitors from mainland China (which rose to 2.87 million in 2013). The committee also recognizes the effort made to increase the number of free individual travelers (FIT) from China, which increased by 173% in 2013 versus 2012. Nevertheless, despite noticeable improvements in the number of tourist traffic, the issue related to the promotion of Taipei as a luxury shopping destination remains on the agenda of the committee. Members of the committee believe that implementing the proper approach to promoting shopping tourism could generate an important source of revenue for the Taiwan economy.

1. Promoting Taiwan as a luxury shopping destination

This issue was raised in last year's position paper. Taiwan's attractiveness as a luxury shopping destination continues to improve thanks to the presence of major international high-end malls and department stores with the combination of a variety of high-end brands, high-end hotels and fine dining experiences. In order to attract well-off visitors to Taiwan, it is necessary for the government

to formulate an integrated plan to encourage the investment in and development of high-end hotels, internationally-recognized restaurants along with the already established shopping facilities. It is difficult to attract high-spending visitors without superior hospitality facilities, which are currently lacking in Taipei compared with the competing cities in neighboring countries.

The latest plans for new high-end mall openings in the next three years and the very recent opening of a new five-star hotel in Taipei are good illustrations of the strong dynamism in retail development around the luxury industry.

However, since Taiwan is competing with other luxury shopping destination such as Hong Kong, Japan, Korea and Singapore, the way Taiwan tourism is marketed is still critical. A great deal of promotional communication is done by the tourism organizations related to the natural landscape, the culture and traditions of Taiwan and of course on the large selection of street food and cuisine. On the other hand, the committee is concerned by the lack of focus on Taiwan as a luxury shopping destination.

Moreover, in a city like Taipei, FITs can benefit from convenient transportation (the MRT), which has

been improved with the extension of the red line to the Xinyi district. The fact that FITs from China speak the same language and have an easy time communicating is an added draw card to attract high-spending tourists from mainland China.

Recommendations

- **Improve the content of official websites so that they clearly highlight the luxury shopping experience and Taiwan's advantages, including Taiwan's price competitiveness in luxury goods compared to mainland China and other Asian cities.**
- **Launch an advertising campaign in mainland China (TV and digital) focusing on the first, second and third tier cities with an appealing promotion of the retail shopping experience in Taiwan.**
- **Increase direct promotion of Taiwan's luxury shopping through TV reports, PR campaigns and advertorials (print media and digital) in tourism and airline media platforms.**
- **Develop a specific brochure in collaboration with city governments to promote the attractiveness of the main cities where most luxury brands have a retail presence.**
- **Develop accurate and updated information to display on all tourist maps, brochures and city websites the different luxury malls, hotels and fine dining choices available in the**

1. 提升台灣成為精品購物的目的地

前言

精品業委員會對於政府藉由增加大陸觀光客來台人數配額（2013年已增加到287萬人次），促進台灣觀光業，深表認同；也看到政府致力於提高陸客來台自由行（FIT）人數的成果，2013年比2012年激增137%。然而，儘管來台觀光客人次顯著增加，精品業委員會今年仍將「提升台北成為精品購物目的地」，列入建議書的議題。委員會成員們相信，妥善落實此項措施來促進台灣的購物觀光，將能為台灣經濟創造一大筆重要的收入。

1. 提升台灣成為精品購物的目的地

這項議題在去年的建議書中已經列出。台灣擁有國際各大高檔購物中心與百貨公司，加上多種高級品牌店、高級飯店及良好的美食場所，使台灣越來越具有精品購物目的地的魅力。為吸引觀光豪客來台，政府必須制訂整套計畫以鼓勵投資，發展高檔飯店、受國際公認的餐廳，並配合既有的購物中心。若沒超水準的接待設施，很難吸引具有高消費力的觀光客；台灣在這方面與鄰近國家的競爭

城市相比，顯然相形見绌。

依據最新計畫，未來3年台北將有3座新的高檔購物中心將開幕，加上最近又有一家新的5星級飯店開張，充分展現台灣精品零售業的強勁發展動能。

台灣與香港、日本、南韓及新加坡等其他精品購物地點競爭激烈，因此台灣強力行銷購物觀光勢在必行。台灣各地自然風景區、文化遺產及傳統風情相關的觀光組織，皆邁力自我促銷積極對外溝通，其中還不乏一些經過精挑細選的街頭美食與特殊料理。但另一方面，本委員會則擔憂觀光客會因此而未將台灣視為精品購物的主要目的地之一。

尤其台北這樣的國際都市，擁有便利的捷運系統，非常利於自由行，捷運紅線又已延伸到信義區。來自大陸的自由行觀光客與台灣語言相通，又有充裕的時間來溝通，使台灣在吸引高消費能力的陸客上實在是如虎添翼。

建議

- 改善官方網站的內容，明確強調台灣在精品購物方面經驗及台灣

優勢，包括台灣精品的價格比大陸及其他亞洲城市更具競爭力。

- 在大陸發動廣告攻勢（包括電視與數位媒體），聚焦於大陸的一線、二線及三線城市，大力促銷在台灣的「血拚」經驗以吸引陸客。
- 透過電視報導、各種公關活動，以及在觀光及航空業的媒體上刊播評論式的廣告（涵蓋平面與數位媒體），直接促銷台灣的精品購物優勢。
- 凡是擁有各大名牌精品零售店的城市，業者與各市政府應協力製作特殊的小冊子，推銷各城市在這方面的吸引力。
- 各城市應將市內各區的精品賣場、飯店及美食場所等資訊，精確且即時地展現在所有的觀光地圖、手冊及城市網站上。
- 亦每季都與觀光局的代表定期交換意見，為上述各項傳播工具提供最新的內容與訊息。當對外促銷台灣時，亦不應忽略中國大陸以外的地區。在推廣觀光時，對所有目標國家都應同等重視，畢竟來自這些國家的觀光客人數仍占台灣總觀光人數的70%左右。

different areas of each city.

- The committee proposes to meet with Tourism Bureau representatives on a quarterly basis in order to provide input on the content to use in the above-mentioned communication tools. When promoting Taiwan, countries besides mainland China should not be neglected. Promotional efforts should place equal emphasis on all countries targeted for tourism as tourists from these countries still comprise around 70% of arrivals.

--	--	--

1. Fast Track registration
2. Legal manufacturer
3. Reimbursement
4. Advertisements

Introduction

Taiwan's medical device market has been growing steadily in recent years and is currently the fourth largest in Asia. With its large influence in the Chinese speaking market, Taiwan has the chance to become a key innovative country for medical devices. Unfortunately however, a lot of regulatory issues continue to hamper the development of the medical device industry. This year's position paper reiterates the three issues unresolved from last year, namely "Fast Track registration", "Legal manufacturer" and "Reimbursement" and contains one new issue, "Advertisements". ECCT member companies aim to provide the most innovative medical devices to patients in Taiwan. We believe that faster device registration and fair reimbursement as well as effective self-pay policies are important factors that need to be addressed to ensure the future development of Taiwan's medical device market and Taiwan's overall positioning as an innovative and attractive place to do business.

1. Fast Track registration

This issue was raised in last year's position paper. Medical devices are classified in three categories: I, II or III depending on their potential risk to human life. Devices in the

Class I category, such as swabs, stethoscopes and surgery kits, pose the lowest level of risk while Class III devices, such as artificial valves, stents and intraocular lenses, used to support or sustain human life, pose the highest level of risk. In Taiwan there are methods, standards and guidelines in place to provide assurance of safety and effectiveness for Class II or "medium risk" devices such as infusion tubes and syringes. To register so-called Class II medical devices that have already met European Union (EU) and United States (US) safety and quality standards, the Taiwan Food and Drug Administration (TFDA) currently allows applicants to apply for a simplified (or "Fast Track") registration instead of the regular approval process, which takes much longer. To qualify for Fast Track registration, applicants should provide both US and EU approval evidence.

Product registration of medical device requires many technical dossiers and testing reports if applicants take the regular approach. There are several difficulties related to the process including:

- (1) The process is not simplified for Class III products even if they have been certified in Europe or the United States.

- (2) The TFDA requires finished product test reports. However, many of the reports are based on products still in development, not finished products. Although companies provide intermediate test reports, the specimens used in the testing are from when the products are under development, or where manufacturers have provided other equivalent products' testing reports / documents instead. Nevertheless, applicants normally need to provide more documents to help link the core reports to the products.

- (3) As part of the approval process, the TFDA requires confidential information that companies are not willing to submit.

Although there is a Fast Track pathway to product registration, there are some problems with this policy: Switzerland's Free Sale Certificate (FSC) is not recognized as an EU marketing proof entity. This policy does not apply to Class III medical devices.

Recommendations

- For Class II medical devices, applicants should be able to use either US or European marketing proofs, including Switzerland's FSC, to exempt applicants from providing pre-clinical technical data.
- If the information shown on the US or EU marketing proof documents are inconsistent with the FSC and certificate to Foreign Government clearance

1. 快速審查機制
2. 法定製造廠
3. 健保
4. 醫療器材廣告

前言

近年來，台灣的醫藥器材市場穩定地成長，並有持續成長的跡象。台灣的醫藥器材銷售市場在亞洲排名第四，對於華人市場有巨大影響力的台灣實有機會成為醫藥器材界一個主要且創新的國家。遺憾的是，歐洲的醫材廠商在進入台灣市場時，需要面對許多繁瑣的法規，如冗長的產品註冊流程（即使使用"fast track" 速件程序），且健保給付制度也讓創新的器材在台難以銷售。為此本會於2013年成立醫藥器材委員會建立溝通平台，期請在食藥署重要法令公告前，充分取得事前溝通。本會會員所屬的公司可望供應最新進的醫藥器材服務台灣的病患者。我們深切期待更快速的產品查驗登記制度，更公平的產品給付政策，公平的回饋機制和恰當的自費制度，這是提升台灣醫藥器材市場未來的主要挑戰。

1. 快速審查機制

醫療器材依其使用之風險而分為第一、第二及第三等級。第一等級為風險最低者，如紗布、聽診器、一般手術手動器械…等，而第三等級如

心臟瓣膜、心血管支架、人工水晶體等用於支持或維持人類生命者，為風險等級最高。在台灣，第二等級屬於中度風險，如輸液幫浦、針筒等，該等級多已有方法、標準或指引可驗證其安全及有效性。第二等級醫療器材之查驗登記若已於歐盟及美國核准上市，則視為已符合歐盟及美國之安全品質標準，TFDA目前准許該類醫療器材若檢附美國及歐盟核准上市證明，則可以簡化模式送審，用以減免部分技術文件送審，此送審模式較為節省時效。

醫療器材於查驗登記時，需依規定檢附許多技術性文件及試驗報告，對於廠商而言有滯礙難行之處：

- (1) 第三等級醫療器材即使已於美國或歐盟核准上市，仍無法以上述簡化模式送審
- (2) 由於食藥署要求最終產品測試報告，但許多產品之測試報告並非以最終成品做為測試。即使廠商送交該產品於研發階段之測試報告、或是與產品實質對等品之測試報告多不被接受，或被要求更多相關支持證據說明與擬申請產品之連結度。

- (3) 食藥署要求之文件被原廠視為機密者，原廠並不願意提供；目前簡化模式雖尚可行，惟仍應就此兩點予以改進：
 - a. 瑞士之製售證明尚未被食藥署視同歐洲上市證明
 - b. 簡化模式未適用於第三等級

建議

- 第二等級醫療器材之簡化模式建議可擴增為產品已於美國或是歐盟上市（任一），歐盟部分包含瑞士上市證明
- 若檢附之美國或歐盟上市證明中，有部分資訊與FSC及CFG不一致（CFG：美國FDA出具之上市器材合法輸出證明），可接受以原廠說明函解釋之
- 第三等級醫療器材亦可適用於簡化模式
- 為提高審查時效，食藥署應加強審查標準一致性，並明確公告接受案件申請後，審查人員應在2個月日曆天即給予申請廠商補件通知，詳列所有補件要求，後續不應再口頭要求其他文件。
- 新設備須具備以下其一的條件方能進入審核的程序
 - 突破現有的科技且具有醫療益處的技術性研發（例如可治療或診斷危及生命的健康狀況）

letter (CFG/510k, the certificate for the export of devices legally marketed in the US), applicants should be permitted to use a company letter to explain the inconsistencies.

- The Fast Track pathway policy should apply to Class III medical devices as well as Class II devices.
- In order to improve review efficiency, consistent review standards should be applied among TFDA review teams. Reviewers should also list supplementary requests explicitly and have the requests sent to applicants within 60 calendar days after receiving submissions.
- Implement a new priority review process if the device meets one of the following criteria:
 - It is a breakthrough technology with a clinical advantage over existing technology (such as the treatment or diagnosis of life-threatening conditions);
 - No approved alternative device exists;
 - The device treats serious diseases (such as cancer or communicable diseases).
 This priority review process should receive additional review resources with the objective that the device can be used in the market within six months or less.

2. Legal manufacturer

This issue was raised in last year’s

position paper. The TFDA has been put much effort into harmonizing its regulations with global regulations and achieved good results. However, like other industries, all processes from product design to manufacturing, assembling and packing have been streamlined to take the advantage of highly efficient global supply chains. This means that many component suppliers and manufacturers play a part in the production of high-tech medical devices, rather than completing all these activities at one to two physical sites. However, current local registration regulations for medical devices require all manufacturing sites which play a part in this process to be registered. In particular, the TFDA requires companies to provide all manufacturing procedures or standard operating procedures (SOPs) as part of the verification and registration process. It is often not possible for medical device manufacturers to acquire some or all of this information from its suppliers because they are not willing to disclose trade secrets that might jeopardise their competitiveness. While the industry recognizes the need to ensure the safety and effectiveness of medical devices, current regulations have made it extremely difficult for companies to certify their medical devices in Taiwan.

In addition, the TFDA transferred the responsibility for Quality System Documentation (QSD) reviews from its device review team to its risk management team in 2014, assisted by third party reviewers. Under the new process, there are sometimes

inconsistent opinions regarding the required documentation and approval of medical devices between TFDA departments and third party reviewers. This increases review time and costs, which has led to delays in the approval process of two to three months.

Recommendations

- We recommend adopting the concept of “legal manufacturer”, which places all legal responsibility for products on a single entity, the legal manufacturer. List the legal manufacturer with details of producing certificates and any kind of proven QSD so that Customs can verify data more conveniently and easily.
- We acknowledge that the revision process of the Pharmaceutical Affairs Act is on-going or a new act specifically for Medical Devices may be drafted in the near future. Regardless of whichever legislative method is chosen, we suggest revising the definition of the term “manufacturers of medical devices” to “all activities of the legal manufacturer”, for the purposes of actual management.
- Revise Article 18 of the Pharmaceutical Affairs Act as follows:
 - The term “manufacturers of medical devices” as used in this Act shall refer to business undertakings which are engaged in the

-市場上尚無已通過認證且相似性質的設備

-醫療設備可治療嚴重的疾病（例如癌症或傳染性疾病）

此設備的審核過程需提供其他若干額外的檢測資源，其目的在於能在六個月或更短期內將器材置入市場運用

2. 法定製造廠

這個議題乃在去年提出的。食藥署在我國醫療器材相關法規與全球法規調和已努力許久且有很好的進展。然而，如同其他產業，醫療器材產業也已經利用全球高效率生產鏈的優勢以達到從產品設計、製造、組合和包裝等的優質化，即此有許多零組件供應商和製造廠共同參與一個高科技醫療器材的產出，而非同藥品一般在一到兩處製造廠完成所有生產活動。然而，現行醫療器材法規卻要求所有參與之製造廠均須登記；亦即業者需提供所有參與高科技醫療器材生產當中，所有被委託的製造廠其生產流程或遵循的規範（SOP）均需送交衛生主管機關進行查驗登記，使得完成台灣製造廠商的登記。本委員會了解主管機關乃為確保醫療器材產品對患者或使用者安全及有效所做的法規要求及評估視為合理，然此項規定對業者申請在台上市造成莫大困難，無法取得所參與委託製造廠的機密

文件導致新科技醫材產品無法在台登記上市。

醫療器材優良製造業者（QSD）審查案件均經代施查核機構審查，並於審查後將報告送回食藥署，而QSD審查作業在食藥署內部已於2014年由醫粧組改由風管組負責，然而一直以來存在著食藥署內部不同組別之間審查標準不一致，或與代施查核機構也不一致的情形，為了溝通審查意見以及取得共識，導致許多案件的審查延宕至少2-3個月，與以前相比，整個流程變得複雜、延宕而非提升效率。

建議

- 採納法定製造廠的概念，要求法定製造廠擔負產品責任。將其詳列在產品許可證及QSD上，使海關進口時核對順利。
- 本會知悉藥事法修正案正在進行中，也有可能新增「醫療器材專法」，藉此應同步修正「醫療器材製造業者」的定義，將「由法定製造廠進行的所有活動」均納入定義中，以達到實質管理之目的。
- 藥事法第18條建議修改為：
 - 本法所稱醫療器材製造業者，係指製造、裝配、批發醫療器材，或輸入或輸出原料供自用，或對產品負完全責任之業者。前項醫療器材製造業者，得兼營自

製產品之零售業務。

- 加速QSD審查時效：凡案件經代施查核機構審查，即應尊重代施查核機構審查之結果，不應再度要求廠商提供額外資料重審。

3. 健保

此議題已於去年提及，本委員會期待與健保署建立溝通平台，增加雙方對健保制度的了解及醫療器材的特性及其臨床應用。

醫療器材目前健保給付是依總額預算下的浮動點值給付。特材的健保給付金額是採固定點數而非固定金額。在健保署的總額預算固定情況下，特材支付點值將受醫療體系服務病人總數影響而波動；服務病人總數增加則點值下降，服務病人總數減少則點值增加。醫院為了在此競爭環境下生存，須盡量增加病患服務量以爭取總額預算下較多的給付，而不顧點值下降的負面影響。

在總額制度之下點值並非固定一點一元，平均健保給付價格每年下降約15%，亦即一點之點值約新台幣0.85元，為了降低成本，醫院往往傾向採取下列行動：首先，醫院可能重覆滅菌使用單次使用之產品，以致增加感染風險。其次，醫院採購部門往往根據最低之浮動點值向特材供應商要求議價，而健保署再經由定期的價量調查來調降特材支付點數（價量調查為健保署之管控機制，醫院及

manufacturing or assembling of medical devices, doing product wholesale, exporting and importing raw materials for their own use, or the party that commits to product liability. Manufacturers of medical devices as specified above may engage in, concurrently, the retailing of their own manufactured products.

- **Improve the QSD review and approval process: The TFDA should accept third party reviewer’s opinions to avoid delays in the approval process.**

3. Reimbursement

This issue was raised in last year’s position paper. Members of the committee would welcome the establishment of a communication platform between the industry and the National Health Insurance Administration (NHIA) to increase the frequency of communication and to facilitate reviewers’ understanding of clinical benefits and applications of various products.

Medical devices are currently reimbursed based on a system of floating price service points under a fixed global budget instead of a fixed dollar amount. The NHIA’s total reimbursement budget is fixed; therefore, the price point value fluctuates according to the number of patients served. The price point will fall if the number of patients served increases and rise if the number of patient decreases. Since hospitals are reimbursed according to patient numbers, in order to survive

under this system, hospitals need to compete for patients to gain a larger portion of the total budget from the system, regardless of the negative impact of floating reimbursement price points. Under a fixed global budget, reimbursement prices decline by about 15% every year. In order to reduce costs, hospitals tend to take the following actions: Firstly, hospitals tend to reuse single-use devices by re-sterilizing them. This poses a risk of infection. Secondly, hospitals negotiate procurement prices with device providers based on the lowest floating reimbursement price point. The NHIA periodically conducts price-volume surveys and cuts reimbursement prices accordingly. (The Price-volume survey is a mechanism whereby companies and hospitals report details of medical devices invoiced and purchased including prices, units and rebates.) This system, in combination with the fact that the existing medical device reimbursement prices in Taiwan are among the lowest in the world, means reimbursement prices are sometimes lower than manufacturing costs. This prevents the industry from importing and developing cutting-edge technology. Consequently, patients’ rights and healthcare quality are not assured. The issues are as follows:

- (1) The current system of a fixed global budget, ever-declining reimbursement floating price service points and Price Volume Survey price cuts has led to severe price declines for reimbursed devices.
- (2) The existing pricing methodology categorizes products by

function without considering that different materials lead to different clinical efficacy, cost benefits or manufacturing costs. This discourages the medical device industry from developing and importing cutting-edge technologies.

- (3) Considering the variety of medical devices and the rapid evolution of technologies, the NHIA reviewers are not able to gain a full understanding of product features and benefits in limited timeframes without proper introductions by company specialists.
- (4) The NHIA only reviews prices of four countries (the US, Australia, Korea and Japan) when setting device reimbursement prices. Prices provided by European companies are not accepted. In addition, the NHIA has adopted a GDP comparison in reimbursement price decisions. These two factors are not favorable to European products. Therefore, many European products are not reimbursed in the National Health Insurance system.

