



EUROPEAN CHAMBER OF COMMERCE TAIPEI
台北市歐洲商務協會

2013 POSITION PAPERS 建議書

**Unleashing the Taiwan Tiger:
A Path to Economic Prosperity**

**釋放台灣虎
經濟興盛之道**



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Introduction

The ECCT's Position Papers are published annually by the European Chamber of Commerce Taipei (ECCT) and include a collection of industry-specific issues and recommendations from a European business perspective on how to further 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 the chamber's 28 industry committees (21 of these committees submitted separate papers) and its board of directors, representing the interests of some 400 companies and organizations and 700 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 normalization and the harmonisation of Taiwan's regulatory environment with international standards. The papers further address issues affecting the Taiwan people 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 2011-2012 Position Papers, the following progress has been made:

- Three issues have been successfully resolved.
- Sufficient progress has been made in four issues and they have therefore not been raised again.
- Nine issues have been partially resolved but given the unresolved sub-issues under the same heading, the issues are listed again this year.
- 26 issues have been removed at the committees' discretion.
- 77 issues from last year remain unresolved and are repeated.
- 41 new issues have been raised.

Review of 2011-2012 Position Paper issues

Since the publication of the ECCT's 2011-2012 Position Papers in October 2011, 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. Meanwhile, the Council of Economic Planning and Development (CEPD), coordinating between the various government agencies, compiled a consolidated reply from the government. The following tables summarize the progress made to date (31 August 2012) on the 2011-2012 Position Paper issues.

前言

台北歐洲商會（ECCT）每年都會出版《年度建議書》，針對不同產業提出一系列的議題，並以歐洲商界的角度，建議進一步改善台灣商業環境的方法。本建議書主要向台灣政府提出建議，也協助歐洲執行委員會、歐洲各成員國政府，以及媒體與公眾，進一步瞭解相關議題。

本建議書由歐洲商會的 28 個產業委員會（其中 21 個委員會分別提出建議書）與理事會負責編寫，反映 400 家公司與組織會員以及 700 位個人會員的意見，其內容也是歐洲商會與台灣政府持續進行密切溝通的基礎。建議書提出的建言，不僅與歐洲商界有關，亦探討兩岸貿易正常化、台灣法規環境與接軌國際標準等議題，關切台灣企業的利益，並且進一步討論影響台灣民眾的議題，包括公共衛生、就業、環境與生活品質。

今年的建議書首先簡要說明各項議題，再從歐洲商界的角度，扼要提出台灣經濟應有的發展方向，期能造福外國投資人、國內產業與消費者。簡介中檢討了台灣的商業環境，以及影響歐洲商會會員的重大事項，歸納出歐洲商會各委員會提出的關鍵意見與提議，建議台灣政府如何掌握亞太地區及全球經濟的競爭力，維持其重要地位。其後的部分則是各委員會提交的建議書。

以下為《2011-2012 建議書》於去年發表後的進展：

- 計有三項議題完全獲得解決。
- 四項議題已有重大進展，因此不再重申。
- 九項議題已有部分獲得解決，但同一主題下尚有其他附屬議題待解決，故於今年再次提出。
- 委員會決定刪除 26 項議題。
- 去年提出的 77 項議題尚未解決，因此再次提出。
- 另有 41 項新的議題。

2011-2012 建議書議題檢視

自 2011 年 10 月發表《2011-2012 建議書》以來，本商會的理事會與委員會已與台灣政府舉行多次會議，討論建議書中所列的議題與新增商業議題。經濟建設委員會（CEPD）則協調各政府機關，彙整政府對於有關議題的回應。下表已摘述《2011-2012 建議書》所列議題目前的進展（2012 年 8 月 31 日）。

The following issues have been resolved:

Issues resolved since the publication of the 2011-2012 Position Papers	
Committees	Issues
Asset Management	Restrictions on fund managers: The Financial Supervisory Commission has amended regulations to allow Securities Investment Trust Enterprises' (SITE) personnel to concurrently serve as associated persons engaged in discretionary investment.
Better Living	English language environment - English language radio station: The National Communications Commission has taken aggressive steps to crack down on pirate radio stations.
Insurance	Complaint mediation of insurance enterprises: The Financial Ombudsman Institution (FOI) has now been created to deal with complaints and is in its first year of operation.

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 2011-2012 Position Papers	
Committees	Issues
Asset Management	Allowing mutual funds to be denominated in both NT dollars and foreign currencies: The FSC now is working with the central bank (CBC) to establish the regulatory framework for the multi-currency mutual funds.
Better Living	Equality of treatment for foreign residents – Banking, credit cards and loans: Most regulatory obstacles have been removed to allow foreign residents access to banking services.
	Traffic safety – Bicycles and scooters: Although bicycle and scooter safety are still important issues in Taiwan, the ECCT recognizes the progress the government has made in expanding the network of bicycle paths and promoting safe and responsible scooter use.
Tax	The surtax rate: The issue has been removed pending review in the Legislative Yuan.

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

Issues removed from the 2011-2012 Position Papers	
Committees	Issues
Asset Management	Full delegation of portfolio management: Although further deregulation is required on this issue, it has been dropped in order to focus on more pressing issues.
Banking	Broadening the securitization market: This issue has been dropped in order to focus on more pressing issues.
	Allowing foreign banks to maintain a dual presence in Taiwan: This issue has been dropped in order to focus on more pressing issues.

以下為已解決之議題：

2011-2012 建議書 發佈後已解決之議題	
委員會	議題
資產管理	建請開放基金經理人(含全委經理人)可同時擔任境外基金或FINI之投資顧問；金管會業已修正相關法規，排除經理人不得同時管理投信基金及全委投資專戶之限制。
生活品質	英文環境 — 英文廣播電台：國家通訊委員會已採取積極措施，取締地下電台。
保險業	保險公司申訴調解：財團法人金融消費評議中心於今年正式成立並開始運作，負責金融消費之申訴調解。

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。

2011-2012 建議書發表後已有重大進展的議題	
委員會	議題
資產管理	開放同一檔投信基金得發行新台幣與外幣計價等多種幣別類股：金管會刻正與中央銀行就開放多幣別類股後之法規架構及配套措施等細節進行討論。
生活品質	外籍居民的平等待遇 — 銀行往來、信用卡以及貸款：已排除大多數的法規障礙，使在台外籍人士可享銀行服務。
	交通安全 — 自行車與摩托車：雖然台灣的自行車及摩托車安全仍是嚴重問題，但政府擴大自行車道網絡，推廣摩托車用路安全和責任的努力，歐洲商會予以肯定。
稅務	附加稅稅率：本議題已從立法院待審法案中移除。

以下議題雖未解決，但已自建議書中刪除：

自 2011-2012 建議書刪除的議題	
委員會	議題
資產管理	接受 ECE 的合格證明：自 2011 年 3 月 22 日起，環保局接受歐盟會員國核發的聯合國歐洲經濟委員會（簡稱 UNECE 或 ECE）ECE Euro 5 合格證明（Euro 5 合格證明包括符合柴油引擎粒狀污染物排放標準）。
銀行業	英文廣播電台：新聞局 (GIO) 已協助 ICRT 電台將樂山訊號塔遷至三義，確保台灣中部聽眾獲得的服務不受干擾。
	允許外商銀行在台得維持子行及分行兩種型態：鑒於目前有更迫切之議題需要解決，因此本議題不在本年度之建議書中提出。

Customs	Complete customs clearance services 24/7: The committee did not submit a position paper this year.
	Consistency of regulations: The committee did not submit a position paper this year.
	Duty exemptions for imported and exported containers: The committee did not submit a position paper this year.
	Cargo inspections for intellectual property rights holders: The committee did not submit a position paper this year.
Healthcare Enhancement	Integrated care and self-care models for patients with chronic diseases: This issue has been removed in order to focus on the committee's priority issues.
Human Resources	The Labour Standards Law (LSL) - Exemption of high-level employees from the requirements of LSL Article 84-1: This issue has been dropped in order to focus on the committee's priority issues.
	Amendments to the Labour Standards Law - Allowing dispatching agencies to hire fixed-term employees: This issue has been dropped in order to focus on the committee's priority issues.
	Handling of industrial disputes - Efficiency of the new mechanism introduced in the Settlement of Labour Disputes Law: This issue has been dropped in order to focus on the committee's priority issues.
Intellectual Property Rights	IPR law amendments: While not resolved, this issue has been removed in order to focus on the committee's priority issues.
	Trade secrets - Handling of patent licensing fees in bankruptcy: While not resolved, this issue has been removed in order to focus on the committee's priority issues.
	Strengthening IPR protection for the era of digital convergence: While not resolved, this issue has been removed in order to focus on the committee's priority issues.
Luxury Goods	Luxury tax on in-store furniture: This issue has been removed in order to focus on more important issues.
Pharmaceutical	Rewards for innovation: While this issue remains a challenge, it has been removed in order to focus on more important issues.
Retail & Distribution	Land availability for retail in Taiwan: This issue has been removed temporarily until the ECCT becomes a nation-wide association.
Tax	Tax disputes over goodwill amortization: Although unresolved, the issue has been removed to focus on more important issues.
	Rules governing one-time transfer pricing adjustments at year end: Although unresolved, this issue has been removed to focus on more important issues.
	Deductibility of intra-group cost allocations: Although unresolved, this issue has been removed to focus on more important issues.
Technology	Digital imaging technology access for healthcare: The issue is no longer a priority for the committee.
	Advanced sensing & communication technologies for smart grids: This issue is no longer a priority for the committee.
Telecommunications, Media & Content	Implementing technology-neutral and internationally-harmonized spectrum policy: This issue has been removed pending progress on the implementation of a preliminary plan announced by the National Communications Commission to address the issue.
Travel & Tourism	Establishment of duty free centers in major cities: This issue has been removed in order to focus on the committee's priority issues.

自 2011-2012 建議書刪除的議題

委員會	議題
關務	每週 7 天 24 小時完整的貨物清關服務：該委員會今年並未提交相關建議書。
	規章的一致性：該委員會今年並未提交相關建議書。
	進出口貨櫃的關稅豁免：該委員會今年並未提交相關建議書。
	智慧財產權持有人的貨物檢驗：該委員會今年並未提交相關建議書。
促進醫療照護	慢性患者的整合式照護與自我照護模式：委員會已刪除相關議題，期能專注推動更迫切的課題。
人力資源	勞動基準法 (LSL) - 高階員工免勞基法第 84-1 條規定的限制：委員會已刪除相關議題，期能專注推動更迫切的課題。
	勞動基準法修正案 - 允許人力派遣公司僱用定期員工：委員會已刪除相關議題，期能專注推動更迫切的課題。
	勞資糾紛處理 - 勞資爭議處理法新機制的效率：委員會已刪除相關議題，期能專注推動更迫切的課題。
智慧財產權	智慧財產權法修訂條文：雖然尚未解決，但委員會已刪除相關議題，期能專注推動更迫切的課題。
	營業秘密 - 破產程序的專利授權費處理：雖然尚未解決，但委員會已刪除相關議題，期能專注推動更迫切的課題。
	加強數位匯流時代的智財權保護：雖然尚未解決，但委員會已刪除相關議題，期能專注推動更迫切的課題。
精品業	店內家具的奢侈稅：委員會已刪除相關議題，期能專注更重要的議題。
製藥	鼓勵創新：此議題持續為業界高度關切，惟本年度優先提出具迫切性之其他議題。
零售業	「台灣省工業區商業使用限制」：此議題暫時先從今年的建議書中刪除，待歐洲商會成為全國性組織後再提出。
稅務	商譽攤銷方面的稅務爭議：雖然尚未解決，但委員會已刪除相關議題，期能專注推動更重要的議題。
	年底一次性移轉訂價調整的相關規定：雖然尚未解決，但委員會已刪除相關議題，期能專注推動更重要的議題。
	集團內成本分配的可扣除性：雖然尚未解決，但委員會已刪除相關議題，期能專注推動更重要的議題。
科技	醫療保健界運用數位造影技術：相關議題不再列入委員會優先考量事務中。
	智慧電網的先進感測與通訊技術：相關議題不再列入委員會優先考量事務中。
電信業、媒體與內容	落實科技中立與國際接軌的頻譜政策：國家通訊傳播委員的初步實施計畫待處理議題已刪除相關議題。
觀光旅遊	在主要城市設立免稅中心：委員會已刪除相關議題，期能專注推動更迫切的課題。

2013 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).

2013 Position Paper issues	
Committees	Issues
Automotive	CO₂ emissions & fuel economy standards - CO₂ emission standards for new vehicles: The "Air Pollution Control Act", which was announced on 9 May 2012 by the EPA, formally recognized carbon dioxide as one of several officially-recognised air pollutants: This is an important preliminary step before CO ₂ emission reduction standards for new vehicles can be implemented.
Banking	Promoting Taiwan as an offshore RMB market: Following the cross-Strait currency agreement, additional reforms are needed to further promote the development of the RMB market in Taiwan.
Better Living	Traffic safety - Traffic education: The government has had an advertising and educational campaign over the past year to promote traffic safety.
Insurance	Capital Management: New risk management standards are gradually being introduced.
	Foreign currency-denominated traditional insurance products: The Financial Supervisory Commission (FSC) has changed rules to ease foreign investment restrictions. However, a cap of 25% of the reserve of traditional products has been retained, which restricts some life insurers from marketing traditional foreign-currency-based products.
	Regulations governing the relationship between insurance companies and brokers: Brokers are now required to both deposit bonds and obtain professional liability insurance and bonding insurance when setting up businesses.
Luxury Goods	Import ban on products from China: The import ban has been lifted on 10 items on the committee's 2011-2012 priority list.
Retail & Distribution	Import ban on products from China: The import ban has been lifted on 12 items on the committee's 2011-2012 priority list.
Pharmaceutical	Speed of patients' access to innovative drugs: Recommendations made by the committee to speed up the reimbursement review process for new drugs were accepted by the health authorities.

2013 建議書議題

過去一年內，下列議題已有部分獲得解決（政府採取行動解決議題的特定層面，但尚有其他層面未解決，故再次提出該項議題）。

部分已獲解決但 2013 年再次提出的議題。

委員會	議題
汽車業	二氧化碳排放標準與燃油節約標準 - 新車二氧化碳排放標準 ：環保署於2012年5月9日正式將溫室氣體納入「空氣汙染防制法」管制，二氧化碳正式被列為汙染物之一。在未來針對新車型實施二氧化碳減排管制標準之前，這項宣布可說是重要的一步。
銀行業	發展台灣成為境外人民幣中心 ：兩岸貨幣清算機制建立後，本委員會認為相關法規有進一步鬆綁之空間。
生活品質	交通安全 - 交通教育 ：過去一年內，政府已利用廣告宣傳和教育活動促進交通安全。
保險業	資本管理 ：新的風險管理規則正循序實施。
	以外幣計價之傳統型保險商品 ：金管會近期已修法，為保險公司之國外投資限制提供更多彈性，但業者銷售以外幣計價之非投資型保單仍然受「保險業非投資型人身保險業務各種準備金之百分之二十五」之限制。該上限之規定實際阻礙了資產規模較小之壽險業者銷售以外幣計價之非投資型保單。
	管理保險公司與保險經紀人公司關係之規範 ：目前主管機關規定，經紀人公司之設立需繳存保證金並投保專業責任保險。保證金和專業責任保險投保之費用雖仍嫌不足，但本會樂見此一規定的實施。
精品業	大陸產品的進口禁令 ：歐洲商會的 2011-2012 年優先解禁名單中，已有 10 項產品獲開放進口。
零售業	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12項商品今年已獲開放進口。
製藥	加速病患接觸創新藥品 ：製藥委員會題所提之加速新藥核價審查流程之建議，已獲得衛生當局採納。

There has been little or no progress since the publication of the 2011-2012 Position Papers on the following issues and they are therefore repeated in this year's paper:

2013 issues that are unresolved from previous years	
Committees	Issues
Agro-chemical	The sale and use of illegal pesticides: Insufficient progress has been made in stopping contraband agro-chemicals from being sold in Taiwan.
	New registration rules incorporating crop grouping: Crop grouping registration procedures remain highly ambiguous and there are no standard operating procedures for drafting a trial protocol or clear official examples.
Automotive	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.
	Luxury tax - Disclosure of trade secrets: The indication of the luxury tax amount on Government Uniform Invoices is not feasible in practice because the import price, which is a trade secret for car importers, will be revealed to the public.
	CO2 emission standard for new vehicles: The Bureau of Energy (BoE) and the Environmental Protection Administration (EPA) have different approaches to achieve the same target. While the EPA focuses on CO2 emissions, the BOE targets fuel consumption in relation to engine displacement.
	Fuel economy standards: Taiwan's fuel economy standards promulgated in 2009 indirectly promote vehicles with larger engine displacement while penalizing alternative, advanced engine technology.
	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.
	Utilization of radio spectrum frequencies for automotive safety devices: Some radio spectrum frequencies used by short-range radar are protected in Taiwan and some advanced safety devices cannot be imported.
	Tyres – Grading standards: Taiwan does not have adequate standards for tyre noise, wet grip, fuel efficiency and labeling.
Banking	Allowing banks to provide fixed income products to financial institutional investors and large corporations: Banks are restricted from offering fixed income products to large corporations and professional investors.
Better Living	The English language environment - English websites: Often English translations are not clear and sometimes the most important information is never translated or not updated.
	Equality of treatment for foreign residents - Permanent residence: Persons holding an Alien Permanent Residence Certificate (APRC) must reside in Taiwan for at least 186 days during any calendar year, or risk having their APRC revoked.
	Traffic safety – Traffic education: Many of the traffic problems in Taiwan are caused by poor driving behaviour. The situation could be improved by better education.

以下為 2011-2012 年建議書公布以來，進展緩慢或未改善之議題，今年建議書再度提出：

去年尚未解決，2013 年再度提出的議題

委員會	議題
農業化學品	<p>非法農藥的銷售與使用：政府雖然設法遏止違禁農業化學品在台灣的銷售，但進展不足。</p> <p>新的作物群組登記制度：作物群組登記流程非常模糊不清，欠缺設計試驗計畫的標準作業流程，或明確的官方範例。</p>
汽車業	<p>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，每日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。</p> <p>奢侈稅 - 商業機密洩露：使用統一發票之納稅義務人銷售特種貨物或勞務，其稅額應於統一發票備註欄載明。惟進口業者之進口價格係商業機密，按本條例所規定載明，不啻公布其成本等核心機密資料予競爭對手及消費者。</p> <p>新車的二氧化碳排放標準：目前能源局與環保署各自依據不同的角度推行排氣減量目標規劃。當環保署聚焦於車重與二氧化碳排放量之相對關係時，能源局卻著重於燃油耗能與排氣量的關係。</p> <p>燃油節約標準：台灣在2009年制定的燃油節約標準，形同間接促銷引擎容積量較大的車種，其他先進的引擎技術反而受到壓抑。</p> <p>車輛型式安全審驗 - 採認 ECE與EC 安全合格證明：台灣的多項汽車安全法規，要求廠商重複進行測試與準備文件。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。</p> <p>主要項目仍未開放於國外的測試實驗室：車輛測試的主要項目，仍未開放由國外的實驗室進行檢測。</p> <p>汽車安全系統使用之無線電頻帶：此雷達輔助偵測系統所使用的部分範圍頻帶，於台灣禁止使用，導致該先進之安全設備無法進口。</p> <p>輪胎業 - 輪胎分級標準：針對新款輪胎的滾動噪音值、能耗數值、濕地抓地力之表現等，台灣沒有適當的標準。</p> <p>輪胎業 - 卡車與巴士翻修胎品質控制：根據台灣法規，現行充氣式翻修胎(再生胎)之測試，乃是基於「中華民國自願性產品驗證(VPC)」的規範執行之。</p>
銀行業	<p>允許銀行提供固定收益產品予機構投資人和大型企業：目前政府禁止銀行向大型企業和專業投資人提供固定收益產品。</p>
生活品質	<p>英文環境 - 英文網站：英文翻譯通常語意不明，有時最重要的資訊甚至不翻譯或不更新。</p> <p>外籍居民的平等待遇 - 永久居留：持有外僑永久居留證 (APRC) 者，每年必須在台灣停留 183天以上，否則永久居留證可能遭到註銷。</p> <p>交通安全 - 交通教育：台灣的許多交通問題，皆起因於不良駕駛行為，加強教育或許能改善此狀況。</p>

Beverage Alcohol	<p>Strategy to reduce harm from alcohol abuse: Current harm reduction measures in place are adequate and some proposed measures to reduce the harm from alcohol would not achieve the desired results.</p>
	<p>Production lot code number regulations: The government’s policy toward the local trade of tampered-with European alcohol products (products where the original manufacturer’s lot code has been removed) remains a significant concern.</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: The imposition of a lower tax rate on distilled rice wine (mijiu) 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>
	<p>Champagne tariff equalization and taxation: The tariffs on Champagne are higher than those for regular grape wine.</p>
Cosmetics	<p>Elimination of pre-market registration for 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>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>Corrective advertisements: The TFDA maintains a corrective advertising regulation that is unique to Taiwan that requires products to be withdrawn from the market and the responsible company will be required to issue a corrective advertisement and an official letter of apology when advertising claims are considered non-compliant with regulations when advertising claims are considered non-compliant with regulations.</p>
Electrical Engineering & Equipment	<p>Avoidance of double testing - Acceptance of IEC compliance test reports: Taiwan does not accept test reports/certificates issued by European test laboratories for the 60947-2 (2001) standard even though the standard is almost identical to Taiwan’s 14816-2 Chinese National Standard (CNS).</p>
	<p>PRC import ban: A number of products manufactured in China are banned from importation into Taiwan.</p>
Energy & Environment	<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>
	<p>Energy efficiency and renewable energy (listed as two separate issues in last year’s paper): Taiwan lacks clear CO2 reduction targets for industry and the private sector while more could be done to promote renewable energy installations and upgrade traditional power plants.</p>
	<p>Water: The highly subsidized water and waste water tariff system constitutes a disincentive for foreign private participation for investing in waste water treatment schemes.</p>
Human resources	<p>Amendments to the Labor Standards Law - Reasonable time limit for business entities to respond to dispatched workers’ proposals to form regular employment contracts: The time granted to business entities to express objections to proposals from employees to enter into regular contracts is unreasonably short.</p>
	<p>Amendments to the Labor Standards Law - Terms and conditions for employees during M&As: Article 20 of the Labor Standards Law (LSL) Amendment imposes unreasonable conditions on employers regarding the hiring of existing employees during M&As.</p>
	<p>Amendments to the Labour Standards Law - Differentiation between full-time and part-time employees: The current LSL does not provide a distinction between full-time and part-time employees and there are no rulings specifically addressing the issue of part-time employees.</p>
	<p>Regulations governing workers' pension reserve funds: Some local labour authorities and the CLA have insisted that the employee turnover and death rates assumed by the actuaries could not be used in their actuary reports. This has prevented companies from using their pension reserve excesses to pay severance.</p>
	<p>Handling of industrial disputes - Matters requiring collective agreement and employers’ obligations: Amendments to the Collective Agreement Law unfairly increase the obligations of employers.</p>
	<p>Handling of industrial disputes - The rights and interests of union members, directors and supervisors: Amendments to the Union Law will have a negative impact on the structure and operations of domestic unions.</p>
	<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>

酒精飲料	<p>減少酒精危害策略：減少酒精危害的既有措施已經充足，新的提案並無法達到其所預期的成果。</p>
	<p>產製批號規定：台灣政府允許原始產製批號遭抹銷之歐洲酒品的進口，續為本委會高度關切事項。</p>
	<p>威士忌合法標示之管理：儘管台灣法令明文訂定「威士忌」之合法定義，不法標示為「威士忌」之酒品，仍持續構成市場上的問題。</p>
	<p>米酒歸類問題：對蒸餾米酒課徵較低稅率，可能構成對整體蒸餾酒品的歧視，而違反WTO非歧視性租稅待遇原則及台灣入會承諾。</p>
	<p>香檳酒關稅均等化：香檳酒與氣泡酒類的進口關稅稅率，高於一般葡萄酒。</p>
化妝品業	<p>取消含藥化妝品的上市前查驗登記制度：台灣強制規定含藥化妝品在上市前完成查驗登記，但歐洲採行的上市後市場稽查制度則更切合實際。</p>
	<p>取消化妝品廣告的上市前核准機制，並建立廣告指導原則：依據台灣的現行法規，所有化妝品廣告在刊登之前，均應前送交衛生主管機關核准。</p>
	<p>更正廣告：台灣食品藥物管理局 (TFDA) 的更正廣告規定全球獨有，廣告一經認定不遵守法規，不僅市面產品必須回收，業者還得發佈更正廣告及正式的道歉啟事。</p>
電機工程設備	<p>避免重複測試 - 接受IEC試驗報告：台灣仍未承認歐洲實驗室的試驗報告，即使國家標準CNS 14816-2與目前國際電子技術委員會IEC 60947-2(2001)版本的標準是百分之百相同的。</p>
	<p>中國大陸貨品進口台灣之限制：政府禁止若干大陸製產品進口至台灣。</p>
能源與環境	<p>溫室氣體法規：政府必須制定周詳的法律架構，確實減少台灣的二氧化碳排放量。</p>
	<p>能源效率與再生能源（去年建議書分別為兩項議題）：產業與民間企業欠缺具體的減碳目標，仍需加強推廣再生能源裝置，升級傳統發電廠。</p>
	<p>水：用水與廢水處理費率的高額補貼制度，抑制外資參與廢水處理工程的投資興趣。</p>
人力資源	<p>勞動基準法修正案 - 企業對於派遣勞工提議簽訂定期勞動契約的合理回覆期限： 企業回覆員工簽訂定期勞動契約的提議，法令規定的回覆期限過短。</p>
	<p>勞動基準法修正案 - 企業併購期間的員工聘雇條件：針對併購期間既有員工的聘雇事宜，勞動基準法 (LSL) 修正案第 20 條對於雇主的規定並不合理。</p>
	<p>勞動基準法修正案 - 區分全職與兼職員工：現行勞基法並未區分全職與兼職員工，亦無特別論及兼職員工議題的函令。</p>
	<p>能源效率與再生能源（去年建議書分別為兩項議題）：產業與民間企業欠缺具體的減碳目標，仍需加強推廣再生能源裝置，升級傳統發電廠。</p>
	<p>勞資糾紛處理 - 需要集體協商的事項與雇主義務：集體協商法的修訂條文，加重雇主的義務，對雇主而言並不公平。</p>
	<p>勞資糾紛處理 - 工會會員、董事與監察人的權利與利益：工會法的修訂條文，將對國內工會的架構和運作產生負面影響。</p>
	<p>勞資糾紛處理 - 工會與經營階層協商團體協約之門檻：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。</p>

<p>Insurance</p>	<p>Capital management and unit-linked products: Insolvent companies continue to write new business which further increases the risk to policyholders, the industry and the regulator. Meanwhile, changes in recent years to regulations governing unit-link products have added to costs and complexity, hindering the growth of the only part of the market which is not vulnerable to further pressure on interest rates.</p>
	<p>Regulations governing on the relationship between insurers companies and brokers need to be clarified.</p>
<p>Intellectual Property Rights</p>	<p>Civil and criminal problem - 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 has imposed 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 - Criminal cases and deterrence: The common issuance of non-indictments and suspended indictments in clear infringement cases continues to hurt the effectiveness of enforcement efforts.</p>
	<p>Trade dress and trademark protection for famous brands remains inadequate.</p>
	<p>Patent matters – Compulsory licensing: There are serious concerns about Taiwan’s handling of its compulsory licensing programme and its willingness to protect famous brands.</p>
	<p>Patent matters – Patent linkage (raised in last year’s paper under the heading “Data protection related to pharmaceutical products”): 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>Patent matters – Data exclusivity (raised in last year’s paper under the heading “Data protection related to pharmaceutical products”): Taiwan’s data exclusivity protections are not sufficient to encourage innovation.</p>
<p>Luxury Goods</p>	<p>VAT refund service in Taiwan: Taiwan’s government-run VAT refund scheme, the Tax Refund Shopping (TRS), is little known amongst retailers and international visitors. The government and consumers would benefit from opening up the market.</p>
	<p>Import ban on garments from China: A number of items made in China may not be imported into Taiwan.</p>
<p>Pharmaceutical</p>	<p>Sustainable management of drug expenditure: The Price Volume Survey (PVS) principle has cut drug prices so drastically that it risks hampering the introduction of new drugs.</p>
	<p>Speed of patients’ access to innovative drugs - Ensuring the efficiency of the drug reimbursement review process: The reimbursement approval for new drugs is too slow, which creates access hurdles to innovative drugs for Taiwanese patients.</p>
	<p>Speed of patients’ access to innovative drugs - Enhancing transparency and speed of the drug review process: The drug review process lacks transparency.</p>
	<p>Ensuring consistent drug quality: Taiwan lacks a comprehensive drug quality monitoring system that includes advanced GMP regulations, routine inspections, active pharmaceutical ingredient (API) management systems and controls on changes in the manufacturing process have not yet been established.</p>

2010-2011 建議書中尚未解決的議題

委員會	議題
保險業	<p>資本管理和投資型商品：清償能力不足(即資本適足率RBC未能達到最低標準)的業者，仍能夠繼續銷售新契約，這代表著保戶、壽險界和主管機關面臨風險不斷升高。此外，近幾年投資型商品相關的法令規範頻頻更動，不僅提高了作業成本和複雜度，更阻礙了保險市場唯一不受低利率影響的投資型保單的成長。</p> <p>管理保險公司與保險經紀人公司關係的規範仍有待釐清。</p>
智慧財產權	<p>智慧財產法院：資源短缺與案件繁重的狀況，導致審理品質良莠不齊，包括宣佈專利無效、針對上訴案件維持不當判決，敘計損失金額時則以台灣籍被告「方便」支付的金額為限。</p> <p>專利與營業秘密議題 - 強制授權：台灣處理強制授權計畫的方式與保護知名品牌的意願，皆相當令人憂慮。</p> <p>專利與營業秘密問題 - 營業秘密：歐洲企業持續強烈關切營業秘密案件的處理狀況，包括執行競業禁止協議時持續面臨的難題，以及許多法官未能採取必要步驟，搜集並保存相關案件的相關證據。</p> <p>專利與營業秘密問題 - 關於藥品之資料保護：台灣專利實務未予國際接軌，因此某些學名藥獲准在台灣上市，並且列入藥費給付名單或醫院處方集，原始研發者的專利卻依然有效。</p> <p>知名品牌商業包裝與商標，所獲的保障依然不足。</p> <p>刑事事件與嚇阻效果：嚇阻刑事事件的效果不足，智慧財產權刑事與民事事件的處理依然相當緩慢。</p> <p>民事救濟：損害賠償與證據揭露：民事事件的損害賠償與證據揭露機制不當。</p>
精品業	<p>台灣的營業稅退稅服務：台灣政府推行的營業稅退稅制度，稱為「退稅購物」(TRS)，但知情的零售業者與國際訪客不多。若能開放相關市場，政府與消費者都將受益。</p> <p>中國大陸製服飾的進口禁令：若干中國大陸製品無法進口至台灣。</p>
製藥	<p>建立合理永續的藥費支出管理機制：依據藥品價量調查結果大幅降低藥價，可能會對新藥引進產生負面影響。</p> <p>加速病患取得創新藥品 - 確保藥品給付審查效率：新藥核價流程若效率不佳，可能會延遲台灣病患接觸創新藥品的時間。</p> <p>加速病患取得創新藥品-加強藥品審查透明度和速度：提升藥品申請健保給付的審核流程透明度。</p> <p>確保穩定一致的藥品品質：台灣缺乏一套包含先進優良製造規範，規律查廠，原料藥管理系統 (API) 與製藥流程變動控管機制等在內的完整藥品品質管理監測系統。</p>

<p>Project & Procurement</p>	<p>The overall environment for foreign contractors in government procurement and projects - Further improvement in the public works environment. This issue covers 3 topics listed separately in last year's paper that have not seen progress: The imbalance between compliance and performance: Laws and regulations of government procurement in Taiwan are too literally and strictly interpreted in general. In addition, compliance and documentary procedures carried out by government procurement officials only focus on compliance with the regulations and pay little attention to the spirit and goal of the requirements. Lack of cohesive project planning, management and transparency: Procedures set by the government or the procuring entities are sometimes unclear and ambiguous to contractors. In addition, procurement processes are not well planned before tendering and procurement entities do not give clear and timely instructions. The lack of a neutral environment: Government and procuring entities seem to be too publicity-conscious and tend to overreact to critical news reports, which results in their being overly cautious.</p> <p>The overall environment for foreign contractors in government procurement and projects - Making the GPA applicable to all new special municipalities: Not all of Taipei's special municipalities are currently required to comply with the terms of the GPA.</p> <p>The four stages towards improvement in executing public infrastructure projects – Planning: The government has always allocated a minimal and insufficient budget to project planning.</p> <p>The four stages towards improvement in executing public infrastructure projects – Bidding: Taiwan contracting authorities always use the "lowest bidder" selection criterion which ascertains the lowest price but overlooks other important criteria such as duration and quality.</p> <p>The four stages towards improvement in executing public infrastructure projects - Contract performance: The laws, regulations, terms and conditions of the procurement contracts concerned are mostly in favour of the government or the procuring entity in public-private partnerships. This results in unfair and unnecessary burdens on foreign contractors.</p> <p>The four stages towards improvement in executing public infrastructure projects - Evaluation: In order to reach the best and most efficient performance of the project, clear criteria of evaluation are needed.</p>
<p>Retail & distribution</p>	<p>Consistency of food ingredient translations: The failure to adopt common Chinese translations of food ingredients which have been used in the Greater China area causes inconsistency and miscommunication when launching products in different markets.</p> <p>Technical barriers to trade for European food products - Sanitary and phytosanitary approval process: The sanitary and phytosanitary approval process for imported European food products remain excessive.</p> <p>Technical barriers to trade for European food products - The ECCT's 2013 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.</p> <p>Technical barriers to trade for European food products - Organic standards: Taiwan's Agriculture & Food Agency (AFA) 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 harmonized throughout the EU.</p> <p>Import ban on products from China: A number of products remain banned from import from China.</p> <p>Product labeling issues - Commodity labeling law: A number of the current product labeling requirements are unclear, unreasonable and excessive.</p> <p>Product labeling issues - Labeling of multi-packs: The labeling responsibility for individual units of multi-packs currently lie with importers instead of end retailers.</p> <p>Product labeling issues - Sock labeling: Under current regulations, sock labeling should be done by individual pair even if they are sold in multi-pair packs.</p> <p>Bank reserves for standardized contracts: Under current regulations, retailers need to prepare sufficient cash reserves in the bank or provide equivalent performance bonds when issuing merchandise or gift coupons.</p>

政府採購	<p>外國承包商面臨的政府採購與計畫環境 - 改善公共工程環境。本議題涵蓋去年建議書提出的三項主題，迄今不見進展：法規遵循與執行間的失衡：一般而言，台灣的政府採購法律和法規，在詮釋上太過拘泥於字句。此外，政府採購人員在法規遵循與文件記錄程序方面，僅注重法規遵循，卻忽略了法規的精神與目標。計畫規畫、管理與資訊透明度欠缺一致性：政府或採購單位制定的程序，有時對承包商而言顯得語意不明或模稜兩可。此外，採購單位未在投標前妥善規劃採購流程，亦未適時提供明確的說明。缺乏中立環境：政府與採購單位似乎太過注重名聲，對於關鍵的新聞報導通常反應過度，因而變得過於謹慎。</p>
	<p>外國承包商面臨的政府採購與計畫環境 - 政府採購協定應全面適用於新五都： 台灣直轄市並未全部遵循政府採購協定條款。</p>
	<p>改善公共基礎建設計畫執行成效的四個階段 - 規畫：政府在計畫規畫方面編列的預算總是過低，導致經費不足。</p>
	<p>改善公共基礎建設計畫執行成效的四個階段 - 投標：台灣的發包單位總是以「出價最低者」作為選擇標準，固然享有最低價格，卻忽略了耐用年限與品質等其他重要標準。</p>
	<p>改善公共基礎建設計畫執行成效的四個階段 - 履約：在政府與民間的合作關係中，採購合約的相關法律、法規以及條款與條件大多對政府或採購單位有利，導致外國承包商承受不公平、不必要的負擔。</p>
<p>改善公共基礎建設計畫執行成效的四個階段 - 評估：為了讓計畫展現最佳績效與效率，必須制定明確的評估標準。</p>	
零售業	<p>食品原料翻譯的一致性：無法採用大中華區域通用的食品原料中文翻譯，導致在不同市場經營時，產生溝通不良的困擾。</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：針對歐洲進口的農產品，其衛生和動植物檢疫審查流程依然相當繁瑣。</p>
	<p>歐洲食品進口技術性貿易障礙 - 2013年ECCT歐洲食品優先清單：台灣的食品標準、程序與檢測方式並不符合國際常規，無科學數據之基礎、也不符國際食品標準委員會等國際性組織的標準。</p>
	<p>歐洲食品進口技術性貿易障礙 - 有機農產品認證標準：即使歐盟已將會員國有機認證標準及施行程序調和一致，在27個歐盟會員國中，農糧署目前僅公告16國為有機農產品管理同同性國家。</p>
	<p>中國大陸進口貨品限制：政府依然禁止從中國大陸進口若干產品。</p>
<p>商品標示議題 - 商品標示法：若干現行的產品標示規定不甚明確、不盡合理且過於繁瑣。</p>	
<p>商品標示議題 - 多重包裝食品標示：目前多重包裝中各單項產品的標示由進口商負責，而非終端零售商。</p>	
<p>商品標示議題 - 襪類標示：根據現行規定，即使是量販包裝的襪子仍要在每一雙襪子本體上標示。</p>	
<p>商品與服務禮券定型化契約之履約保證金：根據經濟部商業司的規定，零售業者若要發行商品與服務的禮券，必須於銀行存放足夠的現金或提供等值的履約保證金。</p>	

EXECUTIVE SUMMARY

	<p>Tobacco - Proposed amendments to the THPCA: Despite inconsistent implementation of the existing Tobacco Hazards Prevention and Control Act, an amendment bill to the THPCA has recently been tabled in the legislature.</p>
	<p>Tobacco - The tobacco taxation system: Excessive and rapid increases in health surtax and/or excise may fuel illicit trade and harm legitimate business.</p>
Tax	<p>Amortization on premiums arising from the acquisition of assets or businesses (a continuation of the issue raised in last year’s paper under the heading “Tax disputes over premiums arising from the acquisition of assets or businesses”): The tax treatment for goodwill amortization is not applied in the same way as acquisition premiums.</p>
Technology	<p>Enhancing technological cooperation between Taiwan and Europe: Cooperation between the EU and Taiwan could be enhanced.</p>
Telecommunications, Media & Content	<p>Cross-Strait investment in the telecom’ industry: Restrictions on cross-Strait investment (especially for inbound capital investment from China) in the telecom industry are still in place.</p>
	<p>Tiered-pricing and infrastructure deployment in the telecom industry – Tiered pricing (listed in last year’s paper as “Tier pricing for mobile broadband and cable industries”): The National Communications Commission’s (NCC) imposition of retail price controls and the resultant price squeeze on operators will stifle competition and reduce innovation in rolling out new telecom services.</p>
	<p>Tiered-pricing and infrastructure deployment in the telecom industry – Infrastructure deployment (listed in last year’s paper as “Mobile technology and Electromagnetic Fields (EMF)”): The excessive time it takes to get import permits for telecommunications equipment, the limit on base station sites and antenna power amplifier restrictions are holding up crucial infrastructure to improve mobile broadband coverage.</p>
Travel & Tourism	<p>Upgrading of airport services: The renovation and upgrade plans for Taiwan Taoyuan International Airport (TTIA) have not been clearly communicated and lack clear milestone deadlines.</p>
	<p>Management education: Management training programmes for the hospitality industry in Taiwan are inadequate.</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>

New issues raised in the 2013 Position Papers

Committees	Issues
Asset Management	<p>Developing Taiwan-based wealth management business and cross-Strait financial services: Taiwan Securities Investment Trust Enterprises (SITEs) are currently not permitted to offer RMB-denominated onshore and offshore funds to investors.</p>
	<p>Pension fund scheme reform (not listed in last year’s paper but in the 2009-2010 and 2010-2011 Position Papers): In Taiwan’s pension scheme, all employees are subject to identical portfolio and return models, with no discretion to adopt a more aggressive investment plan or to choose a more conservative investment product. Moreover, the current scheme is inconsistent with the purpose of “defined contribution” plans, in which the investment risk and reward structure should be decided by the employee.</p>
	<p>SITE’s fees for securities firms’ services: In Taiwan the financial regulator has a standard fee structure that SITEs have to pay securities firms based on the volume of business conducted.</p>

	<p>菸草產業議題 - 菸害防制法修訂草案：儘管現行的「菸害防制法」存在許多解釋分歧的現象，立法院在2011年，仍提出現行「菸害防制法」的審查。</p> <p>菸草產業議題 - 菸品稅捐制度：過度且急遽的提高健康捐以及/或貨物稅，可能造成走私菸品泛濫並傷害合法企業。</p>
稅務	資產或營業收購溢價的攤銷（延續去年「資產或業務收購案溢價部分的稅務爭議」標題下之議題 ：商譽攤銷方面的稅務處理方式，與收購溢價部分不同。
科技	促進台灣與歐洲間的技術合作 ：歐盟與台灣，理當加強合作。
電信業、媒體與內容	<p>開放兩岸投資電信產業：兩岸電信產業互相投資（尤其是中國對台灣的資本投資）的限制依然存在。</p> <p>電信產業的分級訂價與基礎建設部署 - 分級訂價（去年建議書的標題為「行動寬頻與有線電視產業分級訂價」）：國家通訊傳播委員會 (NCC) 實施零售價格控管措施，導致業者的訂價受到限制，不但無法促進競爭，更抑制了電信服務的推陳出新。</p> <p>電信產業的分級訂價與基礎建設部署 - 基礎建設部署（去年建議書的標題為「行動科技發展與電磁波 (EMF)」：電信設備進口許可取得費時，設置基地台和天線功率放大器的諸多限制，均嚴重妨礙更新基礎建設，提升行動寬頻的覆蓋率。</p>
觀光旅遊	<p>機場服務升級：台灣桃園國際機場 (TTIA) 航站的整修翻新工程，欠缺明確的溝通與清楚的里程碑時程。</p> <p>管理階層教育：台灣旅館餐飲業的管理階層訓練計畫不足。</p> <p>創設觀光部：觀光局若能升級為觀光部，台灣觀光產業可望獲得更多助力。</p>

2013 建議書提出的新議題

委員會	議題
	建構以台灣為主的國人理財平台及推動兩岸特色金融服務 ：目前證券投信業者仍無法發行人民幣計價基金或類股予投資人。
資產管理	<p>退休金制度改革：(未在去年建議書中提出，但曾在2009-2010及2010-2011建議書中提及)台灣目前退休金制度事實上忽略了每位勞工的提撥金額、退休年齡、風險承擔程度或理財方式各不相同，應作不同的投資規劃以分散投資風險。所有勞工給予相同的投資組合及報酬率，亦無從享有以較高投資報酬來增加退休所得，或是投資於較保守的投資商品的權利。此外，也與當初改革成為「確定提撥制」之意義及目的不相符。</p> <p>建議主管機關利用市場機制決定合理證券商手續費率：主管機關要求業者依基金交易量要求證券商降調基金手續費率。</p>

Better Living	<p>Equality of treatment for foreign residents - Health checks: A dependent spouse who holds a nationality that is different from an ARC-carrying job-holder may be required to have a physical health check, even if nationals from his/her country are normally exempt.</p>
	<p>Equality of treatment for foreign residents - New pension plan: All foreigners are currently excluded from Taiwan's new pension plan.</p>
	<p>Equality of treatment for foreign residents - Schooling of children of multinational enterprises' PRC employees in Taiwan: Regulations concerning the schooling of PRC employee's children are vague and prohibitive. The lack of good schooling options often results in PRC employees turning down job offers in Taiwan.</p>
	<p>Equality of treatment for foreign residents - National Health Insurance for spouses and dependents: Current National Health Insurance regulations require that spouses and dependents of ARC holders must be in Taiwan for at least four consecutive months before they can apply for national health insurance coverage.</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 and public safety - Drivers licenses: Unlike in many other countries, in Taiwan drivers must have a separate license cards for different categories of vehicles, such as cars and motorcycles.</p>
	<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>Keeping Taiwan clean: Garbage collection at tourist sites, harbours, ports and beaches in Taiwan is not always up to standard.</p>
Banking	<p>Simplifying the application process for new outsourcing services: The application requirements for the outsourcing of operations and global servers remain excessive.</p>
	<p>Providing more diversified products for Taiwan-based customers: Onshore financial institutions are currently unable to offer financial products that are in demand and already held by Taiwan-based clients overseas.</p>
Electrical Engineering & Equipment	<p>Directive 401: The directive requires factories to be certified according to ISO/IEC 17025 laboratory standards rather than ISO 9001. This is out of step with international practices and constitutes a technical barrier to trade.</p>
	<p>Avoidance of double testing - CNS 3376 explosion proof certificate: Taiwan does not accept test reports/certificates issued by European test laboratories for the IEC 60079 and 61241 dust explosion protection standard even though the standard is almost identical to Taiwan's 3376 Chinese National Standard (CNS) explosion proof certificate.</p>
Energy & Environment	<p>Reducing the environmental impact of industry and public works: Taiwan does not take into account total life-cycle costs when awarding public infrastructure contracts.</p>
Health Enhancement	<p>Reinforcement of good after-sales practices to ensure the safety of patients: After the installation of medical devices in hospitals, cheap third party parts and components have often been used to fix or maintain the devices, thereby damaging or compromising the safety and performance of the devices and increasing the risks to patients and users.</p>
	<p>Fair & sustainable management of medical device registrations: Taiwan requires additional tests for medical devices already certified in the EU.</p>

生活品質	<p>外籍居民的平等待遇 – 健康檢查：持有外僑居留證的受聘人員，其不同國籍的外籍依親配偶需要健康檢查，即使該配偶國籍人士通常不需要健康檢查。</p>
	<p>外籍居民的平等待遇 – 新退休金計畫：外籍人士均不適用台灣目前的新退休金計畫。</p>
	<p>外籍居民的平等待遇 – 跨國企業中國大陸員工子女在台就學問題：有關中國大陸員工子女就學問題的法規含糊不清，無所適從。缺乏完善的就學選擇，往往導致中國大陸員工拒絕台灣的工作機會。</p>
	<p>外籍居民的平等待遇 – 配偶和家屬的全民健康保險：全民健康保險法規定，持有外僑居留證的配偶和家屬，必須在台灣連續居住四個月以上才能申請加入全民健康保險。</p>
	<p>交通與公共安全 – 統一的緊急求助電話：台灣目前並無統一的緊急求助電話，可供居民緊急取得警察、消防和醫療援助。</p>
	<p>交通和公共安全 – 駕照：台灣與許多其他國家不同，駕駛不同類型車輛，需有不同駕照，例如汽車和機車駕照。</p>
	<p>交通和公共安全 – 兒童校車安全：政府尚未規定所有接送兒童上下學的校車或車輛，必須配置安全帶和防護措施。</p>
	<p>維持環境整潔：台灣旅遊景點、海港、港埠和沙灘的垃圾處理並非全部符合標準。</p>
銀行業	<p>簡化銀行作業委外事項之申請程序：新的作業和資訊系統伺服器委外處理之申請要求仍非常繁複。</p>
	<p>提供台灣投資人更多樣化之金融產品：政府應允許在台灣的金機機構可以提供台灣客戶所需且已在海外投資之金融商品。</p>
電機工程設備	<p>屋內線路裝置規則第四百零一條：根據新作業要點的規定，廠商必須提出能源局認可之具備IEC17025實驗室所出具的出廠試驗報告。此規定與國際運作慣例無法相容，構成技術性貿易障礙。</p>
	<p>避免重複測試 – CNS3376防塵電氣設備型式檢定：台灣政府不承認由歐洲測試實驗室所認證、符合IEC 60079和61241防塵爆相關系列產品，即使此兩項IEC標準與CNS 3376標準幾乎完全相同。</p>
能源與環境	<p>減少產業與公共建設對環境的衝擊：台灣公共建設合約決標，並未考慮整體的生命週期成本。</p>
促進健康照護	<p>提升售後服務品質，確保病患安全：醫院的醫療設備經常使用低廉的第三方零組件進行修理或維護，可能損害或危及設備的安全和性能，增加病患和使用者的風險。</p>
	<p>永續公平的醫療儀器登記管理：台灣對於歐盟認證的醫療儀器，仍要求額外測試。</p>