Recommendations

- **Reimburse medical devices according to fixed and not floating prices and establish a reasonable Price Volume Survey (PVS) mechanism: Reimbursement prices of medical devices should follow the example of drugs whereby the value of one service point is fixed at NT\$1. Set limits on PVS price cuts to encourage**

特材供應廠商須回報每一產品之購入或銷售數量、金額、折讓與搭贈等明細)。加之台灣特材健保價相較世界其他地區，其實已屬偏低的，以致造成特材健保價格可能低於研發生產成本之不合理現象。使得廠商無法引進或研發高科技產品，從而導致病人權益與醫療品質無法確保。議題分述如下：

- (1) 目前總額預算，浮動點值持續下降與價量調查調降支付點數導致醫材價格持續下滑。
- (2) 目前健保局對於「特殊材料」採同功能同價格之給付方式，而不考慮特材之材質不同會影響臨床療效之差異與成本效益，以及廠商研發與製造成本。使得醫療器材產業不願引進或研發高科技產品。
- (3) 特材種類、品項繁多，且新產品、高科技產品的推陳出新，如果沒有特材供應商專員之適當介紹，健保署相關審查核價人員在短時間難以對產品充分了解。
- (4) 健保署僅依四國（美國、澳洲、韓國、日本）的特材價格作核價時的參考，廠商所提供的歐洲國家價格（英國、比利時、德國、法國、瑞士）均不予採納，同時特材核價參考方式項目中有一種依 GDP 比值法之核價方式，此方法乃依照我國平均每人 GDP 對四國（美國、澳洲、韓國、日

本）平均每人 GDP 的比值後作運算以核定特材價格，以上兩種核價方式均不利於歐洲特材產品的申請，因此目前廠商產品無法順利得到健保給付。

建議

- 特殊材料健保給付應採固定給付金額，而非採浮動點值；建立合理價量調查機制，特殊材料健保給付應比照藥品予以一點新台幣一元之固定點值。價量調查應設立合理價格之停止調查點，鼓勵器材供應商持續引進並保留先進器材於台灣市場。
- 建立合理之特殊材料健保給付訂價系統考量臨床療效差異而給予不同給付價，擴大部分給付（部分健保給付，部分病人自付）或全額自費（病人全額負擔特材費用）之範疇，尊重自由市場機制及病人自付特材之選擇。另針對重症及罕見疾病患者所使用的特材，也應有合理的給付價格而不致使患者無產品可用或造成其經濟難以負荷。
- 醫審組提供廠商在送件前有一產品解說的機制提供核價人員對產品之了解。
- 取消依照國際四國的特材價作核價參考，增列如藥品核價參考；以國際十國價格作為核價參考。
- 取消GDP比值法，避免新科技醫

材因成本高，無法引進台灣市場供病患使用。

4. 醫療器材廣告

目前藥事法 67 條：「須由醫師處方或中央衛生主管機關公告指定之藥物，其廣告已刊登於學術性醫療刊物為限」為管理藥品和醫療器材的主要法條。此法條將醫材與藥品以相同嚴格廣告管理方式處理，惟醫療器材仿單之核定原則和藥品不同，食藥署不核定醫材英文仿單且僅核定簡略產品資料於中文仿單，有些衛生局在核定廣告時，對詳實的科學訊息竟然無法核准，從而使得這些寶貴資訊無法提供足夠的資訊給醫療人員或一般大眾。

建議

- 由於醫材不核定詳細仿單，食藥署應放寬衛生局在核定醫療器材廣告時得參酌相關原廠科學性文件資料核定，提供病人清楚了解產品的特性及使用方式以增加醫療新知、健康促進。
- 各地衛生局核准標準，目前各地衛生局核准的標準不一，廠商在各地不同衛生局管轄區域，卻面對不同的廣告核准標準。例如，某些衛生局可參考仿單以外內容，而有些則不可，導致管理的不公平。

companies to introduce and keep the best new technologies in the Taiwan market.

- Establish a reasonable pricing system for medical device reimbursement: Reimburse products according to their clinical efficacy and extend the scope of “co-payment” (partly reimbursed by insurance and partly paid for by the patient) or “self-pay” (items that may be paid for by patient). Respect the free market mechanism and allow patients the option to pay for devices. A reasonable reimbursement pricing system for medical devices for patients with critical or rare disorders is strongly recommended to avoid instances of patients being treated improperly with outdated technologies or having to shoulder the financial burden to pay for cutting-edge technologies.
- The Division of Medical Devices and Cosmetics under the Ministry of Health and Welfare should establish a mechanism to allow the industry to provide product introductions in order to improve the price reviewers’ understanding of products.
- The number of countries used for pricing references should be increased from the current four to ten countries (namely the US, Australia, the UK, Belgium, France, Germany, Switzerland, Japan, Canada, and Sweden) in the same way pharmaceutical product prices are referenced.

- Cancel the GDP ratio method that prevents new and advanced medical devices from being imported into Taiwan because of high costs.

4. Advertisements

Currently, Article 67 of the Pharmaceutical Affairs Act is the main regulation governing the advertisements of pharmaceuticals and medical devices. The article states: “Where medicaments are required to have the prescriptions of physicians or to have been specifically designated by public notice(s) made by the central competent health authority, the advertisements thereof shall be published only in academic medical journals.” This regulation applies the same restrictive standard to both medical devices and pharmaceuticals. However, the approval principles of medical device inserts are different from pharmaceuticals. The TFDA only accepts abbreviated versions of labelling, instructions for use or packaging inserts in the product registration application process for Class II and III medical devices. As such, because there is insufficient information, some local health bureaus, will not approve products containing these inserts on the basis of insufficient information in the registered Chinese labeling.

Recommendations

- Since the TFDA does not require detailed information on medical device inserts, the TFDA should loosen the advertisement regulations for

medical devices, and agree to refer to the related scientific documentation developed by the device producers in order to help patients to clearly understand the characteristics of the products and how to use them.

- Align the advertising reviews and approval standards among all local health bureaus to ensure that they all apply the same standards and practices.

--	--	--

1. Sustainable management of drug expenditure
2. Rewards for innovation and new drug reimbursement
3. Recognition of PIC/S
4. Separation of drug dispensing from prescribing

Introduction

Members of the committee acknowledge the government's efforts in the implementation of regulations related to the Second Generation National Health Insurance (NHI) Act. While we welcome the reform of the health care environment, further improvements would encourage European pharmaceutical companies to continue to invest in Taiwan and introduce new products for the benefit of Taiwanese patients.

1. Sustainable management of drug expenditure

This issue appeared in last year's paper under the heading "Clear rules for Drug Expenditure Target (DET) implementation". The National Health Insurance Agency (NHIA) implemented the first reimbursement price adjustment under the Drug Expenditure Target (DET) Programme in 2014. We acknowledge the fact that while the NHIA has taken into consideration some of our recommendations in the price adjustment mechanism regulation, we are disappointed that most of our recommendations were not included in the DET guidelines announced last October.

The unrealistic and limited DET growth rate will have a negative

impact on the pharmaceutical industry. Despite the NHIA's previous announcement of a 2014 DET growth rate of 3.309%, instead of calculating the new target according to actual expenditure in 2013, the 2014 DET was based on the 2013 target and set at NT\$142.57 billion, which is 0.7% (NT\$1.1 billion) lower than the actual spending of 2013. It is inevitable that the lower target for 2014 will result in a wider gap between the target and the actual expenditure, which the industry will have to take responsibility for through price cuts. As a consequence, it is very likely that the gap between the DET and actual spending in 2014 could be twice as large as the NT\$5.67 billion gap in 2013. This will create an even greater burden on the industry since they already had to pay for the 2013 gap between the DET target and actual spending.

Furthermore, drugs in category 3a (drugs that have been reimbursed within the past 15 years and whose compound patents have expired for five or more years) will undergo a price cut without the usual R-zone adjustment (The R-zone stands for "reasonable zone", that the NHIA permits for levels of discounts and, which was provided in every previous price adjustment before DET) and

the price received will be the same as for generic products deemed to have the same ingredients and to be of the same quality, and which have been reimbursed for more than 15 years. Category 3a drugs accounted for 64% of the total gap between the DET and actual spending in 2013. This not only had a disproportionate impact on this group of products but will also affect the pricing of new drugs since over 80% of new drugs are priced based on the comparators mainly from category 3a. Removing the entire 15% R-zone for category 3a drugs will therefore have a disproportionate impact on innovative and imported products, and could limit the number of innovative medicines available to patients. Drugs in category 3b (that have been reimbursed for more than 15 years and whose compound patent has expired for five or more years) will be priced at the same level as generics which have the same ingredients and are of the same quality. Taiwan's practice of pricing generics at the same level as originators is a disincentive to international pharmaceutical firms. For the reasons outlined above, we urge the government to reform DET and implement a sustainable drug expenditure system.

Recommendations

- **Set a reasonable DET annual growth rate of 4%. Based on NHIA data from 2008-2013, the pharmaceutical expenditure growth rate average was 4%. We suggest that the**

1. 建立永續的藥費支出目標管理機制
2. 鼓勵創新藥及其健保給付
3. 國際醫藥品稽查協約組織 (PIC/S) 的認可
4. 醫藥分業

前言

本委員會感謝政府在過去致力推動及實踐二代健保法規，歡迎其努力改革醫療健保環境，及鼓勵歐洲藥廠來台投資及引介新藥的具體作為，促進保障民眾健康。

1. 建立永續的藥費支出目標管理機制

這個議題在上一年度建議書中的「實施藥費支出目標制應有明確的規則」一節已被提及。健保署在 2014 年第一次以藥費支出目標制 (DET) 進行藥價調整，我們肯定健保署願意採納委員會提出有關藥價調整機制的建議，惟大部份的建議事項，並未被納入去年 10 月公布的藥費支出目標制實施辦法中。依據現行的實施辦法限定藥費的成長率是不切實際的，將會暫時對製藥產業帶來負面的影響。健保署年初已公告 2014 年費用成長率為 3.309%，但基礎為 2013 年所核定的支出目標而非實際的藥費，因此 2014 年所設定的目標 1425.7 億元，比 2013 年的實際藥費支出還低了 0.7%，約 11 億元。顯而易見地，2014 年實際藥費支出與設

定的目標差距必然較今年增大，目前估算可能超出 2013 年 56.7 億元的兩倍，因此，目前藥物支出目標的實施方式將會使製藥業一年比一年負擔更大規模的砍價，對產業造成非常大的衝擊。

此外，在藥費支出目標制度下，3a 類藥品在健保署調整藥品價格時，專利過期超過 5 年且已納入健保給付 15 年內，其合理利潤區間 (即 R-zone, 此區間為健保署允許的藥品折價比率，在過去的藥價調整皆有包含) 會被取消。以 2013 年 3a 藥品的實際費用為例，佔了 2013 年目標值與實際支出差額的 64%，這不但對此類藥品上市前造成不公平，也會衝擊到新藥的給付價，因為有超過 80% 的新藥，其給付價格是以 3a 類藥品的價格當作餐品。若取消 3a 類藥品的 15% R-zone，將會對創新藥物與進口藥物造成不成比例的衝擊，並降低病患取得創新藥物的機會。另外，3b 類的藥品 (專利過期超過 5 年且已納入健保給付超過 15 年) 也會調價至與同成分同品質的學名藥相同。台灣將學名藥和原廠藥的給付價格調整至相當，將會阻礙國際藥廠在

台灣的發展。基於上述原因，本委員會力促台灣政府改革藥費支出目標制度以建立永續的藥費管理模式。

建議

- 設立 4% 的合理藥費成長率。根據 2008-2013 年健保署的資料，藥品費用的成長率平均為 4%。此成長率不應低於 4% 為確保永續的健康醫藥環境。同時，罕見疾病用藥和孤兒藥的藥費，不應包括在藥費支出目標制的範圍內。
- 在 DET 制度下調整藥價時，應依照過往經驗，提供 3a 類藥品 15% R-zone，避免不公平的待遇，且持續提供新產品已嘉惠病患。

2. 鼓勵創新藥及其健保給付

這項議題在去年的建議書中已經提及。對每個歐洲製藥公司而言，加速創新新藥的引進以協助病人早日獲得新藥治療是重大使命；可惜二代健保實施後，新藥引進速度已經變慢。根據《健保法》修正案，藥物給付項目及支付標準應由保險人與相關機關、專家學者、被保險人、雇主、保險醫事服務提供者等代表共同擬訂，並得邀請藥物提供者及相關專家、病友等團體代表表示意見，提供其疾病治療經驗及其對新治療的期望

DET growth rate should not be lower than 4% to ensure a sustainable healthcare environment. In addition, expenditure on orphan drugs and essential drugs should not be included in the DET.

- **Provide a 15% Reasonable Zone (R-Zone) for category 3a drugs in order to prevent an adverse impact on new-drug pricing and to ensure there is no discrimination towards EU pharmaceutical companies and to maintain access to innovative products for Taiwan’s patients. This would be in line with other categories and therefore be a fair approach for local and foreign products alike.**

2. Rewards for innovation and new drug reimbursement

This issue was raised in previous position papers. It is the mission of every European pharmaceutical company to accelerate the introduction of innovative products and enable patients to gain early access to new medicines. Unfortunately, the speed at which new medicines are introduced has slowed down since the implementation of 2nd Generation NHI Act. Based on Article 41 of the 2nd Generation NHI Act, payment standards for pharmaceuticals shall be established jointly by the insurer, representatives of related organizations, scholars, the insured, employers, and contracted medical care institutions. Drug providers, related clinical experts and patient

group representatives may be invited to express their opinions, provide experience of the disease and treatment as well as their perspectives and expectations of the new treatment.

Since 2013, the NHIA has implemented a two-tier review process for new-drug reimbursement. The original DBC (Drug Benefit Committee) become an “expert panel” whose suggestions are sent to the joint meeting of the Pharmaceutical Benefit Reimbursement Scheme (PBRS) for final decisions. The objective of this two-tier review system is to expand participation from different stakeholders. However, recent review discussions have primarily focused on the impact on the budget from new drugs or new indications. This has come about due to the unbalanced representation on PBRS panels (13 out of the 25 representatives are from hospital management). The disproportionate representation of hospital management on PBRS panels has resulted in meeting discussions that are too focused on the budget and not enough attention is paid to drug efficacy and patient outcomes. This has resulted in lengthy reviews of application cases and a low approval rate. Moreover, bi-monthly PBRS meeting are not frequent enough to properly review, discuss and resolve issues.

According to NHIA data, the overall approval rate in the first year since the PBRS system was introduced was approximately 62%, and those cases that were approved were mainly “me-too” products (products with a clinical efficacy

similar to products that are already being reimbursed). For innovative products and indications providing extra benefits to patients but requiring incremental budgets, the approval rates were much lower.

The average reimbursement price granted over the first 16 months since PBRS was introduced was only about 52.9% of the median price for A10 countries (10 benchmarked advanced markets). One of the reasons for the low price is that nearly 90% of new drug pricing is based on the local prices of comparators (similar drugs already on the market), which are extremely low after having been through several rounds of price cuts. As a result of the low approval rate and low price, many cases are appealed, which further delays the process. Another challenge is the Price Volume Agreement (PVA) with the NHIA after approval from PBRS. In the first year since PBRS was introduced, the total time needed for a product to be reimbursed was around 475 calendar days. This is much longer than the previous average of 360 days.

According to “The Action Plan for Taiwan’s Biotechnology Taking Off” drafted by Executive Yuan, the introduction of early phase clinical trials would greatly enhance Taiwan’s clinical study capability, bridge the gap between local fundamental research and clinical application and benefit patients with advanced treatment. We strongly recommend that the government initiate a concrete programme to encourage companies to invest in clinical R&D. However, for this to happen, improvement of the current new

和觀點。

據此，健保署從 2013 年開始執行新藥給付的兩階段審查，將過去的藥事小組重新定位為專家小組，其結論和建議須送交「藥物給付項目及支付標準共同擬定會議」（簡稱共同擬定會議）做最後決議。這項兩階段審查制度原意，本是擴大不同利益關係人的參與，然而，近來該會議審查的焦點，卻鎖定在新藥或新適應症的預算衝擊。主要源於共同擬定會議的代表嚴重扭曲；25 席代表竟有高達 13 席來自醫院經營階層。這項問題已經導致會議討論重點過於聚焦在新藥預算，卻忽略新藥本身的藥效和病人治療結果，並造成審查時間過於冗長且核准率偏低；兩個月一次的開會頻率，根本無法解決審查延遲的問題。

根據健保署的資料，自從共同擬定會議上路一年來，新藥核准率大約只有 62%，且絕大多數通過的藥品皆屬「相似藥品」，即與現存已獲健保給付的藥品療效相似的藥品，反而致使那些真正創新、對病人更多好處的新藥、或新適應症的產品，卻因需要額外的費用而被否決，以致核准率比 62% 還要更低。

共同擬定會議上路 16 個月來，新藥獲得給付價格，僅有十大先進國參考價格中位數的 52.9%。造成給付價偏低的原因之一，是因為這些新藥的核價有 90% 是參考已在國

內上市的比較品，這些比較品經過健保多次砍價後，價格已經相當低。由於新藥申請健保給付的低核准率和低價格，所以許多申請案件一再申覆，導致新藥納入健保的時程延遲，加之，新藥獲得健保給付後，必須和健保署再進行價量協議，更加導致時程延宕。在共同擬訂會議上路一年後，新產品從申請到給付生效須花費 475 天，比之前的 360 天延長許多時間。

根據行政院核定的《台灣生技產業起飛行動方案》，早期臨床試驗的引進將大幅提升台灣臨床試驗研究能力，不只有助於銜接本地生技醫藥基礎研究和臨床應用之間的落差，也能協助病患及早獲得最新的治療。我們強力建議政府，應該研擬能有效鼓勵廠商投資臨床研究的具體獎勵計畫，與此同時，改善目前新藥給付價格偏低，乃成了當務之急。

總之，給付價格偏低、核准率偏低和冗長的核准程序，不僅降低跨國公司在台上市新藥的意願，也剝奪病患早日接受創新新藥治療的機會。獎勵創新是新藥和生技產業發展的核心價值和主要驅動力，政府必須嚴肅看待，並取得各部會之間的共識，採取行動，研擬可行計畫，加速製藥和生技產業的發展。

建議

- **提高新藥價格：針對 2A 類新藥（較現行已列入健保給付藥品具**

有中等程度改善臨床效益者），其核價應參考十大先進國而非本地比較藥品；針對 2B 類新藥（臨床療效和現行已列入健保給付藥品相似），其核價則應參考本地納入健保五年內的比較藥品。

- **重新平衡共同擬定會議的代表：透過增加臨床專家和病患團體代表，改善共同擬定會議成員失衡的問題。**
- **針對投資本地臨床試驗提供獎勵：衛生福利部應針對投資本地臨床試驗（第一至第三期臨床試驗和上市後研究計畫）的藥品，實施獎勵計畫，讓這些藥廠在面臨藥價調整或新藥價量協議的回收金額時，得以其臨床試驗的投資金額作為扣抵。**
- **執行「病患獲取治療計畫」及提高價量協議門檻：鑒於許多創新新藥因為需要額外花費而被共同擬定會議拒於給付門外，為避免病患因此延遲接受創新新藥的治療，健保署應執行「病患獲取治療計畫」，允許廠商提供彈性價格協商或財務分擔方案；而新藥或新適應症的價量協議不只對廠商和健保署雙方都造成極大的行政負擔，也因為價量協議的冗長談判而延宕病人接受新藥治療的時程，準此，應提高進入價量協議談判的金額為原本的兩倍，以提高門檻的方式，減少價量協議**

drug pricing and reimbursement system is a critical prerequisite.

In conclusion, low reimbursement prices, the low approval rate and the lengthy approval process not only discourages multi-national companies from launching new products in Taiwan, but also deprives patients' access to innovative medicines. Reward for innovation is the core value and major driver of development in the pharmaceutical and biotech industry. We urge the government to take this issue seriously and take action to address it in a way that is consistent across all ministries and designed to boost pharmaceutical and biotech industry development.

Recommendations

- **Raise new drug price levels: For category 2A (defined as promoting moderate improvement in clinical benefits compared to current reimbursed items), the pricing reference should be A10 country levels rather than local comparators; and for category 2B (clinical efficacy similar to current reimbursed products), the pricing should be based on local comparators which were reimbursed within the past five years.**
- **Rebalance the representation on PBRs committees by increasing the number of clinical experts and patient group representatives.**
- **Offer incentives for local clinical trial investments: The Ministry of Health and Welfare (MoHW) should implement**

an incentive programme that allows pharmaceutical companies to deduct a part of their investments in local trials (Phase 1-3 and post-approval studies for R&D and registration purposes) from the NHIA's price adjustment and /or price volume agreement annual claw back.

- **Implement a "patient access scheme" and raise the PVA threshold: Many innovative products requiring incremental costs were rejected in PBRs meetings due to budget concerns. To avoid delays in giving patients access to drugs, the NHIA should implement a "patient access scheme" to allow alternative pricing or financial risk sharing programmes. The PVA mechanism for newly reimbursed products or indications has not only resulted in a great administrative burden for both companies and the NHIA but has also delayed patient access to new treatment due to lengthy PVA negotiations. We suggest doubling the PVA threshold to minimize the number of PVA negotiation cases.**
- **End the reimbursement of Over-The-Counter (OTC) drugs. According to Article 51 of the NHI ACT, OTC drugs should not be reimbursed by this programme. By ending reimbursement of OTC drugs, more resources could be reallocated to critical treatment**

and new drugs.

3. Recognition of PIC/S

Although this issue was not raised last year, it was raised in previous papers. Taiwan became the 43rd member of Pharmaceutical Inspection Convention Scheme (PIC/S) in January 2013. Furthermore, the TFDA has imposed a deadline of January 2015, by which time all pharmaceutical products sold in Taiwan should be from PIC/S-approved manufacturing plants. We acknowledge the efforts of the Ministry of Health and Welfare (MoHW), especially the Taiwan Food and Drug Administration (TFDA) to improve the GMP standards of local pharmaceutical products. However, foreign manufacturers continue to be treated unfairly.

According to the TFDA's PIC/S approval standard, the TFDA must conduct physical site inspections of all plants located in Taiwan. For imported products, because there are over 800 plants, the TFDA has adopted a risk management scheme, which requires either a paper review or physical site inspection. The TFDA applies the same strict PIC/S GMP standards in reviewing manufacturers' applications whether through paper review or a physical site inspection process.

However, the NHIA does not recognize the TFDA's paper review PIC/S approval of imported products, unless it is accompanied by a US FDA or European Medicines Agency (EMA) market authorization. Consequently, many products made in foreign plants approved by PIC/S member countries, the US FDA or the EMA,

案件。

- **停止給付指示用藥：根據《健保法》第51條，指示藥品不應納入健保給付，我們支持回歸法律，終止對指示藥品的給付，將健保資源重新分配在更關鍵的治療和新藥。**

3. 國際醫藥品稽查協約組織 (PIC/S) 的認可

本議題雖不在去年建議書之中，但在過去一直皆有提及，臺灣自2013年1月起即成為國際醫藥品稽查協約組織 (PIC/S) 的第四十三名會員國。再者，食品藥物管理署 (以下簡稱食藥署) 更訂了2015年1月的期限，屆時臺灣市場內所有販售的藥品，均須來自 PIC/S 認可的製造廠。我們推崇衛生福利部，尤其是食藥署改善本土藥品 GMP 標準的努力，很遺憾，國外藥廠卻仍受到不公平待遇。

根據食藥署對於 PIC/S 的核准標準，該署必須針對本土製造廠進行實地查廠。對輸入藥品而言，因為有超過八百家製造廠，故食藥署採用風險管理系統，以書面審查或實地查廠方式進行，惟不論書面審查或實地查廠，食藥署均採用同樣嚴格的 PIC/S GMP 標準來審查。

然而，健保署卻不承認食藥署對於輸入藥品的 PIC/S 書面審查核准證明，除非其附帶美國食品藥品管

理局 (以下簡稱 US FDA) 或歐洲藥物管理局 (以下簡稱 EMA) 的官方上市許可證明。結果，許多由 PIC/S 會員國，如：US FDA 或 EMA，認可之國外藥廠所製造的藥品，這些被認為是高品質又低風險的藥品，價格卻低於本土藥廠所製造的藥品。從2015年1月起，這些輸入藥品竟被健保署視為不符 PIC/S 標準而遭取消健保給付。

衛生福利部門之間內部標準的不一致，令所有業者陷入混淆，更構成了貿易的技術障礙。本會會員公司都已就此議題與台灣政府相關部門多次溝通，包括食藥署及健保署，卻仍未取得正面回應。

建議

- **健保署應承認食藥署認定的 PIC/S 的核准證明，無論是經由書面審查或實地查廠。我們敦促政府應要公平對待輸入藥品及本土製藥，且不應造成技術性障礙，差別對待通過 PIC/S 書面審查核准的輸入藥品。**
- **相關的訂價法規「全民健康保險藥物給付項目及支付標準」應同步重新檢討和修訂，避免差別對待，產生不良的後續影響。**

4. 醫藥分業

雖然這項主題在去年的建議書未被提及，但之前幾年的建議書都有

著墨。在台灣現行制度下，醫院引進藥品的考量經常取決於其利潤多寡，受雇於醫院的醫師們也只能從這些購入的藥品來開立處方給病人。姑不論上述狀況可能對病患取得最適當治療權利的損害，醫院要求藥品給予大幅折扣的現象，也造成許多藥品在台灣的淨價創下國際最低價，這種狀況已導致許多跨國公司不願引進新藥到台灣。

為改善此現象，政府應該建立一個健康的制度環境，讓醫師和藥師得以全然依據病患的福祉做專業的判斷和處置。而達成此一目標，衛生福利部和健保署應規範醫院購藥的折扣，並針對醫院提供的醫療服務，給予足夠的給付和補償，避免醫院因為給付不足，卻從藥品折扣中獲利。而且，調劑工作應該由專業獨立的藥師執行，藉此可以提供病患藥物治療的諮詢。

藉由實施醫藥分業，病患可以過獨立藥師的諮詢服務獲取更多藥品知識，也可透過藥師檢查個別病人的用藥，避免因為在不同醫師或不同醫院取得各式藥品或重複用藥可能導致的用藥過量或不良的藥品交互作用。在理想的制度下，醫師根據專業判斷開立處方，不須考量藥品成本，醫藥分業可以確保病人獲得最適切有效的藥品治療，這可以降低整體用藥費用，主要原因有二：一是醫院和醫療人員不會有誘因開立過量的藥品，二

products deemed as high quality and low risk, are being priced lower than local PIC/S products. Starting in January 2015, these imported products might even be de-listed from the NHIA's formulary because they are viewed as non-compliant with PIC/S standards.

This internal inconsistency within MoHW departments is confusing and may constitute a technical barrier to trade. Many ECCT member companies have raised this issue with the competent authorities in Taiwan (the TFDA and the NHIA) but have not received a favourable response.

Recommendations

- **The NHIA should recognize PIC/S certification approvals granted by the TFDA, whether through a paper review or physical site inspection. We urge the government to provide equal treatment to both imported pharmaceutical products and locally-manufactured products and not create a technical barrier that discriminates against products approved by PIC/S paper reviews.**
- **The related pricing regulation, Pricing Benefit & Reimbursement Scheme, should be revised accordingly to avoid further negative impacts due to this discriminatory action.**

4. Separation of drug dispensing from prescribing

Although this issue was not raised last year, it was raised in previous

papers. The current system at Taiwan hospitals requires staff physicians to prescribe medicines listed in the hospital formularies, which are selected through a process heavily influenced by the amount of profit to be gained by the hospitals. Besides the potential impact on a patient's right to access optimal treatment, this may also lead many international companies to refrain from introducing new drugs in Taiwan, as the discounting requirement has made net prices in Taiwan some of the lowest internationally.

To improve this situation, the government should build an environment in which hospital physicians and pharmacists can make professional judgments based purely on the welfare of the patient. To accomplish that, the MoHW and the NHIA should consider ways to regulate drug margins in hospitals and provide sufficient compensation so that they do not have to rely on profits from drug dispensing. The role of dispensing should be done primarily by independent professional pharmacists, who can provide consultation to patients on medications and healthcare.

By implementing a Separation of Dispensing from Prescription (SDP), patients would gain a better understanding and knowledge of medicines through consultation with independent professional pharmacists. They would also avoid complications that could result from any duplication or contraindication between prescriptions from different physicians or hospitals because pharmacists could check all of an individual patient's prescriptions. In

an ideal system, physicians should prescribe medicines simply based on professional judgment without considering the cost. SDP would ensure that the most effective drugs are made available to patients. It would also result in a decrease in overall drug expenditure for two major reasons: firstly hospitals and general practitioners would not prescribe excessive amounts of drugs because they would not have an incentive to do so. Secondly, regulated margins would significantly reduce the overall spending on drugs.

Japan has a health system similar to Taiwan's and its experience of gradually implementing SDP provides a great example to Taiwan.

Recommendations

- **The MoHW should draft a clear SDP roadmap, to be implemented in stages if necessary. An integrated implementation plan should include measurements of SDP compliance as part of a hospital's accreditation system.**
- **Engage in more public communication and education to help patients to understand the crucial importance of SDP in improving the quality of medical care and decreasing the wastage of healthcare resources by reducing the volume of unnecessary medication.**

是受規範的折扣，也能大幅降低整體的藥品花費。

日本跟台灣的醫療體系類似，其逐步實施醫藥分業的經驗，足以作為台灣參考。

建議

- 衛生福利部應草擬明確可行的醫藥分業方案，如有需要亦可以分段實施。這項方案必須整合各種因素，設定執行成效的評量指標，並將醫藥分業執行成效列為醫院評鑑的項目之一。
- 應該加強對一般民眾的教育，推動更多溝通計畫，讓民眾了解實施醫藥分業之重要性，了解這項制度對改善醫療照護品質和降低醫療資源浪費皆有助益。

Towards a fair, efficient and best practice-oriented government procurement environment

1. Liability limits in the Model Contract
2. Dispute resolution
3. Improvement of the overall government procurement environment
4. GPA

Introduction

Some issues raised in previous editions of the position paper remain unresolved. From our observations over the past year, these issues were either not resolved to the standard intended, or there is still room for improvement. For instance, the general performance of Taiwan's government procurement system remains imperfect from the perspective of foreign suppliers and contractors. The government procurement environment in general remains unattractive, which may deter participation from renowned foreign entities and hinder Taiwan's opportunity to learn ways to improve the quality of its public works. With the aim of making its procurement policies more efficient in terms of cost and duration, members of the committee recommend that the government consider the following observations and recommendations.

The issue listed in last year's paper under the heading "Executive Yuan" has been removed to focus on more pressing issues.

1. Liability limits in the Model Contract

This is a new issue. With regard

to a contractor's total contractual liability, the Model Contract of Construction Procurement previously provided that the contractor's total liability be capped at the contract price by default and, in Article 18 (8), it is specifically provided that "...the Procuring Entity may opt to agree that the contractor is not liable for loss of profit/interest, and the contractor's liability for damages does not include loss of profit/interest... Apart from the liquidated damages, if the maximum amount of damages is not stipulated, the liability limit shall not exceed the contract price."

However, in early 2014 the Public Construction Commission (PCC) amended the said provision to abolish the contract price as the liability cap while allowing the procuring entity to set an amount at their discretion based on the nature and needs of the procurement. If no specific amount is stipulated, Article 216, the compensation provision of the Taiwan Civil Code, will be applicable. Article 216 provides that "unless otherwise provided by the act or by the contract, the compensation shall be limited to the injury actually suffered and the interests which have been lost." This amendment deviates

from the spirit of sharing risks reasonably and making uncertain risks ascertained by setting a liability limitation in an infrastructure contract. Article 216 is the statutory scope of legal liability, not liability limitation which the Civil Code allows the parties to set by agreement, except for liability for intentional acts or gross negligence. Merely referring to article 216 for a liability limit is meaningless and confusing and is contrary to international practice and international model contracts, such as the Model Contract of the International Federation of Consulting Engineers (FIDIC).

In most countries, the laws pertaining to public procurement apply a limitation or restriction of liability by setting a limit on the maximum amount of damages an engineering, procurement and construction (EPC) contractor will be liable for. Most specifically, the renowned FIDIC Red Book sets the contract price as the liability limit, as long as the liability is not the consequence of fraud, deliberate default or reckless misconduct by the defaulting party, and that neither party shall be liable for loss of profit, or for any indirect or consequential loss or damage which the parties may have suffered.

Recommendations

- In order to bring Taiwan's regulatory system closer in line with international standards and to attract more reputable and responsible foreign contractors, the PCC should

邁向公平、有效率且以切合實務為導向的政府採購環境

1. 採購契約範本中的責任限制
2. 爭議解決
3. 整體政府採購環境之改善
4. 政府採購協定

前言

若干先前版本建議書中所提到的議題仍尚未解決。依我們對過去一年的觀察，這些議題有些是尚未達到預定的標準，有的則尚有改進空間。例如，台灣政府採購體制的整體表現，從國外供應商及承包商的角度言，仍未臻完美。政府採購之環境整體仍欠吸引力，從而可能降低國外知名機構參與之意願，影響台灣學習改進公共建設品質之機會。為提高採購在成本及時間上之效率，本委員會謹籲請政府應將以下觀察與建議納入考量。

為針對更迫切的議題，去年建議書中標題「行政院」之下所列出的議題已經移除。

1. 採購契約範本中的責任限制

此為新議題。關於承包商的全部契約責任，工程採購契約範本原預設規定承包商的全部責任僅限於契約價金總額，且依原第 18 條第 8 項規定：「…採購機關可選擇同意承包商無需對所失利益負賠償責任，且承包

商之損害賠償責任不包含所失利益…除預定之逾期違約金外，若未約定賠償額之上限，則責任上限不應超過契約價金總額。」

然而，行政院公共工程委員會在 2014 年初修正上述條文，原來以契約價金總額為責任上限之條款遭刪除，取而代之的是，採購機關有權依採購案性質與需要決定該賠償金額上限。若未規定上限，則適用台灣民法第 216 條關於損害賠償之規定。依民法第 216 條規定，除法律另有規定或契約另有約定外，損害賠償應限於實際所受損害及所失利益。上開條文之修正，實已違反合理承擔風險以及透過工程契約中的責任限制約款除去責任不確定性之精神。民法第 216 條規定係法定之損害賠償責任範圍，而非民法所允許之除故意或重大過失外得以契約約定之責任限制。直接適用民法第 216 條規定，非僅不具意義且令人混淆，亦違反國際實務及國際上的契約範本，例如國際諮詢工程師聯合會（FIDIC）所訂定之國際工程契約範本。

在多數國家，有關公共工程採購之法律，會設有 EPC 統包商責任上限之條款。特別是著名的國際工程契約範本 FIDIC 紅皮書，即係以契約價金作為責任之上限，只要責任並非基於詐欺、故意違約或重大過失，契約雙方均無需就所失利益或任何間接或衍生性損害負責。

建議

- 為使台灣的規範更貼近國際標準，並吸引更多聲譽優良的外國廠商，工程會應恢復原來在契約範本中的責任限制條款，以契約價金總額作為責任上限，並將「衍生性損害或間接損害」以及「所失利益」自責任範圍中排除。

2. 爭議解決

本議題在去年的建議書中已經提及，原標題為「契約條款及爭議解決」。本委員會對工程會持續鼓勵採用仲裁機制作為替代爭議解決機制且將仲裁條款納入工程採購契約範本，敬表讚許與肯定。此外，工程會不僅與數個仲裁機構共同舉辦宣導會議，且提案修正現行政府採購法第 85 條之 1 第 2 項規定：(1) 要求政府採購申訴審議委員會對工程採購或技術服務採購之履約爭議應提出調解建議方

restore the previous provisions mentioned above to the Model Contract and thereby limit the maximum liability for damages to the contract price and exclude “consequential damages or indirect damages” and “loss of interest” as part of the liability scope.

2. Dispute resolution

This issue appeared in last year’s position paper under the heading “Contract terms and conditions and dispute resolution”. Members of the committee applaud and recognize the efforts of the PCC to continually encourage the use of arbitration as an alternative dispute resolution mechanism and incorporate arbitration provisions into the Model Contract of Government Procurement. In addition, the PCC not only co-organized educational seminars with various arbitration associations, but has also proposed to amend the current Paragraph 2 Article 85-1 of the Government Procurement Act (the “Act”) to (1) require the Complaint Review Board for Government Procurement (“CRBGP”) to make a mediation proposal for disputes arising from procurement of construction work or of technical services; and (2) if the procuring agency does not agree with the proposal for resolution, then it may not object to arbitration filed by the awarded supplier entity. We are aware that the above proposal has been submitted to the Legislative Yuan for review.

Also, for a long time, many scholars and practitioners have suggested that the property

procurement of turnkey projects should also be covered under Paragraph 2 of Article 85-1 of the Act, as these kinds of property projects normally run over long periods and involve significant contract amounts, sophisticated technologies and know-how.

Recommendations

- We urge the PCC to expedite the review and approval of the amendment of Paragraph 2 Article 85-1 of the Government Procurement Act (the “Act”) to further promote arbitration as a dispute-resolving mechanism for government procurement.
- In addition, in order to maximize the benefits of arbitration and settle disputes of equal complexity in a fast and cost-effective manner, we urge the amendment of Paragraph 2 Article 85-1 of the Act to make it applicable to property procurement of turnkey projects.

3. Improvement of the overall government procurement environment

Members of the committee recognize the efforts of the PCC to improve the execution of public procurement projects, namely planning, bidding, performance and evaluation stages. However, more improvements are needed and outlined in this section.

3.1 Selection and monitoring of procurement evaluation committees

This is a new issue. In general, the government procurement system in Taiwan is operated in accordance to the Government Procurement Act established by the PCC. Under Article 18 of the act, the tendering procedures for procurement include open tendering procedures, selective tendering procedures, and limited tendering procedures. Among these procedures, an evaluation committee will be established to determine the awarded supplier for two kinds of procurements in limited tendering procedures (Items 9 and 10, Para. 1 of Article 22 of the Act) and determine which supplier to award the contract to by way of the most advantageous tenderer in open tendering procedures and selective tendering procedures (Article 56 of the Act). In light of the recent major construction scandals, it is vital to reconsider and reform the method for selecting members of the evaluation committee to prevent recurrence of scandals and abuses.

Recommendations

We recommend the following three approaches to reform:

- Establish a database of independent experts and a mechanism for evaluating the expert candidates listed in the database;
- The method for selecting members of the evaluation committee should be done by PCC’s computer decision-making system, rather than being selected by the head of the entity; and
- Regularly assess the

案，及(2)若採購機關不同意該調解建議方案，其不得對得標廠商提起之仲裁表示異議。據悉，上開修正案已送行政院審議。

另外，長久以來許多學者及實務界人士建議統包財物採購亦應適用政府採購法第85條之1第2項規定，因這類採購通常耗時較久且涉及契約金額龐大、技術複雜。

建議

- 本委員會籲請工程會盡快加速上開政府採購法第85條之1第2項之修正，以推廣仲裁作為政府採購之爭議解決機制。
- 此外，為能將仲裁之優點極大化，並以快速、具經濟效益之方式解決爭議，本委員會呼籲統包財物採購亦應適用政府採購法第85條之1第2項規定。

3. 整體政府採購環境之改善

本委員會對工程會就改善公共工程採購之執行，包括規劃、招標、履約及評鑑等階段，所付出之努力敬表肯定。然而，尚有以下需要改善之處：

3.1 採購評選委員會之選擇及監督

此為新議題。一般而言，台灣之政府採購均依照工程會所訂定之政府採購法進行。依該法第18條規定，採購之招標方式，分為公開招

標、選擇性招標及限制性招標。在二種適用限制性招標之採購類型，採購機關會成立採購評選委員會評選優勝者（參照該法第22條第1項第9及10款規定），另，在公開招標或選擇性招標，若決標方式係採評定最有利標者，採購機關亦會成立評選委員會（參照該法第56條規定）。鑑於最近重大採購弊案之弊端，應有必要重新檢討及改革選任採購評選委員會委員之方式，以遏止此等弊案。

建議

本委員會建議採取以下方法以為改革：

- 建立獨立專家之資料庫及篩選獨立專家之機制；
- 評選委員之選擇，應透過工程會之電腦選擇系統，而非由採購機關首長選定；以及
- 定期檢討各專家被選任後之表現。

3.2 於採購案採用最有利標標準

此為新議題。對工程會持續不懈的改善招標、履約及評鑑等階段，本委員會敬表贊同。特別是工程會修正「統包作業須知」，規定統包採購之決標方式應採最有利標。工程會亦組成數個諮詢團隊並設立不同的平台如網站以鼓勵統包採購。至於評鑑，本委員會也瞭解工程會正積極修訂法規，並徵詢不同國外機構之意見。

建議

- 目前「最有利標」標準尚未被採購機關統一採用，本委員會謹此呼籲行政院加速將該標準適用於各採購機關。此將可促進新技術、方法及設計的引進，而有益於整體工程產業，長遠而言，並可促使台灣獲致兼顧高品質與經濟效益的公共工程。此外，本委員會再次籲請行政院對外國投標廠商進行問卷調查，以取得意見回饋，俾以消除對外國投標廠商之不平等條款，持續改善整體採購環境。

3.3 履約

本議題已在去年建議書中提出。本委員會瞭解，工程會所訂定之工程採購契約範本係參考FIDIC契約條款及台北市政府捷運工程局之契約範本，而任何爭議均應依政府採購法解決。然而，契約條款常偏向一方，且以有利於採購機關之方向解釋，而造成對外國廠商之不公平。

建議

- 本委員會謹此籲請採購機關提供公平的契約條款，以加強契約之履行。如契約條款有歧異時，採購機關應竭力公平解釋契約條款，避免偏頗。

performance of individual experts after being selected as evaluation committee members.

3.2 Adopting the most favorable standard for procurement projects

This is a new issue. Members of the committee applaud and recognize the efforts of the PCC to work tirelessly to improve the bidding, performance and evaluation stages. In particular, the PCC amended the “Operational Notices for Procurement on a Turnkey Basis” (統包作業須知) which stipulates that for procurement on a turnkey basis, the “most favorable” standard shall be adopted for awarding tenders. The PCC also organized several advisory groups and set up different platforms such as a website to encourage procurement on a turnkey basis. As for evaluation, we are aware that the PCC is keen to make the appropriate amendments to laws and regulations, as well as seek advice from different foreign institutions.

Recommendations

- **As the “most favorable” standard has yet to be uniformly adopted across procuring agencies, we urge the Executive Yuan to expedite the uniform adoption of this method across procuring agencies. This will promote new methods, technologies and designs that would advance the construction industry, and will, in the**

long term, enable Taiwan to attain both high-quality and cost-efficient public works. In addition, we urge the Executive Yuan to administer questionnaires to foreign tendering entities with the aim of obtaining useful feedback to eliminate unfair bidding conditions against foreign tendering entities and continually improve the overall procurement environment.

3.3 Contract performance

This issue was raised in last year’s position paper. We are aware that the Model Contract of Construction Procurement drafted by the PCC has made reference to the general provisions of FIDIC and the model contract adopted by the Taipei City Government’s Department of Rapid Train Systems, and that any dispute should be resolved in accordance to the Government Procurement Act. Nonetheless, contract terms and conditions are often one-sided and interpreted in favor of procuring agencies and hence unfairly burden foreign tendering entities.

Recommendations

- **We urge procuring agencies to provide fair contract terms and conditions to enhance contractual performance. When dealing with discrepancies, procuring agencies shall strive to fairly interpret the contract terms and conditions so as to avoid favoritism.**
- **As part of the process to effectively evaluate**

government procurement projects, we recommend establishing an independent evaluation survey mechanism to gauge the views of participating contractors, immediately after the issuance of Formal Acceptance Certificates, covering every stage of the contract’s execution. The evaluation survey should be comprehensive, anonymous and conducted by an independent party so that results will accurately reflect the true opinions of participants.

4. GPA

This issue has been raised in several position papers in the past. Under Annex 2 of the Government Procurement Agreement (GPA), the provisions of the GPA apply to sub-central government entities, including Taiwan’s special municipalities or “mega cities”. We are aware that Taichung City, in its reply to the PCC dated 2 March 2012, agreed to become a GPA applicable entity and has coordinated with the PCC in various related promotional seminars. Moreover, although not yet entities covered by the GPA, New Taipei City (Xinbei), Taichung City and Tainan City have already allowed foreign entities to submit tenders for some government procurement projects. However, we also note that the PCC is of the view that it may not be appropriate to promote covering those government entities for the time being.

- 為有效率辦理政府採購評鑑，本委員會建議應建立一個獨立評鑑機制，納入參與包商之意見，涵蓋所有履約階段，並在核發正式驗收證書後立即進行。評鑑機制應為全面、匿名且由獨立第三方機構主導，以正確反映參與者的真實意見。

4. 政府採購協定

本議題已在過去數個版本建議書提過。依政府採購協定附件 2，政府採購協定之條款亦適用於中央政府次一級之政府機關，包括台灣的直轄市或「大都會」。本委員會瞭解，台中市政府在 2012 年 3 月 2 日對工程會之回覆表示其同意成為適用政府採購協定之機關，並與工程會於數個宣導會議上合作。甚且，新北市、台中市以及台南市等雖尚未成為政府採購協定所涵蓋之政府機關，但均已開放外國廠商投標。然而本委員會亦瞭解，工程會之立場係目前可能尚不適宜將上述政府機關納入。

建議

- 本委員會籲請政府持續加速政府採購協定之適用，俾以將所有五都均納入政府採購協定之架構，因這些城市均符合政府採購協定附件 2 所定義之政府機關。

Recommendations

- We urge the government to continually expedite the promotion of GPA in order to bring all five mega cities under the GPA structure, since these cities are regarded as qualified authorities under Annex 2 of the GPA.