	<p>Public-Private-Partnerships (PPPs) in Taiwan’s healthcare system: PPPs could open the door for private sector investment while at the same time eliminating the financial burden on the National Health Insurance system and benefitting patients by providing the best quality healthcare.</p>
	<p>China import ban and restrictions: Taiwan bans or restricts a number of products manufactured in China.</p>
	<p>Prevention of Healthcare-associated Infections (HAIs): Taiwan lacks comprehensive policies to prevent HAIs including the implementation of the essential elements of infection prevention and control, surveillance and reporting of HAIs, healthcare facility oversight, investment in infrastructure including technology and incentives to drive change.</p>
Human resources	<p>Amendments to the Labor Standards Law - Reform of labour dispatch laws and fixed-term contracts: The current law requires fixed-term contracts to fit into one of the four categories provided under the LSL.</p>
	<p>Amendments to the Labour Standards Law - Proposed Labour Dispatch Template Agreement: A template agreement for labour dispatch arrangements being considered may impose too many obligations on the employer.</p>
	<p>Amendments to the Labour Standards Law - Labour insurance: The requirement that representatives of branches of multinational companies be treated as "employers" for labour insurance purposes has ramifications that do not necessarily benefit these representatives.</p>
Insurance	<p>Article 210 of the Guidelines for Life Insurance Products Review: According to current rules, the beneficiary of the health riders attached to Credit Insurance (CI) shall be the insured person him/herself and cannot be appointed or amended by the applicant.</p>
	<p>The definition and scope of group insurance: In current group insurance, the applicant and insured cannot be the same person while the current scope of group insurance is too narrow.</p>
Intellectual Property Rights	<p>Copyright protections - The need for three-strike implementation rules: The lack of three-strike implementation rules for IP rights violators has weakened the impact of ISP legislation.</p>
	<p>Copyright protections - Defining online piracy as “public crimes” would obviate the need for a rights-holder to file a complaint and enable law enforcement officers to take action when there is cause to believe that acts of piracy are being committed.</p>
	<p>Copyright protections - Legislation for IPR-based Internet border controls: The most efficient way to deter online IP infringements would be to adopt Internet border control measures to block the general public from accessing infringing websites.</p>
	<p>Copyright protections - Blocking of government funding for organizations that deal in infringing materials: The involvement of government-affiliated institutions in infringing activities have not been thoroughly investigated or remedied.</p>
Luxury Goods	<p>Promoting Taiwan as a luxury shopping destination: More could be done to take advantage of Taiwan’s strengths to promote Taiwan as shopping destination for tourists.</p>
Project & Procurement	<p>Organizational reform of the Executive Yuan in 2013: The dissolution of the Public Construction Commission during forthcoming organizational reform has raised concerns that public procurement matters will be properly handled during the transition period.</p>
	<p>New developments in dispute resolution – Mediation: The environment for mediation has deteriorated over the past few years, particularly in terms of its inefficiency in helping parties reach agreements to settle their disputes.</p>
	<p>New developments in dispute resolution – Arbitration: Arbitration is not used often enough to resolve disputes and should be promoted.</p>
Retail & Distribution	<p>Product labeling issues – Recycle mark: Taiwan requires its own recycling label to be added to product labels that already have the internationally-recognised recycling symbol printed on them, a superfluous and costly requirement.</p>

	<p>台灣醫療體系的公私夥伴關係 (PPP)：公私夥伴關係可以引進民間企業的投資，減輕全民健保制度的經濟負擔，提供病患最優質的醫療照護。</p> <p>中國大陸進口禁令與限制：台灣禁止或限制中國大陸製品進口。</p> <p>預防醫療照護相關感染 (HAI)：台灣在預防醫療照護感染方面缺乏整體政策，包括實施預防和控制感染的基本要件、HAI 的監測和報告、醫療院所的監督、基礎設施的投資（包括技術和革新獎勵）等，均缺乏完善政策。</p>
<p>人力資源</p>	<p>勞動基準法修正案 - 改革勞動派遣法規和定期勞動契約：目前勞動基準法規定定期契約必須是四種定期契約之一。</p> <p>勞動基準法修正案 - 勞動派遣契約範本提議：勞動派遣契約範本規定的雇主義務太多。</p> <p>勞動基準法修正案 - 勞工保險：法律規定跨國公司的分公司代表人，為勞保定義下的「雇主」，但這對代表人並不一定有利。</p>
<p>保險業</p>	<p>人身保險商品審查應注意事項第 210 條：根據現行規定，信用保險 (CI) 醫療附約的受益人應為被保險人本人，要保人不得指定或變更受益人。</p> <p>團體保險的定義與範圍：依據目前的團體保險規定，要保人與被保險人不得為同一人，且目前團體保險的範圍過於狹隘。</p>
<p>智慧財產權</p>	<p>著作權保護 - 「三振條款」施行細則的必要性：由於三振條款對智慧財產權侵權者尚無明確的施行細則，因而削弱 ISP 法案的影響。</p> <p>著作權保護 - 將網路盜版行為定為「公訴罪」無須權利人提起告訴，只要執法人員認定構成盜版行為，即可採取行動。</p> <p>著作權保護 - 以智慧財產權為基礎的網際網路邊境管制法案：打擊線上侵權的最有效方法，即為採取網際網路邊境管制措施，阻止一般民眾進入侵權網站。</p> <p>著作權保護 - 防堵政府資助侵權資料買賣組織：政府所屬機構涉及侵權行為，尚未徹底調查或糾正。</p>
<p>精品業</p>	<p>提供台灣投資人更多樣化之金融產品：政府應允許在台灣的金機機構可以提供台灣客戶所需且已在海外投資之金融商品。</p>
<p>政府採購</p>	<p>2013 年行政院組織改造：公共工程委員會即將因組織改造而解散，過渡期間能否妥善處理公共採購議題，受到矚目。</p> <p>爭議解決的新發展 - 調解：過去幾年調解環境不佳，尤其在協助解決糾紛達成共識方面，效率更是低落。</p> <p>爭議解決的新發展 - 仲裁：爭議解決往往不採取仲裁機制，應加以推廣。</p>
<p>零售業</p>	<p>商品標示議題 - 回收標誌：目前進口商為符合法規的要求，對於不用中文標示的列管塑膠類包裝產品（例如生鮮產品包裝），必須另外加上四角型回收標誌，如此不僅增加額外的標示成本，對消費者亦無實益，為多餘的規定。</p>

<p>Tax</p>	<p>Amortization for intangibles not otherwise enumerated in Article 60 of the Taiwan Income Tax Act (a new issue that expands on the issue raised in last year’s paper under the heading “Tax disputes over premiums arising from the acquisition of assets or businesses”): The tax authority’s current practice only allows intangibles listed in Article 60 of the Taiwan Income Tax Act to be amortizable for tax purposes. However, Article 60 is meant to prescribe the respective useful life for business rights, trademarks, copyrights, patents and other franchises.</p>
	<p>Look-back period of documentation for review of VAT refund applications: The tax authority does not have explicit guidelines on the length of the look-back period and in practice has a tendency to expand the look-back period which it may request documents for. This contradicts tax laws and hinders a company’s right to claim tax refunds.</p>
<p>Telecommunications, Media & Content</p>	<p>Progressive regulations to foster innovation in Taiwan: Current regulatory policies are hindering the development of convergence by restricting the types of services and content over some platforms.</p>
<p>Travel & Tourism</p>	<p>Promoting Taiwan as a luxury shopping destination: More could be done to take advantage of Taiwan’s strengths to promote Taiwan as shopping destination for tourists.</p>
	<p>Marketing Taiwan (not raised in last year’s paper but in previous papers): More could be done to ensure the clarity,coherency and consistency of the marketing initiatives.</p>
	<p>Global distribution readiness for Taiwan’s travel products and services: Only an estimated 35% of Taiwan accommodation providers are “e-distribution-ready”, meaning that 65% of Taiwan accommodation providers are not listed in online searches during an international traveller’s trip planning process and have no chance of being selected.</p>

稅務	<p>台灣所得稅法第 60 條未列舉的無形資產攤銷（針對去年建議書「資產或業務收購案溢價部分的稅務爭議」所拓展的新議題：目前稅務機關的實務做法，僅允許攤銷台灣所得稅法第 60 條列舉的無形資產。然而，第 60 條主要目的係規定營業權、商標權、著作權、專利權及各種特許權的可用攤銷年數。</p>
	<p>審查營業稅退稅申請的文件回顧期間：稅務機關並未規定明確的回顧期間，實務上甚至傾向於要求提供更長回顧期間的文件。此規定明顯妨礙企業要求退稅的權利。</p>
電信業、媒體與內容	<p>台灣醫療體系的公私夥伴關係 (PPP)：公私夥伴關係可以引進民間企業的投資，減輕全民健保制度的經濟負擔，提供病患最優質的醫療照護。</p>
觀光旅遊	<p>將台灣塑造為精品購物聖地：多加利用台灣優勢，讓台灣成為觀光客的購物天堂。</p> <p>行銷台灣（去年建議書未提及，但過去的建議書已討論）：可再加強行銷計畫的規劃，力求計畫明確且連貫一致。</p> <p>台灣旅遊產品和服務的全球行銷準備：目前估計只有 35% 的台灣住宿業者具備「電子行銷」的能力，亦即 65% 的台灣住宿業者，未曾出現在國際旅客規劃行程的網路搜尋過程，完全沒有獲選的機會。</p>

Unleashing the Taiwan Tiger

A Path to Economic Prosperity

After rebounding strongly from the global financial crisis in 2010 (with 10.5% GDP growth) and posting solid growth of 4.03% in 2011, Taiwan faced much more challenging global economic conditions in 2012. The same uncertainties (the sovereign debt overhang, declining demand in Taiwan's main export markets and weak consumer confidence and manufacturing outlook data at home) point to another challenging year ahead in 2013.

Taiwan has been dubbed one of the four Asian tiger economies along with Hong Kong, Singapore and South Korea given its spectacular run of progress and growth over the past four decades. Since 1970 all four Asian tigers posted impressive growth (averaging 5.9% per year for Hong Kong; 6.7% for Taiwan and South Korea and 7.2% for Singapore). However, since 2000, Taiwan's growth has been less robust than the other Asian tigers (an annual average of 4.1% compared to 4.5% for Hong Kong and South Korea and 5.9% for Singapore). In the first half of 2012, Taiwan's performance lagged even further

behind. Taiwan's GDP shrank 0.2% year on year in 2Q12, the first quarterly decline since 4Q09. Given the growth in the first quarter, 1H12 GDP was 0.1%. Taiwan's growth rate was among the weakest in Asia and the lowest of the Asian tiger economies. South Korea's GDP rose 2.4% in 2Q12 while Hong Kong's rose 1.1% and Singapore's rose 2.0%. It is worth noting that Taiwan's main economic rival, South Korea has not suffered a full-year recession since 1998 (following the Asian financial crisis in 1997) while Taiwan has had two (in 2001 and 2009).

GDP growth of the Asian tigers													
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	Average
Hong Kong	8.0	0.5	1.8	3.0	8.5	7.1	7.0	6.4	2.3	-2.6	7.0	5.0	4.5
Singapore	9.0	-1.2	4.2	4.6	9.2	7.4	8.8	8.9	1.7	-1.0	14.8	4.9	5.9
South Korea	8.8	4.0	7.2	2.8	4.6	4.0	5.2	5.1	2.3	0.3	6.3	3.6*	4.5
Taiwan	5.8	-1.7	5.3	3.7	6.2	4.7	5.4	6.0	0.7	-1.8	10.7	4.0	4.1

Source: IMF. Calculations by the ECCT based on IMF data
 *Listed as a forecast by the IMF

釋放台灣虎 經濟興盛之道

繼2010年自全球金融危機強勢反彈，台灣GDP成長10.5%，並在2011年穩健成長4.03%後，台灣在2012年面臨更加艱困的全球經濟局勢。同樣的不確定因素，包括主權債卷陰影高懸、台灣主要外銷市場需求下滑，以及國內消費者信心與製造業展望不振，均顯示2013年亦將是充滿挑戰的一年。

台灣過去40年傑出的經濟發展與成長，與香港、新加坡與南韓並列為亞洲四虎。自1970年起，亞洲四虎均表現出驚人成長，平均年成長率香港5.9%，台灣和南韓6.7%，新加坡7.2%。但自2000年起，台灣的成長率開始落後其他亞洲三虎，相較於香港、南韓的4.5%，以及新加坡的5.9%，台灣年平均成長率僅4.1%。2012年上半年，台灣表現更遠遠落後各國。台灣的GDP在2012年第2季年增率縮減0.2%，為2009年第4季以來首度季成

長率下滑。由於第1季尚有增長，2012年上半年的GDP增幅為0.1%。台灣的成長率是亞洲最疲軟的國家之一，更在亞洲四虎中敬陪末座。2012年第2季，南韓GDP成長2.4%，香港成長1.1%，而新加坡則成長2.0%。值得注意的是，台灣的主要經濟對手南韓自1998年以來，即1997年亞洲金融危機後，就未再發生全年度衰退的情形，但台灣卻在2011及2009年發生了兩次。雖然全球經濟因素非台灣所能控制，政府可以做的是，為穩健的經濟成

亞洲四虎 GDP 成長率

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	平均
香港	8.0	0.5	1.8	3.0	8.5	7.1	7.0	6.4	2.3	-2.6	7.0	5.0	4.5
新加坡	9.0	-1.2	4.2	4.6	9.2	7.4	8.8	8.9	1.7	-1.0	14.8	4.9	5.9
南韓	8.8	4.0	7.2	2.8	4.6	4.0	5.2	5.1	2.3	0.3	6.3	3.6*	4.5
台灣	5.8	-1.7	5.3	3.7	6.2	4.7	5.4	6.0	0.7	-1.8	10.7	4.0	4.1

資料來源：國際貨幣基金 (IMF)。歐洲商會依據 IMF 資料計算 *以 IMF 預測方式列出

While global economic factors are out of Taiwan's control, much could be done by the government to create the right conditions for more robust economic growth. Given Taiwan's deteriorating economy compared to its economic rivals, the need for action is even more urgent. The restraints of over-regulation, unique standards and practices that are holding Taiwan back need to be removed. The Taiwan tiger needs to be unleashed to allow it to reach its full potential and catch up with the other Asian tigers.

Areas of progress

Taiwan continues to make progress in a number of areas.

Regulatory environment

The government has taken steps to resolve 12 of the issues raised in previous position papers¹ by the ECCT's Asset Management, Automotive, Luxury Goods and Pharmaceutical committees. The ECCT recognizes that these steps indicate a clear intention to bring Taiwan in line with international standards and best practices.

Cross-Strait relations

Better cross-Strait relations have improved the business climate for both local and multinational firms. To date, Taiwan has signed 18 agreements with mainland China. Over the past year an investment protection agreement and a Memorandum of Understanding (MoU) on a cross-Strait currency settlement agreement have been signed. The signing of the MoU paves the way for Chinese yuan-denominated (renminbi or RMB) banking products and financial services, that are in high demand by many players in Taiwan including retail, wealth management clients (both professional investors (PI) and non-professional), Taiwan export-oriented SMEs, large companies as well as financial institutions.

Sustainability

The government has announced its intention to reduce Taiwan's carbon emission levels to 2005 levels by the year 2020 and to 2000 levels by 2025. The Environmental Protection Administration (EPA) announced the "Air Pollution Control Act" that classifies Green House gases as air pollutants. In addition, the government has conducted studies that examine the main sources of Taiwan's carbon emissions and indicate how emissions can be lowered if all stakeholders take action. These

initiatives show that the government is acknowledging the issues that Taiwan is facing and have helped to qualify and quantify the upcoming goals. These important first steps are supported by the ECCT. However, very little action has been taken so far to meet the government's targets, which is why we have laid out detailed proposals in the "Areas of recommended action" section as well as the Energy & Environment Position Paper that follow.

Areas of concern

While the progress noted above is encouraging, there have also been instances of well-intentioned but poorly thought through regulations. One example of this is proposed changes to the Consumer Protection Law.

Strengthening consumer protection

In line with the ECCT's consistent call for an open and fair regulatory environment in Taiwan that safeguards the interests of all stakeholders, the Chamber strongly supports the government's initiative to put in place laws that protect the health, safety and rights of consumers in line with the highest international standards. Moreover, given the rapid technological developments in recent years, the Chamber welcomes the government's efforts to revise its consumer protection laws to reflect the realities of the technological advances and convenience of modern commerce.

While Taiwan is moving in line with the general global trend to offer better and more substantial protection to consumers, ECCT members are concerned that the proposed amendments are too broad and lack necessary balancing considerations that could result in unintended practical problems for consumers and business that would harm consumer interests. The process of coming up with the draft was flawed. The proposed amendments were drafted without proper consultation with all stakeholders. The two public hearings on the amendments were only open to select people and many stakeholders were not informed. It is clear from the draft amendments that the implications of the amendments for consumers and business have not been fully thought through.

Unfortunately, proposed amendments to Taiwan's Consumer Protection Law would fail to adequately protect consumer rights and are ill-equipped to deal with the reality of modern commercial practices. The proposed amendments were drafted without due consideration of the potential implications of the

¹ Does not include issues raised by the Better Living committee

長創造正確的條件。在台灣經濟相對於競爭對手持續惡化之際，更迫切需要政府採取行動。政府理當消弭拖累台灣發展的各種阻力，包括過度管制、特殊標準與慣例，才能釋放台灣猛虎般的經濟活力，使其充分發揮潛力，追上其他的三虎。

進展項目

台灣在特定領域裡，持續作出進展。

法規環境

針對本會的資產管理、汽車、精品與製藥等委員會於去年建議書中提出的各項議題，政府已採取行動解決其中 11 項。本會瞭解，這些行動展現了台灣追求與國際標準和最佳慣例接軌的明確意圖。

兩岸關係

兩岸關係升溫，改善了本地與跨國企業的商业氛圍。台灣目前已與中國大陸簽署 18 項協定。過去一年內已簽署一項投資保護協定，以及一份海峽兩岸貨幣清算合作備忘錄。備忘錄的簽署，乃是迎接人民幣計價金融產品與服務的必要準備。包括零售業、財富管理客戶（專業及非專業投資人）、台灣以外銷為主的中小企業、大型企業，以及金融機構在內，對於相關產品與服務皆有高度需求。

永續發展

政府已宣布將在 2020 年以前，將台灣的碳排放量減少至 2005 年的水準，而在 2025 年以前，降至 2000 年時的水準。環保署 (EPA) 公布的《空氣污染防制法》，將溫室氣體歸類為空氣污染。此外，政府機構已進行相關研究，調查台灣主要碳排放來源，及提出在所有相關單位共同行動下，如何降低排放量。這些方案顯示，政府已正視台灣所面臨的議題，並協助質化及量化後續目標。本會支持這些重要的第一步，但目前為止，為了邁向政府目標而採取的各種行動，幾乎付之

闕如，因此我們在《建議行動項目》與後續的《能源與環境建議書》中，提出詳細的建議內容。

值得關注的問題

上述進展固然令人鼓舞，仍有若干用意良好但思慮欠周的制約了商業發展的案例，例如修改《消費者保護法》的提案。

加強消費者保護

鑑於本會一向呼籲在台建立開放、公平的法規環境，以保護所有相關人士權益，本會強烈支持政府，依據最高國際標準，建置相關法律保護消費者健康、安全與權利的行動。此外，由於近年來技術快速發展，樂見政府致力於修訂消費者保護法規，以反映技術進展與現代商業便利性的實際情況。

在台灣配合全球趨勢進展，提供對消費者更佳且更多的實質保護之際，本會認為，如果提案修訂的範圍過於浮泛，缺乏必要的權衡考量，在執行的實務層面將帶來適得其反的消費者與企業問題，相當不利於保障民眾消費權益。修訂草案的研擬過程有瑕疵，提案修訂內容並未適當諮詢所有關係人士的意見。特別是，修訂內容的兩次公聽會僅開放給特定對象，許多關係人士均未接獲通知。從修訂草案可明顯看出，修訂內容對於消費者與企業的影響，並未有周全的思慮。

可以說，台灣政府草擬的《消費者保護法》恐將無法充分保護消費者權益，也難以應付現代商業行為的現實情況。修訂草案的研擬並未審慎考量相關異動的可能影響。提案內容模糊不清、前後不一致，且不符合最理想的國際實務。為能進一步強化消費者保護、促進消費活動，修訂草案應充分反映消費者需求，而不致嚴重干擾正常企業運作，從而損及民眾消費的意願及其權益。

為矯正此情況，本會強烈要求行政院消保處與包括消費者與企業團體在內的所有關係人士，進行全

changes. They are vague, inconsistent and out of step with the best international practices. In order to further bolster consumer protection and consumption, the draft amendments ought to fully represent consumer interests and not cause severe disruptions to the normal course of business, which would be detrimental to consumers.

In order to rectify this situation, the ECCT has urged the Executive Yuan to initiate an inclusive, open discussion with all stakeholders including consumer and business groups to revise Taiwan's Consumer Protection Law and related regulations and bring them in line with the best international practices. ECCT members have extensive expertise and experience in providing comprehensive consumer protection across a broad range of industries and are willing to assist the government in this effort.

Areas of recommended action:

What to do to unleash the Taiwan tiger

While Taiwan has made gradual progress towards improving the regulatory environment over the past two decades, the pace of reform in recent years has remained slow. This has prevented Taiwan from reaching its full potential.

For the sake of clarity we have organized this year's main action items into two broad categories. These are competitiveness and sustainability.

1) Competitiveness

Taiwan was ranked 16th among 183 global economies in the World Bank's Doing Business 2013 report (released in 2012), up nine places from the previous year but behind its Asian competitors, Singapore, which was ranked No.1, Hong Kong (No.2), South Korea (8th) and Malaysia (12th). In the survey Taiwan's rankings improved the most in the "Dealing with Construction Permits" category (up from 87th to 9th) while it ranked relatively well in getting electricity (6th) and resolving insolvency (15th). However, Taiwan did not rank as well in terms of protecting investors (32nd) paying taxes (54th), getting credit (70th) and enforcing contracts (90th).

The relatively low rankings in some of the categories important to international investors indicate that there is much room for improvement. Taiwan's failure to adopt international standards and practices hinders its competitiveness in a number of industries. To enhance competitiveness, action needs to be taken to further promote Taiwan as an RMB market, adopt

international standards, remove the ban on imports from China and sign a Trade Enhancement Measures (TEM) agreement with the European Union.

Promoting Taiwan as an offshore RMB market

The ECCT welcomes the various measures taken over the past year to open up the offshore RMB market, starting in Taiwan's domestic banking and financial system. The MoU signed on 31 August 2012 and the selection of a Taipei-based clearing bank for RMB clearing are major milestones rightly placing Taiwan as the second RMB offshore financial center after Hong Kong.

While further amendments of the relevant regulation on cross-strait financial activities have yet to be formulated, the Chamber believes that such amendments should encompass six main aspects. They should:

- 1) Allow Domestic Banking Units (DBUs) to conduct RMB business for all types of clients, including professional investors (PIs) and individual non-PI clients;
- 2) Allow the opportunity to create another platform for international issuers to consider raising debt in Taiwan (eg "Sweet Potato" bonds), as an alternative to Hong Kong, which is open to domestic and international issuers;
- 3) Facilitate direct trade settlement in RMB, a currency representing 9% of China's total trade volume in 2011;
- 4) Provide an opportunity to further develop new investment products to cater to the needs of all Taiwan-based market participants;
- 5) Ensure full connectivity and free movement of RMB between Hong Kong and Taipei through designated clearing banks; and
- 6) Set up a liquidity management mechanism in CNT (a real time gross settlement, RTGS system) and appoint a lender of last resort.

International standards

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. The following are examples of Taiwan's deviation from international standards:

- **Directive 401:**

面性的公開討論，以修訂台灣的《消費者保護法》和相關法規，力圖接軌國際最佳實務。本會會員具備充分的專業與資歷，能向不同產業提供全面性的消費者保障，並十分樂意協助政府進行相關工作。

建議採取行動項目：

釋放台灣經濟活力的必要行動雖然台灣在過去二十年內逐步改善了法規環境，近年的改革腳步卻遲滯不前，使得台灣無法充分發揮潛力。

為求明確，我們將今年的主要行動項目分成兩大類別，即競爭力與永續發展。

1) 競爭力

世界銀行 (World Bank) 的《2013 年經商環境》報告 (2012 年公布)，將台灣列為全球 183 個經濟體中的第 16 名，較前 1 年進步 8 名，但落後於亞洲競爭對手，包括第 1 名的新加坡、香港 (第 2 名)、南韓 (第 8 名)、馬來西亞 (第 12 名)。在該調查中，台灣在「申請建築許可」項目排名改善最多 (從 87 名升至第 9 名)，在電力取得 (第 6 名) 與破產處置 (第 15 名) 項目的排名相對較佳。但台灣在投資人保護 (第 32 名)、繳納稅款 (第 54 名)、貸款 (第 70 名) 與執行契約 (第 90 名) 等項目排名則極不理想。

國際投資人所重視的某些項目排名偏低，表示仍有許多改善空間。許多國際標準與慣例，未能獲得台灣採用、承認，因而削弱了若干產業的競爭力。為提高競爭力，必須採取行動，進一步推動台灣成為人民幣市場、採用國際標準、解除中國大陸產品進口禁令，並與歐盟簽署「貿易振興措施」(TEM) 協議。

推動台灣成為境外人民幣市場

本會樂見過去幾年內，台灣本地銀行與金融體系開始採取各項措施，開放境外人民幣市場。2012 年 8 月 31 日簽署合作備忘錄，以及選擇一家位於台北的清算銀行從事人民幣清算，都是推動台灣成為繼香港之後，第二個人民幣境外金融中心的重大里程碑。

雖然兩岸金融活動相關法規修訂尚待進一步研擬，本會認為，法規修訂理當涵括六大方面。相關法規應該：

- 1) 允許國內金融單位 (DBU) 為所有類型的客戶進行人民幣業務，包括專業投資人 (PI) 與個別的非專業投資人客戶；
- 2) 釋出創造另一平台的良好機會，鼓勵國際發行機構考量在台舉債 (如「蕃薯」債券)，試圖取代已向國內、國際發行機構全面開放的香港；
- 3) 推動人民幣的直接貿易清算，此貨幣在 2011 年佔中國大陸總貿易額 9%；
- 4) 提供進一步發展新投資產品的機會，以迎合所有在台灣之市場參與者的需求；
- 5) 確保人民幣得以經由指定清算銀行，在香港與台灣之間充分連結且自動流動；以及
- 6) 建立離岸人民幣 (CNT) 的流動性管理機制 (即時總額清算 (RTGS) 機制)，並指派一個最終貸款融通機構 (lender of last resort)。

國際標準

台灣若能採取果決的行動，促成自身法規環境接軌國際標準，將十分有助於提升台灣在投資方面的競爭力與吸引力。以下為台灣偏離國際標準的一些案例：

- (77)經工字第 13201 號令第 401 條條文：經濟部能源局在 2012 年 1 月 1 日公布有關屋內線路裝置規則第 401 條施行作業要點，說明有關高壓電力設施的檢驗、管制與認證指導原則。相關條款要求工廠取得 ISO/IEC 17025 實驗室標準認證，而非適用 ISO 9001 標準。

The Ministry of Economic Affairs' Bureau of Energy announced details of Directive 401 on the Indoors Wiring Standard on 1 January 2012, which sets out guidelines for the inspection, regulation and accreditation of high-voltage electrical facilities. The directive requires factories to be certified according to ISO/IEC 17025 laboratory standards rather than ISO 9001. The new requirement is a departure from the government's original position, which is to pursue safety and efficiency, is out of step with international practices and constitutes a technical barrier to trade.

• Double-testing of electrical engineering products:

The Chinese National Standard (CNS) 14816-2 is identical to the current International Electrotechnical Commission's (IEC) 60947-2 (2001) standard. Yet Taiwan requires products that have already passed the IEC standard to be retested. This adds to costs for suppliers and in some cases leads producers and importers to withdraw certain products from the market. Additional testing would not be necessary if local authorities accepted certificates issued by IEC-accredited in-house laboratories, thus easing up business and reducing costs for consumers.

• The acceptance of ECE and EC certificates:

Taiwan has implemented numerous local safety regulations governing automotive parts and other items such as light emitting devices, horns, tyres, safety glass, brake systems and others that have already been certified by the United Nations Economic Commission for Europe (UNECE or ECE) or the European Community (EC). 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. Furthermore, 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.

• Key items still not open to foreign test laboratories:

Numerous items for which compulsory testing is required to meet automotive testing standards are still not open to

foreign laboratories. This form of protectionism runs counter to Taiwan's commitment to free trade and competition and the consequent lack of competition among testing institutions raises the cost and administrative burdens for manufacturers, both foreign and domestic.

• Technical barriers to trade for European food products:

The importation of 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 as well as requirements for additional documentation from countries already declared disease free by the World Organisation for Animal Health (OIE).

Accepting EU standards, which are among the world's most stringent and accrediting European test laboratories, which are world class, for all tests would remove the technical barriers to trade listed above. The result would be to increase Taiwan's attractiveness as an investment destination and market for manufacturers and consumers and boost Taiwan's competitiveness.

PRC import ban

The ECCT supports the move towards greater cross-Strait business normalization but the benefits of the opening up are being countered by the import ban or restrictions on the import of some 2,100 products manufactured in China. While the number of items on the list has fallen gradually over the past few years, including four of the items on the Chamber's overall top 10 list, many of the items regarded as priority items manufactured by European companies in China remain banned or restricted. 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 ECCT member companies to source these products from alternative, more expensive production locations. This directly leads to higher prices for Taiwanese consumers and spurs inflation. Lifting the ban and other restrictions would benefit businesses and consumers in Taiwan and make Taiwan more attractive to international investors. In turn this would boost Taiwan's competitiveness.

Lists of banned items regarded as priority can be found in the following position papers: Electrical Engineering and

新規定悖離政府原先追求電力安全及效率的立場，並與國際慣例脫節，構成了貿易層面的技術性障礙。

- **電機工程產品的重複檢測：**國家標準 (CNS) 14816-2 與國際電工委員會 (IEC) 現行的 60947-2 (2001) 標準相同，但台灣當局依舊要求已經符合 IEC 標準的產品接受複檢，此舉徒增供應商的成本，甚至在某些個案中迫使廠商與進口商自市場收回特定產品。若國內當局可接受經 IEC 認證的公司內部實驗室所核發的證明，即不需進行額外測試，如此將減輕企業負擔，更能降低消費者的成本。

- **採認 ECE 與 EC 安全合格證明：**台灣已實施多項國內安全法規，以便管理汽車零件與其他配件，例如發光裝置、喇叭、輪胎、安全玻璃、煞車系統與其他經過聯合國歐洲經濟委員會（簡稱 UNECE 或 ECE）或歐洲共同體 (EC) 認證的產品。外國汽車進口商必須重複進行測試與準備文件，因而產生不必要的成本。此外，台灣主管機關要求進口商針對所有的零件與系統，向原始供應商蒐集測試與檢驗報告（許可文件），此外，進口商還必須重新檢測車輛，或是請政府認可的實驗室重新核發測試報告。對於已在歐洲經過嚴格測試並獲得認證的車輛與零件而言，此等要求並不合理。

- **主要項目仍未開放由國外的測試實驗室實施：**為了符合汽車檢測標準，許多項目必須強制接受測試，相關項目仍未開放於國外的實驗室予以實施。此等保護主義思維，違背了台灣在自由貿易與競爭方面的承諾；測試機構之間缺乏競爭的狀況，使得國內外製造商的成本與行政負擔加重。

- **歐洲食品進口的技術性貿易障礙：**歐洲國家的食品進口頗受限制，原因在於台灣未能及時核准歐盟的控管程

序與食品作業制度，更要求世界動物衛生組織 (OIE) 宣告為「非疫區」的各國仍應提供額外文件。

若在各項測試方面採納歐盟標準，世上最嚴格的標準，並認可世界級的歐洲測試實驗室，即能解除上述的技術性貿易障礙。這樣一來，台灣將成為更具吸引力的投資地點，並因產品更多樣化而成為更具吸引力的市場，同時減輕製造商與消費者的成本負擔而提升台灣的競爭力。

大陸產品的進口禁令

本會支持政府促進兩岸商業貿易正常化的措施，然而，大約 2,100 項中國大陸產品的進口禁令或限制，與開放往來的效益背道而馳。清單上的項目數量在過去數年內已逐漸減少，包括本會前 10 大清單上的 4 項產品，但許多視同優先項目，由歐洲企業在中國大陸製造的產品，仍然遭到禁止或受到限制。禁令助長保護主義的氣焰，傷害台灣的產業與消費者，違背了推廣台灣「區域總部」形象的政策。針對特定類型電機設備、服飾和家用產品等項目的禁令，迫使本會的會員公司從其他成本較高的產地來源取得產品，直接導致台灣消費者負擔價格偏高，引發通貨膨脹。解除禁令與其他限制，不但有益於台灣的企業與消費者，亦能提升台灣對國際投資者的吸引力，進而提升台灣的競爭力。

有關禁止進口項目中，視為優先項目的清單，可參考以下建議書：電機與設備、奢侈品、零售與經銷，以及健康照護。經本會會員公認為最重要的各個項目詳列如下。

2013 ECCT PRC import ban priority list

CCC Code	English Product Description	Chinese Product Description
8504.40.99.10.7	Frequency converters	變頻器
8535.21.30.00.7	Vacuum circuit breakers exceeding 1000 volts, but not exceeding 72.5 kv.	真空斷路器，電壓未超過1000伏特，但低於72.5仟伏特者
8536.20.90.00.4	Other automatic circuit breakers, for a voltage not exceeding 1,000 volts	其他自動斷路器電壓未超過1000伏特者
6115.95.00.00-6	Stockings, socks and other hosiery, knitted or crocheted, of cotton	棉製長襪、短襪及其他襪，針織或鉤針織者
6208.91.00.00.8	Women's or girls' singlets and other vest, briefs, panties, negliges, bathrobes, dressing gowns and similar articles, of cotton	棉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
6302.21.00.00-8	Other bed linen, printed, of cotton	棉製其他印花床上用織物製品
6201.12.00.00-1	Men's or boys' overcoats, raincoats, car -coats, capes, cloaks and similar articles, of cotton	棉製男用或男童用大衣、雨衣、駕車外套、披肩、斗篷及類似品
6203.22.00.00-7	Men's or boys' ensembles, of cotton	棉製男用或男童用搭配式套裝
6204.42.00.00-2	Women's or girls' dresses, of cotton	棉製女用或女童用洋裝
3005.10.10.00-5	Surgical adhesive tape	外科用膠帶

2013 年歐洲商會中國大陸進口禁令優先解禁名單

商品列號	英文貨品名稱	中文貨品名稱
8504.40.99.10.7	Frequency converters	變頻器
8535.21.30.00.7	Vacuum circuit breakers exceeding 1000 volts, but not exceeding 72.5 kv.	真空斷路器，電壓未超過1000伏特，但低於72.5仟伏特者
8536.20.90.00.4	Other automatic circuit breakers, for a voltage not exceeding 1,000 volts	其他自動斷路器電壓未超過1000伏特者
6115.95.00.00-6	Stockings, socks and other hosiery, knitted or crocheted, of cotton	棉製長襪、短襪及其他襪，針織或鉤針織者
6208.91.00.00.8	Women's or girls' singlets and other vest, briefs, panties, negliges, bathrobes, dressing gowns and similar articles, of cotton	棉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
6302.21.00.00-8	Other bed linen, printed, of cotton	棉製其他印花床上用織物製品
6201.12.00.00-1	Men's or boys' overcoats, raincoats, car-coats, capes, cloaks and similar articles, of cotton	棉製男用或男童用大衣、雨衣、駕車外套、披肩、斗篷及類似品
6203.22.00.00-7	Men's or boys' ensembles, of cotton	棉製男用或男童用搭配式套裝
6204.42.00.00-2	Women's or girls' dresses, of cotton	棉製女用或女童用洋裝
3005.10.10.00-5	Surgical adhesive tape	外科用膠帶

Equipment, Luxury Goods, Retail & Distribution and Health Enhancement. The following is a list of the items regarded as the most important to ECCT members from the committees listed above.

A TEM between Taiwan and the European Union

In 2012, the ECCT commissioned Copenhagen Economics to conduct a follow-up to its original 2008 study on the potential impact of a free trade deal (which the ECCT calls Trade Enhancement Measures or TEM) between the EU and Taiwan. The study's results were published on 20 September 2012 in the report titled "EU-Taiwan Trade Enhancement Measures: Update of the 2008 report Taiwan: Enhancing Opportunities for European Business".

The report concludes that the potential for EU-Taiwan trade enhancement measures are much stronger today than in 2008, when the benefits were first assessed. The ECCT has long supported a trade deal between the EU and Taiwan because it is good for economic growth and for creating jobs in both Taiwan and Europe. The study clearly shows that in the wake of the global financial crisis, the EU-Korea FTA and the ECFA with China, there are now even greater opportunities for both sides to benefit from such a deal.

The study report cites five main reasons why the case for trade enhancement measures is stronger today than it was in 2008:

Firstly, the EU's exports to Taiwan have increased markedly since the crisis. Intra-European trade is still suffering in the wake of the financial crisis and sovereign debt overhang but European exports to Asia are increasing at a faster pace than before the crisis. In line with this trend, the EU's exports of goods to Taiwan increased by more than 40% between 2008 and 2011 while services exports increased by 50% over the same period. This makes Taiwan a bigger export destination today than in 2008 and thus points to larger gains from trade enhancement measures with Taiwan. The 2008 study estimated an increase in EU exports to Taiwan of €12 billion and a net economic gain for the European economy of €2 billion per year. It also estimated significant gains for Taiwan. Taiwan's exports to the EU were estimated to increase by €10 billion per year as a result of trade enhancement measures. In 2008, it was estimated that trade enhancement could contribute to a GDP increase of close to €4 billion per year in Taiwan.

Secondly, the lack of multilateral trade liberalisation adds to the potential for bilateral agreements. If tariffs are not

removed through multilateral agreements, they should be removed through bilateral agreements. With the Doha-round of multilateral trade talks stalled, the benefits of bilateral trade enhancement measures between the EU and Taiwan are increasing.

Thirdly, the EU has signed an FTA with South Korea, which entered into force on 1 July 2011. The EU has also initiated FTA negotiations with Japan. As the EU concludes more free trade agreements in Asia, the trade distorting impacts on EU-Taiwan trade will worsen and the rationale for EU-Taiwan trade enhancement measures will strengthen. Looking at just one year of data from the EU-South Korea FTA, taking into account the average rate of trade growth from 2003 to 2008 and the impact of the financial crisis on growth, Copenhagen Economics estimates that the actual impact attributable to the EU-South Korea FTA was a 6% increase in EU-South Korea trade in the first year of the trade pact. The EU-Korea FTA has already begun to exert an impact on trade flows. EU-Taiwan trade is diverted away and its patterns distorted. The Korea FTA could potentially put EU-Taiwan trade under pressure because of the fierce competition between Taiwanese and Korean producers in many sectors. This is likely to distort EU-Taiwan trade. Together, these changes in the trade environment increase the economic rationale for EU-Taiwan trade enhancement measures.

Fourthly, the political climate between Taiwan and Mainland China has improved since 2008. The signing of the Economic Cooperation Framework Agreement (ECFA) sends a strong political signal to the outside world about much better cross-Strait relations. Political stability is indeed one of the factors shown to positively correlate with higher trade flows and higher inflows of foreign direct investment. More political stability will, therefore, help to bring more investors and exporters into Taiwan. Furthermore, the ECFA includes practical steps towards the removal of restrictions on trade, investment and mobility. This in turn improves the conditions for using Taiwan as a stepping stone into the mainland Chinese market. Furthermore, Taiwan has also been actively pursuing trade and investment agreements with other nations, including the United States (US) and Japan. If no action is taken towards an EU-Taiwan trade deal, the EU could find itself one step behind its main trading partners with respect to gaining access to the Taiwanese market and thereby making it more difficult for European firms to explore the potential for growth in Taiwan and the potential for

中小企業增加節能設備與技術的相關知識，鼓勵建置低碳解決方案以減少能源消耗。在能源生產方面，政府應持續進行燃煤發電廠升級與改造，使其更有效率且更乾淨。

再生能源

台灣雖有整合式的固定收購電價制度，實際設立的再生能源發電廠卻令人失望。若要解決此一問題，不妨針對再生能源裝置規劃具企圖心的藍圖，明訂年度目標，加速推動再生能源計畫的申請流程，並實施再生能源裝置的性能報告與監控制度。

減少產業與公共建設對環境的衝擊

公共基礎設施計畫應以生命週期成本為指導原則。將此原則套用至各種產業，將有助於鼓勵永續投資，亦可增加本地產業瞭解相關概念的程度，進而提升其全球競爭力，特別是歐盟目標市場已廣為實施生命週期成本的做法。

不論是再生能源、工業應用、建築科技、智慧電網或其他降低碳排放量的科技領域，歐洲國家與企業皆為先驅。基於相關的專業與經驗，歐洲商會會員可協助台灣眾多產業減少碳排放量，包括發電、工業機械、電機設備與應用、電子儀器、電信與運輸網路等產業。

本會建立「低碳方案」(LCI)，展示領先的跨國企業目前處理永續性挑戰的做法，協助在台推動低碳解決方案。LCI 希望吸引本地企業、政策制定者與民眾參與，合作達成台灣政府所設定的目標，減少碳排放量，並協助企業因應能源成本不斷上漲做好準備。如果台灣政府與企業能與歐洲政府及企業在所有永續性相關領域進行合作，在達成永續性目標上，勢必造就更多進展。

透過推廣低碳產品與科技，政府亦將促進低碳方案的經濟活動而造就良性循環，既能降低高污染性石化燃料的依賴程度，亦可創造更多商機。

using Taiwan as a gateway to mainland China.

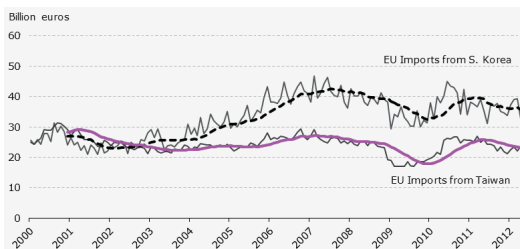
Finally, with the bleak outlook for the domestic driven European economy, the report concludes that the arguments for considering a trade deal between the EU and Taiwan have increased substantially since 2008.

While the ECCT recognizes the political obstacles to an EU-Taiwan trade deal, there are steps that Taiwan could take ahead of an agreement. For example, Taiwan authorities continue to implement numerous local safety regulations and require additional tests on European products that have already met and passed the EU's stringent standards for health, safety and quality. It has been and continues to be the ECCT's consistent message to the Taiwan government that taking unilateral action to remove trade barriers and adopting international standards would be a demonstration of the government's good faith and sincerity and would significantly help to further Taiwan's case for a trade deal with the EU.

2) Sustainability: Balancing economic and environmental concerns

Policies that promote sustainability are good for the environment and business. The government has called for Taiwan's CO2 emissions to be cut to 2000 levels by the year 2025. This is a laudable goal but unless action is taken, under a business as usual scenario by some estimates, Taiwan's CO2 emissions could rise to over 500 million tonnes by 2025, more than double the CO2 emissions of 215 million tonnes in the year 2000. To meet the government's goal, action is needed on a number of fronts.

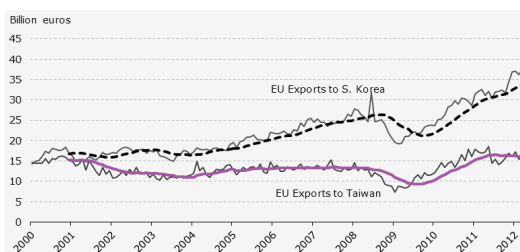
EU-27 imports from Taiwan and South Korea (2000-2012)



Note: Shows annual equivalents based on monthly data through June 2012 (12-month moving average)

Source: Copenhagen Economics' analysis based on Eurostat data

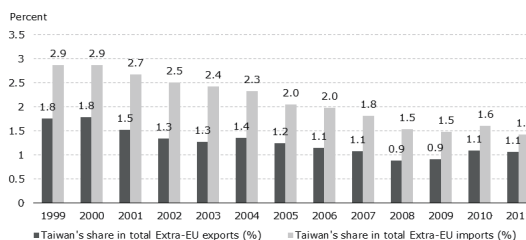
EU-27 Exports to Taiwan and South Korea (2000-2012)



Note: Shows annual equivalents based on monthly data through June 2012 (12-month moving average)

Source: Copenhagen Economics' analysis based on Eurostat data

Taiwan's share of the EU's external trade in goods



Source: Copenhagen Economics' calculations based on Eurostat data

台灣與歐盟之間的貿易提升措施

2012 年，本會委託哥本哈根經濟研究中心，針對 2008 年就有關歐盟與台灣間自由貿易協定（本會稱之為「貿易振興措施」或簡稱 TEM）的可能影響所進行的調查，進行後續追蹤研究。該項研究結果於 2012 年 9 月 20 日公布，報告名稱為《歐盟 — 台灣貿易提升措施：2008 年之《台灣：提升歐洲企業在台商機》報告更新》。

該報告結論指出，今日歐盟 — 台灣貿易振興措施的可能性，較 2008 年首度評估其效益時更高。本會長期支持歐盟與台灣之間的貿易互惠，因其對於台灣與歐洲的經濟成長與創造就業機會皆十分有利。該研究明確顯示，自全球爆發金融危機、歐盟與韓國簽署自由貿易協定，以及與中國大陸簽署 ECFA 以來，現在雙方更有機會受惠於這項合作。

該研究報告引述五大理由，說明目前簽署貿易振興措施的商機為何遠高於 2008 年時：

首先，歐盟外銷台灣的規模，自經濟危機後已大幅提升。歐洲各國相互貿易仍受到金融危機與主權國家債務危機的拖累，但歐洲外銷亞洲的規模擴展速度卻較危機前更快。在此趨勢下，歐盟外銷台灣的貨品在 2008 年至 2011 年之間增加超過 40%，同期的服務出口規模則增加 50%。如此一來台灣遂成為比 2008 年時更為舉足輕重的出口對象，亦表示與台灣之間的貿易提升措施將帶來更可觀利益。2008 年的研究估計歐盟外銷台灣的規模將增加 120 億歐元，歐洲經濟每年的經濟淨利將增加 20 億歐元。研究也研判，台灣亦將因此享有重大利益。受惠於貿易提升，台灣外銷歐盟的規模估計每年將增加 100 億歐元。在 2008 年間，一度估計貿易提升將帶動台灣國內生產毛額每年提高將近 40 億歐元。

其次，多邊貿易自由化的缺乏，增加了雙邊協議的可能性。若關稅未能透過多邊協議免除，則應以雙邊協議予

以消弭。隨著多邊貿易對談的杜哈回合延宕，歐盟與台灣間雙邊貿易加強措施的效益不斷提高。

第三，歐盟已與南韓簽署自由貿易協定 (FTA)，自 2011 年 7 月 1 日起生效。歐盟亦開始與日本進行 FTA 協商。由於歐盟在亞洲簽署了更多的自由貿易協定，將加劇歐盟 — 台灣貿易的所承受的強烈牽動，更加強歐盟 — 台灣貿易提升措施的合理性。檢視歐盟與南韓簽署 FTA 僅一年以來的資料，考量 2003 年至 2008 年的平均貿易成長率和金融危機影響貿易成長等情況，哥本哈根經濟研究中心估計，歐盟 — 南韓 FTA 的實際影響，係於貿易協定簽署後的第一年，帶動歐盟與南韓間貿易成長 6%。歐盟 — 韓國的自由貿易協定，已開始影響到貿易流量的規模。歐盟 — 台灣的雙邊貿易則遭到了轉移，原有模式也遭到強力牽扯。韓國的自由貿易協定可能對於歐盟與台灣間貿易造成壓力，畢竟台灣與韓國製造商在許多方面均有激烈競爭。這可能強烈牽動歐盟與台灣間的貿易。這些貿易環境的變化，提高了歐盟 — 台灣攜手落實貿易提升的經濟合理性。

第四，台灣與中國大陸之間的政治氛圍自 2008 年以來已有改善。《兩岸經濟合作架構協議》(ECFA) 的簽署，對外界傳達強烈的政治訊息，顯示海岸兩岸關係轉好。政治穩定程度，確實與貿易成長、外國直接投資挹注等等，具備著正相關。因此，提高政治穩定程度，當能為台灣帶來更多投資人與出口商。此外，ECFA 針對移除貿易、投資與流動性限制亦有具體步驟。這亦將改善台灣扮演「中國大陸市場墊腳石」的條件。此外，台灣亦積極尋求與其他國家簽署貿易與投資協定，包括美國與日本。若不針對歐盟與台灣間的貿易互惠採取行動，歐盟可能在進入台灣市場的管道方面落後主要貿易夥伴一步，歐洲企業也更難運用台灣成長的潛力做為進入中國大陸的門檻。

最後，考量歐盟的內需型經濟面臨著暗淡的前景，報告的結論是，自 2008 年以來，歐盟與台灣間貿易互惠的呼籲與主張，理當更加堅定且迫切。

Greenhouse gas legislation:

Legislation to reduce Taiwan's greenhouse gas emissions has been stalled in the legislature for several years. The main stumbling block is a lack of consensus on which model to follow either a carbon trading model or a CO₂ tax. A decision needs to be made and legislation that paves the way for phased carbon reduction targets needs to be implemented. The carbon trading model has many arguments to support it given that an already-functioning system is in place in Europe. By following the European model Taiwan authorities would be able to draw on the lessons of the European experience to adopt similar measures for Taiwan. Another advantage of choosing the cap and trade model would be the possible participation in trading schemes with the European Union, which is the world's largest economy.