--	--	--

1. Consumer Protection Act amendment
2. Technical barriers to trade for European food products
3. Import ban on products from China
4. Product labelling issues
5. Commodity tax on beverages
6. Regulatory framework for food supplements
7. Tobacco industry issues

Introduction

Since the publication of the 2014 position paper, progress has been made on the following issue:

- Import ban on products from China: The import ban has been lifted on the following three items that appeared on the committee's 2014 priority list of items banned for importation from China to Taiwan:

(1) CCC Code 6107.22.00.00-4 (Men's or boys' nightshirts and pyjamas, knitted or crocheted, of man-made fibres);

(2) CCC Code 6108.32.00.00-1 (Women's or girls' nightdresses and pyjamas, knitted or crocheted, of man-made fibres);

(3) CCC Code 6211.42.00.90.4 (Other garments, women's or girls', of cotton).

The issue listed in last year's position paper under the heading "Product labelling issues - sock labelling" has been resolved following an official letter from the Department of Commerce (DoC) that clarified the responsibility for the labelling of socks rests with retailers and wholesalers. The letter states that, in the event of disputes,

wholesalers only need to prove that the labelling on outer-packaging of large multi-packs sold by them has been done according to the DoC's requirements.

The issue "Bank reserves for standardized contracts" has been removed because it is no longer a priority issue for the committee. One new issue has been added while other issues from last year's position paper remain unresolved and are repeated in this year's position paper.

1. Consumer Protection Act amendment

This issue was raised in last year's paper. The amendments to Taiwan's Consumer Protection Act, which had been submitted to the Legislative Yuan by the Administrative Yuan, would fail to adequately protect consumer rights and, if implemented together with the existing provisions of the Consumer Protection Act, are ill-equipped to deal with the reality of modern commercial practices. We have the following concerns with the proposed amendments:

- (1) Special transaction clauses: For e-commerce, mail orders and visitation sales, there is a mandatory seven-day "no-

questions-asked cancellation" clause, a 15-day (or-less) retrieval and refund clause, and a "no-cost-to-consumer" requirement on all types of products and services. This sweeping treatment would obviously not be workable for certain types of services and products such as perishable food, un-reusable goods and cosmetics. There are practical examples in relevant EU legislation that include reasonable exceptions to make it more reasonable and help reduce consumer disputes.

- (2) Standard contracts: The broad definition of standard contracts under the Consumer Protection Act includes all kinds of consumer communication, such as posters, advertising stands, wall-stickers, in-store and outdoor displays which has already blurred the distinction between advertisements and contracts. In addition, the proposed amendment would give the administrative body the authority to mandate the terms and conditions that must and must not be included in the broadly-defined standard contracts. We believe that these are unnecessary encroachments into normal commercial practices which could cause severe disruptions to the normal course of business and be detrimental to consumers.
- (3) Inspections: Due to the broad definition of standard contracts, the amendment would give authorities unlimited power to inspect business operations

1. 消費者保護法修正案
2. 歐洲食品進口技術性貿易障礙
3. 中國大陸產品進口限制
4. 商品標示議題
5. 飲料貨物稅議題
6. 合宜的膳食補充品規範
7. 菸草產業議題

前言

自本會 2014 年建議書發布以來，下列議題已獲得有效進展：

- 開放中國大陸進口商品：去年零售委員會優先關切大陸物品項目清單中，有 3 項商品今年已獲開放進口。

- (1) 商品列號 6107.22.00.00-4（人造纖維製男用或男童用睡衣及睡衣褲，針織或鉤針織者）；
- (2) 商品列號 6108.32.00.00-1（人造纖維製女用或女童用睡袍及睡衣褲，針織或鉤針織者）；
- (3) 商品列號 6211.42.00.90.4（其他棉製其他女用或女童用衣服）。

去年列在建議書中的議題「商品標示議題—襪類標示規定」已獲致解決。商業司發函澄清襪類標示的責任歸屬問題，使大盤商與零售業者有更清楚的依循。根據公文，在發生相關爭議時，大盤商僅須證明，其所販賣襪品的大型外包裝已根據商業司要求完成標示即可。

去年所列的「商品與服務禮券定型化契約之履約保證金」議題不再是本委員的優先項目，故自今年的建議書中刪除。今年度增一項議題，而其他尚未獲得解決的議題則繼續列於建議書中。

1. 消費者保護法修正案

去年首次在建議書中提出這項議題。我們認為，已由行政院提交立法院的消費者保護法修正草案不能適當地保護消費者的權益，而且消費者保護法修正草案加上現行消費者保護法內容，又如何適應及面對現代化的工商業實務發展？本委員會提出以下關注與修訂建議：

- (1) 特殊交易類型條款：於電子商務、郵購、和訪問交易，有一項條款強制商家接受消費者得於七天內「不問原因得撤銷契約」，有一項條款強制商家於 15 日以內取回商品並退款，另有一項條款將「消費者無成本」的要求適用於所有類型的產品和服務。這

種一網打盡、削足適履的處理方式，顯然不能也不應適用於某些類型的商品和服務，例如易腐敗食品、不可重複使用的商品及化妝保養品等品類。為了使相關措施更合理並得以減少消費糾紛，我們建議應參考歐盟原本已於立法中包括之合理務實的例外情況。

- (2) 定型化契約：現行消費者保護法之定型化契約定義廣泛，包括了商家對消費者溝通的所有類型，如海報、廣告架、牆貼、店內和戶外展示等，此舉已模糊了廣告和契約之間的區別。此外，修正案中賦予行政機關權利，就廣泛定義之定型化契約得強制介入規定「必須有」及「不得有」的條款及條件。我們相信這是對一般的商業行為不必要的侵入，且可能嚴重擾亂正常商業活動過程，而對消費者也造成不利的負擔。
- (3) 業務檢查：修正草案給予相關主管機關無限制的權力，對使用定型化消費契約的商家不需有明確的目的或範圍，即可審視查核其商業業務運作，本委員會認為此項權力應予適當節制，以防不當使用。

建議

- 該修正草案雖提交立法院審查，

without specifying the purpose and scope. Members of the committee are concerned that this power may be misused.

Recommendations

- **Despite the fact that the amendment bill had been submitted to the Legislative Yuan for review, we strongly recommend that the authorities review the amendments and revise the excessive measures outlined above.**
- **The Executive Yuan should hold broad-based discussions with all key stakeholders related to consumer protection in order to facilitate necessary adjustments to the Act and the proposed bill in the substantive review by the Legislative Yuan.**

2. Technical barriers to trade for European food products

Issues raised in this section were raised in several previous position papers. The European Union’s (EU) food related exports to Taiwan are relatively low (accounting for just 13% of Taiwan’s food imports), owing mainly to difficulties in gaining access to the Taiwan market caused by Taiwan’s cumbersome approval and inspection procedures. This is not only a loss for consumers in Taiwan, but the growing number of difficulties has also led many EU exporters and Taiwan importers to raise concerns of unfair trade practices.

2.1 Sanitary and phytosanitary and food safety approval process

This issue was raised in previous position papers. The importation of fresh meat and processed food from European countries is restricted due to problems involved in getting Taiwan to approve EU control procedures and food implementation systems in a timely manner. Some EU applications have been pending for two to more than six years.

In addition, the importation of many types of fresh fruits and vegetables from European countries are banned because they are sourced from regions defined as quarantine areas.

Recommendations

- **The Bureau of Animal and Plant Health Inspection and Quarantine (BAPHIQ) and the Taiwan Food and Drug Administration (TFDA) should make the application process to import food more transparent and aim to process applications within 18 months and introduce border controls following fair and objective procedures.**
- **Taiwan should comply without delay with the World Organisation for Animal Health (OIE) recommendations, particularly on disease free status recognition, and should not require additional documentation from countries declared disease free by the OIE.**
- **Comply with international**

regulations by basing standards and testing methodologies on clear scientific data. Respect OIE rules regarding Bovine Spongiform Encephalopathy (BSE) risk status and treat countries with the same disease status equally.

- **Taiwan authorities should monitor and recognize the most up-to-date inspection data and remove out-of-date restrictions by regular tracking, at least on a yearly basis.**

2.2 The ECCT’s 2015 European food priority list

This issue was raised in previous position papers. European animal or agricultural food exports rarely compete with local Taiwanese produce but instead offer Taiwanese consumers specialty products which cannot be found in the local market (such as premium cheeses). As a world leader in food production, the EU ensures its standards and procedures are consistent with internationally-agreed norms.

Recommendations

- **Taiwan should base its testing standards on scientific data and ensure that they are consistent with international norms. Taiwan should follow the principle of proportionality when implementing measures potentially affecting trade.**
- **Enable the BAPHIQ and TFDA to carry out on-site inspections independently of funding from suppliers in exporting**

基於政府一體，建議行政當局重新檢討該草案，及時糾正上述矯枉過正的措施。

- 行政院應繼續就消費者保護有關議題與所有主要的相關者進行廣泛的討論，以使該法及其草案於立法院進行實質審查時，協助必要的調整。

2. 歐洲食品進口技術性貿易障礙

此部份的議題已於過去幾年的建議書內發表。歐盟雖是農產品出口大國，但對台灣出口量相對低（僅佔台灣進口量 13%），主因乃是台灣進口作業流程繁瑣，認證過程冗長。這不僅是台灣消費者的損失，其間的困難也讓許多歐洲進出口商紛紛對此貿易不公的情況表示憂心。

2.1 食品衛生、安全和植物檢疫標準

此議題已於前幾年度的建議書內發表。從歐洲進口生鮮肉品，包括加工食品，受到嚴重的限制，係因台灣未能及時認可歐盟的管理措施及食品檢驗機制。即便世界動物衛生組織已認定歐盟國家為非疫狀態，但是動植物防疫檢疫局仍延宕其審核程序，有些歐盟國的申請案件甚至已懸而未決達二到六年以上。

此外，許多歐洲新鮮蔬果仍禁止進口至台灣，乃因台灣仍將該出產地列為「檢疫區」的緣故。

建議

- 為了避免對歐洲肉品及加工食品造成不必要的進口貿易障礙，動植物防疫檢疫局與食品藥物管理署應讓申請流程更透明化，並縮短認證流程至18個月以內，建立公平客觀的邊境管制流程。
- 行政當局應立即承認由世界動物衛生組織宣布之「非疫區」國家，免除額外之文件審核。
- 行政當局應採納國際規範，以科學數據為基礎的檢驗標準及方法做為審核基準。遵守世界動物衛生組織對狂牛症的風險狀況規定，應以平等原則對待處於同等疫區狀態的國家。
- 行政當局應監測國際上最新的檢驗數據並予以承認，同時定期（至少以一年為基礎）檢討法令規定，將不合時宜的限制刪除。

2.2 2015年ECCT歐洲食品優先清單

此議題於前幾年的建議書中提出。歐洲國家可以提供台灣沒有生產製造的特殊產品，例如義大利帕瑪火腿或優質乾酪。畢竟，歐洲農產品與國內產品並無競爭之疑慮。作為食品生產業的龍頭，歐洲國家食品生產之標準及程序本合乎國際標準。

建議

- 應在公正可信的科學數值基礎

上，建立符合國際食品檢驗的標準。當實施任何對貿易造成潛在衝擊的措施時，遵循比例原則。

- 動植物檢驗局及食品藥物管理署自行負擔檢驗費用。
- 某些歐洲特殊食材依科學證明其食用安全無虞，即可開放允許進口，而非僅依照台灣獨具之標準。

2.3 從風險評估角度進行有機食品認證

此一議題曾以「有機食品標準與有機食品核准程序」之標題在過去的建議書中提及。台灣與歐盟的有機標準雖已接軌，惟目前歐洲所有向台灣申請有機認證的有機農產品中，僅16個國家獲得認證。

2000年時，歐盟的食品法典開始在其食品追溯管理實務中，應用一套具科學基礎的風險分析管理方式。以荷蘭為例，食品風險區分為三個等級（由低至高分別為可忽略的風險、部分風險以及永久性風險）。當被認為是「可忽略的風險」時，政府會賦與產業自我管理的責任。而隨著風險的增加，政府的介入、要求、以及管理的強度都會增加。目前，歐盟、美國、日本對有機食品都有嚴格的檢驗流程。透過前述嚴格的檢驗程序，這些有機食品在出口前均已經過分析而大幅降低其風險，沒有必要在進口時要求耗時且重複的認證程序。

2015 European food priority list

Product family	Reason for prohibition / restriction	Proposition
Meat products		
Pork	Necessity for each country to get BAPHIQ and Ministry of Health and Welfare (MoHW) approval to export to Taiwan. Then, each slaughterhouse has to be inspected and validated by Taiwan on a yearly basis at the cost of the exporter.	As EU countries are members of the OIE and their agricultural / food standards comply with Codex Alimentarius, the cumbersome validation / inspection process should be reformed by considering the use of a 'system-audit' instead of individual establishment approval.
Poultry		
Veal (Beef)	Banned because of BSE risk.	Comply with OIE recommendations on controlled risk countries and disease free status. Provide the same treatment to all producer countries with regard to BSE risk status and progress with risk analysis within a reasonable timeframe.
Fresh fruits and vegetables		
Apples, kiwis	Necessity for each country to get MoHW approval to export to Taiwan. Then each field has to be inspected and validated by Taiwan on a yearly basis at the expense of the exporter.	As EU agricultural / food standards comply with Codex Alimentarius, the cumbersome process of validation / inspection should be reformed.
Cherries		
Tomatoes		
Onions		
Potatoes		
Specialties		
Cheeses, cheese specialties and yogurts	Taiwan's microbiological standards on E.Coli (negative) are significantly lower than the EU's, even though the EU's standards have been scientifically proven to be safe and acceptable.	Review the scientific data for setting microbiological E.Coli levels.
Delicatessen	Prohibited because of restrictions on meat.	Lifting bans on chilled meat should enable the importation of these products.
Chilled meat, processed food (sauces, pies, dishes...)		
Goose liver		
Olive oil	Requirement of official export certificate stating that no copper chlorophyllin has been added to the product.	Lift the requirement in the absence of a scientific justification and pending an internationally validated testing method to distinguish between naturally-present and fraudulently-added copper chlorophyllin.

- countries.
- Taiwan should acknowledge and allow the importation of some items of cuisine that are exceptional ("Exception Culinaire") as long as they have been scientifically proven to be safe, such as the items listed below.

2.3 Risk-assessment approach to organic food certification

This issue was raised in previous position papers under the heading "Organic standards and organic approval process". Taiwan's Agriculture & Food Agency (AFA) has granted approval to only 16 EU member states out of those that have applied to export organic agricultural products to Taiwan,

even though organic standards and implementation procedures are harmonized throughout the EU.

In 2000, the Codex Alimentarius in the EU began utilizing science-based risk analyses in its food chain management practices. In the Netherlands, risk was divided into three levels (from negligible risk, to some risk, to permanent risk), followed by different management

2015年ECCT歐洲食品優先清單

產品大項	禁止/限制原因	訴求
肉品		
豬肉 家禽肉	各國需取得動植物防疫檢疫局及衛生署的批准才可出口到台灣，之後，各屠宰場每年皆需接受台灣的查驗並取得認證，費用由輸出國支付。	歐盟國家乃世界動物衛生組織的成員，且農業／食品標準皆符合國際衛生標準的規定，應省去繁複的認證／查驗流程，考量以系統查驗取代單獨的認證流程。
牛肉	因狂牛症的風險而明令禁止。	符合世界動物衛生組織所公布的風險已控制國家及無疾病狀態。依據狂牛症的風險近況及發展分析，對所有的輸出國，在一定時間內應給予相同的待遇。
新鮮蔬果		
蘋果、奇異果 櫻桃 蕃茄 洋蔥 馬鈴薯	各國需取得動植物防疫檢疫局及衛生署的批准才可出口到台灣。之後，各農場每年皆需接受台灣的查驗並取得認證，費用由輸出國支付。	歐盟國農業／食品標準皆符合國際食品標準的規定，應省去繁複的認證、檢驗及相關措施流程。
特製品		
乳酪、乳酪製品及優格	歐盟在大腸桿菌的限量標準規定有充足的科學根據證明其安全及可行性，但台灣的限量標準（陰性）仍遠低於歐盟國家。	重新審核大腸桿菌限量標準所使用之科學數據。
熟食 冷藏肉品、加工食品（醬汁、派、菜肴等） 鵝肝	限於目前的肉品管制，所以禁止進口。	移除對冷藏肉品的禁令。
橄欖油	要求貨品正式出口同意書上須載明「無添加銅葉綠素」。	有關銅葉綠素的檢測方法，目前尚缺乏科學判斷依據；建議應先暫緩實施此要求，直到國際上有受認可的檢測方法可分辨產品中的銅葉綠素為自然存在或人工不實添加。

其實，同樣是監督進口商品，目前經濟部標準檢驗局透過上市前檢驗及進口時的申請流程，已能有效地排除商品的安全風險及品質問題。一旦商品通過檢驗，即擁有五年效期的認證；而在此同時，商品仍受後市場機制的監督。

建議

- 農糧署應盡速開放歐盟其它11國之有機農產品進口。
- 目前食藥署與農委會要求的有機

認證程序規定，申請時程長達月餘，且同一商品需於每次輸入時重新逐批申請，不但造成貿易流的停滯，在風險與監理資源分配的考量下，亦非最好且最有效率的方式。食藥署與農委會應當重新評估目前的認證程序，採納近似於標準檢驗局之方法；如此，可將其資源投入其他更具高風險、需高度法規遵循的項目。

3. 中國大陸進口貨品限制

本委員會感謝經濟部國際貿易

局的及經濟部工業局在此議題上的努力，並敦促兩單位加快開放下列委員會優先關切的2015年大陸物品項目清單。長期以來，台灣政府保護某些特定國內產業免於外來競爭，但這樣的保護主義，造成台灣產業無法進一步升級，無法增加競爭力之關鍵所在。攸關台灣面臨日漸激烈的全球競爭環境該如何生存下去，有關當局應該慎重而全盤性的思考，採取行動，徹底改變現況。

建議

methods. Where “negligible risk” was identified, the government gave the industry the responsibility to comply and self-regulate. As the risk level increased, government intervention, requirements and enforcement measures also increased. The EU, US and Japan all have strict review processes when it comes to organic foods. We believe, through the aforesaid processes, risks in such organic foods have been analyzed and significantly reduced before export and should not require a repetitive and time-consuming approval process.

Similarly, the BSMI (Bureau of Standards, Metrology and Inspection) is able to eliminate safety hazards and quality issues in the commodities market, through pre-market inspections and application processes upon import. Once a commodity is approved, while its certificate is valid for five years, it is still subject to after-market inspections by local authorities.

Recommendations

- **The AFA should approve applications for the remaining member states without delay.**
- **The month-long, batch-by-batch certification process currently required jointly by the TFDA and the CoA not only deters the free flow of trade, but also is not the best or most efficient way to utilize resources, given the risk level involved. The TFDA and the CoA should re-evaluate the current certification procedure and revise current practices in**

the same way the BSMI has done and refocus its resources on other activities with higher compliance risks.

3. Import ban on products from China

Members of the committee appreciate the continuous efforts of the Bureau of Foreign Trade (BOFT) and the Industrial Development Bureau (IDB) to resolve this issue.

We urge the BOFT and IDB to give priority to those products on the committee’s China import ban priority list below. The government has protected some specific domestic industries from foreign competition for decades, and such protectionism has been generally regarded as one of the reasons preventing Taiwan industries from upgrading to advanced technology and becoming more competitive. The authorities should give thorough and serious consideration as well as take action to reverse this situation because it concerns Taiwan’s ability to survive in the face of increasing global competition.

Recommendations

- **The IDB should comply with WTO regulations continually and remove the ban on the importation of the items on the committee’s 2015 priority list.**

4. Product labelling issues

4.1 Commodity labelling law

This issue was raised in several previous position papers. The printing

of manufacturers’ information on commodity labels for general commodities is unnecessary as it is clearly stated in Article 9 of the Consumer Protection Law that importers bear full responsibility for the goods they import. In practice, importers are always the first to be asked to address concerns raised by consumers and government authorities. Moreover, manufacturers’ information is regarded as sensitive for commercial reasons.

In addition, the format of production information should not be restricted to a “date” for general commodities as there’s no such requirement for some other product categories. For example, the year and month are required for cots and baby strollers, the year is required for electrical products, and production information is not even needed for apparel, textiles, toys, and ordinary stationary. Thus, the requirement that dates should be marked on labels for general commodities is not necessary.

Recommendations

- **The MoEA should eliminate the requirement to print manufacturer’s information on the labels of general commodities.**
- **The MoEA should eliminate the requirement to print the “date” on the labels of general commodities.**

5. Commodity tax on beverages

This issue appeared in last year’s position paper. When commodity

- 工業局應繼續遵守世界貿易組織規範，允許本委員會2015年優先關切的物品進口，移除對中國大陸的進口限制。

4. 商品標示議題

4.1 一般商品標示法

此議題在前幾年度的建議書中均有提出。本委員會認為，要求一般商品中文標示需揭露製造商資訊，實非必要。消費者保護法第九條即明示，輸入商品之企業經營者，對其進口產品負起完全的責任。實務上，當消費者與政府機關對商品有疑慮時，進口商為第一線面對提問與解答者；況且，製造商資訊乃商業機密，本應受到保護。

此外，一般商品標示的格式不應限於一定須標出「日」，因為針對其他商品項目並無此要求：例如，吊床和嬰兒車僅要求標示年份與月份；電子消費性產品，紡織品、服飾、玩具和一般文具則僅要求標出年份。因此，本委員會認為，要求一般商品需標示「日期」實為不必要。

建議

- 經濟部應修正相關法令，保護製造商資訊，免於印製於一般商品標籤上。
- 針對一般性商品，免標示其製造之「日」。

5. 飲料產品貨物稅

此議題為去年首次提出。1946年開始實施貨物稅條例，當時係為抑制奢侈性消費品、或是對人體與環境有不良影響性的品項。本委員會認為，自該條例實施至今已67年，飲料產品早已被視為民生必需品，不再符合當年課徵目的。對飲料產品課徵貨物稅已不合時宜，不僅對業者與消費者造成負擔，且嚴重違反現今賦稅的公平性原則與租稅中立原則。

建議

- 包含果汁、茶、汽水等飲料（但不限於此），應排除於貨物稅外。

6. 合宜的膳食補充品規範

本議題為新議題，其方向與政府近年來致力推動健康促進服務產業的目標是一致的；如國家發展委員會所推動的「健康照護升值白金方案」，以及經濟部工業局推動「健康促進服務產業發展推動計畫」中之「健康食品商機」。這些努力，均顯示政府對高齡化社會及公眾追求健康生活與服務趨向的重視。但遺憾的是，至今仍然存在許多與此目標背道而馳的法規。

台灣現行的規範架構對於「膳食補充品」（目前國內以『膠囊錠狀食品』稱呼之）採取「雙重標準」的

規定，造成進口商品的貿易障礙，致使市場的供給與需求產生落差。依食品藥物管理署規定，所有進口的膠囊錠狀食品（甚至包括錠狀的糖果）都必須經過查驗登記的程序才能進口。若相關產品被認為是「非傳統性使用於食品之原料」，就必須經過額外的評估，否則將禁止進口。然而，若是本地產製的錠狀膠囊產品，只有其維生素與礦物質超過每日建議攝取量150%的情況下，才需要進行查驗登記。這種不平等待遇，不僅損及進口者及消費者的利益，也傷害了台灣一直以來追求貿易自由化的努力。

建議

- 食藥署應致力消除現行膳食補充品相關的歧視性規範。
- 歐盟將膳食補充品定義為「由營養來源，或由其他具有營養或生理調整功能物質中萃取、經測量小量食用作為通常飲食之補充品者」。食藥署應採用類似定義及規範。
- 建立一個以其「成分」為規範對象的膳食補充品法規。如此，將有助食藥署更易於規範不同成分的劑量、與健康宣稱等內容，進而推動健康促進服務產業提供更好的服務，而消費者也能更安全而有效地管理自我健康。

7. 菸草產業議題

2015 Retail and Distribution committee's PRC import ban priority list	
CCC Code	Product description
Apparel	
6115.95.00.00-6	Stockings, socks and other hosiery, knitted or crocheted, of cotton
6203.49.21.00-1	Men's or boys' trousers, breeches and shorts, of artificial fibres
6204.69.21.00-5	Women's or girls' trousers, breeches and shorts, of artificial fibres
6207.99.20.00-7	Men's or boys' singlets and other vests, bathrobes, dressing gowns and similar articles, of man-made fibres
6208.92.00.00-7	Women's or girls' singlets and other vest, briefs, panties, negliges, bathrobes, dressing gowns and similar articles, of man-made fibres
6208.99.90.00-1	Men's or girls' singlets and other vest, briefs, panties, negliges, bathrobes, dressing gowns and similar articles, of other textile materials
6211.49.90.00-7	Other garments, women's or girls', of other textile materials
Fabric	
5208.52.00.00-7	Woven fabrics of cotton, plain weave, containing 85% or more by weight of cotton, weighing more than 100 g/square meter but not more than 200 g/square meter, printed
5208.59.90.00-1	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/square meter, printed
5209.51.00.00-7	Woven fabrics of cotton, plain weave, containing 85% or more by weight of cotton, weighing more than 200 g/square meter, printed
5210.21.00.00-1	Woven fabrics of cotton, plain weave, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/square meter, bleached
Bed linen	
6302.21.00.00-8	Other bed linen, printed, of cotton
6302.22.00.00-7	Other bed linen, printed, of man-made fibres
Glassware	
7007.19.00.00-8	Other toughened (tempered) safety glass
7009.91.90.00-8	Other glass mirror, unframed
7009.92.00.00-6	Other glass mirror, framed
7013.37.00.00-8	Other drinking glasses, other than of glass-ceramics
Paper	
4811.59.00.00-1	Other paper or paperboard coated, impregnated or covered with plastics (excluding adhesives), other than goods of the kind described in heading 48.03, 48.09 or 48.10,
Ceramics	
6910.90.00.00-8	Other ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures (of porcelain or china are classified in division 691010.00)
Others	
2530.90.99.90-9	Other mineral substances, not elsewhere specified
6804.30.00.00-0	Hand sharpening or polishing stones
7318.16.00.00-5	Nuts, of iron or steel
8301.40.00.00-2	Other locks, of base metal

2015年歐洲商會零售委員會優先關切大陸物品項目清單

商品列號	貨品名稱
服飾	
6115.95.00.00-6	棉製長襪、短襪及其他襪，針織或鉤針織者
6203.49.21.00-1	再生纖維製男用或男童用長褲、膝褲及短褲
6204.69.21.00-5	再生纖維製女用或女童用長褲、膝褲及短褲
6207.99.20.00-7	人造纖維製男用或男童用汗衫及其他背心、浴袍、晨衣及類似品
6208.92.00.00-7	人造纖維製女用或女童用汗衫及其他背心、三角褲、短內褲、便服、浴袍、晨衣及類似品
6208.99.90.00-1	其他紡織材料製女用或女童用汗衫及其他背心、三角褲、短內褲、便服、浴袍、晨衣及類似品
6211.49.90.00-7	其他紡織材料製其他女用或女童用衣服
布品	
5208.52.00.00-7	印花棉平紋梭織物，含棉重量在 85% 及以上，每平方公尺重量超過 100 公克，不超過 200 公克者
5208.59.90.00-1	其他印花棉梭織物，含棉重量在 85% 及以上，每平方公尺重量不超過 200 公克者
5209.51.00.00-7	印花棉平紋梭織物，含棉重量在 85% 及以上，每平方公尺重量超過 200 公克者
5210.21.00.00-1	漂白棉平紋梭織物，含棉重量在 85% 以下，主要或單獨與人造纖維混製，每平方公尺重量不超過 200 公克者
寢具用品	
6302.21.00.00-8	棉製其他印花床上用織物製品
6302.22.00.00-7	人造纖維製其他印花床上用織物製品
玻璃器皿	
7007.19.00.00-8	其他強化安全玻璃
7009.91.90.00-8	其他玻璃鏡子，未鑲框
7009.92.00.00-6	其他玻璃鏡，已鑲框
7013.37.00.00-8	陶瓷玻璃器除外之其他玻璃杯
紙	
4811.59.00.00-1	其他以塑膠（接著劑除外）塗佈、浸漬或覆面之紙及紙板，第 4803、4809、4810 節所述者除外
陶	
6910.90.00.00-8	他陶製之洩水槽、臉盆、臉盆座、浴缸、洗滌盆、抽水馬桶、沖洗槽、便器及類似衛生裝置（瓷製者列入第 691010•00 款）
其它	
2530.90.99.90-9	其它礦物質
6804.30.00.00-0	手用磨利、拋光石
7318.16.00.00-5	鋼鐵螺絲帽
8301.40.00.00-2	其他鎖，卑金屬製

現行「菸害防制法」自 2009 年實施以來，菸草產業持續面對行政與立法部門各行其是之窘境，由其是來自行政部門持續不斷之挑戰。此等歧異，使菸草業者始終處於充滿不確定與風險的經營環境之中。

7.1 菸品稅捐議題

本議題過去已多次提出惟仍未獲解決。菸品在我國屬合法商品，雖經高度管制但有其合法正當之權益。然而，政府刻意忽略菸品作為合法商品之權益，漠視台灣走私菸品問題嚴重的現況，執意同時調漲菸品稅捐。

目前行政部門所提出「菸害防制法」以及「菸酒稅法」兩項修正草案，總計將調高菸品稅捐達新台幣 25 元。如此巨幅的調漲不僅漠視菸品產業長期建議的「合理、漸進、可預期」方式，更提供不法業者巨大的誘因進行菸品走私。根據財政部

taxes were first imposed in 1946, the stated purpose was to discourage or limit the consumption of items that were deemed to be luxurious, or have a negative impact on the environment or public health. 67 years later, we believe that the products sold by the beverage industry, no longer meets any of the original criteria. The commodity tax on beverages is therefore inappropriate and has become an excess burden to both business as well as consumers, which is inconsistent with modern taxation principles of equity and neutrality.

Recommendations

- **Beverages including but not limited to juices, teas and soda drinks should be exempted from commodity taxes.**

6. Regulatory framework for food supplements

This is a new issue. Consistent with the government’s efforts to develop and strengthen Taiwan’s health care service industry, the National Development Council (NDC) recently announced its Health Value-added Platinum Programme. Similarly, the MoEA’s Industrial Development Bureau has also begun promoting “nutrition supplement” business opportunities. Given Taiwan’s aging population and the general increase in the level of health awareness, certain areas in the government have realized and are answering the needs of the public. Unfortunately, contradictory regulations still remain.

Under the current regulatory framework, when dealing with food

supplements (synonymous with “food products in forms of tablets and capsules”), Taiwan has imposed a double-standard in its regulatory regime, which creates a trade barrier against imported products as well as a gap between market demand and supply. Under TFDA regulations, all imported tablet and capsule products (even candy tablets) must undergo a registration and review process prior to import. Should the contents of such products be considered as “materials not traditionally used as food materials”, additional assessment is required, otherwise they will be prohibited from entry into Taiwan. In terms of locally-manufactured tablet and capsule products, only those with suggested daily intakes exceeding 150% require registration. This unequal treatment has disadvantaged importers of these products and consumers and undermines Taiwan’s continued efforts to pursue free trade agreements.

Recommendations

- **The TFDA should eliminate the current discriminatory practice related to food supplements.**
- **Under EU regulations, food/dietary supplements are defined as food used to “supplement the normal diet and which are concentrated sources of nutrients or other substances with a nutritional or physiological function...designed to be taken in measured small unit quantities.” We urge the TFDA to adopt a similar definition**

and regulations.

- **Create a new food supplement regulatory scheme focusing on ingredients. Should such a scheme be created, the TFDA would be able to better regulate dosages and health claims, and thereby allow health enhancement service industries to provide better services and help consumers to make better choices regarding their own health and safety.**

7. Tobacco industry issues

Since the promulgation of the “Tobacco Hazards Prevention and Control Act” (THPCA) in 2009, the tobacco industry has faced many difficulties created by the inconsistencies between government policies and legislation as well as the incessant challenges from the administrative authorities. Such inconsistencies have also increased the risk and unpredictability of the business environment for the tobacco industry.

7.1 Tobacco tax

This issue was raised in previous position papers. Tobacco products are legal commodities in Taiwan. Whilst strictly controlled, suppliers of tobacco products are entitled to legitimate rights and interests. The government has not recognised this legitimacy and underestimated the widespread illicit tobacco trade in the market while proposing an increase in tobacco tax and surtax.

The administrative agencies have proposed two bills to amend the “Tobacco Hazards Prevention and Control Act” and the “Tobacco and

國庫署統計指出，截至 2014 年 5 月為止，相關查緝單位已查獲 913 萬包走私菸品，相較去年同期增加 282 萬包，增加幅度更是高達 44%。此一情形充分顯示，政府擬採取之菸品稅捐措施除有反效果外，毫無實益可言。

菸草產業認同政府以有效積極之方式管理菸品產業。若政府執意調漲菸品稅捐，則菸草產業維持其一貫立場，希望政府選取對於業者合法權益侵害最小但所產生正面效果最大的政策手段。

建議

- 採用「合理、漸進、可預期」的方式調整菸品稅捐，以防杜日益嚴重的菸品走私問題。唯有如此，菸品稅捐政策才能達成政府政策目標與維護合法菸草業者權益的雙贏局面。

7.2 菸品警示圖文議題

此一議題係由去年本會建議書內有關「菸害防制法修正草案」之討論延伸而來。2014 年 6 月 1 日國民健康署修正「菸品尼古丁焦油含量檢測及容器標示辦法」後，更換菸品警示圖文圖樣之政策即正式施行，菸品產業配合政府之政策，迅速更動國內產品物料以標示新式警示圖文。同時，菸品業者並溝通各地通路與零售業者，宣導主管機關更換警示圖文政

策，使該政策能夠如期實施。

但部分立法委員與民間團體對於前述新式警式圖文並不滿意，另提出菸害防制法法案修正草案以擴大菸品警示圖文面積。若立法院在未與行政部門協調之情形下逕行通過擴大菸品警示圖文之修正法案，等同於短時間內菸品產業界必須再次負擔龐大之成本更改產品物料與回收市面上之菸品。此外，除因經銷與零售通路為符合新的法規要求而須於過渡期間另行支付成本與增加作業困難外，銷毀舊有產品、更換包裝與運送新舊產品所產生之環境負擔也十分可觀。

建議

- 行政部門應該先針對新式菸品警示圖文實施後之成效進行調查，並持續性地長期追蹤相關成效與建立記錄，在新式菸品警示圖文之實施數據尚未完備前，不應再針對菸品警示圖文進行更動。同時，主管機關更應與立法部門積極溝通，確保政府政策推行的一體性與商業經營環境的穩定，以保障菸品業者乃至通路及零售業的權益，避免社會支出不必要之人力、物力與環境成本。

Alcohol Tax Act” respectively, under which the aggregate increase of tobacco tax and surtax amounts to NT\$25 per pack. This radical hike not only ignores the principle continuously recommended by the tobacco industry that increases of tobacco tax and surtax shall be “reasonable, moderate and predictable” but also provides huge incentives to illegal enterprises to smuggle tobacco products. Statistics provided by the Ministry of Finance’s National Treasury Administration shows that, as of May 2014, inspection agencies have seized 9,130,000 packs of smuggled tobacco products. Compared with the figure in the same period in 2013, an additional 2,820,000 packs of smuggled tobacco were captured, representing a remarkable 44% increase. It is apparent that the proposed tax policy has been counter-productive.

We support the government’s efforts to regulate the tobacco industry effectively and progressively. If the government insists on the increase of tax and surtax of tobacco products, then the tobacco sector’s position remains that the government should adopt the most effective measures with the least impact on tobacco companies’ legitimate interests.

Recommendations

- **Tax and surtax of tobacco products should be adjusted in a reasonable, moderate and predictable way in order to prevent the illicit trade problems from becoming more serious. By achieving**

the government’s policy goals and protecting the rights of legitimate tobacco companies, the tobacco taxation policy could generate a win-win outcome.

7.2 Pictorial health warnings

This is a new issue that expands on concerns raised in last year’s paper under the heading “Proposed amendments to the THPCA”. The “Regulations for the Testing of Yields of Nicotine and Tar Contained in Tobacco Products and the Labeling of Cigarette Containers” amended by the Health Promotion Administration specifies changes to the pictorial health warnings on packs which took effect on 1 June 2014. In order to comply with the policy, the tobacco industry changed domestic product materials promptly with the new pictorial health warnings. In addition, the tobacco industry also communicated with sales channel operators and retailers to promote the policy requirement, ensuring the change to the pictorial health warnings was implemented as scheduled.

However, some legislators and civilian groups have expressed dissatisfaction with the new regulations and have proposed further amendments to the THPCA that specify even larger pictorial health warnings. If the Legislative Yuan were to pass this amendment without coordinating with the administrative authority and within a short period from the previous amendment, the tobacco industry will again suffer enormous losses from having to change product

materials and recall products in the market. In addition, it would increase the operational difficulties in the supply chain because distribution and retail channels will have to allocate additional resources to ensure a smooth transition to comply with the new packaging rules. Moreover, the environmental costs in terms of discarding products, replacing packing and transportation of old and new products would be considerable.

Recommendations

- **The administrative agencies should conduct a survey of the effectiveness of the recently-changed pictorial health warnings since their implementation and establish a long-term survey record that can be tracked. No additional changes should be made before there is evidence-based data available relating to the implementation of the most recent pictorial health warnings. Furthermore, relevant authorities should actively communicate with the legislature in order to keep the government’s policies coherent and the business environment stable. In so doing, the rights and interests of tobacco companies, sales channel operators and retailers can be protected and unnecessary labour, material and environmental costs can be avoided.**

--	--	--

1. Concrete guidelines for the recognition of intra-group shared service fees
2. Recognizing expenses from medical seminars

Introduction

Since the publication of last year's tax position paper, the committee acknowledges that the Ministry of Finance (MoF) has taken action on the following issue:

- Safe harbor threshold for separate transfer pricing analysis by each related party: The MoF has requested all taxation bureaus to provide practical advice, and to evaluate possible revisions to the transfer pricing safe harbour threshold.

However, the MoF has not adopted our recommendations on the other issues brought up in last year's position paper, "Application of Amended Article 60 of the Taiwan Income Tax Act" and "Gross Business Revenue Tax (GBRT) rate for financial institutions". Although these outstanding issues are not repeated this year in order to focus on other more pressing issues, we hope to see the government's continuous efforts to reform Taiwan's tax system to make compliance easier and thereby improve the tax environment for foreign investments. This year's paper raises two new issues.

1. Concrete guidelines for the recognition of intra-group shared service fees

This is a new issue. It has become

common practice for multinational corporations (MNCs) to employ shared service centers on a regional or global basis to provide services such as strategic planning, marketing, accounting, finance, legal, human resources and IT to affiliates around the world. In this global village, staying efficient and effective are key to improving competitiveness while using shared service centers creates synergy among their users. To receive services from shared service centers, Taiwanese subsidiaries often pay a service charge at cost plus an arm's length mark-up (shared service charge). For centrally-provided services where the relevant costs cannot be directly allocated to a specific entity, MNCs often adopt the allocation method to determine the costs to be allocated to the service recipients.

Under Taiwan's current income tax rules, only Article 70 of the Audit Assessment Guideline for Corporate Income Tax provides limited guidelines on the requirements for a Taiwanese branch to recognize management fees allocated from its head office or regional headquarters. However, there are no guidelines on how a Taiwanese subsidiary can recognize shared service charges allocated from offshore affiliates.

Consequently, our members have observed that, in practice, tax

authorities take a very stringent view when reviewing the charges. To defend the deductibility, tax officers demand extensive documentation from tax payers. Nonetheless, tax authorities often still disallow the shared service charges based on the following arguments:

- (1) There is no one-to-one relationship between the service rendered and service fee paid;
- (2) There is a lack of support as to how the shared service charge is computed; or
- (3) There is insufficient proof that the shared service actually benefits the Taiwan subsidiary.

We reiterate that the purpose of using shared service centers is to create synergy among users of various countries or sites. It is a common practice for various back-office functions to be centralized in one place to realize economies of scale in both personnel and infrastructure investments. It is therefore hard to establish a "one-to-one" relationship.

As business operations become more and more globalized, shared services will become more and more common. It is therefore critical to have fair and clear guidelines for taxpayers to follow to enable deductions for shared service charges. Failure to do so will increase the tax burden and thus have a negative impact on the attractiveness of Taiwan as a destination for foreign investment. To address this, we suggest that the MoF refers to international practices currently used by OECD countries, especially those

1. 集團內部共享服務費之認列相關具體準則 2. 醫學會議所生費用之認列

前言

自去年稅務建議書發表以來，本委員會感謝財政部已對下述議題採取行動：

- 依關係企業別逐一進行移轉訂價個別分析之避風港條款門檻：財政部已請各地區國稅局提供實務意見，研析修正移轉訂價避風港門檻之可能性。

然而，去年提出之其他議題包括「所得稅法第 60 條修正法案之適用」及「金融機構之營業稅稅率」，財政部決定不擬採行。雖今年擬不重申去年之議題，而將重點放在其他較具急迫性的議題，我們仍希望政府持續致力於創造一個有利於外資的稅務環境，俾使台灣稅制更趨合理化且易於遵循。今年兩項新議題分述如下：

1. 集團內部共享服務費之認列相關具體準則

此為新議題。目前跨國企業使用地區或全球服務共享中心，以提供如策略規劃、行銷、會計、財務、法律、人力資源及資訊技術等服務，這在其全球關係企業已是普遍慣例。在現今地球村中，保持效率與追求成

效仍為改善競爭力之關鍵，而服務共享中心所產生之綜效，恰為所有使用者可共享。為使用「服務共享中心」之服務，台灣子公司通常需支付相對應服務費用，該服務費用係以成本加上一符合常規交易原則之加價率計算之。就集中提供但相關成本無法直接歸屬予某特定關係企業之服務，跨國企業通常採用分攤機制，來決定應分攤與服務收受方之成本。

根據台灣現行所得稅法令，僅於營利事業所得稅查核準則第 70 條就台灣分支機構認列總公司 / 區域總部分攤之管理費用提供有限之規範。可以說，對跨國企業在台之子公司而言，目前我國仍未就共享服務費該如何認列，做出明確法令規定。

很遺憾的是，本委員會注意到，台灣稅務機關針對共享服務費之審查，在實務上竟採取相當嚴格之角度。為能認列費用，承辦人員要求納稅義務人提供異常額外的資料。甚且，稅務稽徵機關往往基於以下理由剔除共享服務費：

- (1) 服務之提供與服務費之支付並無一對一之關係；
- (2) 共享服務缺乏計算依據；或

- (3) 無足夠證明台灣子公司有自該服務得到相對應之利益。

本委員會重申，使用共享服務中心之目的，係在不同國家使用者中產生綜效。將數種後勤服務項目集中於一地，以執行可於人力及基礎設備投資上，已充分達到規模經濟之目的。是以，企業如何針對此類服務，提出證明其僅僅只有一對一之關係呢？

隨著商業模式逐漸全球化，共享服務勢必會與日俱增。因此，稅務機關發布公平且明確之準則，使納稅義務人能認列共享服務費即更顯重要。否則將增加企業稅負成本，從而對投資台灣之意願形成負面影響。基於此，本委員會建議，財政部參照目前經濟合作暨發展組織，尤其是歐盟，針對查核共享服務費之國際慣例。本委員會很樂意與財政部討論納稅義務人應準備之證明文件。

建議

- 針對跨國企業子公司共享服務費用之認列，財政部應發佈明確之準則。基於公平原則，無論納稅義務人為分公司或子公司，若分攤機制、計算方法與佐證之文件皆合理及完備，服務共享中心所提供之共享服務費用，應在稅上予以認列。

in the European Union. We are more than happy to discuss with the MoF the type of supporting documents taxpayers should prepare for the tax bureau's review.

Recommendations

- **The MoF should issue specific guidelines on the tax deductibility of MNCs subsidiaries' shared service charges. To be fair to branches and subsidiaries, shared service expenses should be tax-deductible as long as the allocation method, the calculation and the supporting documentation are reasonable and complete.**

2. Recognizing expenses from medical seminars

This is a new issue regarding the recognition of expenses derived from pharmaceutical company members' inviting doctors to attend medical seminars. In practice, the tax authorities usually deem such expenses as entertainment or donation expenses and disallow the part of expenses exceeding the limitation based on the tax laws. This practice has resulted in heavy tax burdens for pharmaceutical companies.