Energy efficiency:

Concrete CO₂ reduction targets for industry and the private sector need to be specified. They should include short-term and long-term energy reductions, eg for energy intensive industries, retail stores, offices as well as for residential buildings and white goods. In addition, SMEs should be supported by the establishment of energy consultants and training programmes to increase knowledge about energy saving devices and technology that would encourage the installation of low carbon solutions to reduce energy usage. In terms of energy production, the government should continue to upgrade and retrofit coal power plants to make them more efficient and cleaner.

Renewable energy:

Even though Taiwan has integrated a feed-in tariff structure, actual installations of renewable energy power plants have been disappointing. This could be addressed by drafting an ambitious roadmap for renewable energy installations with clear annual targets, speeding up the application processes for renewable energy projects and putting in place a system for reporting on and monitoring the performance of renewable energy installations.

Reducing the environmental impact of industry and public works:

Life cycle cost should be the guiding principle for public infrastructure projects. The introduction of this principle to a wide variety of industry sectors would help to encourage

sustainable investments and also increase understanding of the concept among local industries. This would in turn improve their global competitiveness, especially since life cycle cost practices are already widely implemented in target markets in the European Union.

European countries and companies are pioneers in all fields of renewable energy, industrial applications, building technology, smart grids and other technologies aimed at lowering carbon emissions. Based on this expertise and experience, ECCT members can help to reduce Taiwan's carbon emissions across a wide range of industries including power generation, industrial machinery, electrical equipment and appliances, electronic devices, telecommunications and transportation networks.

The ECCT's Low Carbon Initiative (LCI) was created to demonstrate what leading multinational firms are doing to address sustainability challenges and help to promote low carbon solutions in Taiwan. The LCI aims to engage local business, policy-makers and the public to work together to meet the targets set by the Taiwan government to lower carbon emissions and prepare companies to deal with rising energy costs. Much more progress towards achieving sustainability goals could be achieved if the government and Taiwanese firms partnered with their European counterparts in all areas related to sustainability.

By promoting low carbon products and technology, the government would also be spurring economic activity in low carbon solutions, thereby creating a virtuous circle, reducing dependence on highly-polluting fossil fuels while boosting business opportunities.

Conclusion

Taiwan remains a dynamic player in the global economy, has good transport and communications infrastructure, a relatively consistent legal system, a highly skilled and stable workforce and a functioning universal healthcare system. Compared to some of its regional competitors, Taiwan's quality of life is also good in terms of air quality, public transport and traffic and a wide variety of entertainment and leisure activities. For these reasons, Taiwan remains a good place to do business and this is attested by rising investments by European multinationals despite problems in their home markets. However, Taiwan and has,

本會瞭解，歐盟與台灣間的貿易互惠具備政治層面的障礙，不過台灣仍能在簽署協定之前採取若干步驟。例如，台灣當局持續實施各項地方安全法規，即便歐洲產品已符合且通過歐洲嚴格的衛生、安全與品質標準，仍要求進行額外的測試。歐洲商會持續向台灣政府傳達一致的訊息，即採取單邊行動移除貿易障礙及採納國際標準，將可展現政府的誠信與誠意，並將顯著有利於促進台灣與歐盟之間的歐易互惠進展。

2) 永續發展：權衡經濟發展與環保議題

凡是提倡永續發展的政策，皆對環保及商業有利。政府宣示將在 2025 年以前，將二氧化碳排放量減少至 2000 年時的水準。如此目標值得稱讚，但除非實際採取行動，依據二氧化碳排放基線情況估算，台灣的二氧化碳排放量到 2025 年以前將增加至超過 5 億噸，與 2000 年時的 2.15 億噸排放量相比，增加不只一倍。為達成政府目標，必須針對幾個方面採取行動。

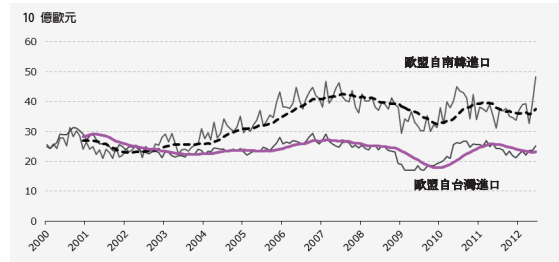
溫室氣體法規

有關減少台灣溫室氣體排放量的法規已在立法院擱置數年，主要的絆腳石在於，對於要採取碳交易模式或課徵排碳稅，目前尚缺乏共識。政府必須做出決策並實施法規，為分階段達成減碳目標做好準備。有許多的論據支持碳交易模式，畢竟歐洲已有一套同樣的制度正在運作。若依循歐洲模式，台灣當局將可學習歐洲經驗，在台灣採用類似的措施。選擇碳交易模式的另一項優點是，未來有可能和歐盟這個全球最大的經濟體共同參與交易方案。

節能

產業與民間企業的具體減碳目標仍有待擬定。相關目標包括短期與長期的能源節約，例如針對能源密集型產業、零售商店、辦公室，以及住宅大樓與白色家電（大型基本家電）。此外，亦應建立能源顧問與訓練計畫，協助

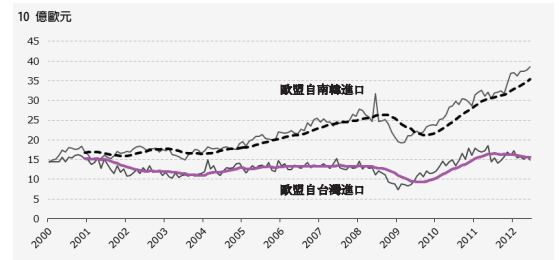
歐盟 27 國自台灣及南韓的進口額 (2000-2012 年)



註：顯示根據截至 2012 年 6 月的每月資料計算的約當年度資料 (12 個月移動平均)

資料來源：哥本哈根經濟研究中心依據歐盟統計局資料進行之分析

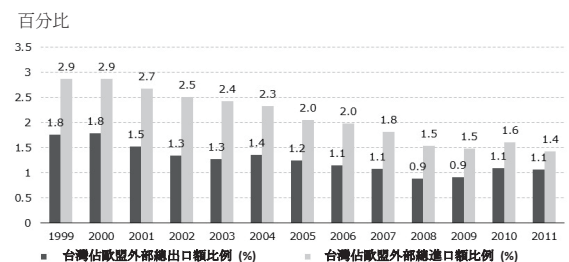
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台灣佔歐盟外部商品貿易額比例



資料來源：哥本哈根經濟研究中心依據歐盟統計局資料計算所得

over the past decade grown at a slower pace than the other Asian tigers. To give Taiwan an edge in attracting new investments and boosting trade, more needs to be done to improve Taiwan's competitiveness and address the sustainability challenges it faces. Taking action would unleash the Taiwan tiger and allow it to reach its full potential.

European companies 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 growth of the economy and will help the government to address many of Taiwan's long-term challenges.

中小企業增加節能設備與技術的相關知識，鼓勵建置低碳解決方案以減少能源消耗。在能源生產方面，政府應持續進行燃煤發電廠升級與改造，使其更有效率且更乾淨。

再生能源

台灣雖有整合式的固定收購電價制度，實際設立的再生能源發電廠卻令人失望。若要解決此一問題，不妨針對再生能源裝置規劃具企圖心的藍圖，明訂年度目標，加速推動再生能源計畫的申請流程，並實施再生能源裝置的性能報告與監控制度。

減少產業與公共建設對環境的衝擊

公共基礎設施計畫應以生命週期成本為指導原則。將此原則套用至各種產業，將有助於鼓勵永續投資，亦可增加本地產業瞭解相關概念的程度，進而提升其全球競爭力，特別是歐盟目標市場已廣為實施生命週期成本的做法。

不論是再生能源、工業應用、建築科技、智慧電網或其他降低碳排放量的科技領域，歐洲國家與企業皆為先驅。基於相關的專業與經驗，歐洲商會會員可協助台灣眾多產業減少碳排放量，包括發電、工業機械、電機設備與應用、電子儀器、電信與運輸網路等產業。

本會建立「低碳倡議行動」(LCI)，展示領先的跨國企業目前處理永續性挑戰的做法，協助在台推動低碳解決方案。LCI 希望吸引本地企業、政策制定者與民眾參與，合作達成台灣政府所設定的目標，減少碳排放量，並協助企業因應能源成本不斷上漲做好準備。如果台灣政府與企業能與歐洲政府及企業在所有永續性相關領域進行合作，在達成永續性目標上，勢必造就更多進展。

透過推廣低碳產品與科技，政府亦將促進低碳方案的經濟活動而造就良性循環，既能降低高污染性石化燃料的依賴程度，亦可創造更多商機。

結論

台灣係全球經濟的有力參與者，具備良好的運輸與通

訊基礎設施、相當一致的法規制度、高度技能且穩定的勞動人口，以及運作良好、普及的醫療體系。相較區域內的若干競爭對手，就空氣品質、公共運輸與交通，以及各種娛樂及休閒活動而言，台灣的生活品質亦十分良好。基於種種的理由，台灣仍是適合經商的地點；歐洲跨國企業面對母國市場各項問題，仍持續增加在台投資，即足以為證。然而，台灣面臨來自區域內競爭者激烈的投資競爭，過去十年內的成長速度落後其他亞洲三虎。確保台灣在吸引新投資與促進貿易方面享有優勢，必須採取更多行動改善台灣競爭力，及解決所面臨的永續性挑戰。採取合宜行動，將可釋放台灣的如虎般的經濟活力，讓台灣充分發揮潛力。依據公司治理與永續發展方面的最高國際標準，歐洲企業已透過多年來建立在地營運、創造經濟成長與就業機會，展現了對於台灣的承諾。我們相信，後續建議若能被採納，勢必成為經濟成長的正面助力，並協助政府解決台灣的諸多長期挑戰。

After expanding by 10.5% in 2010 and 4.03% in 2011, Taiwan's GDP has risen much more modestly in 2012 and is set for another slow year 2013.

On 21 September 2012 the WTO cut its forecast for global trade growth for 2013 to 4.5% from 5.6% previously while the IMF cut its growth forecast for 2013 on 5 October to 3.6%. As an export-driven economy, Taiwan will suffer if global trade slows. According to the Ministry of Finance, Taiwan's exports in the first nine months of 2012 fell 3.9% from the same period in 2011.

Figures for China, Taiwan's largest trading partner point to challenging times ahead. China's industrial output growth fell to 8.9% in August 2012, its slowest pace since the depths of the global economic crisis in May 2009 while HSBC's purchasing managers' index (PMI) fell to 47.9 in September, indicating a deterioration in overall business conditions for the next few months.

Leading indicators for Taiwan appear to confirm a challenging outlook. According to HSBC's purchasing managers' index (PMI) report, Taiwan's PMI contracted for the fourth straight month to 45.6 in September 2012, the lowest level in 2012. The sub-indices on overall new orders and new export orders contracted to their lowest levels since December 2011, consistent with the eurozone's worsening contraction and China's sluggish recovery. The index, a bellwether of the manufacturing sector for the next three months, suggests the outlook is increasingly challenging.

Taiwan's Important Economic and Social Indicators		2012 (Jan – Aug)	2011
Economy	Economic growth rate	1.66%	4.03%
	GNP (billion US\$)	483	479
	Individual GNP (US\$)	21,280	20,690
Inflation	Consumer Price Index annual growth rate	3.42% (August)	1.42%
Production	Industrial production annual growth rate	-2.6%	5%
	Construction permit application growth by floor area	-2.3%	9.5%
Consumption	Private consumption growth rate	1.6%	3%
Stock market	Daily trading volumes (billion NT\$)	97.3	122.2
Investment	Fixed capital formation growth rate	-1.0%	-2.5%
	Foreign direct investment annual growth rate	6.5%	30%
	Capital goods imports annual growth rate	-11.6%	-3.2%
	Foreign investment in Taiwan's stock market (US\$ billion)	0.2	-9.8
Trade	Imports (year on year change)	-5.7%	12%
	Exports (year on year change)	-5.6%	12%
Tax	National taxation revenue annual growth rate	4.2%	8.8%
Banking	Foreign exchange reserves (billion US\$)	394	385
Labour	Unemployment rate	4.31%	4.39%
Tourism	Inbound travel annual change	24.8%	9.3%
	Outbound travel annual change	6.6%	1.8%
Transportation	Registered new cars (growth rate)	0.5%	16.5%
Health	National insurance reserve fund (billion NT\$)	9.4	-55

Source: DGBAS, Executive Yuan

台灣GDP 在 2010 年與 2011 年分別成長 10.5% 與 4.03% 後，但 2012 年成長卻出現疲軟態勢，且預期 2013 年亦將續呈走軟。

2012 年 9 月 21 日，世貿組織 (W T O) 調降 2013 年全球貿易成長率，從原先預測的 5.6% 降至 4.5%。而國際貨幣基金則是於 10 月 5 日將 2013 預期成長率調降至 3.6%。全球貿易趨緩，台灣出口導向為主的經濟，勢受牽累。經濟部指出，2012 年 1 至 9 月台灣的出口量跟 2011 年同期相比下降了 3.9%。台灣最大的貿易夥伴為中國大陸，其數據顯示未來發展將充滿挑戰。中國大陸 2012 年 8 月份的工業產值成長率下滑至 8.9%，是自 2009 年 5 月全球經濟危機谷底以來最大的衰退，而 9 月份 HSBC 的採購經理人指數 (PMI) 跌至 47.9，顯示未來幾個月內的整體商業條件惡化。

台灣的主要指標亦顯示前景充滿艱辛。依據 HSBC 的採購經理人指數 (PMI) 報告，台灣的 PMI 連續第 4 個月緊縮，2012 年 9 月份跌至 45.6，為 2012 年最低點。整體新訂單與新出口訂單分類指數，下滑至 2011 年 12 月以來的最低點，呼應了歐元區財政緊縮惡化與中國大陸復甦遲滯的情況。該指數反映了製造業未

台灣重要經社指標		民國101年 1月-8月	民國100年
經濟	經濟成長率	1.66%	4.03%
	GNP (單位：十億美元)	483	479
	每人GNP (單位：美元)	21,280	20,690
物價	消費者物價年增率%	3.42% (8月份)	1.42%
生產	工業生產年增率%	-2.6%	5%
	核發建照面積年增率%	-2.3%	9.5%
消費	民間消費成長率%	1.6%	3%
股市	股票交易：日平均值 (單位：十億新台幣)	97.3	122.2
投資	民間固定投資成長率%	-1.0%	-2.5%
	僑外投資年增率%	6.5%	30%
	資本設備進口增加率%	-11.6%	-3.2%
	外資投資股市匯入淨額 (單位：十億美元)	0.2	-9.8
貿易	進口年增率%	-5.7%	12%
	出口年增率%	-5.6%	12%
財政	賦稅收入年增率%	4.2%	8.8%
金融	外匯存底 (單位：十億美元)	394	385
勞動	失業率%	4.31%	4.39%
觀光	來台旅客增加率%	24.8%	9.3%
	出國人數增加率%	6.6%	1.8%
交通	小客車掛牌增加率%	0.5%	16.5%
保健	健保累計虧損 (單位：十億新台幣)	9.4	-55

資料來源：行政院 主計處

Rising risks in the global economy led the Directorate-General of Budget, Accounting and Statistics (DGBAS) to cut its forecast for the Taiwan's GDP growth for 2012 and 2013 several times in recent months. At the time of writing the forecast was 1.05% and 3.09%, respectively.

EU-Taiwan trade

Bilateral EU-Taiwan trade made a full recovery in 2011 from the 2008-2009 global economic downturn, reaching a total of €40.1 billion. EU exports of goods to Taiwan increased by 9.5% year on year to €16.21 billion, reaching the highest level in 10 years while Taiwan's goods exports to the EU declined marginally by 0.8% to €23.9 billion.

Trade in services leapt 43% from €5.8bn in 2009 to €8.3bn in 2010. EU exports in services to Taiwan showed impressive growth, expanding from €3.4 billion to €5.4 billion in a single year, while Taiwan's services exports to the EU grew from €2.4 billion to €2.9 billion in the same period. After a significant drop from 13th to 20th place in 2008, Taiwan regained momentum in 2010 to become the EU's 15th largest trading partner. However, in 2011, Taiwan's rank slipped again to 19th position in overall trade. In 2011 Taiwan was the EU's 14th largest source of imports and the 22nd largest export market.

The number of Taiwanese visitors to Europe rose sharply following the entry into force of the EU visa waiver programme for Taiwan passport holders on 11 January 2011. The visa waiver, which allows Taiwanese citizens visa-free treatment for short stays in the Schengen area, resulted in a 6.58% rise in the number of visitors in 2012 from January-August compared to the same period of 2011.

Taiwan's business environment

Taiwan is relatively competitive by some measures but behind its regional rivals in others. The Switzerland-based World Economic Forum (WEF) ranked Taiwan at 13th in its Global Competitiveness Report 2012-2013 out of 144 countries based on 111 factors that fall within 12 main categories. The Switzerland-based International Institute for Management Development (IMD) ranked Taiwan as seventh out of the world's 59 most competitive economies in its 2012 World Competitiveness Yearbook after Hong Kong, the United States, Singapore, Switzerland and Sweden.

However, Taiwan was ranked 16th among 183 global economies in the World Bank's Doing Business 2013 report (released in 2012), up nine places from the previous year but behind its Asian competitors, Singapore, which was ranked No.1, Hong Kong (No.2), South Korea (8th) and Malaysia

Taiwan's trade with its main partners from January to June in 2012 (US\$ billion)

Area \ Period	Total Trade		Imports		Exports	
	Amount	yoy change	Amount	yoy change	Amount	yoy change
China (including Hong Kong)	78.2	-8%	21.3	-6.4%	56.9	-8.8%
Japan	32.4	-9.8%	23.7	-11.9%	8.7	-3.5%
USA	27.9	-11.9%	11.8	-13.2%	16	-11%
EU	24.5	-9.7%	11	-11.6%	13.4	-8%
Total	282	-5.3%	135	-5.8%	146	-4.7%

Source: Bureau of Foreign Trade

來 3 個月的狀況，意味眼前的情勢將日益艱困。

全球經濟風險提高，迫使行政院主計處在近幾個月內數度調降 2012 年及 2013 年台灣 GDP 成長預測。本報告撰寫期間，GDP 預測值分別為 1.05% 及 3.09%。

歐盟與台灣雙邊貿易

歐盟與台灣的雙邊貿易自 2008-2009 年全球經濟衰退以來，至 2011 年已完全復甦，總貿易額達 401 億歐元。歐盟對台商品出口年增率成長 9.5%，達 162.1 億歐元，為 10 年來最高，同時期台灣對歐盟商品出口則略微下滑 0.8% 至 239 億歐元。服務產業貿易從 2009 年的 58 億歐元遽增 43%，2010 年達 83 億歐元。歐盟對台服務出口顯示驚人成長，在一年內由 34 億歐元提高為 54 億歐元，而同期間台灣對歐盟服務出口則由 24 億歐元成長至 29 億歐元。2008 年排名從第 13 名驟降至第 20 名後，台灣在 2010 年重拾動能，成為歐盟第 15 大貿易夥伴。然而，台灣整體貿易額排名在 2011 年再度下滑至第 19 名。台灣在 2011 年為歐盟第 14 大進口來源國，以及第 22 大的出口市場。自 2011 年 1 月 11 日起，持台灣護照人士納入了歐盟免簽證計畫，免簽證生效後的台灣遊歐旅客人數也大增。相關計畫提供台灣民眾在申根簽證

適用地區短期停留的免簽證待遇，使 2012 年 8 月底止旅客人數，較 2011 年同期增加 6.58%。

台灣商業環境

台灣若干措施相當具有競爭力，但其他項目則落後於該區域的競爭對手。世界銀行 (World Bank) 的《2013 年經商環境》報告 (2012 年公布)，將台灣列為全球 183 個經濟體中的第 16 名，較前 1 年進步 8 名，但落後於亞洲競爭對手，包括第 1 名的新加坡、香港 (第 2 名)、南韓 (第 8 名)、馬來西亞 (第 12 名)。在該調查中，台灣在「申請建築許可」項目排名改善最多 (從 87 名升至第 9 名)，在電力取得 (第 6 名) 與破產處置 (第 15 名) 項目的排名相對較佳。但台灣在投資人保護 (第 32 名)、繳納稅款 (第 54 名)、貸款 (第 70 名) 與執行契約 (第 90 名) 等項目排名則極不理想。

國際投資人所重視的某些項目排名偏低，表示仍有許多改善空間。許多國際標準與慣例，未能獲得台灣採用、承認，因而削弱了若干產業的競爭力。

2012年1月至6月台灣與其主要夥伴之貿易額 (單位: 十億美元)

區域 \ 時間	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 (包括香港)	78.2	-8%	21.3	-6.4%	56.9	-8.8%
日本	32.4	-9.8%	23.7	-11.9%	8.7	-3.5%
美國	27.9	-11.9%	11.8	-13.2%	16	-11%
歐盟	24.5	-9.7%	11	-11.6%	13.4	-8%
總計	282	-5.3%	135	-5.8%	146	-4.7%

資料來源: 國際貿易局

(12th). In the survey Taiwan’s rankings improved the most in the “Dealing with Construction Permits” category (up from 87th to 9th) while it ranked relatively well in getting electricity (6th) and resolving insolvency (15th). However, Taiwan did not rank as well in terms of protecting investors (32nd) paying taxes (54th), getting credit (70th) and enforcing contracts (90th).

The relatively low rankings in some of the categories important to international investors indicate that there is much room for improvement. Taiwan’s failure to adopt international standards and practices hinders its competitiveness in a number of industries.

ECFA and cross-Strait relations

ECCT members have benefited from efforts so far taken to normalize cross-Strait business relations. The most important impact is the signal about more political stability across the Taiwan Strait, but the ECFA also includes concrete actions to reduce barriers to trade and investment, and to improve travel and tourism between Taiwan and mainland China. Mainland China eliminated 539 tariffs in 2011, with another 467 items following in 2012 and 2013. Taiwan eliminated tariffs on 267 items starting in 2011. As of 1 January 2012, 94.5% of goods on the list enjoyed zero tariffs. Sectors covered include petrochemicals, auto parts, and raw materials.

Mainland China has also opened up for investment by Taiwanese firms in 11 services sectors, including computer services, the film industry, banking, accounting, insurance, and hospitals.

Direct flights have cut travel time for the flow of people and goods. Thirty three mainland airports now offer 558 direct flights weekly while 63 ports have

Foreign Direct Investment in Taiwan (US\$ billion)

Area	Jan-July 2012		1952-July 2012	
	Amount	yoy change	Amount	% of total
EU	0.70	63%	30.9	26.1%
USA	0.32	-17%	22.6	19.1%
Japan	0.27	40%	17.1	14.4%
China	0.13	25%	0.3	0.3%
Total	2.79	6%	118.6	

Source: Bureau of Foreign Trade

been opened up for shipping goods. There has been a large increase in the number of mainland tourists visiting Taiwan estimated at 2 million in 2012 following the opening up in 2008 and numbers continue to increase following the expansion of the free independent travelers (FIT) programme, which began in late June 2011, and is now open to visitors from 13 Chinese cities.

So far, eight rounds of Straits Exchange Foundation (SEF) - Association for Relations Across the Taiwan Strait (ARATS) talks have been held. This has resulted in 18 agreements being signed. Agreements include cooperation on food safety, quarantine, inspection of agricultural products, postal services, mutual judicial assistance, fishing crew, standards, metrology, inspection and accreditation, the Economic Cooperation Framework Agreement (ECFA), investment protection and, most recently, an MoU on a cross-Strait currency agreement.

Together with the signing of ECFA, the two sides signed the Cross-Strait Agreement on Intellectual Property Rights (IPR) Protection and Cooperation. The ECFA was ratified by the Taiwan legislature in 2010 and went into effect on 1 January 2011.

The Financial Supervisory Commission

(FSC) has approved plans to further relax cross-strait banking rules, allowing domestic lenders more flexibility in their business expansion in China as long as their total risk exposures there do not exceed their net worth.

The two sides signed off on an initial early harvest list of 539 product items from Taiwan and 268 items from China to be exempted from tariffs starting on 1 June 2011 and have since removed around 650 items from the list of products banned from import into Taiwan from China. The talks have so far not addressed Taiwan’s import ban on over 2000 Chinese products. Many of the items banned or restricted are manufactured by European corporations in China.

EU FDI in Taiwan

Investment trends indicate that Europeans remain confident in Taiwan’s economic prospects and the direction towards greater normalization of cross-Strait business ties.

According to Taiwan’s figures, the EU accounted for 14.6% of all foreign direct investment (FDI) flows into Taiwan in 2011. EU investment in Taiwan amounted to more than US\$715.8 million in 2011, ahead of flows from the United States (US) and Japan. According to Taiwan’s figures for the first six months of 2012,

ECFA 與兩岸關係

至目前為止，促進兩岸經商關係正常化的各項努力，確有助於本會會員在台經商。最重要的影響在於台灣海峽兩岸的政治穩定度提高，但 ECFA 亦包括若干具體措施，期望減少貿易與投資障礙，並改善台灣與中國大陸之間的觀光旅遊。中國大陸於 2011 年免除 539 項關稅，後續更將於 2012 年與 2013 年免除另外 467 項。台灣自 2011 年開始，免除 267 項關稅。截至 2012 年 1 月 1 日，該清單上 94.5% 的貨品已然享有零關稅，涵蓋產業包括石化、汽車零件與原物料。

中國大陸並已開放台灣企業投資 11 項服務業，包括電腦服務、電影產業、金融、會計、保險與醫院。

其中，直航縮短了旅行時間，帶動人流與物流。目前大陸的 33 個機場每週提供 558 個班次的直航班機，並有 63 個港口開放貨物運輸。自 2008 年開放以來，大陸旅客來台人數遽增，2012 年預估為 200 萬人，2011 年 6 月底擴增大陸旅客來台自由行 (FIT) 計畫後，人數持續增加，目前已開放來自 13 個中國大陸城市的旅客。

目前台灣海基會 (SEF) 與大陸海協會 (ARATS) 已舉行過 8 次會談，簽署了 18 項協議，包括有關食品安全、農產品檢疫檢驗、郵政、司法互

境外直接投資 (單位：美金十億)

地區	2012 年 1 月至 7 月		1952 年至 2012 年 7 月	
	金額	去年同期比較	金額	百分比
歐盟	0.70	63%	30.9	26.1%
美國	0.32	-17%	22.6	19.1%
日本	0.27	40%	17.1	14.4%
中國	0.13	25%	0.3	0.3%
總計	2.79	6%	118.6	

Source: Bureau of Foreign Trade

助、漁船船員、標準計量檢驗認證、兩岸經濟合作架構 (ECFA)、投資保護等方面的合作協議，以及最近簽署的海峽兩岸貨幣清算合作備忘錄。

雙方在簽署 ECFA 時，並同時簽署「海峽兩岸智慧財產權 (IPR) 保護合作協議」。ECFA 已於 2010 年獲得台灣立法機關的核准，並自 2011 年 1 月 1 日起正式生效。

金融監督管理委員會 (FSC) 已批准若干進一步放寬兩岸銀行業規定的計畫，台灣放款機構在中國拓展事業時將享有更多彈性，但其前提為總曝險金額不得超過淨值。

針對台灣 539 項產品與中國 268 項產品，兩岸則簽署了早收項目初步名單，相關產品將自 2011 年 6 月 1 日起免付關稅，而後台灣又陸續自「大陸產品禁止進口名單」裡取消大約 650 個項目。雙方對話目前尚未提及台灣禁止 2000 多項中國產品進口的部分。其中許多遭禁或受限的項目，乃是歐洲企業在中國大陸製造的

產品。

歐盟在台灣的直接投資

投資趨勢顯示，歐洲對台灣經濟前景與兩岸商業關係更加正常化的發展方向仍具信心。

依據台灣方面的數據，歐盟在 2011 年流入台灣的外國直接投資 (FDI) 總金額中約佔 14.6%。2011 年歐盟在台投資超過 7 億 1,580 萬美元，超越來自美國與日本的投資額。根據台灣 2012 年前半年的數據，相較於美國 3.2 億美元與日本的 2.7 億美元，歐盟增加在台投資達 7 億美元。整體而言歐洲乃是台灣最大的海外投資者。截至 2012 年 6 月底，相較於美國 226 億美元與日本 171 億美元，歐盟投資台灣累計 FDI 總額達到 309 億美元。

智慧財產權

儘管在兩岸進一步開發後，台灣與中國大陸政府之間的交流愈趨密切，長期以來的確有助於改善整體景

1 根據經濟部 (MoEA) 投資審議委員會 2011 年 9 月 7 日提供的數據。

the EU invested a further US\$700 million in Taiwan compared to US\$320 million by the United States and US\$270 million by Japan. Europeans are collectively the largest foreign investors in Taiwan. Total accumulated FDI by EU investors reached US\$30.9 billion at the end of June 2012 compared to US\$22.6 billion from the United States and US\$17.1 billion from Japan.¹

Intellectual Property Rights

Although the greater interaction between enforcement officials from

Taiwan and China following greater cross-Strait openness does have some long-term potential to improve the overall climate, Taiwan's IPR protections have unfortunately undergone a significant backslide in the past couple of years because of continuing serious industry concerns about the IP Court's ability to handle the massive docket of scheduled technology cases. Given Taiwan's position as one of the world's major technology jurisdictions, dealing with IP cases fairly and even-handedly is going to be an essential part of ensuring that

Taiwan's economy remains competitive with others in the Asia-Pacific region as a destination for the world's most important technologies.

Industry outlook

The following is a look at the status and outlook of various industries from the point of view of ECCT member companies operating in Taiwan.

Automotive

Taiwan's passenger car market growth is expected to be flat in 2012 and 2013. The premium and luxury segments in the Taiwanese passenger car market are

Taiwan tourist arrivals

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
2000	2,624,037	-	2,310,670	-	88.06	313,367	-	11.94
2001	2,831,035	7.89	2,291,871	-0.81	80.96	539,164	72.06	19.04
2002	2,977,692	5.18	2,354,017	2.71	79.06	623,675	15.67	20.94
2003	2,248,117	-24.50	1,812,034	-23.02	80.60	436,083	-30.08	19.40
2004	2,950,342	31.24	2,428,297	34.01	82.31	522,045	19.71	17.69
2005	3,378,118	14.50	2,798,210	15.23	82.83	579,908	11.08	17.17
2006	3,519,827	4.19	2,855,629	2.05	81.13	664,198	14.54	18.87
2007	3,716,063	5.58	2,988,815	4.66	80.43	727,248	9.49	19.57
2008	3,845,187	3.47	2,962,536	-0.88	77.05	882,651	21.37	22.95
2009	4,395,004	14.30	2,770,082	-6.50	63.03	1,624,922	84.10	36.97
2010	5,567,277	26.67	3,235,477	16.80	58.12	2,331,800	43.50	41.88
2011	6,087,484	9.34	3,588,727	10.92	58.95	2,498,757	7.16	41.05
2012*	4,776,022	24.76	2,457,612	9.18	51.46	2,318,410	47.01	48.54

Source: Taiwan Tourism Bureau

*Based on figures from January-August 2012

¹ Based on figures provided by the Investment Commission of the Ministry of Economic Affairs (MoEA)

氣，但台灣對 IPR 的保護在過去幾年內卻出現大幅倒退，因為產業界對於智慧財產法院能否處理大量待審科技案件一直存在重大疑慮。身為世界科技產業的重點轄區，台灣尤應以公平公正的方式處理智財案件，才能在亞太地區其他國家環伺之下維持競爭力，保有全球首要科技重鎮的地位。

產業展望

以下為在台經商的本會各產業相關會員，對於台灣各種產業狀況及展望的看法。

汽車業

2012 與 2013 年台灣的客車市場成長預期將持平。台灣客車市場中，鑑於可提供安全、省油與舒適的先進科技，愈來愈多台灣客車駕駛人偏好頂級車款，預期頂級與豪華車款的整體市佔率將進一步擴大。因此，本委員會預期此市場部門將持續成長。

台灣車輛平均車齡為11年年限都很長，大部分車輛都具有高油耗與高氣體排放量的問題。「舊車折抵」(cash for clunker) 方案將有助於汽車產業，並可減少油耗與廢氣。

零售業

台灣自 2009 年以來即面臨最大的經濟挑戰。整體零售產業均在勉力維持生計，唯一例外的產業是食品、飲料與香菸產品，在 2012 年前半年達到 6% 的成長。部分零售商店並未受益於旅客人數的成長，特別是來自中國大陸的旅客，因為大部分零售業者均著重於國內本地客戶，但儘管通貨膨脹持續上升，大部分國民的可支配所得仍停滯不前。

零售業者必須盡可能擷節各方面成本以提供消費者優惠價格，特別

來台旅客

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
2000	2,624,037	-	2,310,670	-	88.06	313,367	-	11.94
2001	2,831,035	7.89	2,291,871	-0.81	80.96	539,164	72.06	19.04
2002	2,977,692	5.18	2,354,017	2.71	79.06	623,675	15.67	20.94
2003	2,248,117	-24.50	1,812,034	-23.02	80.60	436,083	-30.08	19.40
2004	2,950,342	31.24	2,428,297	34.01	82.31	522,045	19.71	17.69
2005	3,378,118	14.50	2,798,210	15.23	82.83	579,908	11.08	17.17
2006	3,519,827	4.19	2,855,629	2.05	81.13	664,198	14.54	18.87
2007	3,716,063	5.58	2,988,815	4.66	80.43	727,248	9.49	19.57
2008	3,845,187	3.47	2,962,536	-0.88	77.05	882,651	21.37	22.95
2009	4,395,004	14.30	2,770,082	-6.50	63.03	1,624,922	84.10	36.97
2010	5,567,277	26.67	3,235,477	16.80	58.12	2,331,800	43.50	41.88
2011	6,087,484	9.34	3,588,727	10.92	58.95	2,498,757	7.16	41.05
2012 *	4,776,022	24.76	2,457,612	9.18	51.46	2,318,410	47.01	48.54

資料來源：台灣觀光局

* 依據 2012 年 1 到 8 月數據

expected to gain further market share in the overall market as more Taiwan passenger car drivers are showing interest in premium products, which provide advanced technology in terms of safety, fuel efficiency and comfort. The Automotive committee therefore foresees further growth in this market segment.

Electric vehicles do not yet play a major role in Taiwan as well as other markets and it will take long time for electric vehicles to achieve a significant share of the market.

The average age of Taiwan's cars is 11 years old, which means that a high proportion of vehicles have high fuel consumption and high emissions. A "cash for clunker" initiative would help the automotive industry and would lower consumption and emissions.

Retail and Distribution

Taiwan is facing its biggest economic challenges since 2009. The entire retail industry is struggling to keep its head above water. The only exceptional categories are food, beverages and tobacco products which achieved 6% growth in the first half of 2012. Some retail stores have not benefited from the growth in tourist numbers, especially those from China since most retailers are focused on domestic customers, most of whose disposable incomes have remained stagnant for years despite rising inflation.

Lowering costs in every possible way in order to offer good prices to consumers is crucial to retailers, particularly during challenging economic times. In the face of rising electricity and gasoline prices, which hugely erode profit margins, there are several government policies that would help to lower costs. These include the lifting of bans and restrictions on products manufactured in China and reducing the regulatory burden on the industry, particularly the unrealistic yet increasingly strict commodity labeling laws. Unfortunately there has been very limited progress on these issues over the past year.

The review and adjustments of such policies by the government would help retailers to provide a wider variety of products to consumers at reduced prices. This would be far more beneficial to consumers and retailers as it would reduce pressure to raise prices, reduce staff or cut services that are otherwise necessary to keep retail businesses running.

Travel & Tourism

The number of tourists visiting Taiwan has continued to climb in 2011 and 2012. Growth has been driven predominantly

by China tourists. According to figures from the Tourism Bureau, the number of tourists traveling to Taiwan from January to August 2012 reached 4,776,022, up almost 25% year on year. Of these tourists from China, Hong Kong and Macau accounted for close to half of all tourists travelling to Taiwan while the number of visitors from Europe and the US rose by less than 2.3% and 1.3%, respectively from the same period in 2011. Given China's slowing economy, the sustainability of growth in the number of Chinese tourist arrivals in the medium term is uncertain while global economic uncertainty and other potential unforeseeable factors means that overall tourism growth prospects are uncertain.

While Taiwan's tourism initiatives are facing increasing competition from neighboring destinations, it is worth noting that some routes to Taiwan, with limited capacities, are now operated by neighboring countries' low cost carriers. This mode of travel will likely be more favorable for travelers in Taiwan and abroad, especially during economic downturns, when price sensitivity plays a more important role in travellers' decisions. The degree to which the low cost carrier business model could become a stimulus to Taiwan tourism requires evaluation of the strategic role Taiwanese carriers can and should play. It is the committee's position that continued focus and investment in travel and tourism projects during times of slow global economic growth would position Taiwan well as a destination during the global economic recovery and growth phase. In conclusion, the committee holds a conservative outlook for tourism growth in Taiwan in 2013.

Telecommunications, Media and Content

The Telecom, Media and Content industry will have an exciting year ahead as 4G licenses will be issued. Mobile broadband usage is doubling every year in Taiwan. Therefore the proper allocation of spectrum is essential. The policy of releasing 700 MHz and reuse of 900 MHz and 1800 MHz needs to be carefully planned and spectrum released in wider and adjacent sectors as a complete block would not only ensure network efficiency but also enable flexible business planning.

While government would like to increase the competitiveness in the telecom sector and lower the barriers for new entries, it should keep in mind that operators already had a significant decrease in revenue especially from voice and short messages in recent years. The telecom industry is a truly important indicator of a nation's prosperity. Therefore the regulator needs to take this license issuance opportunity to clearly present a complete

是在經濟艱困時期。面臨油電價格高漲而使獲利空間大為縮減，有幾項政府政策或許有助於降低成本。這包括解除對中國大陸製造產品的禁令或限制，以及減少對於產業的法規負擔，特別是不切實際卻日益嚴峻的商品標示法。不幸的是，這些議題在過去一年內的進展有限。

政府應檢討並調整相關政策，以協助零售業者以較低的價格提供消費者更多樣的产品。此舉可望減輕零售業者為求持續經營而必須漲價、裁員或縮減服務的壓力，促使消費者與零售業者雙雙受惠。

觀光旅遊

2011 年及 2012 年來台旅客人數持續攀升，這波成長主要是由中國大陸旅客所帶動。根據觀光局的數據，2012 年 1 到 8 月來台旅客人數達 4,776,022 人，年增率將近 25%。中國大陸旅客當中，香港與澳門人數佔所有來台旅客人數將近一半，而來自歐洲與美國的人數，相較於 2011 年同期，分別成長不到 2.3% 及 1.3%。鑑於中國大陸經濟走緩，中國大陸來台旅客人數中期內持續成長力道並不明確，加上其他可能無法預見的因素，意味著整體旅遊業成長前景不明。

雖然台灣觀光業面臨來自鄰近區域愈來愈多的競爭，值得注意的是，目前鄰近國家有些低價航空公司經營限量的來台航線。台灣與外國旅客可能比較偏好此種旅遊模式，特別是在景氣衰退時期，價格敏感度對旅客決策影響力更高。低價航空經營模式是否足以成為激勵台灣旅遊業的動力，仍有待評估台灣航空業者可以且應該扮演的策略性角色。

委員會的立場是，在全球經濟成長緩慢的期間，持續專注及投資於觀光旅遊計畫，將使台灣在全球經濟復甦與成長階段，取得成為絕佳觀光景點的地位。總結來說，委員會對於 2013 年台灣旅遊業的成長前景持保守看法。

電信媒體與內容

由於即將核發 4G 執照，電信媒體與內容產業今年可望浮現令人振奮的發展。台灣的行動寬頻使用量每年倍增，因此適當的頻譜配置極為重要。釋出 700 MHz 頻段及重複使用 900 MHz 及 1800 MHz 頻段的政策，必須經過審慎規劃，而在較大及相鄰扇區釋出整個區塊的頻譜，不僅確保了網路效率，亦能進行彈性的經營規劃。

雖然政府希望提昇電信產業的競爭力並減少新進業者的障礙，但近年來業者營收大幅下滑值得關注，特別是在語音與簡訊項目。電信產業是國家繁榮極為重要的指標，因此，規管當局必須藉此核發執照的機會，明確提出完整的里程碑，滿足未來數位年代的需求與期望。

科技

台灣在半導體「前段」（晶圓代工）與「後段」（IC 封裝測試）維持全球領導者地位。台灣是全球第一的半導體與光電製造設備採購者，亦是排名第一的半導體材料消費國。在日本福島災變後，減輕風險成為業界所考量的關鍵策略要素。供應鍊業經重新改造，以委外、多源採購和區域取向為主，而由不斷成長的國內需求所帶動。在亞太地區，晶片支出成長主要係由國內公司所帶動。台灣的微電子與奈米電子平台，是打入區域與全球市場的關鍵。

台灣的技術市場持續創新，並朝不同方向多元發展，是符合「摩爾定理」技術進展的關鍵參與者。半導體「中端」區塊亦有積極發展。這個新的市場區塊處理 3D 晶片整合的技術性挑戰，預期在 2017 年以前將達到 380 億美元，在 2012-2017 年期間，成長速度較全球半導體產業高出 10 倍以上。台灣可望掌握此新區塊的一大部分，但仍須與外部業者結盟合作，畢竟相關新興市場與相關技術充滿了挑戰。台灣的其他主要商機亦出現在微機電系統 (Micro Electro-Mechanical Systems, MEMS)、影像與光電產業。

set of milestones that meet the demands and expectations of the forthcoming digital era.

Technology

Taiwan remains a global leader in both the semiconductor “front-end” (foundry services) and the “back-end” (IC packaging and testing services). Taiwan is the N° 1 purchaser of semiconductor and optoelectronics fabrication equipment in the world and N° 1 in semiconductor material consumption. In the post-Fukushima era, risk mitigation has become a key strategic element considered by the Industry. Supply chains have been reinvented, anchoring themselves on outsourcing, multi-sourcing and regional approaches as well as being driven by growing local demand. In the Asia-Pacific region, locally-based companies are leading the charge in terms of chip spending growth. Taiwan’s micro- and nano-electronics platforms are key to get access to regional and world-wide markets.

Taiwan’s technology market keeps innovating and diversifying in different directions. Taiwan is a key participant in technology advances in line with “Moore’s Law”. There have also been active developments in the semiconductor “middle-end” segment. This new market segment is addressing technological challenges of 3D chip integration and is expected to reach US\$38 billion by 2017, growing more than 10 times faster than the global semiconductor industry in the 2012-2017 period. Taiwan is expected to catch a major part of this new sector. However, partnerships and collaboration with external players are essential, due to challenges of this emerging market and associated technologies. Other key business opportunities for Taiwan are also emerging in the MEMS (Micro Electro-Mechanical Systems), imaging and optoelectronics sectors.

Meanwhile, Taiwan’s private sector has maintained its global leadership in system integration for devices. Taiwan ODMs and OEMs need more advanced components and sensors to be integrated in smart handheld devices.

Taiwan is also one of the largest manufacturers of Global Navigation Satellite System (GNSS) products with an estimated global market share of 85% of production. The emergence of new GNSS devices provides more business opportunities for Taiwan in developing innovative GNSS applications. Following global mega-trends, Taiwan is clearly positioned as a key enabling centre to launch innovative products in sensor fusion, the Internet of things and cloud computing to name a few. The business climate is favorable for companies involved in these fields to export products, provide services and invest in Taiwan.

The committee hopes Taiwan will keep its momentum and attractiveness in the high technology industry and also catch up on other emerging technologies in the face of increasing competition from other Asian countries.

Pharmaceutical

In 2011, total pharmaceutical market sales in Taiwan reached NT\$140.5 billion (at trade prices). With the pharmaceutical market in decline (falling by 2.5% in the first half of 2012) due to the impact of the last price cut, effective in November 2011, the industry predicts zero growth for 2012. Total healthcare expenditure accounted for 6.8% of GDP in 2011, up from 6.6% in 2010 but still some way short of the target of 7.5% of GDP President Ma pledged to reach in January 2012. To strengthen the sustainability of the National Health Insurance (NHI) system, the Taiwan government has lifted the growth cap for overall healthcare expenditure to 6% for 2013, from 4.7% for 2012 and is seeking to implement the Second Generation NHI in 2013. Under the new regime, a Drug Expenditure Target (DET) system will be introduced to replace the biennial price cuts and thereby reduce market disruptions. DET is seen as a better cost management mechanism that is favorable to the development of the healthcare industry. However, the implementation date and details of DET remain uncertain, which continues to be a concern to the industry. In addition, long market access timelines and limited rewards for innovation remain significant barriers for continuous and sustainable pharmaceutical investments in Taiwan.

Cosmetics

Rising fuel, commodities and utilities costs have led to an increase in the prices of consumer goods. As a consequence, consumer confidence has dipped and consumers have cut back on spending. Given this backdrop, the outlook for the cosmetics industry in 2013 is conservative.

Alcoholic beverages

Slow economic growth continues to affect consumer confidence. According to the Industrial Development Bureau under the Ministry of Economic Affairs, total sales of alcoholic beverages in Taiwan were NT\$33.66 billion in 2011, virtually flat from the 2010 level of NT\$33.89 billion. Direct flights and tourists from China have produced limited benefits for the industry, which continues to operate below pre-financial crisis levels. Previous legislative sessions had seen proposals

同時，台灣的民間企業在設備系統整合上仍維持全球領先地位。台灣的原始設計製造商 (ODM) 與專業代工廠 (OEM) 需要更先進的元件與感測器，用以整合至智慧型手持裝置。

台灣亦是全球導航衛星系統 (GNSS) 產品的最大製造商之一，估計產品全球市佔率約 85%。新 GNSS 裝置的興起，為台灣在創新的 GNSS 應用程式方面的發展，提供更多商機。在全球大趨勢下，台灣已明確定位為發起創新產品的重要技術發展中心，這些創新技術包括感測融合、物聯網 (Internet of things) 與雲端運算等。商業景氣有利於涉及這些領域的公司在台灣出口產品、提供服務及投資。委員會希望台灣維持高科技產業的動能與吸引力，同時在面臨其他亞洲國家日益激烈的競爭下，能趕上其他新興技術的發展。

製藥業

2011 年台灣製藥市場總銷售金額達新台幣 1,405 億元。鑑於製藥市場因受到 2011 年 11 月生效的最近一次降價影響而衰退，2012 年前半年下滑 2.5%，預測該產業 2012 年將為零成長。2011 年醫療保健支出佔 GDP 6.8%，雖高於 2010 年的 6.6%，但仍未能達成馬總統 2012 年 1 月所承諾的 GDP 7.5% 的目標。為加強國民健康保險 (NHI) 體系的永續能力，台灣政府將整體醫療保健支出，從 2012 年的 4.7% 提高至 2013 年的 6%，並計畫於 2013 年實施二代健保。新制將引進藥品支出目標 (DET) 體系，取代兩年一度的價格調降，藉以減少市場混亂。DET 被視為較佳的成本管理機制，有利於醫療保健產業的發展。然而，DET 實施日期與細節尚未確定，仍是業界關切重點。此外，進入市場時間漫長，加上創新獎勵有限，均是持續維持台灣製藥業投資的重大障礙。

化妝品業

燃料、大宗物資與電價成本不斷增加，使消費性產品價格隨之調漲。以致消費者信心重挫，並刪減支出。因此，化妝品業 2013 年前景趨於保守。

酒精飲料

經濟成長緩慢持續影響消費者信心。依據經濟部工業局資料，2011 年台灣酒精飲料總銷售金額為新台幣 336.6 億元，幾乎與 2010 年的 338.9 億元持平。此顯示與中國大陸的直航、旅遊業發展，對本產業助益有限，營運績效持續低於金融危機前水準。立法院前一會期曾提出相關產業的提案。酒精飲料業者相信，提案一旦獲得採納，將損及產業和相關觀光、旅遊與娛樂事業，令他們的營業更難維持在目前水準。

電機工程設備

前景，信心依舊低迷不振。政府預期出口將於 2013 年復甦，將 2013 年台灣 GDP 推升至 3.7%。歐洲需求不振加上價格競爭，太陽能產業面臨了艱困的經營環境。鋼鐵製造商忙於應付需求減弱以及全球鋼鐵價格下跌等問題，只有半導體產業在 2012 年第 1 季公布了獲利消息。晶圓代工與 IC 封裝業者對於 2012 年下半年表示樂觀，且 2013 年的資本支出與新產品推出計畫維持不變。這預示了 2013 年前景看好。

金融服務

· 銀行業

台灣銀行業基本面仍持續改善中，特別是行政院金融監督管理委員會要求銀行資本適足率應達到巴賽爾協定 III 2013-2019 年之水準。台灣銀行業逾期放款比率 (NPL) 於 2011 年底已降低到 0.5%，而備抵覆蓋率亦超過 200%。然而同一時期之資產報酬率 (ROA) 僅有 0.59%，為亞洲國家中第二低者，僅高於日本；股東權益報酬率

related to the industry. Alcoholic beverage industry players believe that these proposals, if adopted, would have an adverse impact on the industry and the related hospitality, tourism and entertainment sectors, which would make it even more difficult for them to maintain business at current levels.

Electrical Engineering & Equipment

Following weak exports, Taiwan's GDP declined by 0.18% in 2Q12 and the Taiwan government has revised its GDP growth forecasts downwards several times in recent months. This indicates that Taiwan's economic prospects remained subdued and confidence is low given worries about the global economic outlook. The government expects exports to recover in 2013, helping Taiwan's GDP to rise to 3.7% in 2013. Low demand in Europe and price competition has created a tough business environment for the solar industry. Steel manufacturers are struggling to cope with weakening demand and the drop in global steel prices. Only the semiconductor industry revealed positive news in 1Q12. Both leading foundry and IC packaging manufacturers expressed optimism in the second half of 2012 and have kept capital expenditure and new product launch plans unchanged for 2013. This bodes well for 2013.

Financial services Banking

• Banking

The fundamentals of Taiwan's banking sector have continued to improve, especially in capital adequacy, in line with the requirement from Financial Supervisory Commission (FSC) to conform to the minimum capital ratios and standards of Basel III from 2013 to 2019. The non-performing loan (NPL) ratio has fallen below 0.5% and coverage ratio has exceeded 200% as at end of 2011. However, the return on asset (ROA) ratio at 0.59% is the second lowest in Asia, just above Japan, and return on equity (ROE) remained relatively low at 9.33% as at the end of 2011.

External conditions remain challenging for banks in Taiwan. The European debt crisis and global slowdown have had a negative impact on Taiwan's export-oriented economy, putting more pressure on commercial banks' asset quality, growth and profitability.

In the past two years, the government has strengthened consumer protection by establishing customer and product risk classifications, financial consumer protection law and self-disciplinary rules. It is time to allow the banking industry to

expand its business scope and revenue streams to cope with challenging economic conditions and the overly-competitive banking landscape in Taiwan. The government's policy goals to develop an offshore RMB centre in Taiwan and a Taiwan-based wealth management platform set the right direction for the financial industry to tap into the vast demand for RMB banking and capital market services and the wealth of Taiwan companies and individuals accumulated offshore from cross-Strait businesses. The extent of benefits to banks in Taiwan will depend on the materialization of the policies and the scope of business and services allowed in Taiwan to compete with Hong Kong and Singapore that have obtained first-movers' advantages.

• Insurance

New business premiums reached NT\$995 billion in 2011 (which was 14% down year on year). In the same period, total premiums declined by 5% to NT\$2,198bn. In the first four months of 2012 the market grew again. Changes in reserving interest rates and consequent changes in prices drove hot selling of single premium seven year endowments and foreign currency traditional savings products. A lot of this business consisted of short-term interest rate sensitive single premium products with doubtful long term viability. Since last year's position paper, AIG sold Nan Shan to Ruentex while Met Life was sold to China Trust. One foreign company has been refused permission to leave, while stories about two other companies leaving persist.

The government has been unable to find a buyer for Kuo Hua and four other insurance companies which failed to reach the minimum capital adequacy ratio for an extended period. These companies continue to sell new business which is clearly detrimental to the policyholders' interests and represents a risk to taxpayers in Taiwan if the companies have to be bailed out in the longer term. The central problem is that most existing and new business being sold across the industry is neither profitable nor sustainable according to international standards.

In other markets there is a level playing field between traditional and unit linked products. In Taiwan there is clear discrimination against unit-linked products which is bad for policyholders, bad for the industry and ultimately bad for the country. We said previously that, if the FSC does not correct this practice, the result would be the exit of more foreign insurance players and more losses for the local companies. Both have continued to happen.

(ROE)則為相對偏低的9.33%。

台灣銀行業正面臨外在因素所造成之挑戰，歐債危機和全球經濟衰退為以出口為導向的台灣經濟帶來負面的影響，而台灣商業銀行業之資產品質、成長和獲利也因此倍感壓力。

過去兩年來，政府戮力於強化金融消費者保障，包括建立消費者及金融產品風險分級制度、制定金融消費者保護法及各項業者自律公約等措施已見成效。政府此時應允許銀行業開展業務、增加營收，以因應當前險峻的經濟情勢與台灣銀行業過度競爭等問題。政府打造台灣境外人民幣中心及建立國人理財平台等政策為台灣金融業之發展提供正確方向，讓金融業者可以為國人和企業於從事兩岸貿易所累積之財富提供金融服務，使台灣金融業得取汲於人民幣銀行業務與資本市場中的廣大資源。然而台灣人民幣業務之利基將取決於政府政策是否准予銀行業者提供與香港、新加坡等競爭對手相當之服務。

· 保險業

2011年之新契約保費為新台幣9950億元，與去年相比下降14%，該年度的總保費則衰退5%至2兆1980億元。2012年上半年，市場因責任準備金利率即將調整出現停賣效應，使得七年期躉繳養老險和外幣傳統保單熱賣。此類業務大多為以短期利率變動型躉繳商品，其長期持續性令人存疑。歐洲商務協會自發表上一年度建議書以來，美國保險集團AIG已將南山人壽出售給潤泰集團，美商大都會人壽已出售給中國信託集團。一家外商壽險公司申請退出市場被拒，而兩家外商壽險要退出台灣的傳言則仍未停止。

截至目前，政府仍未能為國華人壽找到買家，市場上卻還有四家保險公司已長期未達資本適足率最低標準。然這些業者仍持續銷售新契約，此種行為明顯不符保戶之利益，對台灣的納稅人來說也是一個潛在的風

險，因未來這些公司有可能出現財務問題而需要政府援助。問題的核心在於，市場上銷售的多數有效保單和新契約，若以國際會計準則檢視，這些業務不僅未能創造利潤，也都將無法長期持續。

其他市場當中，傳統型商品和投資型商品擁有相同的競爭環境。然而在台灣，投資型商品面臨明顯的不平待遇，這不僅不利於保戶，不利於產業發展，更將不利於國家。本委員會曾指出，若金管會不能矯正此一做法，則將會有更多外商壽險公司退出，更多本國壽險公司面臨虧損。這兩種狀況皆已不斷發生。

· 資產管理

由於歐債危機尚未完全解決、中國經濟可能硬著陸的疑慮及對美國財政赤字等因素，台灣投資人對投資仍抱持保守態度，市場中主要投資人紛紛從追求高報酬的投資轉為尋求穩定收益，大部分資產管理人在此時推出著重高股息支付率之商品。然而，為了在如此低迷的環境中競爭，部分資產管理人變得較少重視保本的目標，利用精密投資衍生性商品，為投資人創造高報酬，但卻也可能增加匯率風險。從日本過去的經驗可看出這一類商品在一開始確能吸引追求穩定收入的投資人，例如退休人士等。但當總體經濟環境發生劇變時，這一類商品可能突然面臨下行風險，進而對整體財富管理產業帶來負面的影響。

• Asset Management

Given the as yet unresolved European debt crisis, concerns about a hard landing for China's economy and worries about the so-called "fiscal cliff" in the United States, the investment sentiment of Taiwanese investors remains conservative, leading investors to seek returns from yields rather than capital appreciation. Most asset managers have introduced new products focusing on payout ratios. However, in order to compete and expand in such a stressful environment, some asset managers have made investors' long term principal safety a secondary concern in order to offer sophisticated management of series of derivatives. These products, while offering higher yields, come with much higher risks including foreign exchange risks. Based on the experience of Japan's asset management industry, although such products initially help to expand the whole industry by attracting investors such as retirees, who need steady and regular incomes, when the macro environment changes, these high-yielding products pose significant downside risk and degrade the credibility of the whole asset management industry.

1. The sale and use of illegal pesticides
2. New registration rules incorporating crop grouping

Introduction

The committee appreciates the efforts of the Bureau of Animal and Plant Health Inspection and Quarantine (BAPHIQ) under the Council of Agriculture (CoA) for its implementation of crop-grouping regulations. Since coming into effect on 31 March 2009, the initiative has allowed growers of diversified crops a better and wider choice of appropriate crop protection products. The new crop-grouping process also provides farmers with greater flexibility in producing food crops in line with the country's Maximum Residue Level (MRL) standards and in ensuring that the crops produced are safe for consumers. The committee commends both the BAPHIQ and the Taiwan Agricultural Chemicals and Toxic Substances Research Institute (TACTRI) for their continuing efforts to upgrade the quality and safety standards of agrochemical product marketing in Taiwan.

While the CoA has had some significant achievements in terms of food production, the committee is disappointed with the state of progress on the two key issues raised since the 2010-2011 Position Papers, which are therefore raised again this year.

The committee believes that farmers need new technologies and innovative crop protection products to improve crop

productivity and quality. International registration rules are critical to ensuring that innovative and environmentally-friendly crop protection products are introduced into Taiwan in a timely fashion.

The issue of illegal pesticides has been raised for many years. Some progress has been made, but the committee is dismayed that more effective action has not been taken against unscrupulous retailers which continue to be actively engaged in the distribution of non-registered agro-chemical products, especially in the key vegetable-growing areas of Changhua and Yunlin counties.

1. The sale and use of illegal pesticides

This issue appeared in last year's and previous position papers. The presence of unproven and potentially toxic agro-chemicals in key vegetable-growing areas is a high food safety risk to all consumers. Several arrests have been made in the past but the number of actual prosecutions has been miniscule compared with the volume of illegal pesticides being traded. In many instances, the violators were let off with minimal penalties.

The sheer volume of illegal pesticides in the market and the channels through which they are being distributed poses severe health risks to both consumers

and farmers. While the committee acknowledges the CoA's past endeavors to combat this illegal trade, the situation in the market makes it evident that much more action needs to be taken. In 2011, the committee commissioned two academic agencies to conduct a scientific survey of vegetable growing zones in Taiwan. The survey results show that more than 30% of chemical pesticides used are illegal.

RECOMMENDATION

The BAPHIQ should:

Continue conducting regular checks at retailers to ensure that they are not selling illegal agro-chemical products.

Revoke the licenses of retailers found guilty of selling or distributing illegal pesticides.

2. New registration rules incorporating crop grouping

This issue appears in the position paper for the third consecutive year. The committee recognizes the authorities' decision to implement crop grouping within new registration regulations. The new crop-grouping process aims to encourage multinational companies to introduce new and innovative environmentally-friendly active ingredients (AIs) into Taiwan. Although we commend the overall direction of adopting crop grouping, we are nevertheless disappointed with the results. To date there have been no successful new registrations. The procedures remain highly ambiguous and there are

1. 非法農藥的銷售與使用
2. 新登記制度和作物分群標準

前言

委員會非常感謝農委會和所屬動植物防檢局，致力於『作物群組』之落實，自2009年3月31日發布修正案以來，幫助了各種作物農友，適時獲得更廣範圍的農作物保護產品之選擇；新的『作物群組』，更協助農友在最高殘留容許量標準之下，更有彈性的生產農業產品，確保提供消費者安全的產品。委員會非常讚賞農委會動植物防檢局和農業藥物毒物試驗所，對提升農業化學品的品管，和和安全使用等之貢獻。

當農委會對食物的生產做出卓越貢獻同時，委員會因為對2010-2011建議書中所提兩項議題，改進進展緩慢甚表失望，所以今年再度提出以供行政參考！

委員會深信，農友極需要新的科技，和創新的作物保護產品，用以增加量產，提升產品品質。國際化的產品登記準則，因此是確保創新、保護環境的作物保護產品，能及時引入台灣的重要法則！

關於非法農藥產品在台灣銷售議題，我們也已提出多年，雖然政府查緝這類非法交易略有進展。但委員會更震驚的發現，更具效益的行動，並未落實於這些肆無忌憚銷售未經登記農藥產品的零售商，特別是以蔬果為主要產業的雲林、彰化等地區。

1. 非法農藥的銷售與使用

此項議題在去年和幾年前建議案中已出現；沒經核准的、未知毒性的非法農藥，出現在蔬菜生產區，是對全體消費者造成很高的食物安全風險！過去數件逮捕案中，真正遭到起訴者，寥寥無幾，與非法銷售數量不成正比，許多及違法者，甚至被判輕度罰款後即行釋放。

任何數量的非法銷售產品在銷售市場上流竄，都足以對食物安全造成極嚴峻的挑戰，這些非法產品對消費者和農民都是嚴重的健康風險；委員會也瞭解農委會過去對非法交易取締的努力，但是市場現狀告訴我們，需要農委會務必採取更進一步行動！根據委員會於2011年委託兩家學術機構在

蔬菜區以相當科學之方法所調查的結果顯示，非法農藥的比率竟高達30%以上。

建議

動植物防檢局應該：

定期勘查，稽核零售店並將已證實銷售非法農藥之零售店取消其營業執照。

委員會深信，落實上項建議，必然可對所有農友和消費者健康產生巨大的保障。

2. 新登記制度和『作物群組』標準

此項議題在去年建議案中也已出現過，委員會樂見政府決定將『作物群組』納入農藥登記制度，也感謝動植物防檢局邀請委員會加入工作小組，研商新規定的細節。納入『作物群組』概念，將鼓勵跨國廠商更願意引更創新、環保有效成份（A.I.）到台灣。雖然委員會對採用『作物群組』的正確方向深表讚許，但也對新登記制度的申請流程問題失望。數年來至截稿為止，尚未有任何一家登記送件完成登記程序！新登記制度流程曖昧不明，試驗計劃草擬稿過於複雜，無明確的標準業程序指導，和官方公佈稿可供參考。

更甚者，委託試驗中的殘留毒試

no standard operating procedure (SOP) guidelines for drafting a trial protocol and no clear official examples have yet been provided.

In addition, while residue trials can be conducted separately from bio-efficacy trials, the only qualified department in Taiwan allowed to conduct residue trials is TACTRI. This has resulted in TACTRI being overloaded with work and an extremely long waiting list, which is an additional bottleneck in the registration process.

RECOMMENDATION

The committee would like to see at least one successful new registration. In order to achieve this:

The BAPHIQ / TACTRI should provide SOPs for trial protocols for environmentally-friendly active ingredients and provide clear official examples.

TACTRI should expand the operating scale of its residue trials or alternatively BAPHIQ should allow additional agencies to conduct residue trials.

驗，目前只有農業藥物毒物試驗所合格接受試驗申請，因為過度負荷導致登記試驗大排長龍！造成新登記制度下的另一個大瓶頸！

建議

農委會盡速建立一件新的成功登記案例，已達成：提供試驗計劃的SOP，以利引進對環境友善的產品

農業藥物毒物試驗所，設法擴大殘留毒試驗規模，或農委會核准新的試驗機構分擔負荷！

1. Developing Taiwan-based wealth management business and cross-Strait financial services

2. Pension fund scheme reform

3. SITEs fees for securities firms' services

Introduction

As responsible members of the financial community in Taiwan, the committee aims to contribute to the sustainable development of the asset management industry and provide professional services to adopt international expertise and know-how to make Taiwan one of the asset management hubs in the Asia-Pacific region. Further deregulation and forward-looking financial supervision policy are required to encourage the asset management industry to grow business and to make Taiwan's market more competitive.

The committee appreciates the steps taken by the Financial Supervisory Commission (FSC) over the past year to resolve issues affecting the industry. The following issue has been resolved:

- **Restrictions on fund managers:** The Financial Supervisory Commission has amended regulations to allow Securities Investment Trust Enterprises' (SITE) personnel to concurrently serve as associated persons engaged in discretionary investment.

Progress has been made on the following issue:

- **Allowing mutual funds to be denominated in both NT dollars and foreign currencies:** The FSC now is working with the central bank (CBC) to

establish the regulatory framework for the multi-currency mutual funds.

Given the sufficient progress made on the above-mentioned issue, it has not been raised in this year's position paper.

Regarding the issue raised in last year's position paper under the heading 'Full delegation of portfolio management', although further deregulation is required, the issue has been dropped in order to focus on more pressing issues. The committee will continue working with regulators to resolve the issue and the ones listed below.

1. Developing Taiwan-based wealth management business and cross-Strait financial services

This is a new issue.

Key problem

Following the signing of an MoU and the ECFA with mainland China and relaxation of respective financial regulations, cross-Strait financial business has grown rapidly. On the one hand, supported by the fast-growing Chinese economy, the role of the Chinese yuan or renminbi (RMB) in the international financial market has become even more significant. On the other hand, Taiwanese firms' demand for RMB has increased along with growing cross-Strait trade. As a result, capturing RMB business

has become a key part of the business strategy for any financial institution.

Taking Hong Kong's wealth management business as an example, besides the mainstream product (RMB bond funds), a wide range of RMB-denominated financial products, such as ETFs, equities (dual currencies with dual systems), funds, insurance and structured deposits are now available or will be introduced to investors soon. This demonstrates that the RMB investment portfolio will be more diversified and the market for RMB financial products will only grow at a faster pace.

According to the statistics published by Lipper Global in February 2012, there are 38 offshore funds classified as RMB bond funds and 23 RMB denominated funds registered in Luxembourg, the Cayman islands and Hong Kong which reflect the demand and the market for RMB denominated products. Allowing RMB denominated funds to be offered in Taiwan would improve the efficiency and flexibility of Taiwan investors' investment portfolios and is also essential for Taiwan to become an offshore RMB centre.

RECOMMENDATION

In order to support government policies of establishing a Taiwan wealth management platform and developing cross Strait financial services, the committee recommends that Taiwan Securities Investment Trust Enterprises (SITEs) should be allowed to introduce RMB-denominated onshore and offshore funds and share class to investors and the policy should

1. 建構以台灣為主的國人理財平台及推動兩岸特色金融服務
2. 退休金制度改革
3. 建議主管機關利用市場機制決定合理證券商手續費率

前言

身為台灣金融業界盡責的成員，本委員會會員長期以來致力於資產管理產業之永續發展，提供投資人專業化的服務，引進國際技術與資源，促使台灣成為亞太資產管理中心之一。惟當前仍須進一步的法規鬆綁及更具有前瞻性之金融監理政策以帶領資產管理產業持續成長，打造台灣成為更有競爭力之市場。

本委員會非常感謝金融監督管理委員會(金管會)持續協助解決對產業有重大影響之議題。下列於去年建議書中所提出之議題已獲得解決，故不在本年度之建議書中提出。

• 建議開放基金經理人(含全委經理人)可同時擔任境外基金或FINI之投資

顧問：金管會業已修正相關法規，排除經理人不得同時管理投信基金及全委投資專戶之限制。下列於去年建議書中所提出之議題已獲得重要之進展，亦不在本年度之建議書中提出。

• 開放同一檔投信基金得發行新台幣與外幣計價等多種幣別類股：金管會刻正與中央銀行就開放多幣別類股後

之法規架構及配套措施等細節進行討論。

另去年建議書中提出有關開放基金或全委帳戶之主要投資地區非為亞洲大洋洲地區者，可以將全部資產複委託予具特定資格之第三人之議題：本委員仍期盼主管機關考慮開放非主要投資於亞洲大洋洲地區之基金或全委帳戶之投資決策委外，然而，鑒於目前有更迫切之議題需要解決，因此上開議題亦不在本年度之建議書中提出。

1. 建構以台灣為主的國人理財平台及推動兩岸特色金融服務

此議題為本委員會首次提出

關鍵問題：

隨著MOU及ECFA的陸續簽署以及相關金融限制的鬆綁，兩岸金融交流、合作及各項金融相關業務也紛紛開展。加上近年來中國經濟快速的崛起，人民幣於國際金融市場中日趨重要，而兩岸經貿的快速發展，促成台

資企業對人民幣的龐大需求。因此，人民幣的龐大商機遂成為金融業者競逐的標的。

借鏡香港財富管理市場之發展，人民幣計價金融商品發展越來越多元化，除人民幣債券基金已蔚為主流外，人民幣計價ETF、人民幣股票(推行“雙幣雙軌制”)、人民幣基金、甚至是人民幣保險或人民幣結構型存款等，都是已發行或積極研擬中的人民幣投資標的，整體市場規模已呈現快速發展的趨勢。

截至2012年2月底，根據Lipper Global人民幣債券分類下之境外基金共有38檔，含註冊地在盧森堡、開曼或香港之基金，共有23檔為人民幣計價基金，顯示人民幣計價產品之需求與市場。台灣開放人民幣計價基金，將有利於增加國人在資產配置上的彈性與效率，亦是台灣爭取人民幣離岸中心的必備條件之一。

建議

配合金管會研議建構以台灣為主的「國人理財平台」以及推動「兩岸特色金融服務」，擴大金融業商機，讓國人投資理財更多元化的政策，本委員會建議同步研擬開放證券投信業者發行人民幣計價基金或類股，以及境外基金人民幣計價類股引進。一旦開放後，已在市場銷

also apply to existing products.

2. Pension fund scheme reform

This issue was raised in 2009-2010 and 2010-2011 Position Papers.

Key problem

The current labour retirement plan implemented in Taiwan is an “individual account based” defined contribution scheme. In practice, however, the utilization and investment management practices of the labour pension funds still follow the defined benefit model (the old plan that was in effect before the 2005 reform of the labour retirement system), where the Labour Pension Fund Committee is responsible for investment decisions and risks.

In setting up the current scheme, factors that might cause individuals to select different types of investment plans – factors such as the employee’s contribution amount, retirement age, risk tolerance level and preferred investment management vehicle – were not considered. Instead, all employees are subject to identical portfolio and return models, with no discretion to adopt either a more aggressive investment plan in hopes of obtaining a higher return to increase their retirement income or to choose a more conservative investment product. Moreover, the current scheme is inconsistent with the purpose of “defined contribution” plans, in which the investment risk and reward structure should be decided by the employee.

RECOMMENDATION

The committee urges the FSC to consider working with the Labour Pension Fund Committee and the Council of Labour Affairs to

transform the current retirement scheme into a “self-directed defined contribution plan” similar to those implemented in advanced economies such as the United States (401K), Australia (Superannuation), Hong Kong (Mandatory Provident Fund), and Singapore (Central Provident Fund). This change would give employees the discretion to choose a retirement plan based on their individual needs – either to stay in the current scheme where the fund will be managed by the government with a minimum guaranteed earning equivalent to two-year fixed deposit interest or to select an appropriate fund according to their risk appetite and confidence in the fund management.

3. SITE's fees for securities firms' services

This is a new issue.

Key problem

When choosing a securities firm’s investment services, the key factor for a SITE to consider is the quality of service, not the size of business they might have with the securities firm. However, in Taiwan the financial regulator has a standard fee structure that SITEs have to pay securities firms based on the volume of business conducted. Requests by the regulator to securities firms to reduce fees that are merely based on the business size could have a negative effect on the quality of service and could even eventually affect fund performance.

It is uncommon for regulators in other jurisdictions to implement a standard fee

structure based only on the business size or to order asset management firms to negotiate with securities firms for lower fees. Therefore any fee reduction request issued by the financial regulator is out of step with the common business practice of searching for the best value-for-money services.

RECOMMENDATION

The regulator should coordinate with stakeholders and facilitate a solution on this issue which allows market forces to decide reasonable fees. This would ensure healthy competition and transparency in the financial market.

售之商品亦可一體適用

2. 退休金制度改革

本議題曾在2009-2010及2010-2011年之建議書中提出

關鍵問題:

台灣目前勞工退休基金制度是採用以「個人帳戶為中心」的「確定提撥制」，然而，實際勞退基金的運用與投資管理，卻仍沿用2005年勞退制度改革前的「確定給付制」方式，由勞工退休基金監理會管理並決定該基金的運用。

此一制度事實上忽略了每位勞工的提撥金額、退休年齡、風險承擔程度或理財方式各不相同，應作不同的投資規劃以分散投資風險。所有勞工給予相同的投資組合及報酬率，亦無從享有以較高投資報酬來增加退休所得，或是投資於較保守的投資商品的權利。此外，也與當初改革成為「確定提撥制」之意義及目的不相符。

建議

因此，本委員會籲請金管會和勞委會等政府相關部門可參考世界先進國家或地區的退休金制度發展，如美國(401K)、澳洲(Superannuation)、香港(強積

金)、新加坡(公積金)等，與勞工退休基金監理會及勞工委員會合作推動開放「勞工自選方案退休金制度」，賦予勞工選擇權，由願意承擔風險的僱主(勞工)自行管理退休金，或選擇現行制度由政府操作管理、保證兩年期定存收益的退休金管理方式，使個人得以作最適合自己需求的退休規劃。

3. 建議主管機關利用市場機制決定合理證券商手續費率

此議題為本委員會首次提出

關鍵問題:

投信公司於選擇交易證券商時，基金之交易量絕非為唯一之考量，證券商所提供之服務綜效更是重要因素。因此，僅依基金交易量要求證券商降調基金手續費率恐會影響證券商所提供給投信之整體服務品質而間接影響基金操作。

另、綜觀國際實務，並無主管機關訂定資產管理公司依基金成交量為交易手續費標準之依據，更無命令資產管理公司向證券商要求調降交易手續費之例。因此，由主管機關作此要求，似有不符為基金尋求最佳報酬之本意，且有違一般商業約定及國際慣例。

建議

建議主管機關調和對於投信下單券

商費率之整合意見，藉由市場機制決定證券商手續費率，以保障市場透明度與公平競爭。

1. **Luxury tax**
2. **CO₂ emissions and fuel economy standards**
3. **Safety type approval**
4. **Key items still not open to foreign test laboratories**
5. **Utilization of radio spectrum frequencies for automotive safety devices**
6. **Tyres**

Summary

Since the publication of 2011-2012 Automotive Position Paper, progress has been made on the following issues:

- **Diesel passenger car smoke test:** The Environmental Protection Agency (EPA) is going to abolish the CNS 11645 test requirement (which tests diesel automobiles for exhaust smoke when carrying a full load at a steady speed) and only require the CNS 11644 test (which tests diesel automobiles for exhaust smoke when under no load and at rapid acceleration), which poses no difficulties for either commercial or passenger vehicles from Europe. The EPA is planning to adopt European Union (EU) smoke test procedures after its own test facilities are shut down, which is expected within the next one or two years.
- **Testing procedures and methods for gasoline vehicles:** The Environmental Protection Agency (EPA) has announced amendments to three regulations titled “Gasoline Vehicle Emission Test Procedure and Method”, “Testing Procedure and Method for Gasoline Vehicle Evaporative Emission” and “Gasoline Vehicle Durability Testing Methods and Procedures”. The amendments alter testing procedures for gasoline vehicles to bring them broadly in line with EU standards.
- **CO₂ emissions & fuel economy**

standards - CO₂ emission standards for new vehicles: The "Air Pollution Control Act" which was announced on 9 May 2012 by the EPA, formally recognises carbon dioxide as one of several officially-recognised air pollutants: This is an important preliminary step before CO₂ emission reduction standards for new vehicles can be implemented.

The issue listed in last year’s position paper under the heading “Ban on imports from China” has been removed because it is no longer a priority for the committee.

1. Luxury tax

The issues in this section appeared in last year’s position paper. “The Act Governing Tax for Special Commodity and Service” (hereinafter referred to “the Act”) promulgated on 4 May 2011 with an implementation regulation, which was announced by the Ministry of Finance on 27 May 2011, has not only created difficulties for European car importers but also resulted in unfavourable market conditions for retailers and consumers.

1.1. 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 luxury tax upon importation is calculated in New Taiwan dollars. 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 ultimately led to sales and tax revenue declines. The authorities should take measures to resolve this problem in order to safeguard consumers’ interests and rights, as well as provide a stable market environment.

2.2. Disclosure of trade secrets

This issue appeared in last year’s position paper. The indication of the luxury tax amount on the Government Uniform Invoices (GUI) is not feasible in practice because the import price, which is a trade secret for car importers, is revealed to the public (including competitors) as the GUI is a public document. In order to attract foreign investments and protect business stability in the market, the government should revise Article 14 of the Act.

RECOMMENDATION

Since the current exchange rate publication system is insufficient and creates uncertainty for European car importers when calculating the luxury tax rate, we recommend using only one annual fixed exchange rate to

1. 特種貨物及勞務稅條例(奢侈稅)
2. 二氧化碳排放標準與燃油節約標準
3. 車輛型式安全審驗
4. 主要項目仍未開放於國外的測試實驗室
5. 汽車安全系統使用之無線電頻帶
6. 輪胎業

前言

自2011-2012年本委員會發表建議書以來，下列議題已獲進展：

- **柴油引擎轎車黑煙排放測試：**環保署已準備修法不再要求CNS11645柴油車全負載定轉速排氣煙度檢驗法黑煙測試，只需要CNS11644柴油車無負載急加速排氣煙度黑煙測試，排除了歐洲進口的商用與載客車輛測試之困難。環保署亦承諾在現有的測試設備汰舊換新後，將在一至二年內調和歐盟的測試標準。

- **汽油汽車測試程序與方法：**

環保署已公布「汽油汽車廢氣排放測試方法與程序」、「汽油汽車蒸發排放測試方式與程序」、「汽油汽車耐久測試方法與程序」，修正後的測試程序，整體上與歐規標準相符。

- **二氧化碳排放標準與燃油節約標準**

- **新車二氧化碳排放標準：**環保署於2012年5月9日正式將溫室氣體納入「空氣汙染防制法」管制，二氧化碳正式被列為汙染物之一。在未來針對新車型實施二氧化碳減排管制標準之

前，這項公告可說是重要且必要的一步。

去年建議書中「禁止由大陸進口之項目」已不是本委員會的優先議題，故於今年的建議書中移除。

1. 特種貨物及勞務稅條例(奢侈稅)

此議題已於去年度的建議書中發表。特種貨物及勞務稅條例(下稱「本條例」)已於2011年5月4日制定公布，並由財政部於2011年5月27日公布施行細則。本條例不僅增加歐洲進口車商的經營困難，亦對消費者、零售商以及進口商所處的市場環境有不良影響。

1.1. 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，每日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，這將導致成本及售價不穩定，對消費者十分不公且不利於市場交易。最終反而還會因為缺乏確定的價格資訊，導致銷售量下滑，進而讓政府稅收下降。據此，建

請主管機關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。

1.2 商業機密洩露

此議題已於去年度的建議書中發表。按本條例第14條規定，使用統一發票之納稅義務人銷售特種貨物或勞務，其稅額應於統一發票備註欄載明。惟進口業者之進口價格係商業機密，按本條例所規定載明，不啻公布其成本等核心機密資料予競爭對手及消費者。祈請主管機關基於吸引外商投資及維護商業公平與穩定等考量，另為審慎之規定。

建議

由於匯差資訊的不確定將導致計算奢侈稅時的不準確，建議採以年度計算之單一固定匯率。

建議財政部賦稅署以及關稅總局重新審視條例第14條規定，使用統一發票之納稅義務人銷售特種貨物或勞務，其稅額應於統一發票備註欄載明一項，僅須顯示含稅總額即可。

2. 二氧化碳排放標準與燃油節約標準

2.1. 新車的二氧化碳排放標準

ensure consistency in calculating the luxury tax.

The National Taxation Agency (NTA) and the Directorate General of Customs under the Ministry of Finance (DGOC) should revise Article 14 of the Act and related regulations to require that GUIs issued for cars subject to luxury tax should only state the sales value including VAT.

2. CO₂ emissions & fuel economy standards

2.1. CO₂ emission standards for new vehicles

This issue appeared in last year’s position paper. The "Air Pollution Control Act" which was announced on 9 May 2012 by the EPA, formally recognises carbon dioxide as one of several officially-recognised air pollutants: This is an important preliminary step necessary before CO₂ emission reduction standards for new vehicles can be implemented. According to the proposed standard, new cars sold in Taiwan should emit less than 163 grams of CO₂ per kilometer on average by 2015. CO₂ emissions are a direct function of the vehicle’s fuel consumption. The Bureau of Energy (BoE) and the EPA have different approaches to achieve this target. While the EPA focuses on CO₂ emissions, the BoE targets fuel consumption in relation to engine displacement.

RECOMMENDATION

The BoE in coordination with the EPA should implement a single management method in

order to avoid contradicting requirements. Taiwan’s standards should be harmonized with the latest European practices as well as the global trends.

2.2. Fuel economy standards

This issue appeared in last year’s position paper. According to Taiwan’s fuel economy standards, the fuel consumption of passenger vehicles is regulated according to engine displacement. Due to the nature of this system, the new fuel economy standards promulgated by the BoE in August 2009 will indirectly promote vehicles with larger engine displacement while penalizing alternative advanced engine technology. These technologies include direct injection, super-charged and turbo-charged engines with lower displacement. As a result, the revised fuel economy standard will be counter-productive to its original purpose but will also prohibit the sale of technologically advanced vehicles that do not comply with Taiwan’s fuel consumption standards. It will fail to reduce fuel consumption as it will keep highly fuel-efficient vehicles out of the market.

RECOMMENDATION

Amend Article 15 of the Energy Management Law to ensure that new fuel economy standards do not prevent vehicles with highly fuel-efficient engine technology (such as direct injection, super-charged and turbo-charged technology) from entering the market.

For future developments

concerning fuel economy standards, Taiwan should follow EU standards and practices in order not to create new technical barriers to trade.

3. Safety type approval

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. Moreover, 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.

RECOMMENDATION

Taiwan should accept United Nations Economic Commission for Europe (UNECE or ECE) certificates as well as the EC type approvals with immediate effect.

此議題已於去年度的建議書中發表。環保署於2012年5月9日正式將溫室氣體納入「空氣汙染防制法」管制，二氧化碳正式被列為汙染物之一。在未來針對新車型實施二氧化碳減排管制標準之前，這項公告可說是重要且必要的一步。根據計畫，銷售到台灣市場的新車必須在2015年達到每公里少於163克的二氧化碳平均排放量。而在實際上二氧化碳與汽車耗油乃是直接相對應的關係，因此車重就成為二氧化碳排放量的關鍵因素。目前能源局與環保署各自依據不同的角度推行排氣減量目標規劃。當環保署聚焦於車重與二氧化碳排放量之相對關係時，能源局卻著重於燃油耗能與排氣量的關係。

建議

能源局應與環保署協調行動一致，採取單一管理方式以避免產生衝突性的要求，也建請台灣當局能更深入了解歐洲的實際運作方式與經驗，和世界潮流進行同步調和。

2.2. 燃油節約標準

此議題已於去年度的建議書中發表。根據台灣政府現行的耗能標準，係以車輛排氣量等級作為管制標準。能源局在2009年8月施行的此一標準，間接促銷引擎容積量較大

的車種，然而歐洲車輛製造廠最新研發的車輛技術導向，是以「減低引擎容積且維持車輛性能」並達到節約燃油之目的。車輛引擎研發新技術採取以使用燃油直噴、渦輪及機械增壓器的發展為趨向。最新規劃的燃油標準，不僅與能源局當初立法目的相悖，也造成許多具先進技術且低耗能車輛，因不符台灣的油耗標準，完全無法在台灣市場銷售。該管制標準，不但無法有效降低台灣整體的油耗量，反而使台灣市場無法引進真正具高節能效率的車輛。

建議

修改能源管理法第15條，確保具高節能科技的車輛（如配備直噴引擎、增壓引擎等車輛），不會因新耗能標準，而遭禁止進入台灣市場。政府未來在推行新能源政策時，應參考並遵循歐盟的標準及實務作法來規劃燃油標準，避免造成技術性貿易障礙。

3. 車輛型式安全審驗

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。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，此類要求並不合理。

建議

台灣政府應即刻採認及接受使用 ECE 及 EC 安全合格證明。

4. 主要項目仍未開放於國外的測試實驗室

此議題已於去年度與以往的建議書中發表。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。

4. Key items still not open to foreign test laboratories

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

RECOMMENDATION

European test laboratories should, upon application, be accredited for the whole range of automotive test items, including the items listed above.

5. Utilization of radio spectrum frequencies for automotive safety devices

This issue appeared in last year’s position paper. Radar-based assistance system technology is a key technology that enables vehicle safety applications for active and passive safety. However, some radio spectrum frequencies used by short-range radar are protected in Taiwan and some advanced safety devices cannot be imported.

RECOMMENDATION

Harmonise the use of spectrum with European practices and open the 24 GHz radio frequency band (from 24.25-26.65 GHz) to radar-based safety applications in order to make advanced safety features available to Taiwanese customers.

6. Tyres

6.1. Tyre grading standards

This issue was raised in last year’s position paper. The European Union requires compliance with ECE R117 for newly type approved tyres in order to reduce the negative impact from tyres in terms of noise emissions and fuel consumption and, at the same time, to increase the safety of vehicles when driving on wet surfaces.

In order to make consumers aware of the distinction between outmoded and modern tyres, the European Union introduced Regulation (EC) No. 1222/2009, requiring a unified system of labeling vehicle tyres with respect to their fuel efficiency, their rolling sound emissions and their adhesion to wet surfaces. This regulation was announced to all European Union members on 1 June 2012 and has been in effect since 1 November 2012.

RECOMMENDATION

In order to recognize state-of-the-art environmental protection (fuel saving), noise reduction and safety technology, the EPA should introduce standards for tyre noise, wet grip, fuel efficiency and tyre

labeling in Taiwan as mandatory requirements, following the European Union’s technical and administrative regulations.

6.2. Truck and bus retread quality control

This issue appeared in last year’s position paper. Retreaded pneumatic tyres are currently tested under the scope of the voluntary product certificate (VPC) programme in Taiwan.

RECOMMENDATION

To ensure that retreaded tyres are of comparable quality and safety as new tyres, we recommend implementing the testing and certification of retreaded tyres used for commercial vehicles and their trailers as a mandatory requirement in Taiwan and apply ECE R109 as the technical and administrative regulation for retreaded tyres.

建議

開放歐洲測試實驗室取得認證，以執行車輛安全審驗完整測試項目。

5. 汽車安全系統使用之無線電頻帶

本議題已於去年度的建議書中發表。雷達輔助偵測系統為應用於車輛安全之重要技術，可提高行駛中車輛的主動安全及被動安全。然而，此雷達輔助偵測系統所使用的部分範圍頻帶，於台灣禁止使用，導致該先進之安全設備無法進口。

建議

調和台灣與歐洲之無線電頻譜規範並開放24 GHz無線電頻段(24.25-26.65GHz)，俾使台灣消費者得以使用先進之安全設備。

6. 輪胎業**6.1. 輪胎分級標準**

本議題已於去年度的建議書中發表。根據歐盟規定，輪胎製造商須依據ECE R117之規範內容，針對新款輪胎的滾動噪音值、能耗數值、濕地抓地力的表現等，提出輪胎分級標準，以降低各項指數對駕駛者的負面影響，並增進行車安全性。

為了讓消費者能夠清楚地分辨舊款輪胎與全新世代款輪胎之間的整體性能差異，歐盟導入第1222/2009號規

章，要求輪胎製造廠商針對車輛輪胎能耗表現、滾動噪音值、濕地抓地力等不同面向，提出統一的標示系統。這項規章已經於2012年6月1日對歐盟會員國宣布，並於2012年11月1日正式生效。

建議

建請行政院環保署盡速導入本項針對輪胎滾動噪音、濕地抓地力、能耗表現之標示系統，作為台灣輪胎產業的強制性規範，以利國內輪胎產業朝向具環保效益、降低噪音、提升行車安全之標竿科技發展，與歐洲規範無縫接軌。

6.2. 卡車與巴士翻修胎品質控制

本議題已於去年度的建議書中發表。根據台灣法規，現行充氣式翻修胎(再生胎)的測試，乃是基於「中華民國自願性產品驗證(VPC)」的規範之基礎執行。

建議

為確保翻修胎(再生胎)擁有足以與新胎相等的品質與整體安全性，建議台灣相關單位盡速導入歐盟ECE R109之規定，即針對翻修胎(再生胎)所制定的技術與行政法規；並要求商用卡車與負載之無動力子車，實施相關的強制性測試與認證

規範，以維護行車安全。

1. Promoting Taiwan as an offshore RMB market
2. Allowing banks to provide fixed income products to financial institutional investors and large corporations
3. Simplifying the application process for new outsourcing services
4. Providing more diversified products for Taiwan-based customers

Introduction

This past year has seen a huge positive transformation of European banks in a period of crisis and uncertainty. The European sovereign debt crisis has catapulted European country regulators to accelerate capital buffers and Basel III requirements.

After going through the severe European debt crisis, the overall situation of European banks has stabilized following their fulfillment of the European banking authority's strict measures and requirements. These measures form part of a broader European package, agreed by the European Council on 26 October and confirmed during the ECOFIN Council on 30 November, to address the current situation in the EU by restoring stability and confidence in the markets.

The regulatory agency, the European Banking Authority (EBA), requires the banks of all 27 EU members' states to reach a core tier 1 capital ratio level of 9% by the end of June 2012. This has been met by all the major European Banks. This ratio is higher than Basel III requirements (Basel III requirements dictates that core tier 1 capital will be raised from 2% to 4.5% of the banks risk weighted assets and it will be phased in in 2013-2015). The EBA also requires the European Union Member States'

financial institutions to raise €114.7 billion in additional capital to ensure that the European banking system is able to withstand the impact in the event the debt crisis worsens.

These buffers are not explicitly designed to cover losses in sovereigns but to provide reassurance to markets about the banks' ability to withstand a range of shocks and still maintain adequate capital.

In late June 2012 at the EU summit three very important and positive agreements were reached:

- 1) A Eurozone supervisor mechanism will be established, with a key role probably given to the ECB, the first step towards a banking union.
- 2) The ESM will be allowed to recapitalize its banks directly instead of lending to governments that in turn recapitalize the banks.
- 3) The requirements for the firewalls to purchase government debt in the markets will be relaxed which means allowing countries more flexible access to the markets and resulting lower costs.

EU governments have taken the requisite steps forward and major EU banks have successfully met the very tough requirements in a very short period of time, making them stronger than they were prior to the crisis.

With strengthened capital, greater liquidity and lower leverage, the

priority of European banks now is to do sustainable and profitable business. This year's position paper recommends adjustments which will provide greater business and profitability opportunities for banks in Taiwan and also help to reduce the ever-increasing costs of operations. For global banks, the costs and efficiency of doing business in a location are the major considerations for continued investment in the location. Since the publication of the committee's 2011-2012 Position Paper, progress has been made towards promoting Taiwan as an offshore RMB market. However, since additional reforms are needed to further promote the development of the RMB market in Taiwan, we have raised the issue again in this year's paper in addition to two issues raised in previous papers and one new issue. The issues listed in last year's paper under the headings "Broadening the securitization market" and "Allowing foreign banks to maintain a dual presence in Taiwan" have been removed in order to focus on more pressing issues. Three issues raised in previous papers have been raised again in this year's paper along with one new issue.

1. Promoting Taiwan as an offshore RMB market

This issue appeared in last year's position paper.

Key problem

The committee welcomes the various measures taken by the FSC over the past year to allow Taiwan's financial institutions to engage in renminbi (RMB) businesses, either through their Taiwan OBUs or their Hong Kong offices. The

1. 發展臺灣成為境外人民幣中心
2. 允許銀行提供固定收益商品予金融機構與大型企業
3. 簡化銀行作業委外事項之申請程序
4. 提供台灣投資人更多樣化之金融產品

前言

過去一年來，歐洲銀行業已積極轉型因應歐債危機以及伴隨而來之經濟情勢不確定之問題。歐債危機也促使歐洲各國金融主管機關要求銀行儘速提高緩衝資本以及遵循巴塞爾協定 III。面臨歐債危機嚴峻的考驗，歐洲銀行執行主管機關嚴格的監理要求，穩定歐洲銀行系統。歐盟理事會(European Council)於10月26日同意，並於11月30日由歐盟經濟財政部長會議(ECOFIN)認同多項穩定市場、恢復市場信心之措施；而嚴格的金融監理規範為該措施之重要部分。歐盟銀行管理局(EBA)要求歐盟27個會員國之銀行必須於2012年6月底前提高第一類核心資本至9%，高於巴塞爾協定III之標準(於2013-2015年間將第一類核心資本由2%提高至4.5%)；主要歐盟會員國銀行也已確實執行提高資本適足率之要求。歐盟銀行管理局更要求歐盟會員國之金融機構另提出高達1,147億歐元之緩衝資本以因應歐債危機一旦惡化時可能帶來之衝擊。設置緩衝資本之目的為

向市場保證銀行有能力因應市場中任何樣態之衝擊並維持適足之資本，並非為彌補主權債務違約時所造成之損失。於2012年6月舉行之歐盟高峰會中達成了三項重要與具體之決議：

- 1) 設置歐元區金融監理機制，並擬賦予歐洲中央銀行此一重要之職責，做為建立銀行聯盟的第一步。
- 2) 歐洲穩定機制(ESM)未來可以直接對銀行挹注資本，不需經由各國政府間接挹注銀行。
- 3) 放寬目前金融市場中有關購買政府公債之防火牆，讓政府公債交易更為便利，並降低購買成本。

由於歐盟各國政府已採行必要措施，而歐洲大型銀行也迅速執行嚴格之提高資本要求，因此歐盟地區之金融機構較歐債危機前更為強化。

隨著資本強化、流動性增加以及降低槓桿操作，尋求永續經營及獲利為歐洲銀行之首要目標。本年度建議書中銀行委員會提出各項建議期待增加台灣銀行業獲利能力、拓展商機以及降低不斷增加之營運成本。對布局全球的跨國銀行而言，營運成本及

效率為考量持續投資當地之重要因素。

自去年建議書發布後，「發展台灣成為境外人民幣中心」之議題已有進展，本委員會認為相關法規有進一步鬆綁之空間，因此於本年度的建議書中再次提出。除此之外，本委員會提出一項新議題及兩項過去曾提出之議題。為專注於當前迫切之議題，去年度建議書中「擴展證券化市場」以及「允許外商銀行在台得維持子行及分行兩種型態」等議題，本年度建議書中將不再複述。

1. 發展台灣成為境外人民幣中心

此議題已於去年建議書中提出。

關鍵問題

本委員會樂見近一年來金融監督管理委員會開放台灣金融機構透過國際金融業務分行或香港分行從事人民幣業務之各項措施。

而市場訊息亦透露台灣投資人和企業籌資及融資皆對人民幣有強烈需求：

1. 自核准首家銀行辦理人民幣業務後11個月內，台灣銀行之國際金融業務分行於2012年7月底止，所吸收之人民幣存款已高達160.9億元。

2. 已有八家台灣企業透過其境外公司發行點心債，總共募集近人民幣36億元，其中絕大多數係由台灣之銀行或

appetite for RMB currency from both Taiwanese investors and issuers/borrowers has been very strong since then:

- 1) RMB deposits collected from Taiwan OBU banks have already reached RMB16.09 billion as of the end of July 2012, only 11 months after the first license was granted;
- 2) Eight “Dim Sum” bonds have been issued by Taiwanese companies through their offshore vehicles, raising close to RMB3.6 billion mostly invested by Taiwanese banks and offshore Taiwanese securities houses for both their own accounts and offshore retail distribution;
- 3) Taiwanese companies have already started to use RMB as a loan funding currency, on a bilateral basis or through the loan syndication market.