Due to the nature of pharmaceutical industry, pharmaceuticals are strictly controlled. Under the regulations of the Pharmaceutical Affairs Act, pharmaceuticals may only be promoted to doctors, and may not be promoted to the general public through advertisement in the

mass media. Furthermore, drugs for specific diseases can only be introduced to relevant specialized physicians for the purpose of promotion.

Pharmaceutical companies routinely invite specialist physicians to attend medical seminars in order to promote their pharmaceuticals. They do so by presenting the therapeutic effects, safety and potential side effects of the new drugs discovered through clinical research. The pharmaceutical industry regards these kinds of medical seminars to be the most efficient platform for exchanging medical information and to ensure that Taiwan's medical standards and practices are in line international standards.

We understand from our members that a pharmaceutical association in Taiwan has applied for rulings with the MoF and Ministry of Health and Welfare (MoHW) on the subject of expenses derived from pharmaceutical companies inviting doctors to attend medical seminars. The association has received a ruling from the MoHW which states that the practice of pharmaceutical companies inviting doctors to attend medical seminars based on business promotion activities has not violated the relevant articles of the Pharmaceutical Affairs Act.

After the said pharmaceutical association exchanged opinions with the National Taxation Bureau of Taipei, MoF (NTBT) on the issue, the NTBT replied by issuing rulings No. 1030017151 dated 22 April 2014 and No. 1030025281 dated 4 June 2014. In summary, the rulings state: "For pharmaceutical companies who

invite doctors to attend medical seminars for the purpose of business promotion activities under the relevant articles of the Pharmaceutical Affairs Act, the seminar and related expenses such as travel expenses, accommodation expenses, board expenses and registration expenses should be recognized by the tax authority based on the actual conditions." This implies a consensus has been reached that for future audits, whether the expenses are for the purpose of business promotion should first be taken into consideration when reviewing such expenses.

However, since the rulings issued by NTBT are not public rulings, different tax officers may have different interpretations and may deem the expenses derived from medical seminars as entertainment expenses. The tax authority does not differentiate entertainment expenses from expenses related to specialized physicians. This not only conflicts with the intention of the Pharmaceutical Affairs Act but is also contrary to the stated position of the MoHW.

Recommendations

- **The MoF should instruct subordinate departments to follow the rulings made by the NTBT. When reviewing future cases, tax authorities should first evaluate and determine whether the purpose of the medical seminar is for promoting specific drugs to specific physicians. Should the seminars be shown to be**

2. 醫學會議所生費用之認列

此新議題係與藥商會員邀請專科醫師參與國內外醫學會議所發生之費用認列有關。實務上，國稅局於審理時經常轉列為交際費用或捐贈費用，再因該費用超過稅法規定得列報之限額而予以剔除，造成藥商沈重的稅負負擔。

由於行業特性關係，藥物必須受到嚴格控管，而藥事法規定處方藥物僅能以醫師為推廣之對象，而不得向一般大眾進行廣告活動，且特定疾病之藥物在實務上也只能對特定科別之醫師為之，始能達成推廣之目的。

藥商基於藥物推廣活動而經常性邀請與其藥品相關之專科醫師參與醫學會議，透過在會議上發表經臨床實驗後發現之新療效、用藥安全及藥物之副作用等資訊。故該等醫學會議為藥界與醫界資訊最有效之交流平台，並能達到促使國內醫藥水準與國際接軌之效果。

本委員會透過部分會員瞭解，國內某製藥研究協會已就藥商邀請醫師參與醫學會議之定性，分別向衛生福利部及財政部申請釋示，並已取得衛生福利部核認藥商基於業務推廣活動而邀請醫師參與醫學會議並未牴觸藥事法規定之函文。

該製藥研究協會經與財政部臺北國稅局進行意見交流後，經該局以 103 年 4 月 22 日財北國稅審一字

第 1030017151 號函及 103 年 6 月 4 日財北國稅審一字第 1030025281 號函覆，略以「藥商在符合藥事法規範下，為業務推廣活動邀請醫師參與醫學會議所生受邀醫師之差旅、住宿、膳食及註冊報名等費用，稽徵機關應就該等費用實際發生之性質個案核實認定之。」對於採個案核實認定於未來審理時，應先考量有無業務推廣活動之情形，業已達成共識。

惟上述函覆內容尚未形成通案，不同承辦人審理時可能有不同解讀，而將會議所生費用轉列為交際費之情形。稅捐機關未細究一般交際費與本件特定科別醫師推廣之差異。此不僅與上開藥事法規範之旨意相違，更與衛生福利部函覆之內容，大相逕庭。

建議

- 為期建立一致性準則，財政部應請所屬單位遵循台北國稅局函釋，亦即日後對此類案件進行審查時，應先衡酌醫學會議目的是否為特定藥物對特定專科醫師業務推廣活動之性質，若該研討會證明係符合該目的，則邀請特定科別醫生以推廣該公司藥品所生費用應予認列，而不應視為交際費。

for this purpose, expenses related to physicians specifically invited in order to promote their company's pharmaceutical products should be recognized as such and not treated as entertainment expenses.

--	--	--

1. **Enhancing technological cooperation between Taiwan and Europe**
2. **Cloud computing and international service-oriented development**
3. **Cloud computing, international connectivity and standardization**

Introduction

As cloud-based services continue to grow, a large array of new applications is emerging that cover many areas within the fields of health, telematics, electric vehicles and intelligent transportation systems. Among cloud based services, the Internet of Things (IoT) is also a notable subject and well discussed in the industry. The IoT connects new places such energy grids, healthcare facilities, and transportation systems to the internet. When an object can represent itself digitally, it can be controlled from anywhere.

All these services will be increasingly adopted in societies globally, substantiating in this way the desired realization of smart cities. Taiwanese companies will play an importation role in this evolution, both internationally and at home and so will many European companies, which are already leaders in this sector.

In Taiwan, creating a platform for partnership among Taiwanese and European companies would make the process faster, more effective and attractive. Easing and facilitating the access and use of government cloud based data would make the deployment of services faster

and more useful to industries and therefore also to people.

The issue raised in last year's paper under the heading "Cloud computing and the government's open data platforms" has been removed in order to focus on two new cloud computing-related issues.

1. **Enhancing technological cooperation between Taiwan and Europe**

This issue was raised in last year's position paper. In around 30 years, Taiwan became a strategic player in the market for designing, testing and manufacturing ICT products. This has been achieved through a successful combination of both public and private commitment to ensure a high level of R&D spending, the strong entrepreneurial drive of Taiwanese businesspeople and an innovative business and industrial ecosystem.

ICT remains an important field for R&D cooperation between European and Taiwanese entities. New areas of cooperation are emerging following recent technology and market developments. As the micro- and nanoelectronics sectors remain major fields of joint interest in 2014, including the transition to 450 mm silicon wafers for semiconductors

and beyond Moore's Law, a series of novel and disruptive technologies are aiming to address new applications and market segments (such as ICT for healthcare and robotics). Major trends like IoT and Wearable Technologies (WT) are also driving innovation worldwide and should serve as major triggers to mobilise all players in Taiwan, both from the public and private sectors – to seek collaboration with Europe.

Horizon 2020 (aka H2020), the new framework programme launched in Europe in December 2013 is opening the door for more participation from Taiwanese entities, particularly from the private sector, to cooperate with the EU as H2020 is driven more by innovation and business than previous programmes. From this perspective, the decision to appoint ITRI as a National Contact Point (NCP) on H2020 for Taiwanese companies and SMEs in particular, is a step in the right direction. The scheme proposed by the Ministry of Economic Affairs (MoEA) and managed by ITRI to provide financial support to Taiwanese companies is comprehensive and encouraging wide participation in many fields of interest, covered by Horizon 2020. However, there is another scheme in academia proposed by the Ministry of Science and Technology (MoST) and managed by different NCPs, that is significantly different from the MoEA's one. For example there are major restrictions in the MoST scheme on the so-called LEIT items (Leadership in Enabling and Industrial Technologies), as only

1. 提升台灣與歐洲之間的技術合作
2. 雲端運算以及服務取向應用的全球性發展
3. 雲端運算、對外網路連結以及標準化

前言

當雲端服務持續發展的同時，一系列包含醫療、車載資通訊、電動車與智慧運輸系統的大量新應用不斷被推出。以雲端為基礎的服務中，「物聯網」(IoT) 也是一個在產業界受到矚目與討論的議題。物聯網將一些新的領域諸如輸電網、醫療設施與運輸系統連接至網際網路。當一個物件可用數位方式呈現，就可以從任何地方控制它。

這些服務都將逐漸為大多數的社會所採用，藉此實現人們所期盼的智慧城市 (smart cities)。台灣企業在這個發展過程中，不論在國內或國際上都將扮演重要角色，其他已成為該領域領導者的許多歐洲企業亦同。

在台灣，創造一個可促成台灣與歐洲企業間合作夥伴關係的平台將可使此過程更加快速、更有效且更具吸引力。完善政府雲端資料取用入口並提升其使用便利性，將使相關應用服務在企業界的推展更加快速且實用，從而嘉惠於民。

為了強調兩項與雲端運算相關

的新議題，去年建議書所提及的「雲端運算與政府資訊公開平台」議題已刪除。

1. 提升台灣與歐洲之間的技術合作

這個議題在去年的建議書中曾被提出。在過去三十年間，台灣已成為 ICT 產品設計、測試與製造的關鍵角色，這是透過政府與民間共同全力投入研發工作、台灣企業家的創業精神以及高度創新的企業與產業生態體系而達成的。

ICT 依然是歐洲與台灣研發合作的重要領域。由於近年來技術與市場的發展，新的合作領域也不斷出現。微電子與奈米電子領域在 2014 年仍是雙方合作的重要領域，包括半導體晶圓邁向 450mm 製程的轉型並跨越摩爾定律的極限，一系列嶄新的尖端技術帶來了新的應用、更創造出新的市場區塊 (例如應用於健康照護的 ICT，機器人開發等等)。諸如物聯網以及可穿戴科技等主要趨勢也正在推動全球的創新，並可視為是推動台灣所有公私部門機構組織向歐洲尋求

合作機會的主要動力。

Horizon 2020 是 2013 年 12 月在歐洲展開的新科研架構計畫，該計畫提供給台灣機構組織與歐盟 (尤其是民間機構組織) 更多的合作機會，這是因為 Horizon 2020 較先前的計畫更強調創新且市場取向。由此看來，指定工業技術研究院為台灣企業與中小企業在 Horizon 2020 的「國家聯絡據點」(National Contact Point) 是正確的選擇。經濟部對於台灣企業提出了完整的財務補助方案，並由工研院負責管理，此計畫在 Horizon 2020 下許多領域都引起了熱烈與廣泛的參與。此外，另外一個由科技部針對學術界所推出並由其他國家聯絡據點管理的計畫，則與經濟部前述計畫有很大的不同。例如，科技部的計畫就所謂 LEIT 項目 (LEIT-Leadership in Enabling and Industrial Technology 係指「先端促成與產業技術」) 有一些主要的限制，也就是只有「未來網路 (future internet)」與「機器人開發 (robotics)」這兩個項目可以申請學術研究補助。經濟部的計畫則開放任何 LEIT 項目 (例如奈米電子、太空科技等) 的申請，只要台灣企業的提案與 LEIT 相關。我們認為上述兩個計畫應該參照歐洲產業研發合作的效率與公平原則加以協調一致，不

“future internet” and “robotics” are eligible themes for funding for Taiwanese academia. The MoEA’s scheme is a priori open to any LEIT (eg nanoelectronics, space, etc), as long as the proposal from Taiwanese companies is relevant. We consider that both schemes should be aligned and should not provide different treatment based on the type of Taiwanese participants, following European principles of industry-research cooperation efficiency and equity. Taiwanese actors from both the private and public sectors are able to bring added-value to European consortiums and H2020 projects.

Galileo is Europe’s initiative for a state-of-the-art global navigation satellite system (GNSS). It will provide a highly accurate global positioning service under civilian control and will offer a wide range of applications and services. Due to the proliferation of GNSS satellite constellations and deployment of augmentation technologies, particularly in Asia, Taiwan will be at the centre of the most covered zone in the world, in terms of GNSS satellite density (typically >35 accessible satellites for Taiwanese end-users by the year 2020 according to Multi-GNSS Asia - MGA). Taiwan is therefore an excellent test-bed for innovative GNSS products and services development. The EU has shown great interest in Taiwan’s manufacturing and applications of multi-constellation receivers and modules. Industrial cooperation between the EU and Taiwan in the GNSS downstream sector can focus on the most successful and

established industries in Taiwan, notably the Location-Based Service (LBS) and road segments, including Intelligent Transportation Systems (ITS) and Emergency Call for example.

Nevertheless, given the strength and leading position of its ICT industry, Taiwan has the potential to achieve even better results. The Telematics Promotion office (TPO), the dedicated promotional window within the government, and other related agencies should continue to assist the development of the internal GNSS market, foster cooperation with international players and support Foreign Direct Investment (FDI) in Taiwan in the GNSS downstream market.

Finally, as a world leader in the information and communication industry, the government should continue to promote its ICT industry by launching new initiatives to enhance technological and industrial cooperation between the EU and Taiwan. In addition, participation in H2020 coordination and support actions linked to ICT cooperation fostering and bilateral dialogue enhancement between the EU and Taiwan is highly recommended (eg ICT-38 call).

Recommendations

- **The MoEA and the MoST should promote an aligned and common scheme for financial support to any players from both the private and public sectors to participate in the EU’s R&D and innovation programme (Horizon 2020). ITRI and other appointed National**

Contact Points (NCPs) should keep advertising Horizon 2020 to both private and public sectors in a more synergetic and open manner, without upfront restrictions on any fields of interest for Taiwanese entities to make a proposal. In addition, Taiwan should ensure that European research institutions and actors present in Taiwan can access Taiwanese research programmes and funding.

- **The MoEA and its Department of Industrial Technology (DoIT) should continue to support the Telematics Promotion Office (TPO), the industrial cooperation agency with strong links to the government and the GNSS downstream sector. The TPO should continue to perform activities in order to encourage the development of GNSS applications within industrial and economic sectors including linkage with companies and associations related to satellite navigation, as well as more industrial cooperation between Taiwan’s private companies and European partners.**
- **The MoEA should keep launching new initiatives to enhance the huge potential between Europe and Taiwan in technology cooperation. For example, a “clusters-to-clusters” approach would allow technological clusters to co-operate at different levels (multinational companies, SMEs, research centres and**

應就不同類型的台灣申請人給予不同處理。無論台灣政府或民間皆有能力為歐洲產業聯盟組織及 Horizon 2020 計畫帶來附加價值。

伽利略衛星是歐洲發展尖端「全球衛星導航系統」（以下簡稱為 GNSS）」的計畫。該計畫將佈署一個完全屬於民用的高精準度衛星定位服務，並且提供各種應用服務。鑒於 GNSS 衛星覆蓋空域的擴張以及擴增實境技術的應用，尤其在亞洲地區而言，台灣正位於 GNSS 衛星全球覆蓋密度最高地區的中心（根據 Multi-GNSS Asia-MGA，於 2020 年可供台灣終端使用者利用的 GNSS 衛星將超過 35 個）。因此，台灣是發展 GNSS 創新產品與服務的絕佳測試環境。歐盟對於台灣製造多重衛星系統接收器及模組，以及其相關應用的能力展現了高度的興趣。台灣與歐盟在 GNSS 下游產業的合作，可聚焦在台灣發展最久且最成功的產業，尤其是地理位置服務（Location-Based Service）以及道路網絡服務，包括智慧運輸系統（Intelligent Transportation System）以及緊急救護電話（Emergency Call）等等。

然而，鑒於台灣在 ICT 產業處於領先技術與領導地位，台灣有潛力獲得更豐碩的成果。政府的專責部門「車載資通訊產業推動辦公室」及其他相關機關應繼續協助推動國

內 GNSS 市場的發展，促進國內產業與國外業者合作，並就台灣 GNSS 下游市場的外人直接投資（Foreign Direct Investment）給予政策鼓勵。

最後，台灣作為 ICT 產業的世界領導者，政府應持續推動計畫增進歐洲與台灣間技術與產業合作以促進台灣 ICT 產業的發展。此外，亦高度建議投入 Horizon 2020 下增進 ICT 產業合作機會、提升歐盟與台灣間雙邊對話相關的協調與協辦工作（例如參加 ICT-38 “International partnership building and support to dialogues with high income countries” 提案徵求）。

建議

- 經濟部與科技部應對於任何公私部門機構組織提供統整一致的財務補助方案，使其可參與歐盟研發創新計畫（Horizon 2020）。工研院及其他國家聯絡據點應以更開放多元的方式繼續向我國公、私部門推廣 Horizon 2020，且不應就企業可提案之領域範圍加諸任何限制。此外，台灣應確保在台灣的歐洲研究機構與人員有機會獲得台灣研究計畫與資金。
- 經濟部及其轄下技術處應繼續支持車載資通訊產業推動辦公室，該機構負責推動產業合作並與政府及 GNSS 下游產業均有密切聯

繫。車載資通訊產業推動辦公室應繼續推展政策以促進 GNSS 應用在產業界的發展，包括媒合衛星導航相關企業及組織，以及促進台灣企業與其歐洲事業夥伴間更緊密的產業合作。

- 經濟部應繼續推動各種措施，以加強台灣與歐洲技術合作的巨大潛力。舉例而言，採取「產業聚落對聚落（cluster-to-cluster）」的合作形式，可以在各個不同的層級（跨國企業、中小企業、研究中心與大學等）、藉由雙邊交換派遣本地產業代表作為溝通橋梁，促成各產業聚落間的技術合作。此等措施可透過多種不同方式進行。此外，政府應擇要指定相關政府權責機關加入適合的歐洲產業聯盟組織，並參加 Horizon 2020 下的 ICT-38 專案徵求：「國際夥伴關係建立暨支持與高所得國家對話」，台灣屬於徵求地區的第二組國家（東亞／大洋洲：澳洲、日本、韓國、紐西蘭、新加坡、台灣）。與優良的台灣相關機構組織展開對等的合作關係預期將可提升 ICT 產業政策及監理的合作，透過雙邊對話更可加強與歐盟間的產業合作關係。參與 ICT-38 專案徵求的期限為 2015 年 4 月 21 日。

universities) between Europe and Taiwan, by having local representations on both sides. The approach can be developed in various ways. Moreover, the government should identify and appoint a limited number of key stakeholders (among ministries and governmental agencies) to join a suitable European consortium and participate in the ICT-38 Call of Horizon 2020: “International partnership building and support to dialogues with high income countries”, under the subgroup #2 (East Asia/Oceania: Australia, Japan, Korea, New Zealand, Singapore, Taiwan). A balanced partnership with relevant and highly qualified Taiwanese organisations is expected to enhance cooperation on ICT policy and regulation and reinforce industrial cooperation with the EU, as part of bilateral dialogue. The ICT-38 call deadline is set for 21 April 2015.

2. Cloud computing and international service-oriented development

This is a new issue. With more companies offering or having cloud solutions under development (including storage, multimedia broadcasting and even voice/video services that do not provide access to the traditional fixed or mobile voice telephone networks) it is surprising that there are government regulations which hinder developments in this market that

has been found crucial for Taiwan’s future technological development. We believe Taiwan has a very strategic location in East Asia to host cloud related businesses, not just due to its location but also because it has clear privacy and data protection laws, especially in the triangular area covering Hong Kong, Shanghai and Taipei.

The “Regulations for Administration on Fixed Network Telecommunications Business” (固定通信業務管理規則) stipulate that a company that wishes to operate a Fixed Network Telecommunications Business under the broad definition that Fixed Telecommunications means “telecommunications in which voice, data, images, video signals, multimedia signals or other types of information are transmitted through the use of Fixed Telecommunications Networks” must meet certain requirements that may not be easily reached by any domestic SME or any foreign company. It is therefore troublesome for a foreign company to establish a subsidiary in Taiwan if there are easier alternatives in the financial centers Hong Kong, Singapore or Tokyo.

These requirements include:

- (1) Application documents in Article 7: To apply for operation of a Fixed Network Telecommunication Business, an applicant must submit an application form, business plan and other relevant documents to the competent authority for approval including
 1. Scope of business. / 2. Operation area. / 3. Type of communications. / 4. General description of telecommunications equipment.

5. Financial structure. / 6. Technological capability and development plan. / 7. Fee schedule and calculation method. / 8. Personnel and organization structure. / 9. Scheduled date for commencement of operation. / 10. Other information required by the Instructions for Application.

- (2) Minimum Capital requirements in Article 8 (several hundred million or billion NT dollars of capital).