More recently, Taiwanese public companies have been allowed to participate directly, as issuers, in the RMB Dim Sum bond market. While this new relaxation is viewed positively, placing Taiwanese companies on a par with other international issuers, the measure was not accompanied by a waiver (or a substantial reduction) of the 15% withholding tax on coupon levied on offshore investors. This makes the issuance of bonds less attractive for offshore investors and may result in reduced participation in the RMB bond issuance market by Taiwanese public companies.

Further relaxation would also be required to further promote the development of the RMB market, such as lifting the current limit of mainland China credit extension exposure, which requires that the OBU’s total credit extension to Chinese companies and their offshore branches not exceed 30% of the respective OBU’s net assets in the previous fiscal year. Although the 30% limit could be increased to 50% upon the FSC’s

approval, restrictions remain tight due to the conservative definition of net assets

The committee fully shares Taiwan regulators’ objective to open up the offshore RMB market in Taiwan’s domestic banking and financial system. The MOU signed on 31 August this year and the selection of a Taipei-based clearing bank for RMB clearing are major milestones rightly placing Taiwan as the first RMB offshore financial center outside mainland China.

While further amendments of the relevant regulation on cross-Strait financial activities have yet to be formulated, the committee’s view is that such amendments should encompass four main aspects. They should:

- Allow Domestic Banking Units (DBUs) to conduct RMB business for all types of clients, including, and as early as possible, professional investors (PIs) and individual non-PI clients;
- Allow the opportunity to create another platform for international issuers to consider raising debt in Taiwan (eg, “Sweet Potato” bonds), as an alternative to Hong Kong;
- Facilitate direct trade settlement in RMB, a currency representing 9% of Chinese total trade volume in 2011;
- Provide an opportunity to further develop new investment products to cater to the needs of all Taiwan based market participants.

RECOMMENDATION

1. Relax the current limit of Mainland China credit extension exposure for OBUs or adjust the definition of net assets.
2. To create a competitive environment for Taiwanese issuers in the Dim Sum and

RMB bond markets in Taiwan, the withholding tax scheme on coupons should be lifted or reduced so that sufficient inducement is given to investors;

3. Amendments to the relevant regulations governing cross-Strait financial activities should include provisions that:

- a) Facilitate and promote a Taiwan bond market (eg Sweet Potato bonds) which is open to both domestic and multinational issuers;
- b) Ensure all market participants have access to RMB, including retail and wealth management (eg PI and non-PI) participants.
- c) Ultimately sign a cross-Strait swap agreement between Taiwan’s CBC and China’s People’s Bank of China (PBOC) to provide a liquidity buffer to the RMB market.

2. Allowing banks to provide fixed income products to financial institutional investors and large corporations

This issue was raised in last year’s position paper.

Key problem

Given the complicated and inefficient transaction options for investing in foreign fixed income (FI) securities via securities broker’s sub-account trading service or banks’ trust platforms, FI customers, including Taiwan’s central bank (the CBC), the Labour Pension Fund and large corporations often rely on offshore financial firms to gain access to international financial markets to meet their demands for fixed income

證券商海外子公司之自有帳戶投資或境外零售通路銷售。

3. 台灣企業已透過短期無擔保融資或聯貸市場使用人民幣作為融資之貨幣。

近來，台灣之公開發行公司已開放可直接於海外發行人民幣點心債。此項開放獲正面評價，讓台灣企業得與其他國際籌資者立足平等，然而本措施並未連帶免除（或顯著減免）向外國投資人就源扣繳利息所得稅15%，因此降低了對外國投資人之吸引力，可能進而導致台灣公開發行公司發行人民幣債券之意願。

為促進人民幣市場之發展，進一步之鬆綁是必要的，例如提高現行對大陸地區授信曝險之部位限制，該規定要求國際金融業務分行對大陸地區企業授信曝險，不得超過該分行前一年會計年度淨資產之30%。雖然金管會得將該由30%之限制進一步調高至50%，然而由於對淨資產的保守定義，使得本項限制依舊嚴格。

本委員會完全能同意台灣主管機關將境外人民幣市場開放予台灣本地銀行及金融機構之目標。今年8月31日所簽署之備忘錄及遴選人民幣清算銀行之為重要里程碑，將使台灣得以成為大陸地區以外第一個人民幣離岸中心。

在有關兩岸金融活動相關法規之修正尚未正式頒布之前，本委員會認為此等修正應該包含下列四個主

要層面：

- 開放國內銀行得儘快對各類客戶從事人民幣業務，無論其係屬專業投資人或非專業投資人。

- 為國際企業於台灣募集資金建立一發行債券平台（如番薯債），以提供人民幣債券發行公司除香港外之新選擇。

- 考量人民幣已佔中國大陸2011年整體貿易額之9%，加速人民幣直接貿易清算之便利性。

- 提供機會發展新種投資商品，以符合台灣本地市場參與者之各種需求。

建議

1. 放寬國際金融業務分行對大陸地區企業授信曝險之限額，或調整對淨資產之定義。

2. 為點心債及人民幣債券發行者創造具競爭力之環境，利息所得稅之扣繳應予免除或減免，以提供投資人足夠之誘因。

3. 修正時應考量有關兩岸金融活動之相關法規：

a. 加速及推廣台灣債券市場（如番薯債）並開放予本地及國際之債券發行人。

b. 確保所有類型客戶均有參與人民幣市場之機會，包括零售或財富管理客戶（例如專業或非專業投資人）。

c. 最終透過台灣之中央銀行及大

陸之人民銀行簽署兩岸貨幣互換協議，以提供人民幣市場流動性之緩衝。

2. 允許銀行提供固定收益商品予金融機構與大型企業

此議題已於去年建議書中提出。

目前透過證券經紀商子(分)帳戶，或經由銀行信託業務平台投資外國固定收益商品之方式，既複雜又缺乏效率。因此包括我國中央銀行、勞退基金在內等金融機構投資人以及大型企業多透過境外金融機構於國際市場中投資所需之固定收益商品；但此一現狀卻與促進台灣金融業發展，包括將金融機構與人才留在台灣，為台灣引進國際先進金融專業知識以及增加稅收等重要目標背道而馳。

允許銀行提供固定收益金融商品予金融機構與大型企業除有效增加交易透明度外，跨國銀行在台分行更可藉由在地服務之優勢，為台灣投資人提供更貼切、完整有效率之投資與相關服務。除此之外，一但發生爭端時，在台分行可以立即協助爭端之協調與解決，與求助於境外金融機構可能延宕爭端處理時機相比，在台分行在地化服務更具優勢。

保險業外國投資上限自2008年放寬以來，本地金融機構對固定收益商品之需求大幅增加，

products. This reality, however, impedes the financial industry's development goals including retaining financial firms in Taiwan, introducing global financial knowledge into Taiwan and increasing tax revenues for Taiwan.

Allowing banks to provide fixed income products to FIs and large corporations would improve the transparency and process of transactions. Moreover, a foreign bank's Taiwan branch would be able to take advantage of its local presence to provide complete and efficient services by working closely with investors, providing prompt sales related services and better transparency to domestic investors. In addition, should a dispute arise, a foreign bank's Taiwan branch would be able to immediately assist in dispute-solving procedures to speed up resolution rather than doing so via offshore brokers that prolong the process.

Since 2008, when the overseas investment limit for insurance companies was lifted, the demand for fixed income products from domestic financial institutions has risen strongly, widening the gap between the demand and supply of fixed income products and thereby driving business and incomes offshore.

RECOMMENDATION

To satisfy the demand for fixed income products, to reduce risks, provide better investor protection and to support the Taiwan government's initiative of employing Offshore Business Units (OBUs) to develop the cross-Strait financial market, regulators should allow OBUs to offer financial institutions, large corporations and professional

investors the following fixed income products and services as authorized by Item 4, Paragraph 1, Article 4 of the Offshore Banking Act:

Products—foreign currency denominated fixed income instruments: The type of business that the Banks are currently seeking to sell are not currently being done by the local securities brokerages such as government bonds, corporate bonds, Floating Rate Notes or structured Euro Medium Term Note products (no cash equity and equity derivatives products).

Services—intermediary services: The foreign bank branch in Taiwan will be acting as an agent to assist clients to enter into transactions with overseas counterparts. (There will be no onshore booking by the foreign bank branch in Taiwan.)

3. Simplifying the application process for new outsourcing services

This is a new issue.

Key problem

Members of the committee fully recognize the importance of client data confidentiality and local risk management. As part of global financial groups, member banks follow strict global/regional standards and procedures for the outsourcing and offshoring of systems and processes to vendors or group companies, in order to maintain client data confidentiality and proper risk management.

The committee appreciates the fact that the FSC allows foreign banks to provide one-off letters/agreements to the FSC to

allow the use of system servers already located offshore, under "Q&As for the Regulations Governing Internal Operating Systems and Procedures for the Outsourcing of Financial Institution Operation (the Outsourcing Rules)". However the application requirements for the outsourcing of operations and global servers remain excessive, and require tremendous efforts, costs and discussions with internal global/regional management, legal and compliance staff, overseas authorities, and/or legal advisors.

RECOMMENDATION

Conduct a further revision of outsourcing rules in order to simplify the outsourcing and documentation requirements. For example, relax the need for submissions of 1) New applications for new system servers that are serviced by the same provider and located in the same jurisdiction that have been included in recent remediation exercises, including giving consent for audit by Taiwan regulators; 2) An existing system server serviced by an existing provider but relocated from one jurisdiction to another that has been included in the remediation exercise.

Waive certain document requirements for new applications. For example, written confirmation from a jurisdiction's competent authority should be waived if such a confirmation has previously been submitted by the same bank or if a legal opinion has already been

除造成供需不平衡外，原本應該留在台灣之業務與營業收入也因此流向海外。

建議

金融監理機關應依國際金融業務條例第四條第一項第四款，允許銀行國際業務分行(OBUs)提供固定收益金融商品與相關服務予金融機構、大型企業以及專業投資人，一方面滿足投資需求、提供投資人更周全之保護，降低風險，另一方面支持政府利用國際業務分行發展兩岸特色金融之政策。

允許銀行提供目前本地證券經紀商未提供之外幣計價之固定收益商品，包括政府公債、公司債、浮動利率債券、歐洲中期債券（但不包括權益現貨商品以及股權衍生商品）。

允許銀行提供居間服務，跨國銀行台灣分行國際業務分行將協助客戶與外國交易對手進行交易，僅認列佣金收入，不介入結算等其他過程。

3. 簡化銀行作業委外事項之申請程序

此議題為本委員會首次提出。

關鍵問題

本委員會充分認知客戶資料保密與在地風險管理之重要性。本委員會會員銀行作為全球金融集團的成員以委外之方式將系統或作業流程交由外部廠商或集團內之公司處理時，必須遵循嚴格的全球/區域標準與程序，以維護客戶資料保密與適當之風險管理。

本委員會感謝金管會在「金融機構作業委託他人處理內部作業制度及程序辦法(委外辦法)之問與答」中，對於委外辦法修正前，資訊作業已交由總行或區域總部之系統伺服器處理銀行，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，然而針對新的作業和資訊系統伺服器委外處理之監理申請要求仍非常繁複，銀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、海外監理機構與律師等進行協調。

建議

本委員會建議委外辦法可以再適度修訂，簡化委外申請程序與文件要求。舉例來說，下列服務無須再次申請：

1) 新申請之資訊系統伺服器之受委託機構與其所在地國家均為補正程序所涵蓋，同意接受我國金融監理機關之檢查

2) 現有受委託機構與現有資訊系統伺服器，從原國家移往至另一國家，但受委託機構與移入國已為補正程序所涵蓋。另建議新申請案可免檢附若干文件。例如同一銀行之申請案，若前次申請中已檢附某國主管機關之確認文件，於下次申請時即可免附相同之文件；例如銀行已經提交某國消費者資訊保護法規相當於我國相關法規之法律意見書時，新申請時無須再提出相同之文件。

考量現有受委託機構之服務合約、控管與檢核已經完備成，並定期審視，前述建議將不會增加客戶資訊保密之風險。更為重要的是，前述建議將俾利使台灣充分利用跨國銀行總行/區域總部資訊系統與處理程序，加速新商品之引進，精簡作業流程，並降低銀行與金管會雙方耗費在委外作業申請之各項成本，定能對對台灣金融市場之效能提昇有所助益。

4. 提供台灣投資人更多樣化之金融產品

該議題曾於2010-2011年度建議書中提出。

關鍵問題

本委員會支持政府建立以台灣為主的國人財富管理平台之政策。近年來

submitted by a bank stating that customer data protection regulations in a particular jurisdiction are comparable to those in Taiwan. The recommended revisions above would not increase the risk of breaching client confidentiality rules given that all agreements, controls and checks on the service providers in existing locations have been done and will be reviewed internally at regular intervals. The proposed revisions would help expedite the launch of new products that utilize global servers and processing procedures to Taiwan, streamline operations and reduce costs and efforts for the outsourcing/offshoring applications for both foreign banks and the FSC, and ultimately help increase the efficiency of the financial market in Taiwan.

4. Providing more diversified products for Taiwan-based customers

This issue was not raised in 2010-2011 position papers.

Key problem

The committee fully supports the government’s policy goal of establishing a Taiwan-based wealth management platform. With the implementation of a client classification system, product suitability framework, risk disclosure and other sales disciplines in Taiwan over the last few years, the committee believes that it is time to expand the financial product scope in Taiwan. This would help to attract and retain the large amount of wealth from Taiwan-based corporates and

individuals, much of which is currently maintained and managed offshore, primarily in Hong Kong and Singapore.

RECOMMENDATION

The government should allow onshore financial institutions to offer financial products that are allow onshore financial institutions to offer financial products that are in demand and already held by Taiwan-based clients overseas. These include:

- a) RMB denominated bonds, notes and products, including structured products in both DBUs and OBUs.
- b) Offshore funds with more than 10% of their investments in China and with tracking periods of less than one year.
- c) Foreign securities listed on additional bourses/exchanges other than the currently approved ones.
- d) Offshore structured products issued by banks with credit ratings below AA-/Aa3 but with more objective indications of financial strength such as excess capital adequacy (for sale to professional and retail investors). In addition, structured products linked to major government bonds and bond indices, in addition to stock exchange indices, should be included in the level one risk classification for structured products linked to investment-linked insurance policies.products linked to major government bonds and bond indices, in addition to stock exchange indices, should be

included in the level one risk classification for structured products linked to investment-linked insurance policies.

e) Private equity funds and hedge funds (for sale to professional investors).

The broadening of the scope of investment products will help bolster Taiwan’s competitive advantages compared to Hong Kong and Singapore and motivate Taiwan-based corporate and individual clients to maintain their monies onshore. The development of a competitive RMB offshore centre and wealth management centre in Taiwan will, at the same time, help attract and retain talent, in the local market.

經由金融監理機關與金融業者成功導入各項措施，包括建立客戶分類、產品風險分級與適合度機制、風險揭露與產品銷售流程中的自律規範等，本委員會認為現在正是擴大台灣金融商品服務範圍的最佳時機。目前台商資金多存於海外並主要交由新加坡或及香港等海外金融機構提供財富管理服務，因此擴大金融商品範圍將可吸引大量台商資金回台。

建議

政府應允許台灣當地金融機構得提供台灣客戶所需且已於海外投資之金融商品，包括：

- a) 在DBU與OBU提供人民幣計價之債券、票券、結構型商品等其他商品；
- b) 成立期間少於一年且投資於中國大陸超過10%之境外基金；
- c) 除現行核可之證券交易所外，新增其他交易所掛牌之外國有價證券；
- d) 信用評等低於AA-/Aa3之銀行發行的境外結構型商品，但可另增加如資本適足率等可評估發行機構財務能力之客觀標準（對於專業與一般投資人之銷售）；另外，建議可修正投資型保險商品連結結構型商品之商品等級分類表，除目前連結至交易所編製之指數的商品外，將連結標的為主要政府公債及債券指

數之商品亦改列為第一級；

e) 私募基金與避險基金（銷售給專業投資人）。

擴大金融商品服務的範圍，將強化台灣與新加坡及香港競爭之優勢，爭取台商將資金及/或其理財投資所需之服務交由留在國內金融機構辦理。同時，發展台灣成為具競爭力的人民幣市場與財富管理中心，也將吸引優秀人才並將人才留在本地市場。

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

Introduction

The committee acknowledges progress made since the publication of its 2011-2012 Position Paper. The following issue has been resolved:

- **English language environment - English language radio station:** The National Communications Commission has taken aggressive steps to crack down on pirate radio stations.

Progress has been made on the following issue although it remains a priority and is therefore still listed in this year's paper:

- **Traffic safety - Traffic education:**

The ECCT applauds the government's advertising and educational campaign over the past year to promote traffic safety.

The following issues have been removed following sufficient progress:

- **Equality of treatment for foreign residents – Banking, credit cards and loans:** Most regulatory obstacles have been removed to allow foreign residents access to banking services.

- **Traffic safety – Bicycles and scooters:** Although bicycle and scooter safety are still important issues in Taiwan, the ECCT recognizes the progress the government has made in expanding the network of bicycle paths and promoting safe and responsible scooter use.

1. English language environment

1.1. English websites

This issue appeared in last year's position paper. The committee acknowledges that the government has taken great strides towards improving the quality of online information in English. However, there's still room for improvement. The Internet is an essential communications medium for gathering information and conducting business, but often online English translations are not clear, or the most important information is never translated, not updated or not easily available.

Also, official information is often dispersed over many various web sites, making it difficult to find the needed data, especially when the user may not know which government office is responsible for the information in question.

RECOMMENDATION

Improve the quality of translations to ensure that they make sense to English speakers and that important information is included and up-to-date on relevant government web sites. In addition, Taiwan could follow the lead of countries such as

Singapore, which operate a one-stop portal containing the most commonly requested information. At the same time, the site also helps liaise among various government agencies to help find the answers to web inquiries.

2. Equality of treatment for foreign residents

2.1. Permanent residence

This issue appeared in last year's position paper. Currently, an Alien Permanent Resident Certificate (APRC) is not very permanent. Persons holding an APRC must reside in Taiwan for at least 183 days during any calendar year, or risk having their APRC revoked. International travel is growing more necessary for business, and many executives must make frequent and long visits overseas. In today's competitive business climate, and in comparison with looser regulations in neighboring territories such as Hong Kong, Singapore, Japan and South Korea, this restriction is counter-productive.

RECOMMENDATION

Ease the current limit and allow an APRC to remain valid provided the cardholder enters Taiwan at least once within any three-year period.

2.2. Health checks

This is a new issue. Taiwan exempts citizens of certain nations from the health check requirement when applying for an Alien Resident Certificate (ARC). However, in cases where a dependent

1. 英語環境
2. 對持有外僑居留證的居民以及長期居住的外國人，給予平等待遇
3. 交通安全與公共運輸
4. 維持台灣環境整潔

前言

本會對於2011到2012年白皮書發表之後，以下議題已獲改善：

- 英語環境——英文廣播電台：國家通訊傳播委員已採取積極措施打擊地下電台。

以下議題，已持續改善，因為是重點優先處理議題，所以仍列入今年白皮書中：

- 交通安全——交通教育：本會讚揚政府在過去幾年，對促進交通安全所推出的政令宣導和教育。

以下的議題，有顯著進展，在今年的白皮書中予以移除：

- 對持有外僑居留證的居民以及長期居住的外國人，給予平等待遇：金融、信用卡和貸款：大多數的法規制度障礙已經移除，允許外籍人士也可以使用金融服務。

- 交通安全：自行車和摩托車：即使台灣的自行車和摩托車的安全仍是十分重要的議題，本會認同政府在這些方面的進步，包括自行車道進一步拓建,和促進摩托車的安全以及責任感方面的宣導

1. 英語環境

1.1. 英語網站

這項議題在去年的白皮書有提出。歐洲商會認為，政府對改善英文資源網站的素質，已有長足進展。然而，仍舊有進步的空間。網際網路是一個搜集資料和開展業務的必要通訊媒介，但通常網站的英文翻譯都不夠清楚完善，或者，最重要的資訊內容幾乎都完全沒有翻譯、更新，也無法輕易取得。

還有，官方資訊時常分散在不同的網站，在搜尋需要的資料時造成困難，特別是使用者不清楚到底是由哪個政府部門負責提供哪些資訊之時。

建議

改善翻譯的品質，以確保這些資訊對英語使用者來說，容易理解，並且，確定這些重要資訊是和相關政府單位網站同步更新的。另外，台灣可以仿效別的國家，例如新加坡，成立一個包括最常用到的資訊

的「一站式入門網站」。同時，這個網站也可以聯繫各個政府部門，協助使用者找到問題的解答。

2. 對持有永久外僑居留證的居民以及長期居住的外國人，給予平等待遇

2.1. 持有永久外僑居留證的居民

這項議題在去年的白皮書也提出過。目前為止，外僑永久居留證並非保證永久可以使用。外僑居留證持有者，在一年內必須在台灣居住至少183天，否則就得冒著居留證失效的風險。國際間的旅行，隨著工作的需求，已經愈來愈有其必要性，許多主管人員也必須時常、並且長期造訪國外。在現今競爭激烈的商業氣候下，以及和鄰近國家，例如香港、新加坡、日本和南韓比較寬鬆的規定相比，台灣這項限制沒有建設性。

建議

放寬目前對外僑居留權的限制，並允許永久外僑居留證持有者，僅需要在三年內至少入境台灣一次，即可以保留其外僑居留權。

2.2. 健康檢查

這是新的議題。來自特定國家的公民，申請外僑居留權時，台灣會給

spouse holds a nationality that is different from the job-holder, the spouse may be required to have a physical health check, even if nationals from his/her country are normally exempt.

RECOMMENDATION

Whether or not both spouses are from the same country should have no bearing on whether the person in question is exempt from the health check requirement.

2.3. New pension plan

This is a new issue. In 2005, Taiwan introduced a new pension plan, which provides employees with greater flexibility when they move between jobs. Unfortunately, all foreigners are excluded from this system. This means workers may lose their pension benefits when they change employers. This is unfair to people who are long-time residents of Taiwan and who have contributed to society.

RECOMMENDATION

APRC holders, as legal long-term residents of Taiwan, should be treated in the same way as ROC nationals and be allowed to enroll in the new pension plan.

2.4. Schooling of children of multinational enterprises' PRC employees in Taiwan

This is a new issue. Multinational enterprises need to source the best talent from all over the world. In recent years, a larger number of talented individuals

from mainland China (PRC) have been included in the human resources pool.

The government allows multinational enterprises to invite PRC employees to work in Taiwan. However, regulations concerning the schooling of these PRC employee's children are vague and prohibitive. This often results in PRC employees turning down job offers in Taiwan due to the lack of schooling options for their children. This puts multinational corporations in Taiwan at a disadvantage.

RECOMMENDATION

The government should permit children of multinational enterprises' PRC employees to attend international schools in Taiwan, as well as clarify and simplify the current application and approval procedures of such children applying to local private schools.

2.5. National Health Insurance for spouses and dependents

This is a new issue. Current National Health Insurance regulations require that spouses and dependents of ARC holders must be in Taiwan for at least four consecutive and uninterrupted months before they can apply for national health insurance coverage. Not only is this a long and unnecessary delay, but it also prevents the prospective beneficiaries from taking even short trips overseas.

RECOMMENDATION

Lift the restriction. The ARC applicant and his/her dependents

should receive NHI coverage simultaneously.

3. Traffic and public safety

3.1. Unified emergency assistance number

This is a new issue. In most countries, there is a unified emergency number for residents to call if they need emergency assistance, whether it is for the police, fire or a medical emergency. In an emergency, a person needing assistance has no time to contemplate which number they should call for assistance, nor should they. However in Taiwan, there are various numbers to call, such as 110, 119 and others.

RECOMMENDATION

Implement a unified emergency response centre and number for the public to call, no matter what the emergency. It should be the job of the response center to dispatch the appropriate assistance.

3.2. Drivers licenses

This is a new issue. In Taiwan, drivers must have separate license cards for different categories of vehicles, such as cars and motorcycles. This is unnecessary, inconvenient and costly for the government. In many countries, only one driver's license is issued, with notations for the different classes of vehicles the license covers.

RECOMMENDATION

Issue a single driver's license

予健康檢查的豁免權。然而，現在有些狀況是，有工作的人，他/她的配偶假如國籍不同，可能會被要求做健康檢查，即便他們所屬的國籍通常受到豁免，不需要健檢。

建議

夫妻是否來自同一國家，應該對於他們是否可免健康檢查沒有關係。

2.3. 新退休金計畫

這是新的議題。2005年，台灣提出了新的勞保退休金計畫，提供雇員轉換工作時更大的彈性。不幸的是，所有的外籍人士是被摒除在這制度之外的。這表示，雇員在轉換工作時，可能會喪失他們的退休金權益。這對長期居住在台灣，並且對社會有貢獻的居民是不公平的。

建議

持有永久外僑居留證，並長期合法居留台灣的居民，應當和中華民國居民待遇相同，並得以參加勞保退休金計畫

2.4. 隸屬跨國企業，受雇來台工作的中國大陸籍人員子女教育

這是新的議題。跨國企業需要來自世界各國的優秀人才。近年來，大量來自大陸的優良人才也

包括在被網羅的人力資源之中。

政府允許跨國企業聘請中國大陸雇員來台工作，然而，該雇員的子女來台就學的法規卻是模糊不清，甚至令人望而卻步。因為缺乏就學選擇，通常導致中國大陸雇員放棄來台工作的機會。這使台灣的跨國企業屈居劣勢。

建議

政府應該允許在跨國企業工作的中國大陸員工的子女，就讀台灣的國際學校，並說明清楚以及簡化這些學童申請就讀本地私立學校的手續。

2.5. 配偶和子女的國民健康保險

這是新的議題。目前的國民健康保險規定，外僑居留證持有者的配偶或子女要申請健保之前，必須在台灣不間斷的居住達四個月。這不僅是長期且不必要的拖延，也讓他們甚至無法從事短期的國外旅遊。

建議

解除限制。外僑居留證持有者和其眷屬應當同時享有國民健康保險制度。

3. 交通與公共安全

3.1. 統一緊急救援聯絡電話

這是新的議題。在多數國家，都有一個統一的緊急救援聯絡電話號碼，無論是警方、消防或醫療救護，都用這一個號碼。因為緊急情況發生時，人沒有辦法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。

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。

3.2. 駕照

這是新的議題。在台灣，駕駛員在駕駛不同種類交通工具的時候，必須持有分別的證照，例如汽車駕照和機車駕照。這是不必要的，因為相當不便，造成政府浪費公帑。許多國家只需要發一張駕照即可，並以不同標記表示不同類別的車輛。

建議

一人發給一張駕照即可，上頭用不同的符號來表示車輛類別。不僅使駕駛人方便，也幫助政府簡化作業程序，更節省大家的時間和金錢。

with specific notations for the different classes of vehicles covered. This will add convenience for drivers and help streamline government operations, thereby saving everyone time and money.

3.3. Traffic education

This issue appeared in last year’s position paper. The ECCT is encouraged by the extensive campaigns the government has undertaken over the past year to educate the public on proper safety guidelines, techniques and etiquette. However, more needs to be done.

Many of the traffic problems in Taiwan are caused by poor driving behaviour. Even pedestrians exhibit poor traffic safety awareness. The ECCT recognizes that no matter how much enforcement is provided, traffic safety will not improve until road users behave safely.

An emphasis on traffic etiquette, road manners and promoting civic mindedness when behind the wheel is also required. Only when drivers and pedestrians see traffic safety as a common responsibility and goal, will true road safety be realized, which will result in safer and more harmonious roadways.

RECOMMENDATION

The ECCT encourages the government to expand its public service announcements, educational programmes and advertising campaigns 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.

More actual driving experience on public roads should be made part of the training at driving schools and compulsory for learner drivers before they are issued driver’s licences.

3.4. Child restraints on school buses

This is a new issue. Recently, Taiwan has expanded the usage of seat belts in private passenger cars to include front and back seats, a move the ECCT applauds, and one which we advocated in the past. However, seat belts and restraints are still not required on all buses and vehicles used to transport children to school. This is very dangerous and leaves our younger generation vulnerable to traffic accidents.

RECOMMENDATION

Require the usage of seat belts or safety restraints on all vehicles used to transport children to and from schools (including kindergartens) and other activities.

4. Keeping Taiwan clean

This is a new issue. Taiwan is a beautiful country, with lush green mountain scenery, intriguing urban landscapes and expansive sea coasts. Taiwan’s beach and coastal tourism is more popular than ever.

The ECCT encourages the protection of Taiwan’s scenic landscape and keeping it free of pollution and litter.

Garbage collection at tourist sites, harbours, ports and beaches is not always up to standard. Beaches and coastlines along Taiwan’s populated coasts are often littered with fishing boat debris. Trash comes from many other sources but fishing boat refuse stands out and is probably the easiest to recognize and tackle. Taiwan fishing boats often dump their accumulated trash in the water as they enter or leave. With thousands of fishing boats plying the waters just off the coast of Taiwan every single day this trash adds up quickly.

RECOMMENDATION

Increase the number and convenience of litter bins in public areas. At the same time, harbour authorities should place large dumpsters inside ports and enforce their usage. Harbour police always check the IDs of fishing boats when they return, and at the same time could check that refuse has been disposed of properly. Violators should face heavy fines. Cleaner waters will improve fishing, help keep beaches clean, and make the Taiwan truly “postcard perfect” for attracting greater tourism.

3.3. 交通教育

這項議題在去年的白皮書也曾提出。

本會對政府過去一年來，舉辦的教育宣導安全方針、技術和禮儀…等系列活动感到鼓舞。不過還有許多工作需要完成。

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。歐洲商會認為，無論交通執法多麼周密，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也是必要的。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，並擁有更安全、和諧的用路空間。

建議

本會鼓勵台灣政府加強公共宣導、教育性的節目以及廣告宣導，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的一部分，也應當是駕駛班學員的

義務。

3.4. 孩童的校車限制

這是新的議題。近期以來，台灣擴大了私人轎車的前後座安全帶法規，本會十分讚揚這項舉動，同時，這也是本會過去所一直主張的。然而，其他校車以及載運學童的車輛上，並沒有強制使用安全帶或是安全座椅。這樣很危險，也讓年幼的一輩容易在交通事故中受傷。

建議

在所有載運學童的車輛上，都要求綁安全帶或是強制坐安全座椅，包括幼稚園在內。

4. 保持台灣環境整潔

這是新的提議。台灣是個美麗的國家，富有茂盛的綠色山脈景色，迷人的城市景觀，和遼闊的海岸。台灣的海灘和濱海旅行近期更是達到鼎盛。歐洲商會鼓勵保護台灣優美的風景和遠離垃圾和汙染。

在觀光景點、港口和海灘集中垃圾，並非總是能達到標準。台灣的海灘和沿岸，時常堆著廢棄的漁船殘骸。垃圾來自各種不同的管道，即便漁船垃圾站通常是處理垃圾最簡單且最易辨識的方式，但漁船卻拒絕出面處理。台灣的漁船通常在進港或出港之時，順便傾倒累積的垃圾到水中。

台灣海域每天有上千艘漁船進出，垃圾也就愈來愈快速的累積增加。

建議

增加公共區域的垃圾筒數量。同時，港口應該要放置大型的垃圾箱，並加強使用。當漁船回港時，巡邏港口的警方應該加強檢查漁船的證件，同時檢查垃圾是否已妥善處理完畢。違反規定的人，應該處以嚴重罰款。乾淨的水域能提升漁獲量、海灘也更乾淨，同時讓台灣成為名符其實的「如明信片一般美麗」的地方，以吸引更多的觀光客。

1. Strategy to reduce harm from alcohol
2. Production lot code number regulations
3. Enforcement of whisky definition
4. Rice wine classification
5. Champagne tariff equalisation

Introduction

All issues raised in this year's paper have appeared in previous papers as they remain key challenges to the beverage alcohol industry.

1. Strategy to reduce harm from alcohol

This issue was raised last year. Members of the committee have demonstrated a clear commitment over the years toward reducing harm associated with the misuse of alcohol in Taiwan and support Taiwan's commitment to the WHO's "Global Strategy to Reduce the Harmful Use of Alcohol". Members have years of experience working with governments, NGOs, and other interested parties in countries all around the world, including Taiwan, through past "don't drink and drive" and other campaigns, to develop measures to help combat alcohol abuse and its effects. The WHO recognizes the industry as an important stakeholder in efforts to reduce harm associated with the misuse of alcohol. The WHO's "Global Strategy to Reduce the Harmful Use of Alcohol" sets out ten recommended target areas for policy options and interventions. It further recognizes that not all ten will be applicable or relevant in all countries.

We were pleased to see the Bureau of Health Promotion's press release

on Taiwan's participation in the WHA in the spring of 2012 noting that the government has been dedicated to building an adequate regulatory system to manage risk factors to health. We believe existing measures adequately reflect the government's efforts to reduce health hazards associated with the misuse of alcohol in Taiwan, as Taiwan's alcohol consumption (which includes rice wine or "mijiu" in the consumption statistics) has remained at the level of one-third of the OECD per capita average for the past decade. We do, however have concerns that new measures may be proposed or introduced in the future. For example, measures proposing surcharges and taxes or restrictions and prohibitions on advertising have been included in bills introduced in previous legislative sessions. We believe that such measures would be ineffective at targeting misuse and its roots, and mistakenly target an already low rate of alcohol consumption.

RECOMMENDATION

Taiwan should maintain the regulatory status quo with respect to harm reduction measures as they relate to the taxation, regulation, and administration of alcohol.

Existing measures are sufficient as reflected in the consistently low level of alcohol consumption per capita. Taiwan should continue to work with all stakeholders to identify and implement non-legislated solutions that seek to enhance public awareness of the effects of misuse and that seek to encourage and support the responsible consumption of alcohol.

2. Production lot code number regulations

This is the sixth year that we have raised concerns over Taiwan permitting the importation of European spirit products that have had the producer's lot code removed. Our position is that producers' lot codes are required for European spirit products and that there is no valid reason why Taiwan should permit decoded products to be imported. We note that Article 2.4 of the WTO Agreement on Technical Barriers to Trade (TBT) states: "*Where technical regulations are required and relevant international standards exist or their completion is imminent, Members shall use them, or the relevant parts of them, as a basis for their technical regulations*".

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 Labeling of Pre-packaged Foods (Article 4.6), which includes alcoholic beverages, provides that:

"Each container shall be embossed or otherwise permanently marked in code or

1. 減少酒精危害策略
2. 產製批號規定
3. 威士忌合法標示之管理
4. 米酒歸類問題
4. 香檳酒關稅均等化

前言

本年度提出之議題，皆曾見於先前年度之建議書，並持續為酒精飲料產業關注之重大議題。

1. 減少酒精危害策略

本議題曾於去年的建議書中提出。長年以來，本委員會成員，確實展現了極為明確的決心，致力降低酒精不當使用的可能相關危害，以支持台灣對於世界衛生組織 (WHO)「減少有害使用酒精全球策略(Global Strategy to Reduce the Harmful Use of Alcohol)」所為的承諾。本委員會成員具有多年與世界各國—包括台灣在內—的政府部門、非政府組織、以及其他利害關係人合作的經驗，透過「開車不喝酒」等宣導運動，戮力發展防制酒精濫用及其不良影響的具體措施。世界衛生組織一向認為，為減少酒精濫用所生危害而努力，產業本身是其中重要的一環。世界衛生組織通過的「減少有害使用酒精全球策略」中，提出十項政策選擇與作為的建議目標領域。該組織並進一步認

定，並非所有十個目標領域，皆適用於每個國家，或皆符合每個國家的情形。

我們欣見國民健康局針對台灣於2012年春天參與世界衛生大會(WHA)的新聞稿中，提到台灣過去以來積極完備國家法令，致力做好健康風險因子管理。我們相信，目前現有措施適足反映台灣政府在防制酒精濫用造成之健康危害方面的努力，因為在過去十年間，台灣的純酒精消費量（消費統計數據包括米酒在內）持續維持在經濟合作暨發展組織(OECD)會員國平均值的三分之一。然而，我們對未來可能提出或實施新的措施，確有疑慮。例如：先前的立法會期中，曾見有健康捐、課稅、廣告禁令等提案。我們認為這類措施無法有效針對酒精不當使用行為，且無法從根源解決問題，反而可能將目標誤置在已屬低水平的整體酒精消費上。

建議

在減少酒精危害上，台灣應維持現行的法令規範，因其涉及酒品的稅負、法規與行政管理等層面。鑒於台灣的酒精消費量穩定保持在偏低的水平，現行法令規範顯已充足。台灣應持續與所有利害相關者合作，就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，尋求並實行立法途徑以外的解決方案。

2. 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，本委員會連續六年度提出高度關切。本委員會認為，歐洲酒品均標示原始製造業者之產製批號，台灣不應允許原始產製批號遭抹銷之酒品的進口。WTO的「技術性貿易障礙協定」第2.4條明文規定：

「若須制定技術性法規，且已有相關之國際標準或該等國際標準即將完成時，各會員應以該等國際標準或其相關部分作為其技術性法規之依據。」

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：

in clear to identify the producing factory and the lot.”

We understand that Article 33 of the Tobacco and Alcohol Administration Act will be amended to specifically refer to the producer’s lot code but will still remain contrary to the express provisions of the above codex standard. We have stressed for years that allowing lot codes not actually related to the producer – allowing an importer to affix one not tied to the particular batch of spirit products produced at a particular site at a particular time – offer no protection to the consumer.

We understand that Taiwan has implemented some measures to address our past concerns but it remains unclear how these measures would work in practice and, in the end, the removal of the original manufacturer’s lot code eliminates a manufacturer’s ability to trace and recall a product globally in the event of a problem. Accordingly, allowing the importation of such products raises an unacceptable risk to both the consumer and industry in the following situations:

- A problem product might remain in the local market after having been recalled from overseas markets;
- A manufacturer’s ability to take effective and timely action overseas would be impaired if a problem were first identified in Taiwan;
- Product tampering and contamination of the supply chain by third parties with political, social or economic agendas pose potential threats to global trade and consumers.

RECOMMENDATION

The National Treasury Agency (NTA) under the Ministry of Finance (MoF) should amend Article 33 of the Tobacco and

Alcohol Administration Act from “lot number” to “original lot number” and/or “producer’s lot number” to bring Taiwan in line with international standards and Article 2.4 of the WTO Agreement on Technical Barriers to Trade.

European spirit products should have an original manufacturer’s lot code affixed on the bottles when they enter Taiwan. This is a reasonable measure and one that directly increases product traceability, the protection of consumers, the integrity of spirit products and the marketplace.

Taiwan should also clarify with industry what the industry can do in practice and what would be required to trace and recall one of its products imported by a third-party importer where the original manufacturer’s lot code has been removed.

3. Enforcement of whisky definition

This issue was raised last year. 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 labeled 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 now 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.

RECOMMENDATION

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

- 1. Allow reports from appropriately certified foreign laboratories to be used as evidence in administrative complaints;**
- 2. Develop analytical expertise in Taiwan;**
- 3. Require all whisky that is imported into Taiwan to be accompanied by a valid certificate from the distiller that it complies with the Taiwanese definition of whisky;**
- 4. Regulate companies that wish to distil, blend or bottle whisky to ensure that they comply with the legal definition.**

「任何包裝容器，均應以浮凸或其他方式，用編碼或未編碼的記號來恆久標示足以清楚辨識製造廠商及批次的記號。」

我們了解現行之菸酒管理法第三十三條將予修訂，以載明酒品應標示產製批號，然修訂條文內容仍有違上述「預先包裝食品標示標準」之明文規定。本委員會數年來一再強調，對於與產製主體毫無關聯之批號予以容認－例如容許進口業者自行標示與特定時間於特定處所產製之特定批次酒品全然無關的編碼－實非保護消費者之道。

我們了解台灣政府針對本會過去提出之疑慮已採行相關措施，然這些措施在實際執行上應如何運作仍有待釐清。此外，塗銷原始製造商之產製批號，一旦遇有問題，將嚴重妨礙製造商自全球追蹤和回收其產品，且勢將衍生如下消費者和產業雙方均無法承受之風險：

- 即使已自海外市場回收問題產品，問題產品仍可能繼續在本地市場上流通販售；
- 若酒品問題係首先在台灣被發現，將減損製造商在國外有效、及時採取行動的能力；
- 若具有特定政治、社會或經濟圖謀的第三者，於供應鏈中對產品加以變造和污染，將對全球貿易和消費者構成極為具體的威脅。

建議

財政部國庫署應修訂菸酒管理法第三十三條，加入要求標示「原始產製批號」或「製造業者之產製批號」的規定，而非僅是「產製批號」，以符合國際標準與WTO的「技術性貿易障礙協定」第2.4條規定。

歐洲酒品在輸入台灣之時，瓶身上均標有製造業者之產製批號。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，並維護酒品產品與市場安全。

財政部國庫署應說明，在實際運作上，若業者需追蹤或回收之產品，可能為第三方輸入之塗銷原始製造商產製批號之產品時，業界應如何進行相關之追蹤或回收，以配合並遵循主管機關之規範。

3.威士忌合法標示之管理

臺灣「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臺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. 在臺灣、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

財政部國庫署可採行若干如下：

1. 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。
2. 於臺灣本地發展相當之化驗專業能力。
3. 要求任何進口至臺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臺灣之威士忌定義。
4. 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，

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 Taiwanese 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 like domestically-produced spirit products.

RECOMMENDATION

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 tariff equalization

This issue was raised in previous position papers. 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 Taiwanese 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, the committee had anticipated a resolution to the Champagne tariff equalization issue in 2009 or 2010. This has yet to take place.

RECOMMENDATION

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

俾確保其遵循法定之威士忌定義。

4.米酒歸類問題

本議題曾於去年的立場聲明書內提出過。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，臺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臺灣視為可信賴、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

建請臺灣政府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

此一議題曾多次於前幾年度之建議書中提出。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網綁在一起。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年間獲決，惟目前仍無進展。

建議

促請政府立即將香檳酒與氣泡酒類的進口關稅稅率自20%調降至10%，俾與無氣泡葡萄酒的稅率齊一。

1. Elimination of pre-market registration for medicated cosmetics
2. Elimination of the pre-approval process for cosmetics advertisements and the establishment of advertising guidelines
3. Corrective advertisements

Introduction

The committee appreciates the efforts of Taiwan Food and Drug Administration (TFDA) to move towards harmonizing Taiwan's regulatory environment with global regulations. Among other efforts, TFDA officials attended the Cosmetics Europe General Assembly to gain a better understanding of EU experience and practices and hosted industry communication meetings twice. In addition, the TFDA established a new counter review process for the review and approval of medicated cosmetics license amendments, this new process will reduce the lead-time from two months to one day. The TFDA also provided guidance to local health authorities to standardize the review guidelines for the pre-approval process of cosmetics advertisements, developed a simplified process to register medicated cosmetics and drafted cosmetics regulations that eliminate the registration for medicated cosmetics and pre-approval censorship of cosmetics advertisements. The committee recognizes that the TFDA is being open-minded and continually striving to build a regulatory framework that is more effective. These efforts would be even more effective if the TFDA set a clear timetable for implementing regulations and reforms. All three issues listed in last year's paper remain unresolved and are

repeated this year.

1. Elimination of pre-market registration for medicated cosmetics

This issue appeared in the papers of both of the last two years. Although the TFDA's current draft of cosmetics regulations has adopted some of the committee's suggestions for the elimination of pre-market registration for medicated cosmetics, the committee would like to see the TFDA adopt more EU regulations and move more towards an "in-market" control system in effect in the EU to monitor product safety and quality to protect consumers.

RECOMMENDATION

The TFDA should consult with industry and refer to the current EU and ASEAN regulations when revising cosmetics regulations for definition, notification, product information file (PIF) and Good Manufacturing Process (GMP). This would help authorities to gain an in-depth understanding of the challenges and issues facing the industry, especially relating to the management of notification and PIF requirements and processes.

The TFDA should cooperate with the cosmetics industry to establish a feasible timetable for the implementation of any new rules.

To allow for new technical innovations in the future, the TFDA should adopt a wider definition of "Cosmetics" in new regulations to cover products that promote healthy skin such as those that prevent functional deficiencies or damage to skin and those that protect healthy skin.

Prior to the reform of current cosmetics regulations, the TFDA should follow the draft PIF to propose concessions or alternatives that would simplify the current process of registering medicated cosmetics and achieve the seamless integration of regulations.

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

This issue appeared in last year's and previous papers. Under current regulations in Taiwan, all advertisements have to be submitted to the health authority for approval before publishing. Sufficient research study data should 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 with positive and negative terms has resulted

1. 取消含藥化妝品上市前的查驗登記
2. 取消化妝品廣告的事前核准機制並建立廣告指導原則
3. 更正廣告

前言

感謝「食品藥物管理局」在過去一年朝向調和台灣化妝品法規與國際法規的努力，包括食管局派員參與歐盟化妝品公會年會了解歐盟經驗與實行、並舉行兩次與業者代表交流溝通會議。此外，食管局實施臨櫃辦理含藥化妝品許可證變更流程，將審查時間從兩個月簡化到一天。食管局協調各地方衛生主管機關的化妝品廣告事前審查標準一致性、研擬修法完成前之含藥化妝品查驗登記審查簡化措施，以及草擬化妝品法規修法內容，廢除含藥化妝品查驗登記及化妝品廣告事前核准等政策。委員會樂見食管局以開放的態度，持續努力推動法規改革以朝向建立更有效率法規環境。不過，也建議食管局應訂定明確的修法時程表，以落實完成修法目標。本年度三個議題去年已列入建議書中，因未竟成，是以本年度建議書需再次強調。

1. 取消含藥化妝品上市前的查驗登記

這議題已連續兩年都列在建議中，

目前食管局的法規草案修法方向也與本委員會要求廢除含藥化妝品上市前查驗登記頗一致，但委員會期待食管局採納更完整的歐盟法規，依上市後的管控系統監測產品安全及品質，以落實保護消費者。

建議

食管局修訂化妝品法規時，應諮詢產業界並參酌現行歐盟與東協法規制度，包括化妝品定義、產品登錄、產品資訊檔案及化妝品優良製造準則等。這有助於主管機關更深入了解產業界面臨的困境，特別是產品登錄及產品資訊檔案管理方式及流程。

對於新的管理措施實行時間，建議食管局應與化妝品產業界合作共同制定合適的時間表。

考量未來新科技的創新，在新的法規中應採取更廣義的化妝品定義，定義應涵蓋產品能促進健康肌膚的益處，例如能達到預防健康肌膚功能上的不足或改變。

在修改現行化妝品法規前，應就草擬的產品資訊檔案內容，提出簡化現行含藥化妝品查驗登記的相關優惠措施或替代方案，以使法規無縫接軌。

2. 取消化妝品廣告的事前核准機制，並建立廣告指導原則

本議題已列於去年及之前的建議書中。依據現行的台灣法規，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，以證明業者於廣告呈現之產品宣稱，同時廣告內容必須遵守食管局公告的中文宣稱詞句表列。然而，該正負面宣稱詞句表列，導致產品科學效能無法充分表達。食管局已與業者達成共識，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，以協助業者的自我管理。然而，廣告自我管理法規，仍有待修法通過，指導原則亦待擬定。

建議

為有效率管理化妝品廣告，遵循國際間最好的執行模式，應建立一普遍性的標準，來判定使用化妝品產品宣稱及廣告，已取代現行的事前核准規範。

在立法機關核准廣告自我管理法案

in the product efficacy's not being fully communicated. After consulting with the industry, the TFDA has 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. However, self-regulation advertisement regulations have yet to be passed into law and general guidelines have yet to be written.

RECOMMENDATION

In order to manage cosmetics advertisements more effectively and to follow the best international practices, the TFDA should establish a common standard for justifying the use of product claims and advertisements instead of the current approach of pre-market registration.

Before the self-regulating advertisement legislation can be approved by the legislature, we strongly recommend that TFDA should invite industry representatives to participate in the current Cosmetics Advertising Management Committee and proactively establish general guidelines in which opinions from both the industry and experts in relevant fields are evaluated with periodic discussions and updates.

Prior to the reform of current cosmetics regulations, we also recommend that 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.

3. Corrective advertisements

This issue appeared in last year's and previous papers. The TFDA maintains a corrective advertising regulation that is unique to Taiwan in order to better enforce control over advertising standards. Under the proposed terms, when advertising claims are considered non-compliant with regulations, the products will be withdrawn from the market and the responsible company will be required to issue a corrective advertisement and an official letter of apology. However, we believe that the only legitimate reason for withdrawing products from the market should be to protect consumers from products that are unsafe. We agree that severe penalties should be imposed on those responsible for inappropriate advertisements as a deterrent, but such penalties should not include mandatory corrective advertisements. Furthermore, we recommend that the regulatory authorities gather opinions from the industry, refer to global regulations and practices and avoid establishing unique regulations to Taiwan because such a control system would harm the competitiveness of Taiwan in the global marketplace.

RECOMMENDATION

The TFDA should reconsider

its proposed corrective advertising system, which is an inappropriate and ineffective control system. Instead, as we have recommended in Issue 2 above, clear guidelines should be established in order to effectively regulate the advertising environment according to the best international practices. Regulation of the advertising industry should be in sync with global trends and authorities should not create rules that are unique to Taiwan.

之前，我們建議廣邀產業界代表參與現行之「化妝品廣告諮議委員會」中，涵蓋產業界及專家雙方的意見，主動建立普遍性的指導原則，並定期討論與更新。

在修改現行化妝品法規前，我們同時也建議設定一清楚的規範以支持並尊重報章雜誌編輯等及部落客的評論及言論的自由。在此規範下，時尚趨勢報告或產品自我評估測試分享報告等不應等同視為廣告。

3.更正廣告

本議題列於去年及之前建議書中。食管局持續推動「台灣特有」的更正廣告的法規，其目的為更強制管控廣告的標準。依據預告條款為當廣告宣稱被認為不遵守法規時，產品將會從市面上回收且要求業者發佈一更正廣告及正式道歉文。然而，我們認為從市面上回收產品的唯一理由，應是為保護消費者接觸到不安全的產品。不適當廣告宣稱確當採取適當處罰，而非以此種不符比例原則的方式要求更正廣告。更進一步而言，法規制定應廣納各界意見及國際慣例，避免制定「台灣特有」的法規規範，如此的管控系統將會損害台灣產業界與市場的國際競爭力。

建議

建議改採如上述第二點的建議內容，依據國際間最好的實行方式，建立清楚的指導原則，有效率管理廣告環境。台灣廣告的管理應與全球趨勢接軌，而非創造台灣獨特的法規。

1. Directive 401
2. Avoidance of double testing
3. Import ban on products from China

Summary

Two issues from previous position papers remain unresolved, one new issue (Directive 401) has been added while a subsidiary issue has been added to Issue 2 (Avoidance of double testing) in this year's paper.

1. Directive 401

This is a new issue. The Ministry of Economic Affairs' Bureau of Energy (BoE) officially announced guidelines for Directive 401 on the Indoors Wiring Standard on 1 January 2012. The guidelines set out provisions for the inspection and accreditation of high-voltage electrical facilities (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 committee has several concerns with Directive 401. It adds new requirements and procedures which deviate from standard international regulations and practices by requiring factories to be certified according to ISO/IEC 17025 standards rather than ISO 9001, which is the standard practice in Europe. According to normal international practices, factories focus on producing equipment and perform only routine quality tests whereas laboratories

focus on short circuit testing of high voltage equipment. Prior to the guidelines for Directive 401 Taiwan had followed international standards and practices relating to electrical engineering and equipment.

All international high voltage suppliers have International Organisation for Standardisation (ISO) and International Electrotechnical Commission (IEC) 17025 certification. ECCT member companies are not only members of the International Laboratory Accreditation Cooperation (ILAC) but also have advanced R&D, design capabilities and short circuit test of high voltage equipment, to support their own factories regarding quality testing and improvements. In addition to ISO/IEC 17025 certification of their laboratories, all ECCT members' factories meet ISO 9001 quality control standards. The requirements of Directive 401 and its guidelines are out of step with best international practices and fail to recognize products and testing facilities that have already met the highest international standards, thereby constituting a technical barrier to trade. While ECCT members have expressed strong opposition to the guidelines for Directive 401, they have nevertheless attempted to comply with the new rules. Member companies have already

submitted the type test and factories of origin applications under the new rules. However, to date, very few type test applications have been approved and only one factory of origin application have been approved. As a result, ECCT members cannot conduct their regular business of commissioning and quotations. International electrical equipment suppliers supply more than 80% of Taiwan's market needs and our members estimate that €100 million worth of major projects handled by ECCT members will be held up by Directive 401. This is already having a seriously disruptive impact on local business and Taiwan's overall economy.

Directive 401 seriously disturbs the normal distribution of electrical equipment in the local market and adds new trade barriers that will have a negative impact on progress towards a potential trade agreement between the European Union and Taiwan.

RECOMMENDATION

Recognize the different operation schemes and accreditation systems for factories of origin and laboratories in Taiwan and Europe. The requirement for factory of origin certification to ISO/IEC 17025 standards must be reviewed and revised.

Allow companies to submit a common report which includes ISO9001 certification for factories and ISO 17025 certification for labs to ensure users' safety and verify product reliability.

1. 屋內線路裝置規則第四百零一條
2. 避免重複測試
3. 中國大陸進口貨品限制

前言

去年有兩項議題仍未獲解決，故於本年度建議書中再度提出。另外，本委員會在今年提出一項新議題(屋內裝置線路規則第四百零一條)，並於「避免重複測試」議題下增加一則子議題。

1. 屋內線路裝置規則第四百零一條

此議題為新議題。經濟部能源局在2012年1月1日起正式執行「屋內裝置線路規則第四百零一條」。

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。根據新作業要點的規定，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。針對「屋內裝置線路規則第四百零一條」，本委員會有以下之關切。跨國生產高壓用電設備之實驗室，皆具備ISO/IEC 17025認證資格，歐商擁有之實驗室除具有ILAC實驗室聯盟資格認證，同時具有研發、設計能力，與短

路大容量試驗之規模，並支援集團內各個工廠生產品質管控。而工廠均以ISO 9001 為品質管理認證，兩者使用完全不同的認證體系，獨立運作。該作業要點對原製造廠家的認可，僅就高壓用電設備項目從事出廠試驗，卻未以歐洲專業實驗室(有執行型式試驗能力的實驗室)的ISO/IEC 17025認證「測試與校正實驗室能力一般要求」，作為主要之審查依據。

此一認知上的錯置，使得該作業要點與歐洲及全球跨國集團運作慣例根本無法相容。

歐洲國際大型廠商依該作業要點提出的「八大項目型式試驗報告暨原製造廠認證」申請，至今只有極少數型式試驗報告獲得審查單位認可，原製造廠認證目前僅一家在台灣順利取得審查單位的認可，以至廠商無法對用電客戶進行正常的送電與報價。影響所及，達至少一億歐元的多項重大投資案，遭致停擺，嚴重衝擊台灣整體經濟運行。

對跨國生產高壓用電設備集團而言，401條款已造成電力供應斷裂與

實質的貿易障礙，對推動歐台經濟合作協定(ECA)亦無法產生正面助益。我們呼籲政府應遵循國際實務的規範體系，儘速與市占率高達八成的外商同業，達成與國際接軌的具體共識，避免進一步引發市場經營環境驟變的恐慌。

建議

歐(外)商對「原製造廠」與「實驗室」的運作及定義，與國內相對於「原製造廠」與「實驗室」之認可與運作方式，應兼容並蓄。該作業要點針對原製造廠認可部分，要求工廠具備ISO/IEC 17025實驗室認證，此與製造工廠應主要以控制生產流程與品質控管能力，制度適用範圍不同，應予修正，以期與國際實務接軌。

跨國生產高壓用電設備集團之實驗室，可與集團內各工廠「合併申請」原製造廠家之認證審查，以符該作業要點之精神，確保台灣用戶的用電安全及權益。

針對型式試驗報告認可部分，歐洲STL及ILAC實驗室以50Hz為試驗頻率，多年來符合我國電力系統(60Hz)之使用環境條件，建議認可該型式試驗報告之試驗結果。

Type test reports issued by Short-Circuit Testing Liaison (STL) and International Laboratory Accreditation Cooperation (ILAC) in Europe and conducted in a 50Hz testing environment have been accepted and used in the local electrical system (60Hz) for decades. The BoE and Taiwan Power Company (Taipower) should therefore accept the testing results of the aforementioned type test reports.

For highly customized (tailor-made), high-voltage electrical facilities with complicated designs (like Gas Insulated Switchgear (GIS) and transformers), which may result in testing difficulties, simply follow the procedures stipulated for GIS in the previous Article 2 of Directive 401. The same principle should be applicable to transformers.

Review each item of the 401 regulations in order to comply with international practices.

2. Avoidance of double testing

2.1. Acceptance of IEC compliance test reports

This issue appeared in last year's and previous position papers. The Chinese National Standard (CNS) 14816-2 standard is 100% identical to the current International Electrotechnical Commission's (IEC) 60947-2 (2001) standard. Thus the requirement for

additional testing by the Bureau of Standards Metrology and Inspection (BSMI) is not reasonable.

We urge the government to ensure that its process for consideration and adoption of electrical engineering and equipment standards are transparent and in strict and full compliance with its WTO obligations. Moreover, the government should ensure that reasonable time periods are allowed for interested parties to submit written comments on proposed new standards. Finally, the government should accept foreign testing reports as required under the WTO Technical Barriers to Trade (TBT) Agreement, Articles 2.9, 5, and 6, among others.

RECOMMENDATION

The BSMI should adopt paper inspection processes on the type test reports issued by the IEC-accredited in-house labs to avoid unnecessary work and costs derived from double testing, which constitute technical barriers to trade.

2.2. CNS 3376 explosion proof certificate

This is a new issue. According to an announcement by the Council of Labor Affairs (CLA), the CNS standard 3376 "Electrical Equipment Used in Explosive Environment" has been adopted. This standard is similar to IEC 60079 and IEC 61241 for dust explosion protection. Having to comply with the new standard has added to the administrative burden and disturbed the distribution of international electrical equipment in the local market.

All international electrical motors and

industrial instrument suppliers have ISO/IEC certificates, R&D and design capability as well as testing equipment to ensure that devices are explosion proof. Along with ISO/IEC certification by the laboratories, members' factories hold ISO 9001 certifications. Factories benefit by holding two different certifications to prove the quality and safety of their products.

The CNS 3376 standard, however requires factories to meet ISO/IEC standards, which is not in line with European regulations, as factories should focus on producing equipment and performing routine quality tests whereas laboratories should focus on explosion tests for equipment. In addition, separate certificates are required for different types of products even if they are in the same product series (for example, there are many different types of electromagnetic flow meters). This is a superfluous requirement. We urge the government to refrain from introducing sudden and unreasonable changes that affect the business environment and instead follow international standards.

RECOMMENDATION

Industrial Technology Research Institute (ITRI) should accept ISO/IEC explosion proof certificates instead of requiring additional local tests and certificates.

Accept one certificate for the same product series in order to streamline the review process.

3. Import ban on products from China

This issue appeared in last year's and previous position papers. Taiwan's

針對高度客製化及試驗有困難之高壓用電設備(如氣體絕緣開關設備、變壓器…等)，建議延用舊制第401條第2項有關氣體絕緣開關設備之規定，以書面送審為主辦理，變壓器亦同。

重新逐條檢視該作業要點，與國際實務接軌。

2. 避免重複測試

2.1. 接受IEC試驗報告

此議題已於去年度與以往的建議書內發表。國家標準CNS 14816-2與目前國際電子技術委員會IEC 60947-2(2001)版本的標準是百分之百相同的。因此，標準檢驗局要求60HZ的產品重複測試是完全沒有需要且不合理的。

我們呼籲政府在電機工程及設備標準方面的考量及採用程序應透明化，且完全嚴格遵守世界貿易組織(WTO)義務。此外，政府亦應確保相關單位團體有合理的時間，可針對提議的新標準呈送書面意見。最後，政府應接受WTO技術性貿易障礙(TBT)協定第2.9、5、6條款等所要求的國外試驗報告。

建議

建議標檢局以書面審查方式，接受IEC認可之內部(in-house)實驗室所核發的測試報告，以避免因重複試驗造成非必要的工作及成本。

2.2. CNS3376防爆電氣設備型式檢定

此議題為新議題。根據行政院勞工委員會99年勞安字第0990146700號公告，「防爆電氣設備應辦理型式檢定」已獲通過。這項公告係依據國家標準 CNS 3376『爆炸性環境用電機設備』，類似IEC 60079標準與IEC 61241 防塵爆相關系列標準。這項新標準的作業流程，不僅對廠商造成行政負擔，也阻礙國際電機產品設備進入本國市場。所有跨國生產電動機和工業設備的供應商，皆具備ISO/IEC認證資格，其實驗室具備研發、設計能力及專業測試設備，以確保產品的防爆品質。歐商擁有之專業實驗室具有ISO/IEC認證，而其工廠均以ISO 9001 為品質管理認證，這兩項認證體系之運作讓工廠得以確保產品的品質和安全。

然國家標準 CNS 3376要求工廠應具備實驗室等級的ISO/IEC認證資格，與歐洲法規不一致；在歐洲運作慣例中，工廠負責於生產設備並執行例行性品質測試，實驗室則專注於設備的防爆測試。此外，根據新規定，即使產品屬同一系列，若其型號不同，則仍應要有不同的認證(如電磁

流量計有許多不同的型號)，我們認為這是不必要的要求。本委員會呼籲政府應遵循國際實務的規範體系，避免引發市場經營環境驟變的恐慌。

建議

工業技術研究院應接受國際ISO/IEC防爆認證，而非要求本地再行額外的重複測試與認證。

以一張認證涵蓋所有同系列的產品，俾使審查流程順暢有效率。

3. 中國大陸貨品進口台灣之限制

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的規定，不僅歧視其他WTO會員國、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。雖然這幾年政府在此方面已有部分進展，使得少許產品自委員會的「優先清單」中剔除，但大部分重要產品仍無法自中國大陸進口到台灣，此禁令不僅限制了歐商在中國大陸投資製造生產之電機產品和設備的採購權利，也造成國內消費者採購成本的增加，降低國內出口產值及影響台灣產業競爭力。

• 我方會員因受限於此貿易障礙，無法自中國大陸自有生產設備中取得其生產的產品，反而必須經由其他成本較高之生產地區中取得。

ban on imports from mainland China violates WTO regulations, discriminates against other WTO members, fosters protectionism and hurts Taiwan's own industry and consumers. Although limited progress has been made in the past few years to remove a few products from the committee's "priority list", the majority of important products still cannot be imported from China. The ban on these products restricts the free trade of electrical products and equipment manufactured by European-invested companies in mainland China. In addition, the purchasing cost is increased for Taiwan's consumers. This has a negative impact on Taiwan's industrial competitiveness. The following is a list of some of the negative implications of the import ban:

- 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.
- Due to the higher costs of purchasing products from alternative production locations, committee members frequently refrain from bringing these products to the Taiwan market.
- 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.

The restricted availability of products

manufactured by committee members in the PRC has a direct negative impact on the competitiveness of the market in Taiwan in terms of customer choice and access to the latest technologies. Furthermore, this practice also diminishes the R&D and manufacturing competence of local manufacturers.

RECOMMENDATION

The government should lift the PRC importation ban on the committee's priority list immediately and work towards lifting the ban on all products manufactured in China in compliance with its WTO commitments and obligations.

• 由於自其他生產地區採購成本較高的產品，造成這些會員國經常因商業考量，而未將這些產品引進台灣市場。

• 特定產品僅在中國境內生產，被限制無法供應至台灣市場。

• 由於越來越多的企業已將研發及生產設備轉移至中國大陸，生產最新技術的產品；因此，這項限制會造成台灣消費者無法取得最新技術的產品。

對本會會員在中國大陸境內生產之產品的進口限制，將造成台灣客戶消費選擇上及最新技術之競爭力方面，帶來直接的負面影響。此外，此限制同樣也會削減國內製造廠商生產研發之競爭力。

建議

台灣政府應立即解除本商會優先關切大陸物品項目清單之貨品進口到台灣之限制，進而全面開放所有大陸製造產品進口之限制，以符合WTO 承諾事項及義務。

歐洲商會2013年電機工程設備委員會優先關切大陸物品項目清單

商品號列	貨品名稱
電機產品	
8501.52.90.00.6	其他多相交流電動機，輸出超過 750 瓦，但未超過 75 瓩者
8501.53.91.00.4	其他多相交流電動機輸出超過 75 瓩，但未超過 375 瓩者
8501.53.92.00.3	其他多相交流電動機輸出超過 375 瓩者
8504.40.99.10.7	變頻器
8536.20.41.00.4	無熔絲開關，電壓未超過 1000 伏特，電流超過 600 安培者
8536.20.49.00.6	其他無熔絲開關，電壓未超過 1000 伏特者
8536.20.90.00.4	其他自動斷路器電壓未超過 1000 伏特者
8536.50.19.00.5	其他電磁開關、接觸器及起動開關，電壓未超過 1000 伏特者
8535.21.30.007	真空斷路器，電壓超過 1000 伏特，但低於 72.5 仟伏特者
8537.10.90.00.5	其他控電或配電用器具，電壓未超過 1000 伏特者

EEE committee's 2013 PRC import ban priority list

CCC Code	Product description
Engineering and electrical equipment	
8501.52.90.00.6	Other AC motors, multi-phase, of an output exceeding 750 W but not exceeding 75 kW
8501.53.91.00.4	Other AC motors, multi-phase, of an output exceeding 75 kw, but not exceeding 375 kw
8501.53.92.00.3	Other AC motors, multi-phase, of an output exceeding 375 kw
8504.40.99.10.7	Frequency converters
8536.20.41.00.4	No fuse breakers, for a voltage not exceeding 1,000 volts and for a current exceeding 600 ampere
8536.20.49.00.6	Other no fuse breakers, for a voltage not exceeding 1,000 volts
8536.20.90.00.4	Other automatic circuit breakers, for a voltage not exceeding 1,000 volts
8536.50.19.00.5	Other electro-magnetic switches, contacts and star-delta starters, for a voltage not exceeding 1,000 volts
8535.21.30.00.7	Vacuum circuit breakers, for a voltage exceeding 1,000 V but less than 72.5 kV
8537.10.90.00.5	Other apparatus for electric control or the distribution of electricity, for a voltage not exceeding 1,000 V

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1. Greenhouse gas legislation
2. Energy efficiency and renewable energy
3. Reducing the environmental impact of industry and public works
4. Water

Introduction

All issues raised in last year's paper remain unresolved and are therefore repeated this year along with one new issue.

1. Greenhouse gas legislation

This issue appeared in last year's position paper. The committee acknowledges the contributions by the different stakeholders in Taiwan towards reducing carbon emissions in Taiwan. On 9 May 2012, the Environmental Protection Administration (EPA) announced the "Air Pollution Control Act" that classifies Green House gases as air pollutants. In addition, the Industrial Technology Research Institute (ITRI) published a greenhouse gas (GHG) reduction study and the Bureau of Energy (BoE) produced a white paper on energy. These papers also cite the contribution of local stakeholders and indicate how emissions can be lowered if all stakeholders take action. These initiatives show that the government is acknowledging the issues that Taiwan is facing and have helped to qualify and quantify the upcoming goals. By some estimates, under a business as usual scenario Taiwan will emit 521 million tonnes of CO₂ by 2025, compared to 215 million tonnes in 2000. In order to reach the goal stated by President Ma's

administration to reduce CO₂ emissions to 2000 levels by 2025, Taiwan will need to adopt much more aggressive measures.

There is a lack of consensus in the government over whether or not to follow the European model of carbon trading or implement a CO₂ tax. Either way will be a key tool for the further development of Taiwan. CO₂ emissions need to be priced otherwise important investments in advanced industries will not be made and Taiwanese business will lose out in the global race towards a low carbon economy and expose them to higher global energy prices.

By following the European model Taiwan authorities would be able to draw on the lessons of the European experience and could improve upon and adopt similar measures for Taiwan. Further upside from choosing the cap and trade model would be the possible participation in trading schemes with the European Union, which is the world's largest economy.

RECOMMENDATION

Decide on a CO₂ tax or a cap and trade model without delay.

To reach the government's emission reduction goals, underlying concise legislation is necessary and should be passed in

the short run. In particular, a strong Green House Gas reduction Act which sets out specific actions and responsibilities for all stakeholders will pave the way to a low carbon Taiwan and help local industry to remain globally competitive.

2. Energy efficiency and renewable energy

This issue was raised in last year's paper under two separate headings. According to ITRI's GHG reduction study, there is still a gap in defining all technologies and measures that will lead to a reduction in CO₂ emissions in order to reach the targets set by President Ma's administration. The next step towards achieving these goals will require clear targets, calculations and action plans. Putting these in place would also give investors the necessary confidence to invest in these fields.

RECOMMENDATION

Specify concrete CO₂ reduction targets for industry and the private sector. They should include short-term and long-term energy reductions, eg for energy intensive industries, retail stores, offices as well as for residential buildings and white goods. These targets should include necessary investments, changes in laws as well as a preferred loan system, for example through loans and grants by state-run banks.

Name a competent authority to monitor and fine stakeholders that fail to introduce these measures.

1. 溫室氣體之規範
2. 節能與再生能源
3. 減少工業及公共工程對環境的影響
4. 水資源

前言

去年建議書所有提及的相關議題至今仍未解決，因此今年再次提出。

1. 溫室氣體之規範

此議題去年在建議書已被提及。能源暨環境委員會對於利益關係人推動減少碳排放量的目標給予肯定。行政院環境保護署(EPA) 在2012年5月9日宣布空氣汙染防制法，依照此法規規定溫室氣體為空氣汙染源。此外，工研院公佈的溫室氣體減量研究報告和經濟部能源局(BOE)發表的能源政策白皮書中，表揚了台灣的利益關係人對溫室氣體減量所做出的貢獻，並指出若所有的利益關係人都採取實際行動，溫室氣體排放量即可有效降低。溫室氣體減量之倡議行動顯示，政府重視台灣現所面臨的溫室氣體問題，並已協助未來目標的定性與定量化分析。在基線情境下，相較於2000年的2.15億噸，台灣的二氧化碳排放量在2025年時預期將有5.21億噸。為達成馬政府所訂立節能減碳的目標，即減少2025年二氧化碳排放量至2000年

的標準，政府需提出更有效的減碳政策。台灣應訂定碳排放量的訂價制度以降低二氧化碳量，否則優勢產業將無法在台灣進行重大的投資項目，國內企業會在低碳經濟的全球競爭中被取代。

台灣政府是否應效法歐洲碳交易機制或是徵收碳稅難達成一致的共識，但無論是哪一種都會成為台灣未來發展的關鍵因素。台灣在歐洲的碳交易模式中吸取其經驗，不僅可藉此強化國內相關的法規，同時也可採納適用於台灣的政策。除此之外，台灣在選擇總量管制與排放交易中，將有機會與世界最大經濟體-歐盟進行貿易。

建議

應盡速決定碳稅制度或二氧化碳排放量之限管和交易模式。

為達成碳減量之目標，政府應在短時間內通過相關的法規，頒布法令。特別是溫室氣體減量法，訂立明確的利益關係人之行為與責任，為台灣未來的低碳環境鋪路，並協助台灣產業維持在全球的競爭力。

2. 節能與再生能源

此一議題在去年的建議書中分屬兩個不同的標題。根據工研院的溫室氣體減量研究，在定義減少二氧化碳排放的技術和措施上，與馬政府所定下的目標仍有一段差距。為了達成這些目標，需有更明確的標的、計算方式及行動計劃。上述方法一旦落實後，也將給予投資者在這些領域投資上必要的信心。

建議

訂定工業及私人部門明確的二氧化碳減量目標。其中應包含針對如高耗能工業、零售業、辦公大樓、住宅建築及白色家電等短期與長期的能源節約。這些目標應囊括必要的投資、法規的改革及優惠貸款方案，如透過國營銀行的借貸及資助。

任命稱職的主關機關監控並給予無法確實執行上述措施之利益關係人必要的懲罰。

為協助中小企業減少能源的使用，應推動成立能源顧問部門、實施培訓計劃讓在地工匠引導客戶更了解節約能源，在提供私人住宅的配管、冷卻、光伏發電及太陽能電熱水器的裝置服務時，協助他們做出

To support SMEs in reducing their energy usage, facilitate the establishment of energy consultants and introduce training programmes that help local handymen in assisting their customers to better understand energy savings and to support them in making the right choices when offering installation services for plumbing, cooling or installation of PV and solar water heaters for private households.

In terms of energy production, the government should continue to upgrade coal power plants to make them more efficient and cleaner.

Renewable energies are still underdeveloped and there is more room for photovoltaic, wind and biomass than government and local think tanks assume. Here, it is still necessary to improve the application process to encourage more installations and speed up the process to allow the connection of these sources to the grid.

3. Reducing the environmental impact of industry and public works

This is a new issue. The implementation of environmental indicators in business decisions for investments by the private sector or government is important to measure the long term return on investment of production tools, facilities or products. The government has in this regard promulgated diverse procurement

procedures such as the Taiwan Green Mark. However, these do not go far enough. The concept of life cycle cost must be pushed further and introduced on a larger scale.

RECOMMENDATION

Life cycle cost should be the guiding principle basis for government procurement. The introduction of this principle to a wide variety of industry sectors would help to make sustainable investments and also increase understanding of the concept among local industries. This would in turn improve their global competitiveness, especially since it is already used in target markets in the European Union.

4. Water

This issue appeared in last year's position paper. The average connection rate to public sewage remains comparatively low in Taiwan and needs to be further increased. However, the implementation, partly financed through the private sector, needs to be weighed against the existing highly subsidized water and waste water tariff system, which is a disincentive to private participation. Furthermore, foreign companies still face a lot of red tape when participating in public procurement projects. The lack of a total-cost-of-ownership (TCO) consideration favours seemingly cheaper water treatment solutions instead of integrated water solutions with a smaller footprint, lower civil work costs and reduced energy consumption over the lifetime of the installation.

RECOMMENDATION

The MoEA and Water Resource Agency should follow the contract performance guidelines outlined in the ECCT's Project and Procurement committee's position paper for public water treatment and sewage public procurement projects.

Procurement authorities should introduce the concept and calculation of life-cycle-costs into public procurement rules.

The Water Resource Agency should evaluate the performances of all water-related projects awarded over the past five years.

The MoEA in conjunction with the Water Resource Agency should assess and implement real market prices for water and waste water tariffs.

最好的選擇。

在能源生產方面，政府應持續提升燃煤發電廠，使其更具效率且更乾淨。

再生能源仍不發達，而光伏、風力發電及生質能源的發展空間超出政府及智囊團原先的推測。必須改善、加速申請程序，以鼓勵更多安裝並使上述提及的能源與電網連結。

3. 減少工業及公共工程對環境的影響

為使私營部門或政府在投資的商業決策上能落實環境指標，須衡量生產工具、設備及產品的長期投資回報。政府在這方面已頒布了不同的採購程序，如台灣環保標章，但仍嫌不足。生命週期成本的概念還須持續推廣並更大規模的採用。

建議

政府應以生命週期成本作為採購指導原則的基礎。由於生命週期成本原則已運用在歐盟的目標市場，因此台灣向不同工業部門引進此原則有助於永續投資及增加在地工業對此一概念的了解，進而提升台灣產業在全球的競爭力。

4. 水資源

此議題在去年建議書中同樣地被提及，台灣公共污水下水道的用戶接管普及率偏低，仍需更進一步的改善。然而目前政府高額補助用水和廢水處理價格的制度，抑制民間企業對地下水道建設的投資。此外，外國企業在參與政府採購招標時仍面臨許多繁瑣的手續。政府缺乏對總持有成本(TCO)的考量，相較於整合性廢水處理的裝置體積較小、工程成本較少且使用時能源消耗低，其似乎偏好價格低廉的廢水處理方式。

建議

經濟部與水利署應遵循本商會企劃中提出的合約履行要點與「公共用水處理計畫與採購文件」，以及「下水道公共採購計畫」所列的須知。

負責公共採購的相關單位應將生命週期成本的概念和計算方式列入採購規範之中。

水利署應針對過去五年通過的所有用水相關計畫進行績效評估。

經濟部與水利署應共同合作，評估和執行市場上用水和廢水處理的實際價格。

- 1. Reinforcement of good after-sales practices to ensure the safety of patients**
- 2. Fair & sustainable management of medical device registrations**
- 3. Public-Private-Partnerships in Taiwan's healthcare system**
- 4. China import ban and restrictions**
- 5. Prevention of Healthcare-associated Infections (HAIs)**

Introduction

Taiwan's health care system and related regulations need urgent reform. As the implementation of the Second Generation National Health Insurance (NHI) Act has been postponed until 1 January 2013, Taiwan's national health system continues to face financial challenges that stem from increasing healthcare costs and low premium rates. Health authorities also face pressure to solve medical work force shortages, especially insufficient doctors in five specific departments. Meanwhile, several hospitals have begun to cut staff, especially nurses, in order to reduce spending. During the process, the quality of healthcare and safety of patients might be compromised.

The imbalance between available health care resources and growing demand requires innovative concepts for health care management. Collaboration between the private and public sector in areas like product supply, health care management and provision of health care has proven to be a promising approach to increase efficiency and optimize resource utilization in health care systems. Key elements of such public-private-partnerships (PPPs) are planning and monitoring as well as a transparent concept of risks and benefit sharing. PPPs have been tested and successfully implemented in various health care

systems around the world.

The current situation in Taiwan would benefit from such concepts and PPPs have been generally encouraged by the Taiwanese government. However international companies need clear guidance from the public sector about possible areas, scenarios and boundaries in which PPP could be applied in the Taiwanese health care system. Some foreign companies have received inconsistent messages when entering the Taiwanese health care system. For example the provision of certain health care services has been challenged without providing a clear reason. There, direct dialogue with the Department of Health (DoH) is needed to get clarification on Taiwan's position on PPPs in health care and operating models of such partnerships.

In addition, there are longstanding concerns from healthcare industry players concerning regulations on healthcare products, such as demands for reinforcement of after-sales practices to secure the safety of patients, fair and sustainable management of medical device registrations, and how to accelerate the review and removal of import restrictions on products made in China. The issue "Integrated care and self-care models for patients with chronic diseases" listed in last year's paper has

been removed in order to focus on five new issues raised in this year's paper.

1. Reinforcement of good after-sales practices to ensure the safety of patients

This is a new issue. The Taiwan Food and Drug Administration (TFDA) has devoted considerable effort to review the safety and performance reports of medical devices before they can be marketed in Taiwan. However after the installation of these medical devices in hospitals, cheap third party parts and components have often been used to fix or maintain the devices, thereby damaging or compromising the safety and performance of the devices and increasing the risks to the patients and users.

RECOMMENDATION

The TFDA should require hospitals to adhere to the use of regulatory-approved compatible medical device accessories, consumables, and service providers as indicated by the supplier of the main medical device instead of using unapproved or incompatible parts from third parties.

2. Fair & sustainable management of medical device registrations

This is a new issue. All medical devices marketed and sold in the EU are inspected by EU-certified bodies. Taiwan's DoH has signed a Technical Cooperation Programme with the EU's AIMD/MDD/IVD Notified Body Partners (Active Implantable Device Directive/ Medical

1. 加強醫療器材上市後維修品質的管理, 以確保病患及醫護人員安全
2. 公平且適切地管理醫療器材查驗登記法規
3. 為臺灣醫療體系建立公私營夥伴關係
4. 中國大陸製造醫療器材進口禁令
5. 醫療院所相關的感染(院內感染)代價相當高, 但為可預防之危機

前言

臺灣的醫療體系和相關法規亟待改革。儘管二代健保即將於2013年1月1日上路, 但整體而言, 全民健保仍面臨醫療成本急遽增加、保險費率卻難以提高的財務難題, 此外, 衛生當局還面臨著醫療人力短缺、「五大皆空」的壓力。在此同時, 有些面臨經營困難的基層醫院為了減少開支, 不得不精簡人力, 特別是護理人員, 導致醫療服務的品質和病人安全, 都可能受到傷害。要解決醫療資源不足與供需失衡的現象, 需要創新的概念。在醫藥產品供應、醫務管理和醫療服務等領域推展公私營夥伴關係, 已被證明能提高效率, 並將資源運用最大化。公私營夥伴關係的關鍵因素, 是從規劃、監測、風險控管到利益共享, 全部透明化管理; 這樣的概念, 已經在全球許多國家的公共衛生體系通過驗證, 並且寫下成功的執行案例。事實上, 公私營夥伴關係的概念早就存在於台灣的醫療體系, 只要政府願意多提供一些激勵, 對當前的醫療及健保局勢將有很大的助益。然

而公私營夥伴關係究竟可以運用在哪些部門和領域, 產業界需要公部門給予更明確的指引。許多跨國公司進入台灣的醫療保健市場時, 經常遭到政策和訊息不一致的困擾, 例如某些衛生保健服務的提供者遭到政策挑戰, 卻沒有明確的理由。因此歐洲商會要求與衛生部門直接對話, 以釐清公私營夥伴關係在臺灣醫療體系的合理地位和營運模式。此外, 醫療保健器材產業亦長期關注幾項法規議題, 包括要求強化售後服務以保障病人安全、公平且可持續管理的醫療器材登記制度、以及加速審查及取消對中國製造產品的進口限制等。今年度的白皮書, 我們將刪除去年提出的「慢性疾病患者的護理和生活自理模式」, 以專注於五項新議題。

1. 加強醫療器材上市後維修品質的管理, 以確保病患及醫護人員安全

TFDA在醫療器材上市前投注了大量的努力審查各項測試報告與技術文件以確保醫療器材的安全以及功效, 然而當醫療設備上市安裝到醫院後TFDA對於設備的維修以及使用非原

廠設計的零組件的情形卻沒有相應的管理, 醫療器材的安全功效沒有保障, 增加了對病患及醫護人員在使用上的風險

建議

TFDA應要求醫院在自行維修醫療器材時使用原核准之零組件以確保產品的安全及功效。

2. 公平且適切地管理醫療器材查驗登記法規

這是一新議題。所有在歐盟上市與販賣的醫療器材都經過歐盟認證機構檢驗、審查。台灣行政院衛生署已與歐盟AIMD/MDD/IVD(主動植入式醫療器材指令/醫療器材指令/體外診斷器材指令)授權代表簽定技術換文, 且產品之不良反應(ADR)資訊皆透明公開刊登於歐盟各國衛生機關網站(http://ec.europa.eu/health/medical-devices/links/vigilance_contact_points_en.htm)。

在台灣, 風險等級為第二與第三等級醫療器材且已有類似產品經衛生署核准上市者, 上市前需額外審查其檢驗報告與個別核准。這已將具有製售證明產品之登記流程複雜化, 從而導致多數歐盟製造商之技術性貿易壁壘。

建議

Device Directive/ In-Vitro Diagnostic Directive) and the products' Adverse Drug Reactions (ADR) information is transparently published on the websites of EU countries' health authorities. (http://ec.europa.eu/health/medical-devices/links/vigilance_contact_points_en.htm)

Class II and III medical devices (products which are similar to products that have been marketed and approved by the relevant health authority) require separate approval and additional review of test reports in Taiwan. This has complicated the CFG product registration process, thereby creating a technical trade barrier for most manufacturers located in the EU.

RECOMMENDATION

For the product registrations of Class II & Class III medical devices, the TFDA should accept the submission of documents verifying approval to sell devices from the relevant authorities or agencies in EU member states instead of having to undergo additional test report reviewing and certification in Taiwan.

3. Public-Private-Partnerships in Taiwan's healthcare system

In recent years, there have been increasing opportunities for PPPs. This mirrors a growing trend in many other advanced economies. Successful PPPs have been implemented in the UK, Spain, Portugal, and Hong Kong over the past decade.

PPPs enable effective utilization of resources by bringing together the resources and expertise from public and private health service providers

and facilitate continuity of care and knowledge exchange through enhanced communication and experience sharing. The combined efforts of the public and private sectors will provide more choices to patients as well as lead to an overall improvement in service quality.

Recently there have been debates over outsourcing issues in Taiwanese healthcare system, especially in the dialysis sector. While healthcare providers consider outsourcing valuable in specialization and cost-effectiveness, some policy makers oppose any outsourcing of healthcare services to the private sector.

RECOMMENDATION

To solve the unsettled arguments over outsourcing, PPPs could be the best alternative approach. PPPs open the door for private sector investment while at the same time eliminating the financial burden that affects National Health Insurance and benefitting patients by providing the best quality healthcare. It is also likely that international companies would be willing to invest more in Taiwan's healthcare sector if effective PPPs are implemented.

4. China import ban and restrictions

This is a new issue for this committee but is also raised by the Retail, Luxury Goods and Electrical Engineering and Equipment committees. Many international medical devices companies have set up manufacturing sites in China to accommodate global needs and manufacturing trends. Multinational

companies with operations in China apply the same level of quality control as in their home countries and these products are certified for sale in the European Union, the United States, and other major markets around the world. In many cases, Taiwan continues to prohibit or restrict the importation of these products.

Government policy specifies only two reasons why goods from China should be restricted from being freely imported into Taiwan. The first is that they pose a threat to Taiwan's national security, which is not relevant to ordinary commercial products. The second is that they may have a serious impact on domestic industry, an argument which runs counter to Taiwan's commitment to fair and open trade as a member of the World Trade Organisation (WTO).

RECOMMENDATION

We urge the government to re-evaluate the ban or restrictions on the importation of medical devices manufactured by multinational companies, especially products that have already met high standards by obtaining market approval in the European Union and the United States. The committee's priority list of items is listed below.

針對風險等級為第二與第三等級醫療器材，行政院衛生署食品藥物管理局應接受由歐盟會員國之相關衛生機關或授權機構所出具之醫療器材販售核可文件，替代台灣現行測試報告之額外審查與認可。

3. 為臺灣醫療體系建立公私營夥伴關係

近年來，公私營夥伴關係在許多先進國家成為一種普遍趨勢。過去十年中，英國、西班牙、葡萄牙和香港，都在其醫療體系中發展了成功的公私營夥伴關係。公私營夥伴關係能整合公營和私營醫療服務提供者的專業知識，妥善運用社會現有資源，有助於加強醫療服務的連貫性，以及促進專業知識與經驗的交流。在公營和私營部門的資源互補與通力合作下，病人可以得到更多就醫選擇，醫療服務的整體質素也因此得以提升。近年來，臺灣的醫療及健保體系出現了有關外包的爭議，尤其是在血液透析(洗腎)領域。儘管部分政策制定者反對在醫療體系中出現任何形式的外包，但多數醫療提供者認為，合宜的外包能提升全民健保的成本效益，並且有助於引導臺灣的醫療產業走向高度專業化。

建議

公私營夥伴關係可能是解決此一爭

議最好的替代辦法。公私營夥伴關係為私營部門的投資找到一扇門，既能消弭全民健保的財務負擔，又能夠為病人提供優質的醫療服務。只要有效推展公私營夥伴關係，跨國公司必定願意對臺灣的醫療保健市場投入更多的資源。

4. 中國大陸製造醫療器材進口禁令

此對本委員會此問題為新議題，但零售業、精品業和電機工程委員會曾提出此議題。許多國際醫療器材公司的生產基地設立在中國大陸，回應全球需求和生產的趨勢。跨國公司在原產國適用同等級的品質管控，特別是，已以高標準在美國和歐洲聯盟等國核准認可的產品。在許多情況下，台灣仍禁止其進口。此項政策僅規定兩個原因限制大陸物品進口。第一對台灣的國家安全構成威脅，第二個是對國內產業造成嚴重影響，這種說法違背台灣做為世界貿易組織成員的承諾。

建議

本委員會督促政府重新評估由跨國公司在中國大陸製造之物品禁令，這些產品已被認可在美國，歐盟和其他主要市場銷售，跨國公司在原產國適用同等級的品質管控。我們敦促儘速重新評估和開放下列醫療設備產品。

**Health Enhancement committee's 2013 priority list
of items banned or restricted from import from China**

CCC Code	Product Description
Completely Banned Items	
3005. 10. 10. 00-5	Surgical adhesive tape
9019. 20. 20. 00-3	Aerosol therapy apparatus - Nebulizer
9019. 20. 90. 00-8	Other therapeutic respiration apparatus - Respiratory Mask
9018. 90. 30. 00-7	Intravenous administration set
9027. 80. 90. 10-3	Multifunction clinical automatic analyzers

CCC Code	Product Description
Partially-banned items	
3005. 10. 90. 90-9	Other adhesive dressings and other articles having an adhesive layer
9018. 90. 80. 00-6	Other articles of heading No. 9018 - Negative pressure pump
9018. 90. 90. 90-5	Parts and accessories of other articles of heading No. 9018 - Orthopaedic surgical instrumentation and appliances

5. Prevention of Healthcare-associated Infections (HAIs)

This issue was not raised last year but was raised in the 2010-2011 paper. Healthcare-associated infections (HAIs) are infections that patients contract in a healthcare facility. They can be transmitted from patient to patient when healthcare professionals and facilities do not comply with infection prevention and control practices. HAIs are frequently resistant to antimicrobial treatment. HAIs result in serious clinical, public health, and economic costs, including prolonged hospital stays, disability, deaths, excess financial costs to healthcare systems, and high costs for patients and their families. Reducing HAIs is critical at a time when there is a need to improve healthcare outcomes and efficiently, and also a need to control the growing threat of antimicrobial resistance. Fortunately, many HAIs can be prevented through public policies that require and provide incentives to healthcare facilities to implement comprehensive infection prevention and control practices.

The World Health Organization (WHO) reports that HAIs affect hundreds of millions of patients worldwide each year and estimates the prevalence in hospitals to be 5-12% in developed countries and 5-19% in developing countries.ⁱ The United States Centers for Disease Control and Prevention (CDC) has identified HAIs as one of the top ten leading causes of death in that country. In addition, a study of 75 countries showed that the mortality rate of infected patients was more than twice that of non-infected patients.ⁱⁱ HAIs are particularly dangerous for high-risk patients and patients in intensive care units (ICUs), who have a higher risk of both contracting infections

2013年歐洲商會健康照護促進委員會優先關切中國大陸製造醫療器材項目清單

商品列號	中文貨名
未開放號列	
3005. 10. 10. 00-5	外科用膠帶
9019. 20. 20. 00-3	噴霧治療器
9019. 20. 90. 00-8	其他治療用呼吸器具 - 呼吸治療面罩
9018. 90. 30. 00-7	靜脈點滴注射器
9027. 80. 90. 10-3	自動化多功能臨床生化檢驗儀

商品列號	中文貨名
有開放號列	
3005. 10. 90. 90-9	其他粘敷料和其他具有粘層之物品
9018. 90. 80. 00-6	其他第9018節所屬之貨品 - 負壓傷口幫浦
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

5. 醫療院所相關的感染 (院內感染)

代價相當高，但為可預防之危機

院內感染(HAIS)意即病患於醫療機構內受到感染。當醫療人員或機構沒有遵照感染病防治及控制措施時，這些疾病會在病人間傳染。院內感染常會對抗生素藥物治療產生抗藥性，且可能造成相當高的臨床、公共衛生及經濟成本，包括延長住院天數、殘疾、死亡以及高額醫療費，以及對病患及其家屬造成的負擔。降低院內感染是至關重要的，必須改善醫療結果及效能，也必須控制抗藥性帶來的威脅。幸運地，許多院內感染可以透過公共政策以及鼓勵性醫療設施，以執行全面性的防治與管理。

世界衛生組織(WHO)的報告指出，每年有數千萬人因院內感染感染疾病，其中預估已開發國家院內感染的盛行率為5-12%，而開發中國家則有5-19%盛行率發生。ⁱ 美國疾病管制中心(CDC)表示，院內感染為美國前十大致死因之一。此外，一份研究75個國家的報告顯示，受感染病人的死亡率為未受感染的兩倍。ⁱⁱ 院內感染對高危險群及加護病房(ICUs)中的病人特別危險，他們較容易受到感染並引起嚴重併發症。ⁱⁱⁱ 院內感染會造成龐大，但可避免的醫療支出，舉例來說，在美國，每年院內感染相關的直接治療費用高達美金284億至338億(約台幣8兆520億至10兆140億)。^{iv}

and suffering serious complications. ⁱⁱⁱ

HAI result in massive avoidable healthcare costs. For example, in the United States, the overall direct medical costs associated with treating HAIs ranges from US\$28.4 billion to US\$33.8 billion each year.^{iv} An Organisation for Economic Co-operation and Development (OECD) study revealed that HAIs added US\$7-8 billion annually to healthcare costs in the countries surveyed. ^v Although these data are compelling, the true magnitude of the global HAI problem is not known because surveillance and reporting are often inadequate.

Fortunately, HAIs can be controlled with effective policies and appropriate actions. For example, a comprehensive approach in Western Australia that included active surveillance and screening of high-risk patients has been credited with significant reductions in the rates of methicillin-resistant *Staphylococcus aureus* (MRSA) HAIs in that region. Similarly, in the United States, a partnership between a major hospital association and university achieved a 66% reduction in catheter-related bloodstream infections in ICUs, saving an estimated 1,500 lives and US\$200 million in the first eighteen months. These results were achieved through a focus on driving changes in culture and practice along with incentives for cooperation.^{vii}

HAIs are a serious problem for healthcare systems worldwide that must be addressed through comprehensive policies that include the implementation of the essential elements of infection prevention and control, surveillance and reporting of HAIs, healthcare facility oversight, investment in infrastructure including technology and incentives to drive change. As the WHO concluded in

its report, we must “alert policy and decision makers to the fact that care-associated infection represents a hidden and serious burden for systems and patients alike – and that action is now required.”^{viii}

RECOMMENDATION

Establish national guidelines to improve service quality in order to avoid hospital acquired infections (HAIs).

Harmonize Taiwan’s hospital standards with international accreditation requirements.