- (3) Nationality and foreign share requirements in Article 10 of the “Regulations for Administration on Fixed Network Telecommunications Business”, and in the latter part of Paragraph 3, Article 12 of the Telecommunications Act: The chairman shall have ROC nationality with no foreign capital of over 49%. [*] *Article 10: To apply for operation of a Fixed Network Telecommunications Business, the applicant shall be limited to a company limited by shares incorporated in accordance with the Company Law, its chairman shall have the nationality of the Republic of China, and the total number of the shares held by foreign nationals shall comply with the restrictions provided in the latter part of Paragraph 3, Article 12 of the Telecommunications Act. Paragraph 3, Article 12 of the Telecommunications Act: The total direct shareholding by foreigners may not exceed forty-nine percent, and the sum of direct and indirect shareholding by foreigners may not exceed*

2. 雲端運算以及服務取向應用的全球性發展

這是一個新議題。隨著提供或發展雲端解決方案的企業不斷增加（包括儲存、多媒體播放、甚至是不經過傳統固定電話、行動電話網絡的聲音/影像服務），令人訝異的是至今台灣政府仍在推行某些足以妨礙這個市場發展的政策，而此市場可認為是台灣未來技術發展的關鍵市場。我們認為台灣在東亞國家中占有非常策略性的位置，可提供雲端相關產業生根發芽的沃土，這不僅僅是由於台灣的地理位置，更因為台灣是香港、上海及台北三地所形成的三角區域中，具備具體明確的資料保護法律的地區。

依據「固定通信業務管理規則」的規定，企業欲經營固定通信業務（「固定通信」的定義為「利用固定通信網路發送、傳輸或接收語音、數據、影像、視訊、多媒體或其他性質訊息之通信」，其範圍相當廣泛），必須具備幾項任何國內中小企業或國外企業都不容易達到的條件。因此，對於想要在台灣設立子公司的外國企業而言就相當困擾，尤其是當香港、新加坡、東京等國際金融中心提供了更為友善的規定時更是如此。

這些條件包括：

- (1) 第 7 條申請文件：為申請經營固定通信業務，申請人應檢具申請書、事業計畫書及其他相關文件，向主管機關申請籌設，事

業計畫書應包含下列事項：一、營業項目；二、營業區域；三、通訊型態；四、電信設備概況；五、財務結構；六、技術能力及發展計畫；七、收費標準及計算方式；八、人事組織；九、預定開始經營日期；十、申請須知規定之其他事項。

- (2) 第 8 條最低資本額要求（數億至數十億新台幣）。
- (3) 第 10 條規定經營固定通信業務公司的董事長必須為中華民國籍，此外電信法第 12 條第 3 項後段規定電信事業董事長必須為中華民國籍且其外國人直接持有之股份總數不得超過 49%。[*] 固定通信業務管理規則第 10 條：「申請經營固定通信業務者，以已依公司法設立之股份有限公司者為限，其董事長應具有中華民國國籍，並應符合電信法第十二條第三項後段有關外國人持有股份總數之限制。」電信法第 12 條第 3 項後段：「其外國人直接持有之股份總數不得超過百分之四十九，外國人直接及間接持有之股份總數不得超過百分之六十。」

建議

- **國家通訊傳播委員會應修正上述規定，放寬在台擁有合法居留權的人也可以經營雲端運算應用服務相關（此等業務並非當然包括**

語音通話服務）的固定通信業務。此等修正將使小型企業可以在台灣的某個資料中心下運作，並將台灣作為測試其創新技術的基地。

3. 雲端運算、對外網路連結以及標準化

這是一個新議題。隨著 4G 網路、寬頻多媒體應用以及「大數據 (big data)」最近的發展，台灣應確保在網際網路對外連結程度這個方面走在正確的道路上。根據台灣財團法人網路資訊中心最近一季的調查，台灣與 17 個國家（包括香港及澳門）的直接網際網路連結，在 2014 年第一季末已達到每秒 1.311 Terabits 的總頻寬，較上一季增加 8.05%，較去年同期則增加 44.05%。台灣網路營運商持續為其顧客增加頻寬。舉例而言，中華電信不斷地在台灣升級其寬頻網路服務，據中華電信稱其預期在 2014 年將新增 60 萬戶下載速度超過 100Mbps 的用戶，其中 35% 的用戶將享有光纖到府的服務。

台灣，作為一個民主制度成熟且穩定的社會，如果網路連結品質符合要求的話，應可以在鄰近地區中成為資料以及資料中心的安全避風港。然而，台灣在此一面向上與新加坡及香港仍有相當大的差距。

此外，設立電信營運商中立型資料中心 (carrier-neutral data

sixty percent.

Recommendations

- **The National Communications Commission should modify the articles of the above regulation so that legal residents in Taiwan may operate a fixed network telecommunication business if it is related to cloud based service applications which are not entirely voice-communication related. These changes would ensure that even small companies would consider Taiwan as their main base for trying their technologies while operating in one of Taiwan's data centers.**

3. Cloud computing, international connectivity and standardization

This is a new issue. With the ongoing growth of 4G networks, broadband multimedia applications as well as “big data” Taiwan needs to ensure it is on the right track in regards to international network connectivity. According to the latest quarterly survey conducted by the government-sponsored Taiwan Network Information Center (TWNIC), Taiwan's direct internet connections with 17 countries (including Hong Kong and Macau) reached a total bandwidth of 1.311 terabits per second (Tbps) at the end of the first quarter of 2014, increasing 8.05% quarter on quarter and 44.05% year on year. Operators in Taiwan continue to add broadband capacity for their

customers. For instance, Chunghwa Telecom has continued to upgrade its broadband internet-access services in the Taiwan market and aims to add 600,000 over 100Mbps download speed subscribers in 2014, with 35% to be on Fiber to the home (FTTH), according to the company.

Taiwan, as one of the most democratically-advanced and stable societies can be a regional safe harbour for data and data center operators if connectivity requirements are met. However Taiwan is still far behind Singapore, Japan or Hong Kong in this regard.

It also remains important that carrier neutral data centers are implemented. Taiwan's most advanced data centre, eASPNet Taiwan Inc. (數位通國際網路股份有限公司), is run by Chunghwa Telecom. Besides, proper connectivity data centers need to embrace technologies like Open Computing Platform (OCP).

Even if Taiwan is the number one exporter of OCP hardware, there are no carrier neutral data centers available which have enough power to host OCP hardware. Taiwan would be perfect as it has the first OCP certification center in Hsinchu, run by ITRI so operators of OCP hardware could get their equipment tested in Taiwan as well.

Recommendations

- **Review and implement policies to increase internet backhaul traffic to be in line with other neighbouring cities/countries (most notably Hong Kong, Shanghai and Singapore).**

Implement policies to have carrier neutral data centers that can support all necessary requirements according to the OCP standard.

centers) 也非常重要。台灣最先進的資料中心就屬「數位通國際網路股份有限公司」，該公司係由中華電信所營運。除了良好的網路連結以外，資料中心也應該開始採用開放運算平台（Open Computing Platform）等技術。

縱使台灣是開放運算平台設備出口量全球第一的國家，但台灣並沒有規模上足以容納這些設備的電信營運商中立型資料中心。由於新竹已設立第一個開放運算平台技術認證中心，該中心係由工研院所營運，因此開放運算平台設備廠商可以在該中心測試其新產品，台灣在此一方面應能更臻完備。

建議

- 應檢視並推動政策以提升台灣網際網路的對外介接流量（backhaul traffic），期能和鄰近城市/國家達到相同水平（尤其是香港、上海及新加坡）。應推動政策建置符合開放運算平台技術所需規格的電信營運商中立型資料中心。

1. Spectrum allocation
2. Infrastructure deployment in the telecom industry
3. Realising the potential of ICT technology

Introduction

Members of the committee recognize the efforts of the National Communications Commission (NCC) and the Ministry of Transportation and Communications (MoTC) in addressing a number of issues important to our members over the past year. Thanks to these efforts, the following issues raised in last year's position paper have been resolved:

- Accelerating the regulatory process for 4G services: The mobile broadband auction was completed successfully and regulatory hurdles were removed to allow operators to speedily launch LTE (4G) services.
- Tiered-pricing and infrastructure deployment in the telecom industry - Tiered pricing: The NCC has responded positively to the committee's recommendation to remove price caps and allow telecom operators to set their own data usage and pricing plans for each mobile phone service package. This amendment was vital to ensure the sustainable development of the mobile telecom industry.
- Tiered-pricing and infrastructure deployment in the telecom industry - New utilization for 2600 MHz: The NCC has announced that it will release 190 megahertz (MHz) of spectrum bandwidth in

the 2600MHz band next year. 270 MHz of bandwidth was allocated to LTE in 2013.

- Constructive use of 4G auction windfall: The Executive Yuan has adopted several specific recommendations made by the committee by allocating NT\$15 billion of the funds raised through the 4G auction for industry development. Funds will be used to increase network deployment in rural areas, enhance public indoor coverage by requesting authorities to allow the installation of mobile base stations on public buildings, encourage industrial innovation by granting funding to operators, clarify base station healthcare concerns by involving the Ministry of Health and Welfare to conduct educational campaigns and facilitate R&D investment in the next generation of mobile telecommunications (5G).

In addition, the government has made a commitment to increase mobile broadband availability to meet the development requirements of the country and reach the aggressive target of 90% 4G/LTE mobile broadband penetration everywhere in the country within two years. We welcome the government's ambitious goal and are ready to assist in building the necessary

infrastructure in order to achieve this objective.

The issue: "Cross-Strait investment restrictions in the telecom industry", while not resolved, has been removed in order to focus on other issues.

1. Spectrum allocation

1.1 Long term band planning and visibility

This is a new issue. For stakeholders to evaluate and to allocate needed resources at the right time is critical for the long term development of overall telecommunication infrastructure planning and development. For example, the Korea Information Society Development Institute (KISDI) has been engaged in planning South Korea's expansion of spectrum territory. In its Mobile Gwangaeto Plan 2.0 (announced in December 2013), Korean authorities undertook to secure and supply extra bandwidth of over 1000MHz by 2023.

Recommendations

- **We urge the government to announce mid and long-term spectrum plans that give clear visibility for at least 3-5 years in order to allow the industry to plan ahead in a way that makes the most efficient use of resources and also better supports Taiwan's ICT development through progressively upgrading mobile broadband services.**

1. 頻譜分配
2. 電信產業的基礎建設佈署
3. 發揮資通訊技術的潛能

前言

本委員會認可國家通訊傳播委員會和交通部在解決成員關心的眾多問題方面所付出的努力。由於這些努力，去年建議書中提出的以下問題已經得到解決：

- 加快 4G 業務的監理進程：成功完成了行動寬頻頻譜的拍賣，並消除了各種監理障礙，讓運營商能夠迅速推出 LTE（4G）業務。
- 電信產業中的分級定價方案和基礎設施佈署 – 分級定價：通傳會積極響應委員會提出的有關取消價格上限、允許電信運營商得以各自制訂行動數據服務的價格。此項修正對於確保行動電信產業得以持續發展至關重要。
- 電信產業中的基礎設施佈署 - 繼 2013 年新分配給行動寬頻使用的 270 MHz 頻寬，通傳會已宣布，將在明年發放 2600MHz 頻段中的 190MHz 頻寬。
- 建設性使用 4G 拍賣所得：行政院採納了委員會提出的多項建議，從 4G 拍賣募集的資金中撥款 150 億新台幣，用於促進產業發展。這筆資金將用於擴大的網路的普

及服務，並經由政府協調增加運用公共建築裝設基地台，通過補助電信營運商鼓勵應用創新，透過衛福部開展教育活動澄清及宣導正確的電磁波觀念，以及加速對下一代行動通訊技術（5G）的研發投入。

此外，政府已承諾提升行動寬頻的普及率，以滿足國家的發展要求，並於兩年內在全國各地實現 90% 的 4G/LTE 行動寬頻普及率目標。我們歡迎政府提出這個深具雄心的目標，並已準備好為實現該目標協助建設必要的基礎設施。

電信領域兩岸投資限制的問題雖然尚未解決，但因已合併於其它委員會的相似議題，本委員會今年決定將此議題刪除，以聚焦其它議題。

1. 頻譜分配

1.1 具可見度及透明度的長期頻譜規劃

這是一個新議題。讓各個利益相關方評估所需資源並在正確的時間分配這些資源，這對於電信基礎設施的長期規劃和發展至關重要。例如，

韓國信息社會發展研究所（KISD）一直參與韓國的頻譜規劃。在其 Mobile Gwangaeto Plan 2.0（2013 年 12 月宣布）中，韓國政府承諾到 2023 年供應超過 1000MHz 的額外頻寬。

建議

- 我們敦促政府宣布中長期頻譜方案，提供至少 3~5 年的明確的可見度，讓業界能夠提前規劃，最高效地利用資源，並通過逐步升級行動寬頻業務，以更有效地支持台灣 ICT 產業的發展。

1.2 發放頻譜時支持頻譜協同

這個議題雖然未納入去年的建議書，但在先前的建議書中曾經提出過。台灣的電信產業發展快速，消費者行動寬頻（MBB）應用的量也同步成長。到 2020 年，行動寬頻數據流量預計將增長 1000 倍，達每個消費者每天 1GB 的數據量。基於這種巨量的行動寬頻需求，電信營運商的當務之急是擴展基礎設施的容量和提升其網路品質。足夠的頻譜加上最好的頻譜使用效率，對於實現必要的行動網路容量和品質至關重要。擁有大量頻譜將是任何無線接取網路能夠演進的重要前提。因此，為了滿足市場對數據流量日益增長的需求，電信營

1.2 Supporting spectrum harmonization when releasing spectrum

This issue was not raised last year but in previous position papers. Taiwan's telecommunications industry has made tremendous technological advances and consumers are using mobile broadband (MBB) for an increasing number of services. MBB data usage is expected to expand 1000-fold by 2020 and every user is expected to consume 1GB of data per day. Given this enormous demand for bandwidth, expanding infrastructure capacity and enhancing quality are the top priorities for operators. Making sufficient spectrum available and maximizing the efficiency of spectrum usage are fundamental to achieving the necessary capacity and quality of radio networks. Having a large amount of spectrum will be a key prerequisite for any radio access network evolution. To satisfy the demand for growing data usage, on the one hand, operators will need new spectrum to be allocated. On the other hand, spectrum will need to be utilized more efficiently. While the government has announced its intention to release spectrum in the 2.6GHz band to operators, the issue of spectrum harmonization has to be addressed. Harmonization of radio frequency bands is important to ensure economies of scale, to facilitate roaming, to minimize interference across borders and to reduce the cost of mobile devices. We believe that spectrum harmonization should be a key policy objective for Taiwan authorities and

its policies should be in line with International Telecommunication Union Radiocommunication Sector (ITU-R) recommendations.

Recommendations

- **Taiwan has become the first nation in the world to offer commercial 4G LTE networks on APT-700, a band plan recognized by international organizations to have the potential to be harmonized globally in the future. The government should continue to drive spectrum band harmonization in line with ITU recommendations. Spectrum in the 2.6GHz band has been identified as a potential common global band for commercial MBB services. We urge the MoTC and the NCC to seek input from all stakeholders on the best band plan to reallocate spectrum usage. The auction of the spectrum in the 2.6GHz band should be in line with global spectrum harmonization trends and be part of a long-term band plan for spectrum allocation.**

1.3 Solving frequency interference issues through spectrum reallocation

This is a new issue. According to "Regulations for Administration of Base Stations of Mobile Communications Network Businesses" Chapter 4 Article 18, it is the winning bidders' and service providers' responsibility to negotiate base station locations or

adopt appropriate technologies to avoid frequency interferences. Yet, part of the spectrum released in 2013 has overlaying frequency or adjacent frequency with other non-radio network businesses such as eTag, wireless microphones and digital television services. Thorough consideration of spectrum allocation is necessary to ensure the quality of MBB services and to protect consumer rights.

Recommendations

- **The NCC should set up a single contact window for the purpose of reporting and monitoring frequency infringements. Cases should be investigated, documented and classified according to the level of interference and/or infringement. For example, cases not in conformity with the radio frequency allocation plan, but not necessarily causing harmful interference, could be classified separately from serious infringements. In cases of dispute and serious infringements, the NCC should issue rulings, which could be used by operators as the basis for legal action if necessary.**

2. Infrastructure deployment in the telecom industry

2.1 Accelerating the release of public space for base station installations

This is a new issue. The completion of MBB licensing in 2013 opened a new chapter in MBB history

運商將需要獲得新的頻譜；另一方面，頻譜也需要被更有效的運用。雖然政府公佈將釋出 2.6GHz 頻段中的新頻譜的計畫，但同樣重要的是頻譜協同問題也必需得到解決。無線頻譜的協同對於確保規模經濟效益、促進跨境漫遊、降低干擾和行動終端設備的成本都非常重要。我們認為，頻譜協同應成為台灣政府的一個重要政策目標，而且其政策應與國際電信聯盟無線通信聯盟 (ITU-R) 的建議保持一致。

建議

- 台灣已成為全球率先在 APT-700 頻段上佈署商用 4G LTE 網路的國家，該頻段方案已獲得眾多國際組織的認可，具備將來於全球皆能協同該頻段的潛力。政府應據 ITU 的建議繼續推動頻譜協同。2.6GHz 頻段中的頻譜已被視為一個潛在可用於提供行動寬頻業務的全球通用頻段。我們敦促交通部和通傳會向所有相關各方，徵求重新分配頻譜用途的最佳頻段方案。2.6GHz 頻段中的頻譜分配亦應順應全球頻譜協同的發展趨勢，納入長期頻譜指配規劃方案中。

1.3 通過頻譜再分配解決干擾問題

這是一個新議題。根據「行動通信網路業務基地臺設置使用管理

辦法」第四章第 18 條中規定，頻段取得方和服務提供方負責協商基地台位置，或採用相應技術避免頻率干擾。但 2013 年拍賣時所發放的頻譜中，其部分擁有與 eTag、無線麥克風、數位電視、有線電視波等來自於非行動業務重疊或是相鄰而造成的干擾現象。為了確保行動寬頻業務的品質，並保護消費者的權利，於頻譜分配時應將頻率品質納入考量。

建議

- 通傳會應設立單一聯絡窗口，用於通報和監督頻率侵權事件。對相關事件應進行調查和記錄，並根據干擾和/或侵權程度對它們分類。例如，可以對那些違反無線頻率分配方案，但不一定導致有害干擾的事件單獨分類，將其從嚴重侵權類別中分離出來。遇到爭議和嚴重侵權時，通傳會應進行裁決，從而為營運商提供必要時將採取法律措施之依據。

2. 電信產業的基礎建設佈署

2.1 加速協調可佈署基地台的公共建築

這是一個新議題。2013 年的行動寬頻釋照揭開了台灣行動寬頻史上的一個新篇章。某些營運商已經正式推出 LTE 業務，克服空間受限的困難，為公眾提供高速無線接取服務。

為了提高行動寬頻業務的容量、覆蓋率和網路品質，電信營運商正努力尋找合適的地點佈署基地台。為此，通訊傳播委員會已與各地政府進行協商，以協助電信營運商在全國各地的公共建築上安裝基地台。儘管如此，現有可使用的公共建築還不能滿足佈署的高度需求，地點的取得遲延，將阻礙台灣行動寬頻業務的發展。

建議

- 通傳會應加速溝通協調更多的公共建築，加速行動寬頻網路的佈署進度。此外，亦應明確公佈公共建築可建設基地台的時間表及里程碑，協助營運商獲得在公共空間建設站點的許可。

2.2 靈活的小型基地台監管制度

這議題曾在去年提出。自 2014 年第二季度在台灣推出商用 LTE 業務之後，電信產業需要更加靈活地規劃、佈署和建設新型態的行動網路。大小基地台混合佈署的新型態將帶來新的挑戰。例如，需要更加靈活地遷移或變更站點，在非傳統型站點處安裝，消費者的距離大為縮短等。隨著異質網路的佈署，這些問題亟待解決。

建議

- 順應全球發展趨勢，實施更加靈

in Taiwan. Some operators have officially launched LTE services, providing the public with high speed wireless access, albeit in limited areas. In order to increase the capacity, coverage and quality of MBB, operators are seeking appropriate sites to deploy base stations. In response, the NCC has negotiated with local governments to permit base station installations on public buildings nationwide. However, the current amount of public space available is insufficient to meet the rigorous demands of MBB deployment and will therefore encumber the development of MBB in Taiwan.

Recommendations

- **The NCC should expedite the release of public space in order to expedite MBB network rollout. In addition, the NCC should provide clear timelines and milestones of public building release plans to assist operators to obtain permits for station construction in public spaces.**

2.2 Flexibility on small cell regulation

This issue was raised last year. With the launching of commercial LTE services in Taiwan since 2Q14, the industry needs to have greater flexibility in the planning, deployment and construction of new mobile networks. The implementation of mixed macro and microcell base stations will bring new challenges. For instance, more flexibility will be required regarding moving or changing locations, installing base

stations in unconventional sites and shorter distance to consumers. These are all issues yet to be resolved along with heterogeneous networks getting widely accepted.

Recommendations

- **Implement more flexible regulations governing small cells in line with global trends and allow the construction of small cells in unconventional locations. The government should consult with all stakeholders, including the TMC committee, on the best regulations to govern small cell networks.**

3. Realising the real potential of ICT technology

This is a new issue. It is essential to fully utilize the potential of information and telecommunication technologies to make economic and social progress. 4G LTE offers a whole new world of opportunities for more connected devices with smarter functions and richer features than ever before. However, Taiwan has not fully embraced this new reality and risks falling behind if insufficient action is taken. Taiwan has witnessed numerous base transceiver stations (BTS, commonly known as base station) protests over many years while Taiwan's education system is not taking advantage of the enormous power of technology to foster a joy of learning, instill curiosity, inspire innovation, encourage exploration of the world, cultivate a foundation of science-based thinking and increase the

digital competence of the youth.

Users today demand seamless coverage but many of them do not allow operators to install base stations near their homes, citing concerns of harm from Electromagnetic Fields (EMF). There is very limited scientific evidence to support these claims, but the sensational media coverage regarding the allegations of health hazards have resulted in unnecessary public distress and substantive hampering of the development of MBB. As a result of complaints and protests, thousands of base stations have had to be removed. This phenomenon is rare in other countries but has become common in Taiwan.

Although the government has allocated funds and initiated campaigns to educate the public regarding the risks of base station for years, the effects have been limited. More needs to be done to educate the public on the safety of BTS as well as the link between extensive BTS coverage and Taiwan's technological development, which in turn is essential for economic progress.

Telecommunications technologies have the potential to greatly improve how we access knowledge and collaborate. Scientific education is crucial to cultivating and developing critical thinking and logical reasoning, which in turn serves as a foundation for creative new businesses that utilize existing technologies to spur further technological development and progress. While the government has focused on supporting professional and specific ICT skills, there are still a limited number of

活的小型基地台監管規定，允許在非傳統型站點處安裝基站。政府應就如何監管諮詢包括本委員會在內的所有利益相關方。

3. 發揮資通訊技術的潛能

這是一個新議題。充分利用資訊與通信技術的潛能，對於促進經濟和社會進步至關重要。4G LTE 為功能更加豐富、更加智能的聯網設備帶來了前所未有的商機。但是，台灣還未全面擁抱這個新的機會，而且如果不採取足夠的行動的話，將面臨落伍的風險。多年來，台灣目睹了無數次抗議基地台的活動，行動通訊的教育僅限於電磁波宣導，但鮮見教育系統利用技術的強大力量培養青年人的學習樂趣和好奇心，激勵他們創新和探索世界，培育他們的科學思維基礎，並提升他們的數位能力。

當今消費者要求無縫覆蓋，但由於擔憂受到電磁波（EMF）傷害，很多人不允許電信營運商將基地台安裝在靠近他們家的位置。支持這些說法的科學證據非常有限，但指控健康危害的聾人聽聞的媒體報導造成了不必要的公眾煩惱，嚴重阻礙了行動寬頻的發展。由於這些抱怨和抗議，成千上萬座基地台被迫拆除。這種現象在其它國家很少出現，但在台灣卻很常見。

雖然多年來政府劃撥了資金並發起相關活動，用以教育公眾如何看

待基地台的健康風險，但效果甚微。委員會認為需要持續增加對公眾的教育力度，宣導正確的基地台健康風險觀念，以及基地台的廣泛覆蓋與台灣技術發展之間的聯繫，而後者對促進台灣的經濟發展至關重要。

電信技術能夠極大改進我們獲取知識和開展協作的方式。科學教育對於培養批判性思維和邏輯推理至關重要，而它們又為打造富有創造性、利用現有技術進一步促進技術發展和進步的新型企業奠定了堅實的基礎。雖然政府注重培養職業和專門的 ICT 技能，但獲取科學學習資料的途徑和資源仍然有限。

建議

- 考慮到關閉或遷移基地台/天線所產生的巨大成本和覆蓋範圍的縮減，以及其對電信基礎設施的未來發展所帶來的影響，通傳會應確保基地台站點獲得了許可之後，如果運營商完全遵守許可證中的條款和條件，就不會被吊銷。
- 通傳會應持續不斷地向公眾宣導基地台的安全性、電信對於人們日常生活的重要性、以及基地台的廣泛覆蓋對於確保網路覆蓋及網路品質的關係、並對經濟發展至關重要。
- 我們敦促教育部加大投入，豐富科學教育的數位內容。為小、

中、大學引進數位版本的基礎和進階科學讀物。並可進一步規劃資金和資源，用於開發數位格式的技术工具，並增進科學類數位讀物的普遍性。

channels and resources to access scientific educational materials.