Engage in an ongoing effort to educate and train healthcare workers according to the best international practices.

i B. Allegranzi, et al., “Burden of endemic health-care-associated infection in developing countries: systematic review and meta-analysis.”

ii Vincent JL, et al., “International study of the prevalence and outcomes of infection in intensive care units.”

iii Vincent JL, et al. “International study of the prevalence and outcomes of infection in intensive care units,” JAMA, 2009;302(21):2323-2329

iv United States Department of Health and Human Services. Healthcare-Associated Infections, accessed December 13, 2010, <http://www.hhs.gov/ash/initiatives/hai/index.html>

v World Health Organization (WHO), “WHO launches global patient safety challenge; issues guidelines on hand hygiene in health care,” accessed January 17, 2011, <http://www.who.int/mediacentre/news/releases/2005/pr50/en/index.html>

vi G. Gilbert, et al., “Infection control, ethics and accountability,” MJA 2009; 190: 696-698.

vii Kurt Herzer, United States Department of Health and Human Services, Office of Health Reform, “A Success Story in American Health Care: Eliminating Infections & Saving Lives in Michigan,” accessed December 13, 2010, <http://www.healthreform.gov/reports/success/michigan.html>

viii B. Allegranzi, et al., “Burden of endemic health-care-associated infection in developing countries: systematic review and meta-analysis.”

根據經濟合作與發展組織(OECD)的報告，其研究國家中，院內感染每年增加的醫療費用為70-80億美金。^v 儘管這些數據是可靠的，然而實際上院內感染問題程度卻是未知的，因為許多監測及報告並不充分。

幸運地，院內感染可透過有效的政策以及適當地措施控制。例如：澳洲西部採用的全面性控制方法，包括主動監測及篩選高危險族群，其方法被證實可有效減少該地區的MRSA院內感染。^{vi} 而在美國，大醫院跟學校的合作，成功地於一年半內減少66%加護病房的導管相關輸液感染，估計拯救了1,500條生命，並減少了2億美金的支出。這些成果主要是透過文化的推動改變以及獎勵性合作所獲得的成果。^{vii} 院內感染為全球醫療系統中嚴重的問題，必須要透過全面性的政策解決，包括實施必要的感染防治與控制、疾病監督與報告、醫療設施監督、技術等建設性投資，以及獎勵性改變措施。世界衛生組織報告的結論說，我們必須“提醒政策決策者關注醫療院內感染疾病為整個系統及病人所帶來的隱藏性問題- 現在就需要馬上行動。

建議

建立全國一致性的管理方針，提升服務品質，藉此避免醫療院所相關

的感染（院內感染）

提升台灣醫院的標準使其與國際認證的條件相符

依據國際間最佳標準，持續的教育以及培訓醫務工作人員

i B. Allegranzi, et al., “Burden of endemic health-care-associated infection in developing countries: systematic review and meta-analysis.” (醫療感染疾病對開發中國家帶來的負擔:系統回顧及資料分析)

ii Vincent JL, et al., “International study of the prevalence and outcomes of infection in intensive care units.” (加護病房內感染發病率及結果之國際研究)

iii Vincent JL, et al. “International study of the prevalence and outcomes of infection in intensive care units,” (加護病房內感染發病率及結果之國際研究) JAMA, 2009;302(21):2323-2329

iv 美國衛生和公共部 Healthcare-Associated Infections(醫療疾病感染), accessed December 13, 2010, <http://www.hhs.gov/ash/initiatives/hai/index.html>

v 世界衛生組織 (WHO), “WHO launches global patient safety challenge; issues guidelines on hand hygiene in health care,(世界衛生組織啟動全球病人安全挑戰;發行手部衛生安全指導準則” accessed January 17, 2011, <http://www.who.int/mediacentre/news/releases/2005/pr50/en/index.html>

vi G. Gilbert, et al., “Infection control, ethics and accountability,” (感染病管制、職業道德與責任)MJA 2009; 190: 696-698.

vii Kurt Herzer, 美國衛生和公共服務部健康改革部門, “A Success Story in American Health Care: Eliminating Infections & Saving Lives in Michigan,” (一個美國衛生保健的成功故事:消除密西根的感染病與拯救生命)accessed December 13, 2010, <http://www.healthreform.gov/reports/success/michigan.html>

viii Allegranzi, et al., “Burden of endemic health-care-associated infection in developing countries: systematic review and meta-analysis.” (醫療感染疾病對開發中國家帶來的負擔:系統回顧及資料分析)

1. Amendments to the Labour Standards Law
2. Regulations governing workers' pension reserve funds
3. Handling of industrial disputes

Introduction

The updated Labour Standards Law Amendment announced by the Council of Labour Affairs (CLA) in July 2010 (LSL Amendment) is not the final version of the various amendments to be introduced to the Labour Standards Law (LSL) and there is still room to enhance flexibility in the provisions of the LSL Amendment. We would like to draw particular attention to the proposed amendments that relate to labour-dispatch law and the proposed template agreement that is to be released. In addition, we continue to urge the CLA to consider the outstanding issues under the LSL Amendment, the Union Law and the Collective Bargaining Agreement Law (CBAL). In particular, we understand that the issue of the scope of information that can be requested in collective bargaining negotiations remains an issue of concern to businesses we represent.

The issues listed in last year's paper under the headings: "Amendment to the Labour Standards Law - Exemption of high-level employees from the requirements of LSL Article 84-1", "Amendment to the Labour Standards Law - Allowing dispatching agencies to hire fixed-term employees" and "Handling of industrial disputes - Efficiency of the new mechanism introduced in the Settlement of Labour Disputes Law" have been removed in

order to focus on higher priority issues.

1. Amendments to the Labour Standards Law

With respect to the LSL Amendment, we provide our comments below.

1.1. Reasonable time limit for business entities to respond to proposals for regular employment

This issue was raised in last year's position paper, but remains unresolved. The LSL Amendment states that if the term of the dispatched workers meets certain conditions, then the workers may notify the business entity of its proposal to form a regular employment contract. Under the CLA's July 2010 LSL Amendment, the business entity only has three days to respond (Article 20-9). The time limit for employers to exercise their rights is insufficient.

RECOMMENDATION

To give business entities enough time to exercise their rights, the CLA should extend the time limit for businesses to express their objections to within 30 days upon the receipt of the written notice from the dispatched worker.

1.2. Reform of labour dispatch laws and fixed-term contracts

This is a new issue. With the new labour dispatch laws in the final drafting phase, we consider that the use of labour dispatch and fixed-term contracts should work hand-in-hand as the use of labour dispatch arrangements is sometimes driven by the inflexible requirement of fixed-term contracts under the current LSL. We suggest that if the new law proposes to tighten the use of labour dispatch arrangements, then regulations on fixed-term contracts should be relaxed.

RECOMMENDATION

The current law requires fixed-term contracts to fit into one of the four categories provided under the LSL. An employer should be able to use fixed-term contracts when it has a "temporary need of additional human resources within a definitive timeframe", regardless of the nature of the work.

1.3. Proposed Labour Dispatch Template Agreement

This is a new issue. We understand that the CLA proposes to release a template agreement for labour dispatch arrangements while the new labour dispatch laws are being considered. We submit that the CLA should be mindful of the content of the template agreement. A template agreement will be taken by the public and (to a certain extent) the court as CLA's position on labour

1. 勞動基準法修正案
2. 勞工退休準備金管轄法令
3. 勞資糾紛處理

前言

勞委會於2010年7月頒布之最新勞動基準法修正草案(下稱「勞基法修正案」)，最終版本尚在進行討論，為讓勞基法修正草案規定之解釋更具彈性，本會在此特別著重討論有關勞動派遣法律相關修正提案，以及即將公布之建議合約範圍。此外，本會持續呼籲勞委會應正視勞基法修正草案、工會法和團體協約法團體協約法中，尚未解決之問題。尤其是，本會對於團體協商過程中，所可要求提供資訊之範圍此一議題，依舊是本會代表企業關注之議題。

為將焦點置於優先性較高等之議題，去年白皮書之下列事項已移除：「勞動基準法修正草案—高階員工豁免勞基法第84-1條規定」、「勞動基準法修正草案—允許派遣機構聘僱定期員工」以及「勞資糾紛處理—勞資爭議處理法引進新機制之效率」。

1. 勞動基準法修正案

有關勞基法修正案，本會提供意見如下。

1.1 事業單位回應正式聘僱提案之合理時限

去年的政策白皮書已提出本議題，仍未獲解決。勞基法修正草案規定，若派遣勞工之期限符合特定條件時，勞工得通知事業單位其有意建立正式聘僱合約。按勞委會2010年7月之勞基法修正草案規定，事業單位僅有三天時間能夠回應(第20-9條)，使僱主無充分時間行使其應有權利。

建議

為使事業單位有足夠時間行使其應有權利，本會建議應將事業單位表達其反對意見之期限延長為自收到派遣勞工書面通知起30天內。

1.2 改革勞動派遣法與定期契約

此為新提出之議題。鑑於新訂定之勞動派遣法律已於最後草擬階段，本會認為勞動派遣之使用與定期契約應

同時併用，受現行勞基法定期契約無彈性規定所迫，才會使用此勞動派遣協議。本會建議，若新法限縮了勞動派遣協議之使用，則相對應該要放寬對定期契約之規定。

建議

現行法律規定，定期契約必須符合勞基法規定之四種類型之一。僱主「於確定期間內有額外人力之臨時需求」時，即應可使用定期契約，而無關乎工作性質。

1.3 勞動派遣契約範本

此為新提出之議題。本會瞭解，勞委會建議在新勞動派遣法律審議期間，先行公布勞動派遣契約範本。本會對此提議，要求勞委會應留意契約範本內容，否則民眾和法院(在某種程度內)可能會將契約範本視為勞委會對勞動派遣之立場；特別是，契約範本雖未公告為函令，仍具有軟性約束力，而法院也有可能視此契約範本為「最佳慣例」指標，或作為解時之參考。

建議

契約範本條款應公平，且應於僱主權益與員工保障間達成平衡。具

dispatch; and even though the template is not promulgated as an official ruling, it could still have a soft binding effect as it is likely to be used as a “best practice” benchmark or interpretation aid by the courts.

RECOMMENDATION

The provisions of the template agreement should be fair and should balance the interests of the employer and the protection of the employee. Specifically, the template agreement should not impose more obligations on the employer, or provide for more protection for the employee, other than those contained in the Council of Labour Affairs Ruling No. 1010125521 of June 22, 2012.

1.4. Labour insurance

This is a new issue. We understand that the Bureau of Labour Insurance has issued a letter to a number of companies with branches in Taiwan, requiring the representative of the branch to be treated as an “employer” for labour insurance purposes. This requirement affects those still working as salaried employees after being appointed as the representative of the branch. The change in status has the following ramifications for the employee: (1) He/she will no longer be able to participate in unemployment insurance; (2) His/her premium contribution for labour insurance will remain at 20%; (3) The company cannot make any contribution for his/her labour pension under the Labour Pension Act, and he/she can only make the voluntary contribution at 6% of monthly salary to his/her labour pension; and (4) His/

her contribution premium for national health insurance will now be 100%. The change in the percentages may seem insignificant, but the changes have led employers to reconsider the packages and compensation they need to offer to the employees in question and also whether to replace the employee as the representative of the branch.

RECOMMENDATION

This requirement sits awkwardly with the current market practice whereby many representatives of the branch are working as salaried employees. As the requirement does not necessarily work to the benefit of the employee, we suggest that the employer should retain the flexibility of treating the representative of the branch as an employee if it wishes to. We also suggest that the CLA promulgate further rulings to clarify the ramifications outlined above.

1.5. Terms and conditions for employees during M&As

This issue was raised in last year’s position paper. We understand that the CLA’s July 2010 updated LSL Amendment has relaxed the requirement that the new employer must assume all employment terms and conditions and the CLA has indicated that our suggestion to permit a new employer to propose new employment conditions for transferring employees in an asset transfer or spin-off (ie a non-merger transaction) will be incorporated into Article 20 of the LSL

Amendment. However, in an employee transfer in a merger, the new employer is still required, in principle, take on all employees and their employment terms and conditions. This could affect the companies’ willingness to engage in a merger in Taiwan. We continue to urge the CLA to take the following suggestions into consideration in the final version:

RECOMMENDATION

The CLA should revise regulations and procedures to allow new employers to propose new employment terms and conditions and refrain from forcing new employers to assume the employment terms and conditions of the old employer.

The CLA should revise regulations and procedures to allow new employers to select and retain specific employees and refrain from forcing the new employer to retain all employees.

In selected cases whereby new employers are required to retain all the employees of the old employer, the new employer should be allowed to make certain employees redundant after the employee transfer.

1.6. Differentiation between the full-time and part-time employees

This issue was raised in last year’s position paper. Under the current structure, there is no distinction between full-time and part-time employees. Part-time employees who only work a certain

體來說，該契約範本賦予員工之保護及加諸於雇主之要求及義務應以勞委會於中華民國101年6月26日發布之「派遣勞動契約應約定及不得約定事項」（勞資二字第1010125521號函）為限。

1.4 勞工保險

此為新提出之議題。本會瞭解勞工保險局已發函予於台灣設有分公司之數間企業，規定就勞工保險而言，分公司代表人應被視為勞工保險意義下之「僱主」。本項規定影響到受委任擔任分公司代表人後，仍具受薪員工身分工作者。此一地位之改變，對相關員工會有以下影響：(1) 員工無法取得失業保險；(2) 員工仍要負擔20%之勞工保險保費；(3) 公司無法按勞工退休金條例規定為員工之勞工退休金提撥款項，且員工只能自願向其勞工退休金提撥每月薪資6%之款項；以及(4) 員工會變成必須全額負擔全民健康保險保費。此項比例的改變看似並非重大，惟這些變動已促使僱主重新考慮對相關員工提出之聘僱條件與報酬及重新考慮是否要對具有員工身分之分公司代表人予以撤換。

建議

本項規定與當前市場慣例不符，因為許多分公司之代表人事實上均以

受薪員工身分工作。由於此規定並不一定對員工有利，故本會建議僱主應保留彈性依其意願將分公司代表人視為員工。本會亦建議勞委會頒布其他法令以澄清以上所列之可能影響。

1.5 企業併購期間員工之條款與條件

去年的政策白皮書中已提出本議題。本會瞭解，勞委會2010年7月更新之勞基法修正草案，已放寬對新僱主必須承受全部聘僱條款與條件之規定，且勞委會表示本會所建議准許新僱主於資產移轉或分拆（即非合併交易）中，對移轉員工提議新聘僱條件，將納入勞基法修正草案第20條規定。然而，合併案中員工移轉時，新僱主原則上需接受全部員工及其聘僱條款和條件。此規定勢必對企業在台灣進行合併之意願構成不利影響。本會考量以下建議：

建議

准許新僱主得建議新聘僱條款與條件，且應避免強迫新僱主必須承受原僱主之聘僱條款與條件。

准許新僱主得選擇與留任特定員工，且應避免強迫新僱主必須留任全部員工。

在新僱主依規定必須留任原僱主全部

員工之特定情況下，應准許新僱主得於員工移轉後將部分員工裁員。

1.6 全職與兼職員工之區別

去年的政策白皮書中已提出本議題。根據現行架構，全職員工與兼職員工之間並無差別。每週僅特定天數工作之兼職員工有權可獲得加班給付和其他保障。現行架構是有問題的架構，因為兼職員工僅投入部分時間予其僱主，因此不應視為全職員工，其福利應按比例給付。

建議

勞委會應擬訂法規，確定並承認兼職員工性質，並明訂兼職員工僅限於一天持續工作超過八小時的情況下，方符合資格可領取加班費。此外，兼職員工排班於周末工作時，不應以加班費率給付薪資，亦不應受勞基法第39條保障。

2. 勞工退休準備金管轄法令

去年的政策白皮書中已提出本議題。根據勞委會規定，事業單位准許撥用其退休準備金帳戶之超出部分以支付資遣費。勞委會規定事業單位必須提出由精算師核發之報告，以證實事業單位提撥之退休準備金足以支應

number of days per week are entitled to overtime payments and other protection. The current structure is problematic since part-time employees only devote part of their time to their employers and therefore should not be treated as full-time employees whose benefits are simply prorated.

RECOMMENDATION

A regulation should be drafted by the CLA to establish and recognize the nature of part-time employment, to specify that part-time employees should be entitled to overtime payment only if they work continuously for more than eight hours a day. Furthermore, part time employees should not be required to be paid at overtime rates or be subject to the protection of Article 39 when they are scheduled to work over weekends.

2. Regulations governing workers' pension reserve funds

This issue was raised in last year's position paper. According to the CLA's ruling, business entities are allowed to appropriate excess portions of their pension reserve accounts to pay severance fees. The CLA requires business entities to provide reports issued by actuaries to prove that the pension reserves contributed by the business entity are sufficient to cover all current employees' future pension liabilities. However, some local labour authorities have insisted that the employee turnover and death rates assumed by the actuaries not be used in their reports. This has prevented companies from using their pension reserve excesses to pay severance.

RECOMMENDATION

Since calculating excess reserves is a matter of actuarial expertise, the CLA should respect actuarial reports issued by actuaries.

The CLA should accept reasonable turnover and death rates as the basis for actuarial calculations.

3. Handling of industrial disputes

3.1. Matters requiring collective bargaining agreement and employers' obligations

This issue was raised in last year's position paper. The CBAL that came into effect on 1 May 2011 increased the obligations of employers. For example, when employees submit a request for negotiations, "both labour and management shall proceed in good faith" and neither side may reject the collective bargaining agreement proposed by the other without reasonable cause. The scope of this requirement is too vague. The employees may request highly confidential information and, thus, adversely impact the business. We understand that the CLA will seek the view of academics, professionals and specialists to determine the appropriate scope of information.

RECOMMENDATION

We continue to submit that the CLA should amend the enforcement rules and specify the scope of the information for negotiations required by employees. In particular, we

submit that the information should be limited to that required for negotiation on a case-by-case basis and this information right should be qualified appropriately to allow the company to protect its confidential information such as its business plans and compensation package for executives. In the event that confidential information should be provided, the employer should have an express right to require the parties participating in the negotiations or having access to the information to enter into non-disclosure agreements.

3.2. The rights and interests of union members, directors and supervisors

This issue was raised in last year's position paper. The amendments to the Union Law, effective on 1 May 2011, will cause the following material impacts on the structure and operation of domestic unions:

1) Unions may have up to 27 directors and nine supervisors. Under Article 36, the directors and/or supervisors of the union may be entitled to a certain number of hours of leave to handle union business. There is too much time set aside for union business leave.

RECOMMENDATION

The appropriate number of directors and supervisors and the time granted for union business leave should depend on the number of employees retained in the enterprise. If an enterprise has the maximum number of directors or supervisors and

全部現有員工之未來退休金債務。然而，部分地方勞工機關卻堅持精算師假設之員工流動率和死亡率不應用於其報告中。如此一來使得企業無法將其退休準備金超出金額用於支付資遣費。

建議

由於計算多餘準備金應屬精算專業之範疇，勞委會應尊重精算師核發之精算報告。

勞委會應接受以合理之流動率和死亡率做為精算計算之基礎。

3. 勞資糾紛處理

3.1 必須進行團體協商之事項與僱主義務

去年的政策白皮書中已提出本議題。2011年5月1日生效之團體協約法增加僱主之義務。例如，當員工要求談判時，「勞資雙方應善意進行」且任何一方無合理理由均不得拒絕對方建議之團體協約。本項規定範圍過於含糊。員工有可能會要求提供高度機密資訊，因而對事業體產生負面影響。

建議

本會瞭解勞委會將會尋求學界、專業人士與專家意見以確定適當之資

訊範圍。本會持續建議勞委會應修訂施行細則規定，並明訂員工基於談判而得要求資訊之範圍。尤其是，本會建議資訊應限於依個案判斷為談判所必要者，且此一取得資訊權應適當約束，使公司能夠保護其機密資訊，如營業計畫和經理人之薪酬內容。若必須提供機密資料時，僱主應有明確權利可要求參與談判或可取得資訊之當事人應簽署保密協議。

3.2 工會成員和董監事之權益

去年的政策白皮書中已提出本議題。2011年5月1日生效之工會法修正草案會對國內工會架構和運作造成以下重大影響：

1) 工會最多得有27位董事和9位監察人。按工會法第36條規定，工會之董監事得有權獲得數小時之休假以處理工會事務。但規定之工會事假時數過高。

建議

董監事之適當人數以及准許之工會事假時間應視企業聘僱員工人數而定。若企業有最高人數之董事或監察人，而給予之工會事假時數卻未降低，有可能會妨礙企業之營運。勞委會應明確定義工會事務之範圍。例如，有必要明訂參與其他工會集會和處理個人之勞資糾紛是否

包括在以上職務假之範圍。

3.3 工會成員和董監事之權益

去年的政策白皮書中已提出本議題。現行工會法並未規定明訂應有多少企業工會成員人數或比例方得與管理階層進行團體協商之門檻。儘管工會法第7條規定全體員工均須加入企業工會，但實際上並無法保證有多少員工加入。因此，無論工會成員人數多少，企業工會均可要求與管理階層就團體協約進行協商。儘管工會是員工表達團體意見之重要機制，但若要求管理階層與無法充分代表公司員工之工會進行團體協商，並不符合成本效益。

建議

勞委會應修訂工會法和（或）團體協約法，規定企業工會應達到什麼樣的門檻（例如企業工會應代表至少30員工或員工總數之15%），方符合資格可提出集體談判協議之要求並與管理階層進行協商。

the amount of business leave given is not reduced, this may be detrimental to the enterprise's operations. The CLA should clearly define the scope of union business. For example, it is necessary to stipulate whether attending other union gatherings and handling personal labour-management disputes will be included in the scope of the above leave for official duties.

3.3. Threshold for unions to negotiate collective bargaining agreements with management

This issue was raised in last year's position paper. The current Union Law does not require any threshold specifying the number or percentage of members required for a corporate union to negotiate collective bargaining agreements with management. Although Article 7 of the Union Law requires all employees to join the corporate union, in practice there is no guarantee how many employees will join. Therefore, regardless of the number of its members, the corporate union can request negotiations with the management on the collective bargaining agreement. Although the union is an important mechanism for employees to express their opinions collectively, it is not cost-effective for the management to enter into negotiations on collective bargaining agreements with unions that are not sufficiently representative of a company's employees.

RECOMMENDATION

The Union Law and/or the CBAL should be revised by the CLA to prescribe a threshold (eg the

corporate union should represent at least 30 employees or 15% of the total number of the employees) for the corporate union to be qualified to initiate and conduct negotiations with the management on collective bargaining agreements.

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1. Capital management and unit-linked products
2. Foreign currency-denominated traditional insurance products
3. Regulations governing insurance brokers
4. Article 210 of the Guidelines for Life Insurance Products Review
5. The definition and scope of group insurance

Introduction

Since the publication of the committee's 2011-2012 position paper, life insurance companies have continued to struggle with the significant challenges which have been created by persistently low interest rates. Some companies face the additional challenge of dealing with changing international standards for the conduct of insurance business. We acknowledge that the regulatory regime has been more stable in 2011 and 2012 with fewer changes at short notice and less disruption to the product development process. This has been welcome. We would like to congratulate the Insurance Bureau on making progress on the following issue:

- **Complaint mediation of insurance enterprises:**

The Financial Ombudsman Institution (FOI) has now been created to deal with complaints and is in its first year of operation. To allow sufficient time for the FOI to get up and running and for results to be monitored, we have not raised the issue of complaint mediation this year.

While the following issues have seen progress towards resolution, they are raised again this year because they have not been completely resolved:

- **Capital Management:**

New risk management standards are gradually being introduced.

- **Foreign currency-denominated**

traditional insurance products:

The Financial Supervisory Commission (FSC) has changed rules to ease foreign investment restrictions. However, a cap of 25% of the reserve of traditional products has been retained, which restricts some life insurers from marketing traditional foreign-currency-based products.

- **Regulations governing the relationship between insurance companies and brokers:**

Brokers are now required to both deposit bonds and obtain professional liability insurance and bonding insurance when setting up businesses. Although the amounts required for such bonds and insurance are still inadequate, this step is nevertheless welcome.

No progress has been made by the various government departments involved on important recommendations made in previous position papers relating to pension reform. Given the major changes to the demographic shape of Taiwan and the looming gap in funding for retirement, this remains a big disappointment. The tax on unit-linked products remains a barrier to the growth of much needed savings products and a disincentive for companies to sell sustainable life insurance products which have become the standard in most other markets.

Consistent with our colleagues at AmCham, we believe that transparency, financial strength, customer choice

and consistent regulation should be the principles which guide the regulation and the conduct of business in the life insurance industry. In our view, the preferential tax treatment for life insurance, including investment-linked life insurance, as well as the application of economic, transparent and rational standards to the pricing of new life insurance business would be beneficial to consumers, industry players and to the government as they would improve the financial viability of the industry.

We have focused our attention on five issues this year (three of which were raised in previous position papers and two new issues). We believe these issues can realistically be resolved within 2013 and would significantly support the sustainable development of the industry.

1. Capital management and unit-linked products

This issue has been raised every year for a number of years in our position papers. The committee recognizes it will take some time to resolve the long-standing negative spread issues for the in-force block of business but is doubtful that the current direction or speed will address the issue before it becomes a crisis for the industry. Furthermore, if Taiwan is going to attract and retain foreign investment in the industry, there must be the possibility of a profitable, growing and sustainable market. This is not the case today.

Key problem

Insolvent companies (companies that fail to meet minimum risk-based capital (RBC) requirements) are allowed to continue to write new business which further increases the risk to policyholders, the industry and to the regulator.

1. 資本管理和投資型保單
2. 以外幣計價之傳統型保險商品
3. 管理保險經紀人之規範
4. 修正人身保險商品審查應注意事項之第210條規定
5. 建議擴大團體保險之定義與範圍

前言

自歐洲商會保險委員會發布2011年度建議書以來，這段期間壽險業持續在低利環境之下艱苦經營，部分業者則因國際會計準則改變面對額外的挑戰。本委員會認為金融監理於2011年及2012年較過去穩定；本委員會樂見僅有少數法規之修正公告期間較匆促，且對商品發展的干擾變少。同時，本委員會欣見保險局於下列議題獲得進展：

- **保險公司申訴調解**：財團法人金融消費評議中心於今年正式成立並開始運作，負責金融消費之申訴調解。本委員會評議中心的運作應給予充分的時間來觀察其成果，因此今年不再就此議題提出任何建議。然而下列議題雖已進行改善中但仍尚待完成，此次建議書仍將其列入。

- **資本管理**：新的風險管理規則正循序實施。

- **以外幣計價之傳統型保險商品**：金管會近期已修法，為保險公司之國外投資限制提供更多彈性，但業者銷售以外幣計價之非投資型保單仍然受

「保險業非投資型人身保險業務各種準備金之百分之二十五」之限制。該上限之規定實際阻礙了資產規模較小之壽險業者銷售以外幣計價之非投資型保單。

- **管理保險公司與保險經紀人公司關係之規範**：目前主管機關規定，經紀人公司之設立需繳存保證金並投保專業責任保險。保證金和專業責任保險投保之費用雖仍嫌不足，但本會樂見此一規定的實施。

過去建議書中提出有關於退休金制度改革的重要建議，尚未見相關政府部門拿出任何行動。由於台灣人口結構出現重大變化，退休金制度即將出現財源不足等可見之隱憂，本議題的停滯不前實令人失望。投資型保單是符合國人所需之儲蓄型商品，對投資型保單進行課稅阻礙了此類業務的成長，也導致業者不願銷售這一類具永續性、普及於大多數市場之保險商品。

本會與台北市美國商會持相同看法，我們認為透明度、財務能力、保戶自主、法規一致性，應做為金融監

理及壽險業行為規範的指導原則。本會認為給予壽險商品(包含投資型商品)優惠稅負，使壽險新商品得以利用合理、透明及符合經濟效益的定價標準，提升壽險業的財務實力，有益於保戶、業者和政府。

本年度建議書著眼於五項議題，其中包含兩項新議題及三項過去建議書已提出之議題。本會認為這些議題應可以在2013年獲得解決，以大幅促進壽險業之永續發展。

1. 資本管理和投資型商品

此項議題已在過去幾年的建議書中提出數次。本委員會了解長久以來存在的利差損問題需要時間才能獲得解決，然而以目前的政策方向和處理速度來看，此議題在發生重大危機前是否能獲得良好處理仍存有相當多的疑慮。此外，若台灣想要吸引並留住外資，一個可獲利、不斷成長且可長久經營的市場是必須的條件，但目前台灣的壽險界並不存在這項條件。

關鍵問題

清償能力不足(即資本適足率RBC未能達到最低標準)的業者，仍能夠繼續銷售新契約，這代表著保戶、壽險界和主管機關面臨風險不斷升高。而主管機關採取的寬鬆措施形同拉低RBC門檻，使目前狀況更形惡化，例如2011年動用特別準備金，以及股票未實現損益採半年均價計算，以求能

This situation is exacerbated by the watering down of RBC standards, for instance in 2011 to use special reserves and to recognise certain unrealized gains and losses to more easily achieve the required standard. Despite the more flexible standards, five companies failed to meet RBC requirements at the end of 2011 and three consistently fail to meet them. At the same time it is clear that these local standards themselves significantly understate the capital required to meet long term life insurance liabilities for traditional products under prudent assumptions.

It is clear that customers will be less inclined to buy a unit-linked product without a guarantee even though it provides cost effective life cover, is transparent and gives them control over asset allocation if as an alternative they can buy a traditional product with a guarantee. This problem is only made worse if customers think that the government will guarantee policyholder account values in the event of insolvency. Meanwhile, changes in recent years to regulations governing unit-link products have added to costs and complexity, hindering the growth of the only part of the market which is not vulnerable to further pressure on interest rates.

RECOMMENDATION

To protect consumers from the risk associated with insolvency, companies that fail to meet the RBC standard of 200% for two consecutive evaluation periods (12 months = 2 x 6 months) customers should be required to sign a disclosure that they know and understand that the company does not meet the minimum RBC requirements that the government will not

guarantee payments to policyholders in the event of insolvency.

Regulations should be principle-based, not rules-based, stable and directed at achieving strategic objectives for the industry, not in reaction to political pressure. There should clearly be a level playing field between traditional and unit-linked products and sales practices. Customers should understand and the FSC should recognise that while value of a unit-linked policy holder's account may fluctuate with movements in capital markets this is no more risky to the customer than buying a guaranteed product from a company that does not hold the required capital and reserves to support those guarantees.

2. Foreign currency-denominated traditional insurance products

This issue was raised in last year's paper. The Financial Supervisory Commission (FSC) recently added a new Article (15-2) to the "Regulations Governing the Management of Foreign Investment by Insurance Enterprises" to provide more flexibility to ease foreign investment restrictions. The said Article still retains a cap tied to "25% of the reserve of traditional products". The cap is the key element that restricts life insurers with small GA assets (General Account assets) from marketing traditional foreign-currency-based products, as the development of "traditional foreign-denominated products" will be subject to the size of the insurer's general account assets.

Key problem

The development of "traditional foreign-denominated products" will be restricted for life insurers with small GA assets.

RECOMMENDATION

Amend Article 15-2 of "Regulations Governing the Management of Foreign Investment by Insurance Enterprises" to give life insurance companies with small general account assets a specific dollar amount ceiling, such as NT\$10 billion, for developing non-investment linked foreign-currency-based policies. Reasons for the recommendation are as follows:

- 1. To facilitate building a proper asset liability management as there is no currency risk to life insurance companies;**
- 2. To allow interested insurance companies (especially small companies) to develop "foreign currency traditional products";**
- 3. To enable insurers to provide more products to customers;**
- 4. All the investments will still be governed by related foreign investment regulations.**

3. Regulations governing insurance brokers

This issue was raised in last year's position paper.

In most countries regulations clearly state that life insurance companies are responsible for their products as well as the words and actions of their tied agents, while brokers represent their retail clients and are therefore responsible for their words and actions. In Taiwan the regulations

使業者較容易達到RBC法定標準。但儘管主管機關的彈性措施，2011年底仍有五家保險公司無法達到法定標準，其中三家更是已經多年未達標準。然而須注意的是，我國採用的衡量標準若以較審慎的假設評估，壽險業為因應傳統型保單長期負債所需的資本是被嚴重低估的。保戶傾向購買保證利率的傳統型保單，而不選擇資訊透明、保戶能自行掌控資產配置，並提供具成本效益的壽險保障之投資型商品，是因為投資型保單無法提供保證。加上如果保戶認為當保險公司破產，政府能夠保障其保單價值之認知將使得清償能力不足之問題益形嚴重。此外，近幾年投資型商品相關的法令規範頻頻更動，不僅提高了作業成本和複雜度，更阻礙了保險市場唯一不受低利率影響的投資型保單的成長。

建議

為協助客戶避免保險公司破產的風險，應針對連續兩次RBC不足200%的公司，要求其保戶在投保前需簽署一份告知書，確定保戶已經知悉該公司未達RBC最低法定標準，因此當公司倒閉時政府將不保證保單之給付。

主管機關之監理應具一致性，以

高度原則為主，而非僅拘泥於規則，並重視產業策略目標，而非屈服於政治等外界壓力。傳統型保單與投資型保單之銷售應享有公平且相同的待遇。保戶和金管會都應了解，保戶購買投資型保單，其帳戶價值可能會隨著資本市場出現波動，但相較於保戶購買保證利率的保單但保險公司卻沒有足夠的資本和準備金來支應這些保證，投資型保單的風險不比後者來的大。

2. 以外幣計價之傳統型保險商品

金管會近期已經修正《保險業辦理國外投資管理辦法》，增訂第15-2條規定，為國外投資限制提供更多彈性，但業者銷售以外幣計價之非投資型保單仍然受「保險業非投資型人身保險業務各種準備金之百分之二十五」之限制。該上限之規定實際阻礙了資產規模較小之壽險業者銷售以外幣計價之非投資型保單，因為小型以及新進入市場之壽險業者若銷售以外幣計價之非投資型保單，將因其資產規模較小而阻礙其發展該項業務。

關鍵問題

小型以及新進入市場之壽險業者銷售以外幣計價之非投資型保單，將因其資產規模較小而阻礙其發展該項業務。

建議

建議修正《保險業辦理國外投資管理辦法》第15-2條，允許開放給資產規模較小之壽險業者可經營以“外幣收付之非投資型人身保險”業務(可設定開放之上限，例如台幣100億元)，理由如下：

1. 對壽險業而言，可提供較適當之資產負債管理，因不需額外承擔匯率風險。
2. 給予資產規模較小之壽險業者發展“外幣收付之非投資型人身保險”業務之空間。
3. 提供消費者更多樣化的保險商品。
4. 所有國外投資仍受“保險業辦理國外投資管理辦法”及相關法令約束。

3. 管理保險經紀人之規範

本議題亦於去年建議書中提出。多數國家的主管機關皆清楚規定，壽險公司必須為其發行之商品，及隸屬於其下之業務員之行為負責，然保險經紀人所代表者為保戶，因此保險經紀人應為自身之行為負責。台灣現行法規也是如此規定。但在實務上，主管機關卻往往要求壽險公司應為保險經紀人之行為負責，特別是保險經紀人之不當銷售行為。

關鍵問題

- 壽險公司確實應在提供商品予保險

are also worded this way. However, according to the current practice, regulators hold life insurance companies responsible for the actions of brokers and especially inappropriate selling practices by brokers.

Key problem

- Life insurance companies should and do conduct proper due diligence before offering their products to brokers. However, insurance companies have no legitimate direct control over the sales and services solicited by brokers.
- According to the regulations, brokers should be liable for any damage caused to the policyholders by the negligence, mistakes or omissions of their selling agents during the execution of their business. In practice, the broker’s liability is often transferred to the life insurance company.
- The regulatory standard to set up a broker company is too loose, resulting in uneven professional conduct and often poor quality service to the customer. The FSC audits are generally directed towards large brokers only, while small brokers could also be the major causes of the customer issues.

RECOMMENDATION

We welcome the promulgation that a broker shall both deposit bonds and obtain professional liability insurance and bonding insurance when setting up business. However, the amount required for such bonds and insurance is still inadequate. The FSC should re-examine the standard to set up a broker company (eg capital

requirements.)

The FSC should conduct regular audits for all brokers, especially brokers incurring more solicitation disputes or with higher complaint ratios (eg similar to the general examination of life insurance companies conducted every two years). There should also be differential regulatory measures (eg requiring brokers with more solicitation disputes or higher complaint ratios to propose corrective plans or restrict their business scope). The Insurance Broker Association of Taiwan should support this process with proper self-disciplinary rules and processes to give customers and the industry the reassurance that brokers are operating in a professional manner.

4. Article 210 of the Guidelines for Life Insurance Products Review

This is a new issue. According to the “Model Provisions for Hospital Medical Expense Insurance – Clause 17 of Reimbursement Benefit Type and Clause 13 of Hospital Income Benefit Type”, the beneficiary of the health riders attached to Credit Insurance (CI) shall be the insured person him/herself and cannot be appointed or amended by the applicant.

Key problem

This differs from regulations covering the life insurance benefits of credit insurance and defeats the initial purpose of purchasing credit insurance, which is to get reimbursement for debts owed by deceased or delinquent borrowers.

RECOMMENDATION

1. Add the following stipulation to item (4) of Article 210 of the Guidelines for Life Insurance Products Review: “Before the designated debt has been fully reimbursed, the beneficiary of CI coverage is the applicant (bank). The remaining balance, after deducting all payments (including cancer or dread diseases riders) to reimburse the designated debt, shall be paid to the insured’s family or legal heir”.

2. Adopt a product model similar to the French and Japanese CI models that designate the health riders attached to credit insurance with a sum assured benefit which is a fixed, specified value equal to the amount of the designated debt. Classify health riders attached to CI policies in the same category as CIs and allow CI benefits to reimburse the debts of the insured even if she/he is diagnosed with any “dread disease” or cancer by a doctor. The debt could be paid off when borrowers die or lose limbs, as well as when borrowers are diagnosed with dread disease or cancer. The protection and coverage of credit insurance will be extended by attaching the riders.

5. The definition and scope of group insurance

This is a new issue. As of the middle of March 2012, the total accumulated number

經紀人銷售之前，先進行適切之查核。然保險公司並無合法依據，可直接控管保險經紀人所銷售的契約和提供給客戶的服務內容。

- 根據法令，若因保險經紀人員工在執行業務時發生疏忽、錯誤、過失而導致保戶蒙受損失，應由保險經紀人擔負賠償之責。實務上，保險經紀人應負之責任卻常轉嫁到壽險公司。
- 保險經紀人公司的法定設立標準過於寬鬆，結果導致保戶獲得的是品質不均，甚至常是不佳的表現和服務，而金管會金融檢查通常亦只針對大型保險經紀人公司，惟小型保險經紀人公司也可能是造成諸多客戶爭議問題的主因。

建議

本會樂見主管機關立法通過改採儲存保證金及投保相關保險併行制。惟保險經紀人公司應繳付之保證金及應投保之專業責任險與保證保險保險金額仍嫌過低，建議金管會再行檢視保險經紀人公司的設立標準（如：資本額門檻）。

金管會應針對所有保險經紀人公司，特別是招攬糾紛多及申訴率高之保險經紀人，進行定期檢查。（類似檢查局針對壽險公司每兩年進行一次的一般性檢查）。針對招

攬糾紛多及申訴率高之保險經紀人，管理措施亦應有所區隔（例如要求招攬糾紛多及申訴率高之保險經紀人提出改善計畫、或限制其營業範圍等）。保險經紀人公會應支持此項自律行為和控管流程，使保戶和業界確信保險經紀人公司的營運係秉持專業態度。

4.修正人身保險商品審查應注意事項之第210條規定

此項建議為第一次於建議書中提出。依據住院醫療費用保險單示範條款（實支實付型）之第17條以及住院醫療費用保險單示範條款（日額型）第13條之規定，『本契約各項保險金之受益人為被保險人本人，保險公司不受理其指定及變更。』

關鍵問題

以上規定與原投保借貸保險之初衷有所不同，一般客戶（債務人）購買借貸保險之主要目的在於確保於保險保障之下身故或罹患重大疾病時，其債務獲得清償。

建議

1. 建議於修訂人身保險商品審查應注意事項時，於第210條款之第4項中新增以下文字：『被保險人於清償所投保之保險契約對應之借貸債務前，各項保險金之給付，均以要

保人為受益人。各項保險金於清償保險契約對應之借貸債務後仍有餘額時，該餘額之保險金受益人應以被保險人家屬或法定繼承人為限。』

2. 本委員會建議採用類似於法國及日本的借貸保險產品概念：借貸保險中加購單筆給付且大保額之癌症或重疾健康險，其保額相當於債務之金額。建議將借貸保險之健康險個別分類，與一般之健康險區隔出來，使得被保險人之債務於罹患癌症或重大疾病時獲得完全清償，而真正無後顧之憂。借貸保險也可因加保健康險而獲得更大的保障範圍。

5.建議擴大團體保險之定義與範圍

本議題第一次於建議書中提出。自2009年起，金管會為配合國家政策不遺餘力地推動微型保單，直到2012年3月中旬，微型保單的累計投保人數達40,114人；累計總投保金額超過新台幣117.6億元。團體保險之本質與低保費之傳統保單非常類似，兩者均肩負推廣國人皆有財務保障的社會責任。

事實上，相較於個人保單，團體保單在於推廣國人購買保險以增加保障方面又更有效率。如能讓團體保險市場趨向自由化，將能讓更多的社團及小型財團機構及其客戶都能加入團保

of people insured by micro-insurance was 40,114 and the accumulated sum assured exceeded NT\$11.76 billion in Taiwan. The FSC has been committed to promoting the development of micro-insurance in Taiwan since 2009. Group insurance is in essence similar to traditional insurance although with lower premiums and less extensive insurance coverage. They both serve the purpose of providing financial security. In fact, it could be argued that group insurance is a more effective way to promote insurance protection compared to individual insurance policies. It would therefore make sense to liberalize the group insurance market so as to benefit more entities, microfinance institutions and their clients.

There are no direct regulations governing group insurance in the current Insurance Act and therefore all insurance companies develop group insurance policies in accordance with the “Model Clauses of Group Insurance”. According to these clauses, the applicant shall be the entity unit and the insured is its member while the applicant and insured cannot be the same person.

Key problems

In current group insurance, the applicant and insured cannot be the same person. This results in the following legal issues:

1. For some types of entities, there is no existing insurable interest between the applicant and the insured.
2. For the applicant listed on the Model Clauses of Group Insurance, the applicant lacks legal capacity (or the capacity to perform juridical acts).
3. Insurers have difficulty implementing Article 105-1 of Insurance Act to get

prior written agreement from the insured in practice.

4. Pursuant to the above-mentioned clause, the applicant is entitled to terminate the insurance contract and claim the cash surrender or to appoint a beneficiary. This does not protect the group members’ privileges and rights.

The current scope of group insurance is too narrow where the group itself is the applicant while the group members are the insured. The definition of group is limited to employee-employer and credit group.

RECOMMENDATION

Modify or remove the clause 94 of the “Guidelines for Life Insurance Products Review” to expand the scope of group insurance.

Extend the scope of group insurance coverage by re-defining the term “Group” to allow more kinds of “common links” between the organizations/entities (groups) and its members. The definition of group (representative) should be extended to entities such as banks, associations, schools or any other entity where there is a common link with its members.

Modify Clause 2 of the Model Group Insurance Provision to allow the applicant and insured to be the same person. This would make more insurance products available to the group’s individual insurance customers.

In order to solve the above two items, we suggest considering the solutions proposed by three professors namely Dr Lin Jan-Juy, Dr Peng Jin-Lung and Dr Lin Yu-Chia in their article published in June 2009. Their main proposal includes the following:

- 1. Redefine the interested parties in one of two ways:**
 - Allow the applicant to be the same person as the insured.
 - Add an “acting applicant” to replace the “applicant”.
 - 2. Identify the existing common linkage between the organizations/entities and its members.**
-

保障。目前並無特定的法令直接管理團體保險，最為直接的相關規定是『團體一年定期人壽保險單示範條款』，根據其規定要保人為要保單位，即為該組織或團體；而被保險人為其團體所屬人員，因此要保人與被保險人非同一人。

關鍵問題

在現有規範下的團體險，其要保人與被保人不得為同一人，導致以下的適法問題及相關疑慮：

1. 某些團體之類型，要保人（要保單位）與其被保險人間並無實質保險利益存在。
2. 『團體一年定期人壽保險單示範條款』中所定義之要保人（要保單位）並無法定的行為能力（或無法執行法律賦予的權利）。
3. 保險法之第105條第一項規定：『由第三人訂立之死亡保險契約，未經被保險人書面同意，並約定保險金額，其契約無效。』保險公司對於事先取得被保險人書面同意於實務上有其執行的困難。
4. 而要保人依法有權終止保險契約、申請解約金或指定受益人等。如此一來無法保障團體保險下團體成員（被保險人）的權益。
 - 按『團體一年定期人壽保險單示範條款』第二條規定，現有團體定義過於狹隘，只限於雇主與僱員以及債權債務關係之團體。

建議

修改或直接刪除人身保險商品審查應注意事項之第94項規定，以擴大團體保險之適用範圍。（按人身保險商品審查應注意事項之第94項第一款之（二）規定：『長年期團體保險應符合下列事項：其（二）團體之承保對象僅限為有一定雇主之員工團體。』）

為擴大團體保險之適用範圍則應修訂『團體一年定期人壽保險單示範條款』第二條中之“團體”之定義，允許團體或組織與其成員之間具備一定之連結關係，即符合團體之定義。這樣的定義下的團體（代表人）即能擴大為銀行、協會、學校或其他與其成員有一定連結關係之團體。

修改現行團體保險單示範條款之第二條，如團體成員決定購買保險時，其本身可同時成為要保人與被保險人。如此一來其他種類之保險商品即可適用於團體保險保障下的個人。

建議採納林建智委員、彭金隆教授與林裕嘉教授三位學者於2009年6月間共同發表之『論團體保險當事人之法律問題及示範條款之修訂建議』，簡要說明他們的主要建議如下：

下：

1. 透過下列兩種方式之一，重新定義團體保險中的利益關係：
 - 定義要保人為被保險人本人
 - 增列「要保代理人」取代要保人。（「要保代理人」係指與要保人間具有相同之連結關係，並代理要保人向保險人洽訂保險契約之人。）
2. 確認團體或組織與其成員之間具備一定之連結關係。

1. Civil and criminal case problems
2. Trademark and trade dress protection
3. Copyright protections
4. Patent matters

Introduction

The committee acknowledges that while the IPR situation in Taiwan's night markets and bricks-and-mortar shops appears to be much improved, much infringing activity has gone online and Taiwan must face new enforcement challenges to clean up Internet sales (both direct and auction) as well as P2P file sharing of music, movie and software files. We remain concerned about the continuing failure of Taiwan to provide the IP Court with adequate resources and the inadequate deterrence (both civil and criminal) administered by Taiwan's courts to defendants in infringement cases. The issues listed in last year's paper under the headings "IPR law amendments", "Trade secrets - Handling of patent licensing fees in bankruptcy", "Strengthening IPR protection for the era of digital convergence", while not resolved, have been removed in order to focus on the committee's priority issues. The main concerns listed under the heading "Patent and trade secrets – trade secrets" in last year's paper have been incorporated under the heading "Civil and criminal case problems" in this year's paper.

1. Civil and criminal case problems

1.1. The IP Court

This issue was raised in last year's position paper. Although some initial start-up problems can be expected with any new

court system, the IP Court has been plagued by a lack of adequate resources to handle a massive caseload. While the court has received some additional judges, it is still inadequate for the proper handling of the complex and technological issues and the very high stakes involved in dispensing justice in one of the world's most important technological jurisdictions. The IP Court regularly cites its speedy case handling to bolster its credentials as an efficient system, but the overall perception from within our committee has been that cases are simply rushed through and end on arbitrarily-determined deadlines. The statistics coming through on Taiwan's IP Court handling of patent cases are very troubling in that they indicate very few rights holders ever prevail.