Recommendations

- **Given the enormous costs and reduced coverage resulting from shutting down or relocating base stations/antennas and the impact this will have on the future development of the telecommunications infrastructure, the NCC should ensure that once licences are granted for base station sites they are not later revoked when the operator is in full compliance with the terms and conditions of the license.**
- **The NCC should continuously educate the public on the safety of BTS, the importance telecommunications play in people’s daily lives and that extensive BTS coverage is essential to ensure quality of coverage and economic progress.**
- **We urge the Ministry of Education to invest more to improve the digital content of scientific education. Make digital versions of both basic and advanced scientific materials available to schools and universities. Allocate funds and extra resources to develop appropriate technology tools and promote cutting-edge scientific content in digital format.**

1. Marketing Taiwan
2. Upgrading of airport services
3. Direct overseas flights to Song Shan airport
4. Global distribution readiness for Taiwan's travel products and services
5. Human resources development for the travel and tourism industry
6. Ministry of Tourism

Introduction

Since the publication of last year's position paper, no significant progress has been made on the committee's issues and all five issues from last year's paper are repeated this year together with one new issue. The issue raised in last year's paper "Promoting Taiwan as shopping destination" is covered in the Luxury Goods position paper.

1. Marketing Taiwan

This issue was raised in last year's position paper. In the first six months of 2014, the number of tourists visiting Taiwan rose sharply to reach 4,821,384 visitors (up 26.69% year on year). Overseas Chinese visitors continue to outnumber visitors from other countries. Meanwhile, the number of visitors from Europe increased to 128,723 (up 21.44%).

According to a recent macro trend research report, "Shaping the Future of Travel" commissioned by Amadeus IT Group SA, European visitors ranked number one in global travel spending in 2012, contributing US\$406.5 billion and accounting for 45% of total spending, followed by the Asia Pacific region at US\$230.5

billion at 25%.

The government's on-going efforts to reach bilateral air transport agreements with additional countries beyond the six agreements with European countries in place should help to attract European business and leisure travellers to Taiwan.

It is the position of the committee that instead of decreasing marketing activities even greater efforts are warranted to ensure the image of Taiwan as a tourism destination is further developed through consistent and coherent execution of marketing the Taiwan brand during this critical growth period. In addition, there should be an increased marketing focus on specific traveller segments that have been identified as emerging and growth segments such as Fully Independent Travellers (FIT), female business travellers, small business travellers and senior travellers.

Recommendations

- Increase multi-channel marketing efforts to further develop and reinforce the "Taiwan, The Heart of Asia" brand.

- Implement more extensive marketing of the Taiwan Tourism event calendar that goes beyond the Taiwan tourism official websites and includes online, mobile and social media channels.
- Conduct site design reviews every six months of the official tourism promotion websites to communicate a sense of continuous change and dynamism that is appealing to international travellers.
- Make greater use of user-generated content as a way to increase overall travel content.
- Provide incentives and marketing support to developers of tourism-related mobile applications.
- Develop programmes based on insights from travel analytical tools on visitors' journeys to or through Taiwan.
- Enhance the marketing of Taiwan's rail services to international visitors.

2. Upgrading of airport services

This issue was raised in last year's position paper. Since the topic was raised, there has been positive progress while new issues of concern have been raised.

The paramount challenge for Taiwan's airports is developing the capability and capacity to handle an increase in incoming traffic. Given the expected time it will take to complete Terminal 3 (T3) at Taiwan Taoyuan International Airport (TTIA), interim solutions will be needed

1. 行銷台灣
2. 提升機場服務
3. 國外航線直飛松山機場
4. 為台灣產品及服務流通全球做好準備
5. 提升觀光旅遊業人力資源開發
6. 成立旅遊部

前言

本委員會去年所提出的 5 項議題並未獲得顯著進展，今年再度提出，且新增 1 項議題。而去年建議書中所提「推動台灣成為購物目的地」議題，則改列入精品委員會的建議書中。

1. 行銷台灣

本議題在去年建議書提出。2014 年上半年前來台灣的觀光客人數激增到 4,821,384 人（比去年同期增加 26.69%）。海外華人來台觀光人數持續超過其他國家來台的總人數。同期間，來自歐洲的觀光客人數達 128,723 人（增加 21.44%）。

據 Amadeus 資料科技集團最近發表的總體經濟趨勢研究報告「塑造觀光業的未來（Shaping the Future of Travel）」指出，2012 年全球觀光支出中，歐洲觀光客所占的比率達 45%，獨占鰲頭，總共貢獻 4,065 億美元；亞太區以 25% 居次，貢獻 2,305 億美元。

台灣政府除了與歐洲國家達成 6 項雙邊空運協定外，還不斷努力與更多國家達成協議，此將有助於吸引歐洲企業及休閒類觀光客前來台灣。

本委員會的立場是值此關鍵性的成長期間，政府不但不應縮小行銷活動，反而還須倍加努力，持續且平衡地行銷台灣的觀光品牌，確保台灣成為觀光聖地的形象。此外，還應聚焦於特定類別的觀光客加強行銷，以此作為新興且具成長性的客層，例如自助遊行（FIT）旅客、女性商務旅客、中小企業旅客及中高齡旅客等。

建議

- 加強多重管道行銷努力，進一步開拓並強化「台灣，亞洲之心」這塊品牌。
- 廣泛地行銷台灣觀光活動日曆；不僅在台灣觀光業的官網上，並涵蓋網路、行動通訊及社群媒體等管道。
- 官方的觀光促銷網站應每半年重新檢討版面設計，向外界表達不

斷更新及維持動能的理念，吸引國際觀光客。

- 加大利用網路用戶所提供的內容，全面提升網站的觀光內容。
- 對觀光有關的行動通訊應用軟體（App）提供獎勵及行銷支援。
- 針對前來或經過台灣之觀光行程，開發以觀光分析工具為基礎的程式。
- 對國際觀光客加強行銷台灣的鐵路服務。

2. 提升機場服務水準

自去年提出此項議題以來，已經有些許改進，但仍將提出一些衍生的新問題。

台灣各機場的長期挑戰，在於如何發展服務能力與能量，以處理不斷增加的來客量。考量桃園機場第 3 航廈（T3）的預估完成時間仍有一較頗長的期間，因此在短、中期間須採取一些暫時性的對應措施。對現有設施做最優的利用，保證讓往、返台灣的旅客擁有良好的體驗，實屬重要。

本委員會認為松山機場與桃園機場第 1、第 2 及計劃中的第 3 航廈，如能使用相同的資訊科技系統，將能落實最佳的機場服務。除了結構體更新（「拉皮」）外，機場也應優先考慮及改用雲端科技，使客流能夠流線化，而且當航班陷入混亂時也能

for the short to medium term. It is important to optimize existing infrastructure to ensure that travellers to and from Taiwan have a positive experience.

It is the committee's position that adopting a common airport IT system for Taipei's Song Shan airport, TTIA's T1, T2 and the planned T3 terminals will enable scalable airport services to be delivered. As such, apart from structural renovations ("face lift"), priority should be given to reviewing and adopting cloud-based technologies for airports that can streamline passenger flows and foster efficient handling in the event of flight disruptions.

Recommendations

- **Review and upgrade airport IT systems to cloud based systems that support open integration with airline passenger service systems (PSS), thereby allowing independent, remote check-ins for passengers and baggage drop-off/identification. Whereas some international cities may have remote check-in at fixed locations, location-independent remote check-in technology will enable qualified travel service providers to provide check-in/luggage drop off services to travellers. This would give flexibility and choices to the former while decreasing the check-in queues at the airports by allowing check in at, for example, hotels, the Taiwan High Speed Rail Station (THSRC), Song Shan airport or shopping centres. This review**

is particularly relevant ahead of the planning and design of T3.

3. Direct overseas flights to Song Shan airport

This is a new issue. For business and wealthy travellers, cutting down on the time spent travelling is a prime consideration. Landing at Song Shan airport means that travellers can reach any of the city hotels within 15 minutes of leaving the airport, compared to at least 40 minutes from TTIA. Few cities in the world can compete with this significant advantage. There is a strong argument therefore to re-evaluate which flights are currently landing at Song Shan, which could be moved to TTIA and vice versa. If this were to happen, the Taiwan Tourism Bureau could make this a central part of their overseas advertising campaigns to attract wealthy travellers to visit more frequently.

Recommendations

- **Re-evaluate TTIA and Song Shan airport's flight schedule and allocate more flights to and from cities with large numbers of wealthy travellers who are likely to be interested in visiting Taiwan for leisure and shopping such a Hong Kong, Singapore, Osaka and Beijing.**
- **Promote Song Shan Airport as a convenient option for travellers coming to Taipei in marketing materials and advertising campaigns**

4. Global distribution readiness for Taiwan's travel products and services

This issue was raised in last year's paper. The committee maintains the position that a greater number of e-distribution ready Taiwan travel products and services are necessary to attract well-informed and tech-savvy international fully independent travellers and increase the competitiveness of Taiwan as a tourist destination. E-distribution readiness implies that travel product and service providers have IT infrastructure to conduct e-commerce at a Business-to-Business or Business-to-Consumer level that is linked to local, regional and global electronic distribution companies including global distribution systems, online travel agencies or other online channels. The committee maintains the position that technology will continue to be a key driver of change in the travel and tourism industry and as such, it is imperative that Taiwan travel product service providers are not only e-commerce ready (limited or local network that must be built based on the provider's own efforts), but also e-distribution ready (able to tap into and benefit from established regional or global travel and hospitality networks).

Recommendations

- **Set up a working committee, which includes ECCT Travel and Tourism committee members, to review the possibility of entering into a mutual promotional programme with the European Travel**

強化處理效率。

建議

- 檢討機場資訊科技系統，並提升到雲端系統，支持航空旅客服務系統（PSS）的開放性整合，從而能夠落實遠端且獨立的旅客報到及行李落地／辨認作業。儘管一些國際性都市或許在一些固定的場所已實施遠端報到，但獨立場所遠端報到科技的落實，將能使旅客服務業者為旅客提供報到／行李落地作即時的辨認服務。如此將可對旅客提供更多的彈性選擇，同時，若允許旅客在飯店、台灣高鐵車站、松山機場或購物中心執行報到作業，將直接減輕機場的報到壓力。在第3航廈進行規劃與設計之前，這項檢討尤其迫切。

3. 國外航線直航松山機場

這是一項新議題。對企業及富裕的觀光客而言，縮短旅行時間是首要考慮。飛機在松山機場著陸，旅客在離開機場後 15 分鐘內到達台北市內任何一處飯店，而在桃園機場著陸則至少要 40 分鐘。全世界很少城市能擁有這項競爭優勢；因此，已有人強烈要求當局重新評估目前在松山機場起落的航班中，那些航線可移往桃園機場；反之亦然。若能落實，則台灣觀光局可以此作為

國外廣告的核心賣點，吸引富豪的觀光客更加頻繁地前來台灣。

建議

- 重新評估桃園機場與松山機場的航班。將往返國外富豪旅客集中城市的航班，例如香港、新加坡、大阪、北京等，集中於松山機場，增加他們前來台灣休閒及購物觀光之興趣。
- 在各種行銷題材及廣告活動中，將松山機場列為觀光客來台時極具便利性的選項之一。

4. 為台灣觀光產品及服務流通全球做好準備

此一議題在去年提出。本委員會認為仍有必要推出更多與台灣觀光產品及服務有關的電子行銷觀光專案，以大力吸引見多識廣、酷愛科技的國際「自由行」旅客，強化台灣作為觀光目的地之競爭力。電子行銷觀光專案，意味著觀光產品及服務提供者，大量擁有資訊科技基礎設施，利用企業對企業（B2B）或企業對消費者（B2C）層次的電子商務，與本地、亞太地區及全球電子行銷業者做廣泛而密切的聯繫，包括全球分銷系統、線上觀光機構或其他網路通道。本委員會仍主張，科技一直是改變觀光旅遊業的關鍵帶動力量，台灣的觀光產品服務提供者不能以做好電子商務準備（產品及服務提供者必須以

自己的努力來建立有限性或局部性之網路）為滿足，還須為電子行銷做好準備（能夠利用既有的區域性或全球性觀光與接待網路掛鉤，進而獲取利益）。

建議

- 成立工作委員會，涵蓋本會觀光旅遊委員會之成員，以「2020目的地在歐洲」的架構為基礎，與歐洲觀光委員會共同進行一項相互推廣計畫。
- 成立工作委員會，涵蓋台灣觀光業相關業者，以及一家首要的觀光科技公司，檢討並挑選一種用於觀光申請的標準資料交換格式，鼓勵業界採用此種格式。
- 檢討台灣高鐵服務的電子發送及「套裝」備案，並讓第三方能夠銷售觀光套裝計畫，將台灣高鐵車票與其他交通模式及設施全面結合在一起，包括航空全面服務、廉價航空、漫遊及飯店。

5. 提升觀光旅遊業人力資源開發

此一主題已經在過去 3 年的建議書中都提出過。依據「世界經濟論壇 2014 年全球競爭力指數」，台灣在吸引人才項目上的排名與香港、中國大陸、新加坡、南韓及泰國等鄰近國家相比，敬陪末坐。

所有鄰近的目的國皆持續爭逐最優的人才，台灣必須加速培養及留

Commission based on the “Destination Europe 2020” framework.

- **Set up a working committee encompassing Taiwan travel industry stakeholders, and a leading travel technology company to review and select a standard data exchange format for travel applications and encourage the adoption of such.**
- **Review the e-distribution and “packaging” readiness of the Taiwan High Speed Rail (THSR) service and enable third parties to sell travel packages that bundle THSR tickets with other modes of transportation and accommodation such as full service airlines, low cost carriers, cruises and hotels.**

5. Human resources development for the travel and tourism industry

This topic was raised in the previous three position papers. According to the “World Economic Forum’s 2014 Global Competitiveness Index” Taiwan ranks the lowest in the capacity to attract talent category compared to neighbouring Hong Kong, China, Singapore, Malaysia, Korea and Thailand.

As all neighbouring destinations continue to compete for the best talent, it is imperative that top priority be given to accelerate the development and retention of talent to ensure Taiwan has sufficient qualified labour to sustain growth and competitiveness in the short to medium term. The “brain drain” effect continues to benefit destinations where it is easier to obtain working visas for skilled foreign workers and there is an efficient application process for tourism providers. If Taiwan is to achieve, at a minimum a “balance of talent” scenario (where talent inflow

is not less than outflow), continuous efforts must be made to streamline the foreign labour hiring process and remove red tape. This is necessary to create a more dynamic and diversified labour pool to address the critical talent shortage facing Taiwan’s tourism industry. Until more concerted efforts are made to address the talent pool issue, Taiwan will remain vulnerable and uncompetitive versus neighbouring destinations. The “brain drain” is particularly acute for hospitality management in Taiwan, particularly Internationally-trained managers.

Recommendations

- **The Ministry of Education should affiliate with international hotel and tourism academies based in Europe to run courses in Taiwan for Taiwanese students to give them access to the highest international standards and**

Global Competitiveness Index

	Hong Kong	China	Singapore	Malaysia	Korea	Thailand	Taiwan
Basic requirements Ranking:	2	31	1	27	20	49	16
Infrastructure Ranking:	1	48	2	29	11	47	14
Higher education and training Rank	22	70	2	46	19	66	11
Labour efficiency Ranking:	3	34	1	25	78	62	33
Hiring practice 1 – 7 points :7 = most flexible	5.8	4.4	5.6	4.5	3.5	4.4	4.1
Pay related to productivity 1 -7 points: 7 = strongly related to productivity	5.5	4.7	3.2	5.2	4.6	4.4	5.2
Country capacity to attract talent 1 -7 points: 7 = attracts the best and the brightest	5.7	4.4	6.0	4.6	4.1	4.1	3.6

Source: World Economic Forum

全球競爭力指數

	香港	中國大陸	新加坡	馬來西亞	南韓	泰國	台灣
基本要求排名：	2	31	1	27	20	49	16
基礎建設排名：	1	48	2	29	11	47	14
高等教育及訓練排名：	22	70	2	46	19	66	11
勞工效率排名：	3	34	1	25	78	62	33
僱用慣例 1-7分:7=最具彈性	5.8	4.4	5.6	4.5	3.5	4.4	4.1
薪資/生產力比 1-7分:7=薪資與生產力的相關性最高	5.5	4.7	3.2	5.2	4.6	4.4	5.2
國家吸引人才能力 1-7分:7=能吸引最優秀、最有活力的人才	5.7	4.4	6.0	4.6	4.1	4.1	3.6

資料來源：世界經濟論壇

住人才，才能確保擁有足夠合格的服務人才，保持短、中期的成長與競爭力，此乃優先改革之要務。在「人才流失」效應下，應當加速開放讓外籍技術勞工取得工作簽證，以及對觀光業者提供有效申請程序的觀光目的地，都能夠持續受益。如果台灣要達到起碼「人才平衡」（即人才流入量不低於流出量），必須持續努力，簡化外籍勞工僱用程序，並取消繁雜的手續。這是創造一個更具動能且富於多元化的人才庫，解決台灣觀光業面臨的嚴重人才荒，最直接之作法。在付出更具體的行動，但在解決人才庫問題之前，台灣的處境與鄰近國家相比仍相對脆弱，且相當缺乏競爭力。台灣在旅客接待管理方面的「人才平衡」問題尤其尖銳，特別是受過國際訓練的經理人員。

建議

- 教育部應與歐洲的飯店及觀光學院密切聯繫，在台灣成立機構，為本地的學生提供課程，讓他們能夠達到最高的國際標準，並取得證書。目前亞洲地區各鄰國都已經這樣做。
- 協助台灣各大學與在台營業的各大國際性觀光旅遊公司之間，建立多年期的實習計畫。
- 以台灣各鄰國的「便於僱用外籍勞工」評等為基準，成立專案小組，界定並執行一項年度評等提升目標，為期三年，目標是把台灣在「簡化僱用外籍勞工」項目的排名提升到前3名。

6. 成立旅遊部

此一議題在去年建議書中已經提過。觀光業肯定是台灣最具策略性

優先發展之產業。然而，觀光業對台灣經濟的貢獻率，只有全球水平（4.5%）的一半，這意味著仍有雄厚的成長潛力。鄰近國家觀光業的定位堅實，台灣不僅必須大力投資於觀光發展，也需有決心成為一個世界級的國際觀光客旅遊地點。台灣要想落實觀光業為總體經濟成長所帶來的機會，就須秉持及時且持續的態度，繼續投資於人力、科技與基礎建設。在發展與觀光有關的基礎建設時，兼顧環境保護與文化保存的平衡。除非永續經營的問題能夠獲得有效解決，否則，觀光業將無法達成可觀的成長。

在2014年的建議書中，本委員會曾建議政府計劃將觀光局（中央3級單位）升格為觀光部（中央2級單位）。在撰寫2015年建議書的此刻，我們迄未聽到有關升格的進一步發展或消息。

diplomas. This is common practice in neighbouring countries in the region.

- **Facilitate the development of multi-year internship programmes between Taiwan universities and international travel and tourism companies with operations in Taiwan.**
- **Using Taiwan's neighbouring destinations' "Ease of hiring foreign labour" rating as a benchmark, set up a task force to define and implement an annual rating improvement target over a three-year period, with the objective of improving Taiwan's ranking to among the top three positions in the "Ease of hiring foreign labour" category in Asia.**

6. Ministry of Tourism

This issue was raised in previous position papers. Tourism remains a strategic development priority for Taiwan. The contribution of tourism to the Taiwan economy is half of the global level (4.5%), implying that there is significant potential for growth. In view of the strong positioning of Taiwan's neighbouring countries, Taiwan should not only invest in tourism development, but do so with a determination to become a world class destination for international travellers. To capitalize on the overall economic growth opportunity driven by the tourism industry, Taiwan should continue to invest in people, technology, and infrastructure in a timely and sustainable manner. Environmental protection and the preservation of

cultural sites should be carefully balanced with the development of tourism infrastructure. Unless the issue of sustainability is effectively addressed, tourism growth will not be scalable.

In the 2014 position paper, the committee commended the government's plan to upgrade the Tourism Bureau (level 3) to Department of Tourism (level 2). At the time of writing the 2015 Position Paper, there has been no further development or news of the upgrade.

The committee maintains the position that only an organization that is empowered at the highest level will be able to effectively lead, manage and integrate tourism development initiatives and be competitive with neighbouring countries.

Recommendations

- **The government should reconsider its current position, and integrate all tourism-related agencies into a Ministry of Tourism.**

本委員會認為，唯有靠一個擁有最高階層權力的組織，才能有效領導、管理及整合各項觀光發展行動，也才有充分資源與鄰近國家展開競爭。

建議

- 政府應重新考慮目前觀光局的定位，並將所有與觀光有關的機構整合成旅遊部。



11F, 285 Zhongxiao E. Rd., Sec. 4, Taipei 10692, Taiwan R.O.C.
台北市忠孝東路四段285號11樓

Tel: +886-2-2740-0236

Fax: +886-2-2772-0530

www.ecct.com.tw