1.2. Civil discovery and damages

This issue was raised in last year's position paper. The failure of Taiwan courts to award significant damages to rights holders has been a consistent issue raised by this committee. 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 implement adequate penalties for defendants who falsify documents or witnesses who lie in court. European parties in multi-jurisdictional

litigation matters involving Taiwan parties routinely note that Taiwanese defendants will readily turn over financial and other manufacturing and shipping records to courts in US or European litigation cases that they pretend "were lost" when questioned in Taiwan courts. The flat acceptance by courts of falsehoods without any penalty only rewards parties who lie and hurts those who act in good faith.

1.3. Handling of process-patent matters

This issue was raised in last year's position paper. The Taiwan IP Court's unrealistic and unreasonable restrictions on the reversal of the burden of proof under Article 87 of the Patent Law has been a major backslide in IP protections. The Taiwan court system has made it nearly impossible for process-patent rights holders to enforce their rights, ensuring that Taiwan's treatment of such cases runs contrary to the basic requirements of the WTO TRIPS Agreement's Article 34.

1.4. Criminal cases and deterrence

This issue was raised in last year's position paper. European companies have remained concerned for several years that the common issuance of non-indictments and suspended indictments in clear infringement cases continues to hurt the effectiveness of enforcement efforts. ECCT members continue to report great leniency given to defendants without any corresponding cooperation in providing source information or in payment of compensation. European companies are concerned by the trend by which prosecutors and judges allow unreasonable challenges against trademark holders' assessments of counterfeit goods, requiring multiple assessment reports, flying in of

1. 民事和刑事案件問題
2. 商標和商業外觀保護
3. 著作權保護
4. 專利議題

前言

委員會同意智慧財產權的保護，在台灣的夜市和實體商店獲大幅改善。然而，許多侵權行為都轉而發生於線上網路中，包括線上銷售（包括直接販售和拍賣）及點對點傳輸檔案分享音樂、電影和軟體檔案等，都是台灣執法環境之新挑戰。我們一直關切台灣無法提供智慧財產法院適當資源，以及台灣法院在侵權案件中對被告之不當遏阻（包括民事和刑事）等問題。去年度建議書列於「智慧財產法規修正」、「營業秘密議題—破產程序中專利授權金之處理」、「數位匯流時代對智慧財產權保護之加強」等各項下之議題，雖尚未被解決，但本次建議書並未列入，以求聚焦優先議題。另去年列於「專利和營業秘密議題—營業秘密」項下之議題，今年改列「民事和刑事案件問題」標題下。

1. 民事和刑事案件問題

1.1 智慧財產法院

此議題已於去年建議書中提出。儘管可以預料新的司法制度於設立之初會面臨許多問題，智慧財產法院仍長期飽受資源不足，以處理大量案件之苦。雖然智慧財產法院已增加法官名額，但仍不足以妥善處理複雜和技術性議題、及在世界最重要之技術領域具有重大利害關係案件中實現正義。台灣智慧財產法院定期引用其審理案件之速度佐證其效率，但本委員會之理解卻是案件在任意決定之期限內，匆促做成決定。從台灣智慧財產法院處理專利案件之統計資料中，僅極少數之權利人獲得勝訴。

1.2 民事證據開示及損害賠償

此議題已於去年建議書中提出。台灣法院未能給予權利人充分損害賠償，一直是本委員會所提出之議題。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，和未對於被告偽造文件或證人作偽證時處以適當罰金。在涉及台籍當事人之跨國訴訟中，歐洲當事人常發現台籍被告在台

灣法院，能對那些原本在美國或歐洲訴訟中能輕易提出之財務資料、生產和銷售紀錄，佯稱「已遺失」。台灣法院對此一概接受，而未懲罰其虛偽不實之作法，恰好獎勵了說謊者，而傷害了正直行事之人。

1.3 法院在方法專利之處理

此議題已於去年建議書中提出。台灣智慧財產法院對於專利法第87條舉證責任轉換，加諸種種不切實際和不合理之限制，已造成智慧財產保護之大幅退步。台灣法院制度已造成方法專利權利人幾近無法保障其權利，而台灣在該類型案件之審理方式，也完全抵觸 WTO TRIPS第34條之規範。

1.4 法院在方法專利之處理

此議題曾於去年建議書中提出。近年來歐洲企業十分關切在明顯的侵權案件中，普遍之不起訴與緩起訴處分對於執法成效之傷害。本委員會持續收到報告，被告在對提供仿冒品來源未採取合作態度及無意願賠償權利人情形下，竟仍獲得極大的寬容。會員亦憂心，台灣法官和檢察官允許被告對於商標權利人之仿冒鑑定報告提出不合理之挑戰、要求提供多份鑑定報告、要求額外之專家自海外來台作證以及當庭鑑定被告提出而未列入證據清單之所謂「真品」等趨勢。

建議

additional experts from overseas, and the review of undocumented “genuine” goods brought to hearings by defendants.

RECOMMENDATION

Taiwan’s Judicial Yuan needs to further bolster the IP Court with adequate expert judicial and technical resources.

Taiwan’s Judicial Yuan should create more opportunities for IP Court judges and their counterparts from similar legal systems in Europe to exchange ideas and approaches for dealing with typical evidence and other liability issues.

In order to increase the legitimacy of Taiwan’s court system, it is important to implement stricter standards and tougher punishments for defendants and witnesses who lie or provide false documents to the court.

The Patent Law should be amended to provide greater clarity for Taiwan judges in their application of the rules pertaining to the reversal of the burden of proof in process-patent cases.

Taiwan’s Ministry of Justice (MoJ) and Judicial Yuan’s prosecutors and judges should maintain reasonable standards for the assessment of counterfeit goods without relying on defendants to suggest new and illogical tests.

Prosecutors and judges should take a tougher stance against criminal infringers as a key part of reducing, through deterrence, the number of IP infringement cases.

2. Trademark and trade dress protection

This issue has been consistently raised in our position papers for many years with regards to the large number of products across a variety of industries (notably agro-chemical and consumer goods) featuring close copying of colour combinations, shapes, materials, concepts and other aspects of the presentation of famous European brands. Trademark dilution remains a major concern in the luxury goods, fashion and automotive industries. Well-known trademarks need stronger protections for their marks against acts that dilute, prejudice and weaken the distinctiveness or reputation of the mark. We appreciate the support from the Taiwan Intellectual Property Office (TIPO) in some notable cases involving European brands, but this has not yet translated into changes at the company registers or at Taiwan’s Fair Trade Commission (FTC). Because dilution damages are, by their nature, hard to prove, the courts have not been able to establish a good deterrent against infringements of this type. We continue to be concerned about local companies that free-ride upon the reputation of famous brands via promotional give-aways that create the false impression among consumers that these are endorsed by the famous brand. European rights holders across a variety of industries, including luxury brands, automotive and others, must contend with numerous unauthorized retail, wholesale and repair shops using their names and logos in ways that suggest to consumers that the shops are authorized. Furthermore, Taiwan court

decisions have often allowed unauthorized sellers to use rights holders’ trademarks and logos, making a mockery of the basic right of trademark holders to control their own brands.

RECOMMENDATION

TIPO, the MoJ and the FTC need to take affirmative steps to restore confidence in Taiwan’s commitment to protecting famous brands and trademarks against dilution.

Taiwan’s Executive Yuan should prepare revisions to the laws and regulations governing the registration of company business names to prohibit the use of famous names by free-riders.

The Trademark Law should be further amended to provide for appropriately deterrent statutory damages for dilution cases.

3. Copyright protections

3.1. The need for three-strike implementation rules

This is a new issue. Taiwan enacted Internet Service Provider (ISP) liability legislation as an amendment to the Copyright Act more than three years ago. The ISP legislation introduces a “notice and takedown” procedure, grants ISPs a safe harbor, and adopts the principle of graduated response toward repeat on-line infringers. This graduated response, known as the “three-strike” provision, obliges an ISP to partially or completely terminate services to users who have infringed on copyright three times.

司法院應進一步提供智慧財產法院適當和專業之司法和技術資源。

司法院應創造智慧財產法院之法官和來自歐洲類似司法系統之人員交流機會，促進雙方交換關於證據和賠償責任處理之意見和方法。

為維護台灣法院制度之正當性，對於提供虛偽不實資料或作偽證之被告和證人必須制定更嚴格標準和提高處罰。

專利法應予以修正，使台灣法官更清楚關於方法專利案件舉證責任轉換之法律適用。

台灣法務部和司法院檢察官和法官應對於仿冒品之鑑定維持合理標準，不依賴被告所提出新異和不合邏輯之測試方法。

檢察官和法官對於刑事侵權者應採取更強硬之立場，此乃透過遏阻而減少智慧財產權侵權案件量之重要因素之一。

2. 商標和商業外觀保護

關於橫跨各種產業（特別是農化學品和消費性產品）之大量商品仿冒歐洲著名品牌之顏色組合、外型、材料、構想概念及其他表現等各方面之議題，多年來在屢屢見於

建議書中。商標淡化這個問題對於奢侈品、時尚流行及汽車產業中，仍然是受到嚴密關切的議題。著名商標之權利人應受到強力保護，使其得以對抗淡化、侵害、減損識別性或降低市場商譽的行為。我們感謝智慧財產局在某些歐洲商標案件之協助，但這些尚未改變公司登記機關或公平交易委員會中的實際情形。因為商標淡化，本質上難以證明，法院尚未建立有效遏阻此類侵權之方法。

我們仍持續關注本地公司使用著名商標之商品，作為其贈品之促銷手段，而造成消費者誤認之議題。許多歐洲商標權人，特別是奢侈品、汽車和其他產業，必須對抗許多未經授權而使用其名稱或標章致消費者誤認已授權之銷售商、批發商和維修商。尤其台灣法院判決經常允許未經授權之賣家，使用權利人所擁有之註冊商標或圖案，並輕率忽視商標權利人得以掌控其商標之基本權利。

建議

智慧財產局、法務部及公平會必須採取堅定的行動，以重拾台灣承諾保護著名商標免於遭受淡化的信心。

行政院應研擬公司及商業名稱登記法令的修正，以防範公司或商號使用他人著名商標登記之搭便車行為。

商標法應進一步修正，對於商標淡化案件提供法定賠償金額以達嚇阻之效。

3. 著作權保護

3.1 三振條款施行辦法之需求

此為新議題。台灣在三年多前通過著作權法部分條文，新增網路服務提供者（ISP）責任。ISP立法引進「通知及取下」程序，提供ISP業者一個安全港（safe harbor）之免責條款，並對於網路上屢次侵權者採取逐級回應（graduated response）之原則。這種逐級回應被稱為「三振條款」，規定ISP業者對侵害著作權之使用者應終止部分或全部服務。三振條款是打擊持續嚴重侵害著作權之點對點傳輸侵權行為之最有效武器。但經濟部智慧財產局在2009年11月發布相關ISP業者規範之施行細則時，卻未涵蓋三振條款之細部辦法，理由係欠缺法源依據。基於台灣音樂、電影和作家和其他創意人才之巨大產值，台灣在點對點傳輸侵權問題處理上，卻存在重大之落差，實在毫無道理。在欠缺具體施行辦法之情況下，幾乎所有ISP業者之結論是，新法未課予其先對點對點傳輸侵權者警告通知之法律責任，而經濟部智慧財產局亦支持此立場。這已產生削弱原先ISP立法目的之不利效果。

3.2. 明訂網路盜版為公訴罪

The “three-strike” provision is the most effective weapon available for fighting against the P2P infringements that continue to badly hurt copyright holders. But when TIPO issued implementation regulations for the ISP legislation in November 2009, it did not include any rules covering the “three-strike” provision, claiming a lack of legal basis. Given the massive contributions of Taiwanese music, film, authors and other creative talent, it makes no sense for Taiwan to have a major gap in its protections on P2P issues. In the absence of the implementing rule, nearly all ISPs have concluded that there is no legal obligation as part of the new graduated response provision for them to pass on right-holders’ warning notices to P2P infringers, and TIPO has supported that position. This has needlessly weakened the impact of the ISP legislation.

3.2. Defining online piracy as “public crimes

This is a new issue. Given the rampant Internet piracy in Taiwan and its damaging impact on legitimate commerce, as well as the even greater difficulty rights-holders experience in uncovering infringements compared with other forms of IPR violations, the Taiwan government should amend the Copyright Act to include Internet piracy among the acts defined as “public crimes”. This designation obviates the need for a rights-holder to file a complaint and enables law enforcement officers to take the initiative in conducting raids when there is cause to believe that acts of piracy are being committed. There is solid precedent for this, as in 2003, Taiwan designated as public crimes all offenses related to Optical

Disk (OD) piracy, and it had an immediate, positive impact in reducing OD piracy. With infringing activity having moved substantially to the Internet, it only makes sense to ensure enforcement tools are up-to-date, as well.

3.3. Legislation for IPR-based Internet border controls

This is a new issue. Committee members have uncovered many websites located outside Taiwan offering thousands of unauthorized music files for download or online streaming. These illegal websites have caused immense damage to the Taiwan music industry, but it has been difficult to do anything about them for the following reasons:

- The infringing activities of those foreign websites take place outside of Taiwan law enforcement agencies’ legal jurisdiction.
- Rights-holders are unable to ascertain the identities of the people conducting infringing activities through sites located outside Taiwan.
- The ISP providing the Internet connection service is the only party which knows the identity of the infringer and has the ability to block the infringer from accessing those infringing websites. According to current Taiwan laws, however, ISPs which only provide connection service are not liable for their users’ infringements on foreign websites. In addition, the Telecommunication Act and the Individual Data Protection Act restrict ISPs from disclosing their users’ information without due cause and due process. Therefore, even if ISPs are willing to help rights-holders to deter their users from accessing infringing foreign websites, the ISPs are not able to actively provide any assistance.

The most efficient way to deter the above-mentioned infringement would be to adopt “Internet Border Control” measures to

block the general public from accessing those infringing websites. In February 2011, the Spanish Parliament enacted a law creating an expedited procedure to remove illegal content from websites and to block access to those illegal sites.

3.4. Blocking of government funding for organizations that deal in infringing materials

This is a new issue. In a recent case involving European companies in the aviation industry, a criminal court decision was released by Taiwan’s IP Court that squarely put the blame on the Industrial Technology Research Institute (ITRI) for selling those European companies’ copyright-protected materials to a local Taiwanese competitor. The involvement of any government-affiliated institutions in infringing activities is something that must be thoroughly investigated and remedied.

RECOMMENDATION

We recommend that the Executive Yuan work with the Legislative Yuan to urgently further amend the new ISP liability legislation to explicitly authorize TIPO to set implementation rules for the “three-strike” provision.

We recommend further amendment of the Copyright Act to ensure online piracy is treated as “public crimes” so that the police can take immediate action against infringers.

We recommend passage of Internet border control legislation for blocking access to websites whose primary purpose is the facilitation of P2P and other illegal downloads.

此為新議題。有鑑於台灣網路盜版之猖獗及其對合法商業之嚴重影響，以及和其他侵害智慧財產行為相比較，網路盜版具有追查犯罪之較高難度，台灣政府應該修訂著作權法並改列網路盜版為公訴罪。如此，不但省去權利人提訴之需求，並使警方有理由懷疑盜版行為發生時能主動突襲搜索。改列公訴罪已有前例可循，在2003年時台灣將盜版光碟之相關行為增列為公訴罪，此舉對於減少盜版光碟有立竿見影之成效。由於侵權行為已主要改在網路上進行，為確保執法工具能與時精進亦有必要改列公訴罪。

3.3 智慧財產邊境管制之立法

此為新議題。委員會成員發現位於台灣境外之許多網站提供數以千計未經授權之音樂下載或線上串流。這些非法網站對台灣音樂產業造成龐大損害，但台灣音樂產業卻對其莫可奈何，原因如下：

- 該等外國網站之侵權活動發生在台灣執法機構管轄以外之地區。
- 權利人無法透過位於台灣境外之網址確認侵權人之身分。
- 提供網路連線服務之ISP業者是唯一知悉侵權人身分，且能阻止侵權者進入該侵權網站。然而，依據台灣目前法律，只提供連線服務之ISP業者對於境外網站上用戶之侵權行為無須承擔任何責任。此外，電信法和個人資料保護法限制ISP業者無正當理由

和法定程序不得洩漏用戶之訊息。因此，即使ISP業者願意協助權利人防止用戶得使用境外侵權網站，ISP業者仍不得積極提供任何援助。

最有效遏阻上述侵權之方法，是採取網路邊境管制措施，隔絕一般大眾進入該等境外侵權網站。2011年2月西班牙國會即立法創設一個自網站移除非內容並隔絕進入非法網站之快速程序。

3.4 阻絕侵權團體取得政府資金補助

此為新議題。最近一個涉及歐洲航空業之個案中，台灣智慧財產法院透露一個刑事判決，直指工業技術研究院應就其將歐洲廠商受著作權保護之文件出售給台灣當地之競爭對手負責。對於政府相關機構竟參與侵權行為活動，實須徹底調查和加以糾正。

建議

我們建議行政院與立法院應共同合作進一步修訂ISP責任法令，明確授權經濟部智慧財產局制定三振條款之施行辦法。

我們建議進一步修訂著作權法，將網路盜版改列為公訴罪，使警方得對於侵權行為立即採取行動。

我們建議立法新增網路邊境管制措施，隔絕那些主要目的在點對點傳輸和其他非法下載者使用該等侵權網站。

台灣政府應就政府相關機構涉及侵權活動之個案進行徹底調查，並確保政府資金或其他資源未被用於補助那些銷售侵權文件之機構。

4. 專利議題

4.1 強制授權

此議題曾於去年建議書和過往建議書中提出。歐洲企業持續關注台灣強制授權相關規定，即便台灣專利法已有修正，仍未減少過往曾發生之嚴重濫用之可能性。專利法修正條文之模糊用語和缺乏審查基準，顯示台灣政府仍準備不顧市場既存費率而隨時干預技術授權市場。

4.2 專利連結

此議題曾於去年建議書標題「關於藥物之資料保護」項下提出。歐洲製造產業不斷發現，學名藥競爭者將其藥物向衛生署和全民健保局申請許可或舉行臨床試驗，甚至就其受專利保護之產品取得健保給付。有鑑於台灣政府各部門在打擊侵害智慧財產權行為之廣泛合作，包括經濟部、法務部、財政部、司法院和其他政府團體，而衛生署和全民健保局對於侵權藥品給予許可或健保給付之舉動將在台灣智慧財產保護上留下不良記錄。公布此等侵權藥品之價格和健保給付費率亦對於醫院採購案之價格有重大不利影響。

The Taiwan government should conduct a thorough investigation of individual situations where government-affiliated institutions are linked to infringing activities and ensure that no government funds or other resources are used to support institutions involved in selling infringing materials.

4. Patent matters

4.1. Compulsory licensing

This issue was raised in last year's and previous papers. European companies remain concerned about Taiwan's compulsory licensing scheme that, despite some amendments to the Patent Act, does not seem less prone to serious abuses of the sort that have happened in previous years. The vague wording of the Patent Act amendments and the lack of guidance indicates that the Taiwan government stands ready to intervene in the technology licensing market at any time, without regard to existing market rates.

4.2. Patent linkage

This issue was raised in last year's paper under the heading "Data protection related to pharmaceutical products". European companies in the pharmaceutical industry regularly find that generics competitors are able to submit their drugs for Department of Health (DoH) and Bureau of National Health Insurance (BNHI) approvals, conduct clinical trials, and obtain reimbursement rates for products on which the originator still holds valid patents. In light of the vast cooperation between different Taiwan government ministries in combating IPR violations elsewhere - including

the Ministry of Economic Affairs, the MoJ, the Ministry of Finance, the Judicial Yuan, and other relevant government agencies - it is at odds with that record of IPR protection and cooperation to have the DoH and BNHI providing product approvals and reimbursement rates to products that infringe others' patents. The public release of price and reimbursement rate information on pharmaceutical products still under patent also has the material and detrimental effect on the prices in hospital bid tenders.

4.3. Data exclusivity

This issue was raised in last year's paper under the heading "Data protection related to pharmaceutical products". In order to encourage more innovation in the pharmaceutical industry, Taiwan should adapt data-exclusivity protections, such as those enjoyed by companies in Europe. The EU Data Exclusivity Directive (Directive 2004/7/EC) gives sponsors up to 11 years of exclusivity -- eight years of data exclusivity, two years of marketing exclusivity, and a potential one-year extension for new therapeutic indications. Under the EU orphan drug regulations effective since 2000, orphan drugs are generally granted market exclusivity for a period of 10 years, which may be extended to 12 year for pediatric products. Finally, Regulations (EC) No. 1901/2006 (Paediatric Regulation) provides sponsors with the right to apply for a six-month extension to the product's summary of product characteristics (SPC) in return for conducting pediatric studies on the product.

RECOMMENDATION

TIPO should release guidelines for the interpretation of the Patent Act's new compulsory licensing provisions to ensure that there is no further misuse of this against rights holders.

The Amendments to Patent Act Article 60 should be repealed.

Taiwan's DoH and BNHI should not take in applications for administrative approvals on pharmaceutical products that are still covered by patents. BNHI pricing and reimbursement rates should not be released publicly so that such products cannot have a severe warping effect upon prices in hospital tenders.

Taiwan should expand its data exclusivity protections further, in line with its growing position as a developer of original medicines.

4.3 資料專屬性

此議題曾於去年建議書標題「關於藥物之資料保護」項下提出。為鼓勵醫藥產業之發明創新，台灣應採取資料專屬權之保護措施，舉例而言，歐盟資料專屬性指令（2004/7/EC指令）提供發起人（Sponsor）長達11年之專屬權和8年之資料專屬權、2年之市場專屬權和對於新適應症得延長一年。根據2000年生效歐盟罕見疾病藥物（orphan drugs，俗稱「孤兒藥」）相關規定，一般授予罕見疾病藥物市場專屬權為10年之保護期間，小兒用藥產品可延長至12年。最後，歐盟第1901/2006號條例（小兒用藥條例）提供發起人有權對產品特性摘要（SPC）申請展延6個月，以換取對產品進行相關研究。

建議

智慧財產局應針對專利法強制授權之新規定頒佈相關基準，以預防損及正當權利人之濫用。

專利法第60條之修正條文應予以廢除。

衛生署和全民健保局應拒絕給予侵權藥品行政許可。全民健保局之藥價和健保給付費率不應對大眾公布，方能不至於對醫院採購案產生嚴重價格扭曲。

台灣應進一步擴大對資料專屬性之保護，以符合其在新藥發產上日趨重要之地位。

1. VAT refund
2. Promoting Taiwan as a luxury shopping destination
3. Import ban on garments from China

Introduction

As little progress has been made on the issue of a tourist VAT refund service in Taiwan since last year's position paper, the issue has been repeated. The import ban on the following items manufactured in China has been lifted:

- 1) CCC code 6205.20.00.00-7 (Men's or boys' shirts, of cotton);
- 2) CCC code 6206.30.00.00-4 (Women's or girls' blouses, shirts and shirt-blouses, of cotton);
- 3) CCC code 6101.20.00.00-2 (Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, of cotton);
- 4) CCC code 6201.13.00.00-0 (Men's or boys' overcoats, raincoats, car-coats, capes, cloaks and similar articles, of man-made fibres);
- 5) CCC code 6201.13.00.00-9 (Men's or boys' overcoats, raincoats, car-coats, capes, cloaks and similar articles, of man-made fibres);
- 6) CCC code 6104.42.00.00-3 (Women's or girls' dresses, knitted or crocheted, of cotton);
- 7) CCC code 6203.39.90.00-9 (Men's or boys' jackets and blazers, of other textile materials);
- 8) CCC code 6107.11.00.00-7 (Men's or boys' underpants and briefs, knitted or crocheted,

of cotton);

- 9) CCC code 6107.19.10.00-7 (Men's or boys' underpants and briefs, knitted or crocheted, of silk or silk waste);
- 10) CCC code 6108.21.00.004 (Women's or girls' briefs and panties, knitted or crocheted, of cotton).

Nevertheless, many other items remain banned or restricted and the committee has updated its priority list of items. The committee has also raised a new issue this year focusing on promoting Taiwan as a shopping destination.

The issue listed in last year's paper under the heading "Luxury tax on in-store furniture" has been removed in order to focus on priority issues.

1. VAT refund

This issue was raised in last year's paper. Taiwan has a Value Added Tax (VAT) refund scheme in place which allows international visitors to apply for a VAT refund on goods they have purchased in Taiwan to take home. The scheme is called Tax Refund Shopping (TRS).

Goods purchased by foreigners in Taiwan are eligible for a tax refund within thirty days of the sale upon departure from Taiwan. A passport, itemized refund application form and unified receipts (the last two of which are issued by TRS shops), must accompany the goods purchased when reclaiming the refunds

at customs when departing Taiwan. Visitors who wish to reclaim tax refunds on goods purchased at TRS shops need to present their passports during check-out to have their names and passport numbers printed on the unified receipts, which the shop then will use to issue the itemised refund application form that the visitors can present to the port's Customs Office to reclaim the 5% VAT when departing Taiwan.

Taipei's Customs Office reported that a total of 275,238 refund claims totaling NT\$471.5 million from goods and services purchases worth NT\$9.4 billion were filed by foreign nationals visiting Taiwan in 2011. At 47% and 11% of the total refund cases, visitors from mainland China and Japan respectively topped the list of claim applicants, the report said. The clear majority of countries having tourist VAT refund schemes in place apply a private-sector-provided service, in which private refund operators compete to provide refund services to retailers and international travelers. The open market used in other countries is a user-paid service which is seen as fairer than having local tax payers subsidising international travellers through a government-run scheme. The key benefits of an open market VAT refund scheme are:

• Traveller benefits:

An open market VAT refund scheme creates a competitive environment, which provides travellers better information and more choices. Private VAT refund operators provide printed and online information platforms in their countries of origin as well as destination countries. This informs travellers and retailers about the VAT refund scheme, thereby encouraging them to shop and spend more money. A key choice an open market provides is the ability for travellers to select their preferred VAT payment method. Presently cash in NT dollars is the

1. 營業稅退稅
2. 將台灣塑造為精品購物聖地
3. 中國製服飾的進口禁令

前言

自從本委員會去年發表建議書以來，台灣在遊客營業稅退稅服務方面的進展極為有限，因此今年再度提出此一課題。以下為2012年開放中國大陸製造進口項目：

- 1) CCC code 6205.20.00.00-7 (棉製男用或男童用襯衫);
- 2) CCC code 6206.30.00.00-4 (棉製女用或女童用上衣、襯衫及短衫);
- 3) CCC code 6101.20.00.00-2 (棉製男用或男童用大衣、駕車外套、披肩、斗篷、附有頭巾之禦寒外套(包括滑雪夾克)、風衣、擋風夾克及類似品，針織或鉤針織者);
- 4) CCC code 6201.13.00.00-0 (人造纖維製男用或男童用大衣、雨衣、駕車外套、披肩、斗篷及類似品);
- 5) CCC code 6201.13.00.00-9 (人造纖維製女用或女童用大衣、雨衣、駕車外套、披肩、斗篷及類似品);
- 6) CCC code 6104.42.00.00-3 (棉製女用或女童用洋裝，針織或鉤針織者);
- 7) CCC code 6203.39.90.00-9 (其他紡織材料製男用或男童用夾克及西裝式外套);
- 8) CCC code 6107.11.00.00-7 (棉製男用或男童用內褲及三角褲，針織或鉤針織者);

- 9) CCC code 6107.19.10.00-7 (絲絲或廢絲製男用或男童用內褲及三角褲，針織或鉤針織者);
- 10) CCC code 6108.21.00.00-4 (棉製女用或女童用三角褲及短內褲，針織或鉤針織者)。

但，中國大陸製品仍有許多禁止進口項目，本委員會特此提出2013年優先開放名單，以及新的議題：將台灣塑造為精品購物聖地。

1. 營業稅退稅

本項亦是去年建議書內提出的課題。台灣實施營業稅 (VAT) 退稅制度，國際訪客若在台灣購買商品，可在攜帶商品回國前為其申請營業稅退稅。這項制度稱為「退稅購物」(TRS)。

凡是外籍人士在台灣購買的商品，均可在購物後 30 天內與離開台灣時申請退稅。訪客離開台灣，必須向海關出示先前購買的商品、護照、列有明細的申請書與統一發票（最後兩項由 TRS 商店核發），方能申請退稅。訪客若有意針對他們在 TRS 商

店購買的商品申請退稅，必須在結帳時出示護照，以供商店在統一發票上列印姓名與護照號碼，商店將依據統一發票核發列有明細的退稅申請書，訪客離開台灣時可向港口海關單位出示這類資料，以便取回先前繳納的 5% 貨物稅。

台北關稅局在報告中指出，外籍訪台人士在 2011 年針對總值 94 億台幣的商品與服務，提出 275,238 項退稅申請，大陸退稅總額為 4.715 億台幣。

根據報告內容，中國與日本訪客申請退稅的件數各佔 47% 與 11%，在退稅申請方面高居前兩名。

實施遊客營業稅退稅制度的國家，大多採用民間提供的服務，即民間退稅代辦機構彼此競爭，為零售商及國際旅客提供退稅服務。

Table: International comparison of VAT refund schemes (2011)

Open market	Argentina	France	Germany	Italy	Singapore	Taiwan
Starting year of VAT refund scheme	1999	1989	1986	1990	1997	2003
Level of VAT (%)	21	19.6	19	20	7	5
Estimated take-up rate (%)	25	23	20	18	10	4
Approx. number of affiliated shops	3,200	23,000	60,000	22,000	5000	771

only choice in Taiwan, whereas in other countries travellers can pay in cash (in local and various foreign currencies), by credit card, bank transfer or cheque.

• Digital Tax Free Shopping:

Digital Tax Free Shopping, or eTFS and eTRS as it known in countries of operation, replaces the time-consuming time-consuming paper-based transaction process with an end-to-end digital process, which is now considered the best practice in the industry. The digital system results in a more efficient and user-friendly traveller experience and quicker VAT refund approval at the airport, prevents fraud and provides useful business information for government bodies including Customs and Taxation authorities, amongst the system’s many benefits. Digital Tax Free Shopping would also remove the need for the present early refund system and therefore reduce the administrative burden and instances of fraud.

• Tourism shopping promotion benefits (tourism & retail sectors):

Through the open market environment, private VAT refund operators proactively seek to drive and increase destination awareness and expenditure. This is achieved via communication, marketing

and traveller brand awareness by VAT refund operators. These avenues are very important for Taiwan to compete with other destinations like Singapore and South Korea. Communications channels cover print, online and mobile applications promoting VAT refund services. One global VAT refund operator for example has links to some 1,200 tour operators in China and receives over 1m visits to Chinese website every month. An open market system allows tourism bodies, retailers and other stakeholders to leverage global marketing experience and expertise and to join or create their own global marketing programmes.

Brand awareness equals trust and when travellers see the logo of one of the major international VAT refund operators they know and understand the benefits. This is important for Chinese travellers and helps encourage and promote expenditure.

RECOMMENDATION

The government should apply the best and most effective international VAT refund practice by adopting an open market for TRS and allow refund operators to compete to provide the best

refund services to international travelers and retailers.

The government should introduce a digital TRS model in line with the best international practice.

2. Promoting Taiwan as a luxury shopping destination

This is a new issue, which is shared by the Travel and Tourism committee. With the increase in the number of flights between China and Taiwan and the ease on tourist quotas allowed to travel from China to Taiwan, luxury shopping tourism represents a major growth opportunity for Taiwan. However, since Taiwan is competing with other luxury shopping destinations, the way Taiwan tourism is marketed is critical.

For several high-end retail businesses, Chinese tourists account for more than 50% of their revenues in Hong Kong, but less than 10% in Taiwan despite high growth in recent years.

Taiwan has many advantages that should be able to attract Chinese shoppers, but so far this has not been capitalised on. Taiwan is still perceived as a nice food and scenery destination, but not yet at a true luxury shopping paradise. Taiwan’s

國際營業稅退稅制度的比較 (2011 年)

國家	阿根廷	法國	德國	義大利	新加坡	台灣
營業稅退稅制度生效年度	1999	1989	1986	1990	1997	2003
營業稅率 (%)	21	19.6	19	20	7	5
預估使用率 (%)	25	23	20	18	10	4
合作商店的概略數目	3,200	23,000	60,000	22,000	5000	771

其他國家採用的開放市場制度，屬於使用者付費服務；相較於當地納稅人透過政府制度補助國際旅客的情況，此一服務顯然更為公平。

• **旅客福利：**開放市場型營業稅退稅制度能創造競爭性的環境，為旅客提供更完善的資訊與更多的選擇。民間的營業稅退稅代辦機構，可在原籍國與目的地國家提供印刷版與線上資訊的平台。平台為旅客與零售商說明了營業稅退稅制度，進而鼓勵他們購物與增加消費。開放市場提供的重要選擇之一，在於旅客得以選擇他們偏好的商業稅納稅方式。目前台灣唯一的選擇是以台幣現金納稅，其他國家則允許旅客以現金（當地貨幣與各種外幣）、信用卡、銀行轉帳或支票納稅。

• **數位化免稅購物：**數位化免稅購物（採用該系統的國家將其稱為 eTFS 與 eTRS）以端對端的數位化流程，取代相當費時的紙本交易流程，目前是公認的業界最佳方式。數位系統能發揮諸多效益，例如創造更具效率而

簡便的旅客經驗、提升機場營業稅退稅核准作業的速度、預防詐欺，以及為海關與稅務機關等政府單位提供有用的商業資訊。數位化免稅購物系統亦可免除現行的提前退稅制度，行政負擔與詐欺件數將隨之降低。

• **促進觀光購物的效益（觀光旅遊與零售業）：**在開放的市場環境下，民間的營業稅退稅代辦機構將積極提升觀光地點的知名度並促進消費。營業稅退稅代辦機構可透過宣傳、行銷與協助旅客認識品牌的方式，達成此一目標。為了與新加坡、南韓等觀光地點競爭，能否善用前述途徑，對於台灣而言至關重大。

宣傳管道包括宣導營業稅退稅服務的印刷品、網路資訊與手機應用程式。例如，某家全球性營業稅退稅代辦機構，同時連結中國大陸大約 1,200 家旅行社，中國網站每月的訪客超過 100 萬人次。

透過開放市場制度，觀光旅遊機構、零售商與其他利害相關者能運用全球的行銷經驗與專業知識，以便參

與相關計畫或自行規劃全球行銷計畫。

品牌知名度，就是公信力；旅客一旦看見大型國際營業稅退稅代辦機構的商標時，便已瞭解相關效益。這一點對中國大陸旅客而言相當重要，並且有助於鼓勵、促進消費。

建議

採行最完善、最有效的國際營業稅退稅方式，針對 TRS 開放市場，允許退稅代辦機構彼此競爭，以便為國際旅客及零售商提供最佳的退稅服務。

配合國際規範，推數位化 TRS 模式。

2. 將台灣塑造為精品購物聖地

本委員會係與觀光旅遊委員會共同提出此一新課題。中國大陸與台灣之間的航班與日俱增，中國大陸來台遊客的人數限制亦逐漸放寬，精品購物型旅遊因而成為台灣的重要成長契機。

advantages include: a booming high-end hospitality and shopping mall industry, a similar cultural background, a shared language, a traditional welcoming service so important for the luxury industry, close geographical proximity and lower prices compared to mainland China for international luxury brand products.

Thanks to the recent development of major international high-end malls or department stores (such as the Taipei 101 mall and other department stores in the Xinyi district in Taipei), international luxury brand flagship stores, high-end hotels in Taipei, fine dining experiences and the ongoing upgrade of the international airport, thanks to the recent development of major international high-end malls or department stores (such as the Taipei 101 mall and other department stores in the Xinyi district in Taipei), international luxury brand flagship stores, high-end hotels in Taipei, fine dining experiences and the ongoing upgrade of the international airport, Taiwan can now compete against other major luxury shopping destinations. However, all these advantages are not being communicated effectively and all efforts are made individually without a strong strategy and synergies.

RECOMMENDATION

The Tourism Bureau should engage all hospitality industry players involved with luxury shopping, such as tourism agents, airlines, hotels, department stores, malls, duty free operators, international luxury and local retail brands to:

1) Define and communicate shopping initiatives that include a complete portfolio of local

and global branded products to promote shopping tourism and;

2) Design shopping programmes based on the expected completion of the Taoyuan airport rail links to Taipei and the high-speed train. The aim should be to make it more convenient for travelers to shop at new shopping facilities connected to the public transportation network. Through attractive and effective marketing programmes with participating retail shops along the train lines, the shopping experience for travelers would be enhanced to the benefit of all stakeholders including public transport facilities (by increased usage), retailers and consumers.

3. Import ban on garments from China

This issue is shared with several other committees and was raised in last year's position paper. The import ban on products from China reduces choice and leads to higher costs for Taiwanese consumers.

RECOMMENDATION

The Ministry of Economic Affairs should review the ECCT's 2013 priority list and remove the ban on the importation of these items from mainland China.

然而台灣也與眾多精品購物地點同時競爭，台灣觀光旅遊的行銷方式格外重要。

對於某些高階零售業者而言，中國大陸遊客在其香港營收中所佔的比重超過 50%；台灣近年來的數值雖然迅速成長，卻仍低於 10%。台灣雖有足以吸引中國大陸購物者的諸多優點，目前卻未善加發揮。台灣仍被視為美食與美景兼具的地點，但仍未成為真正的精品購物天堂。台灣的優點包括：蓬勃發展的高階旅館餐飲與購物中心產業、文化背景相似、語言相通、精品業中十分重要的傳統迎賓服務、在地理上彼此鄰近，國際精品品牌的商品價位亦比中國大陸更具吸引力。

由於近年來大型國際高階購物中心或百貨公司（例如台北 101 與信義區的其他百貨公司）、國際精品品牌旗艦店、台北高階旅館與精緻餐飲經驗的發展，以及國際機場的持續升級，台灣如今能與其他主要精品購物地點競爭。然而台灣並未有效宣傳這些優點，相關措施十分零散，既無健全的策略，亦無法產生綜效。

建議

觀光局應與旅行社、航空公司、旅館、百貨公司、購物中心、免稅商店業者、國際精品與本地零售品牌等精品購物方面的旅遊餐飲業者合作，以便：(1) 制

定並宣傳購物計畫，計畫應包含完善的本地與國際品牌商品組合，以便推廣購物型旅遊，以及 (2) 依據桃園機場連結台北與高鐵的捷運系統預定完工日期，設計購物方案。此舉或能塑造台灣「精品購物天堂」的形象，並且更積極地宣傳此一形象。

3. 開放中國大陸製服飾禁止進口的項目

本委員會在去年的建議書中，與其他若干委員會共同提出此一項目。中國大陸產品的進口禁令導致選擇減少，台灣消費者的購物支出相對增加。

建議

就本會提出的 2013 年優先解禁名單，解除相關中國大陸製品的進口禁令。

2013 Luxury Goods committee's priority list of import ban on garments from Mainland China

Item	Commodity	C.C.C CODE	Description
1	Woven shirts & blouses	6205.30.00.00-5	Men's or boys' shirts, of man-made fibres
		6205.90.90.00-3	Men's or boys' shirts, of other textile materials
		6205.90.90.00-2	Women's or girls' blouses, shirts and shirt-blouses, of man-made fibres
2	Overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets	6201.12.00.00-1	Men's or boys' overcoats, raincoats, car-coats, capes, cloaks and similar articles, of cotton
		6201.19.90.00-5	Men's or boys' overcoats, raincoats, car-coats, capes, cloaks and similar articles, of other textile materials
		6202.12.00.00-0	Women's or girls' overcoats, raincoats, car-coats, capes, cloaks and similar articles, of cotton
		6202.19.90.00-4	Women's or girls' overcoats, raincoats, car-coats, capes, cloaks and similar articles, of other textile materials
		6202.92.00.00-3	Women's or girls' anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04, of cotton
3	Suits & ensembles	6103.10.20.00-8	Men's or boys' suits, knitted or crocheted, of synthetic fibres
		6103.10.40.00-4	Men's or boys' suits, knitted or crocheted, of artificial fibres
		6103.10.50.00-1	Men's or boys' suits, knitted or crocheted, of cotton
		6103.10.90.00-3	Men's or boys' suits, knitted or crocheted, of other textile materials
		6103.22.00.00-8	Men's or boys' ensembles, knitted or crocheted, of cotton
		6103.23.00.00-7	Men's or boys' ensembles, knitted or crocheted, of synthetic fibres
		6103.29.20.00-7	Men's or boys' ensembles, knitted or crocheted, of artificial fibres
		6103.29.90.00-2	Men's or boys' ensembles, knitted or crocheted, of other textile materials
		6104.13.00.00-8	Women's or girls' suits, knitted or crocheted, of synthetic fibres
		6104.19.40.00-4	Women's or girls' suits, knitted or crocheted, of cotton
		6104.19.90.00-3	Women's or girls' suits, knitted or crocheted, of other textile materials
		6104.22.00.00-7	Women's or girls' ensembles, knitted or crocheted, of cotton
		6104.23.00.00-6	Women's or girls' ensembles, knitted or crocheted, of synthetic fibres
		6104.29.20.00-6	Women's or girls' ensembles, knitted or crocheted, of artificial fibres
		6104.29.90.00-1	Women's or girls' ensembles, knitted or crocheted, of other textile materials
		6203.12.00.00-9	Men's or boys' suits, of synthetic fibres
		6203.19.90.00-3	Men's or boys' suits, of other textile materials

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項次	商品	商品列號	貨名
1	襯衫	6205.30.00.00-5	人造纖維製男用或男童用襯衫
		6205.90.90.00-3	其他紡織材料製男用或男童用襯衫
		6205.90.90.00-2	人造纖維製女用或女童用上衣、襯衫及短衫
2	棉製男用或男童用大衣、駕車外套、披肩、斗篷、附有頭巾之禦寒外套（包括滑雪夾克）、風衣、擋風夾克及類似品	6201.12.00.00-1	棉製男用或男童用大衣、雨衣、駕車外套、披肩、斗篷及類似品
		6201.19.90.00-5	其他紡織材料製男用或男童用大衣、雨衣、駕車外套、披肩、斗篷及類似品
		6202.12.00.00-0	棉製女用或女童用大衣、雨衣、駕車外套、披肩、斗篷及類似品
		6202.19.90.00-4	其他紡織材料製女用或女童用大衣、雨衣、駕車外套、披肩、斗篷及類似品
		6202.92.00.00-3	棉製女用或女童用附有頭巾之禦寒外套（包括滑雪夾克）、風衣、擋風夾克及類似品，第6204節所列者除外
3	整套西裝或搭配式套裝	6103.10.20.00-8	合成纖維製男用或男童用整套西裝，針織或鉤針織者
		6103.10.40.00-4	再生纖維製男用或男童用整套西裝，針織或鉤針織者
		6103.10.50.00-1	棉製男用或男童用整套西裝，針織或鉤針織者
		6103.10.90.00-3	其他紡織材料製男用或男童用整套西裝，針織或鉤針織者
		6103.22.00.00-8	棉製男用或男童用搭配式套裝，針織或鉤針織者
		6103.23.00.00-7	合成纖維製男用或男童用搭配式套裝，針織或鉤針織者
		6103.29.20.00-7	再生纖維製男用或男童用搭配式套裝，針織或鉤針織者
		6103.29.90.00-2	其他紡織材料製男用或男童用搭配式套裝，針織或鉤針織者
		6104.13.00.00-8	合成纖維製女用或女童用整套西裝，針織或鉤針織者
		6104.19.40.00-4	棉製女用或女童用整套西裝，針織或鉤針織者
		6104.19.90.00-3	其他紡織材料製女用或女童用整套西裝，針織或鉤針織者
		6104.22.00.00-7	棉製女用或女童用搭配式套裝，針織或鉤針織者
		6104.23.00.00-6	合成纖維製女用或女童用搭配式套裝，針織或鉤針織者
		6104.29.20.00-6	再生纖維製女用或女童用搭配式套裝，針織或鉤針織者
		6104.29.90.00-1	其他紡織材料製女用或女童用搭配式套裝，針織或鉤針織者
		6203.12.00.00-9	合成纖維製男用或男童用整套西裝
		6203.19.90.00-3	其他紡織材料製男用或男童用整套西裝
		6203.22.00.00-7	棉製男用或男童用搭配式套裝
6203.23.00.00-6	合成纖維製男用或男童用搭配式套裝		

Item	Commodity	C.C.C CODE	Description
3	Suits & ensembles	6203.22.00.00-7	Men's or boys' ensembles, of cotton
		6203.23.00.00-6	Men's or boys' ensembles, of synthetic fibres
		6203.29.20.00-6	Men's or boys' ensembles, of artificial fibres
		6203.29.90.00-1	Men's or boys' ensembles, of other textile materials
		6204.12.00.00-8	Women's or girls' suits, of cotton
		6204.13.00.00-7	Women's or girls' suits, of synthetic fibres
		6204.19.90.00-2	Women's or girls' suits, of other textile materials
		6204.22.00.00-6	Women's or girls' ensembles, of cotton
		6204.23.00.00-5	Women's or girls' ensembles, of synthetic fibres
		6204.29.20.00-5	Women's or girls' ensembles, of artificial fibres
		6204.29.90.00-0	Women's or girls' ensembles, of other textile materials
4	Dresses	6204.42.00.00-2	Women's or girls' dresses, of cotton
		6204.43.00.00-1	Women's or girls' dresses, of synthetic fibres
		6204.44.00.00-0	Women's or girls' dresses, of artificial fibres
5	Skirts	6104.52.00.00-0	Women's or girls' skirts and divided skirts, knitted or crocheted, of cotton
		6104.53.00.00-9	Women's or girls' skirts and divided skirts, knitted or crocheted, of synthetic fibres
		6104.59.20.00-9	Women's or girls' skirts and divided skirts, knitted or crocheted, of artificial fibres
		6104.59.90.00-4	Women's or girls' skirts and divided skirts, knitted or crocheted, of other textile materials
6	Babies' garments	6111.90.20.00-1	Babies' garments and clothing accessories, knitted or crocheted, of artificial fibres
		6111.90.90.00-6	Babies' garments and clothing accessories, knitted or crocheted, of other textile materials
		6209.90.20.00-4	Babies' garments and clothing accessories, of artificial fibres
		6209.90.90.00-9	Babies' garments and clothing accessories, of other textile materials
7	Trousers, breeches, shorts and brace overalls	6103.41.20.00-1	Men's or boys' bib and brace overalls, knitted or crocheted, of wool or fine animal hair
		6103.42.20.00-0	Men's or boys' bib and brace overalls, knitted or crocheted, of cotton
		6103.43.20.00-9	Men's or boys' bib and brace overalls, knitted or crocheted, of synthetic fibres
		6103.49.21.00-2	Men's or boys' trousers, breeches and shorts, knitted or crocheted, of artificial fibres
		6103.49.22.00-1	Men's or boys' bib and brace overalls, knitted or crocheted, of artificial fibres
		6103.49.91.00-7	Men's or boys' trousers, breeches and shorts, knitted or crocheted, of other textile materials
		6103.49.92.00-6	Men's or boys' bib and brace overalls, knitted or crocheted, of other textile materials
		6104.63.20.00-3	Women's or girls' bib and brace overalls, knitted or crocheted, of synthetic fibres
		6104.69.22.00-5	Women's or girls' bib and brace overalls, knitted or crocheted, of artificial fibres
		6104.69.92.00-0	Women's or girls' bib and brace overalls, knitted or crocheted, of other textile materials
		6104.61.20.00-5	Women's or girls' bib and brace overalls, knitted or crocheted, of wool or fine animal hair
		6104.62.20.00-4	Women's or girls' bib and brace overalls, knitted or crocheted, of cotton

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項次	商品	商品列號	貨名
3	整套西裝或搭配式套裝	6203.29.20.00-6	再生纖維製男用或男童用搭配式套裝
		6203.29.90.00-1	其他紡織材料製男用或男童用搭配式套裝
		6204.12.00.00-8	棉製女用或女童用整套西裝
		6204.13.00.00-7	合成纖維製女用或女童用整套西裝
		6204.19.90.00-2	其他紡織材料製女用或女童用整套西裝
		6204.22.00.00-6	棉製女用或女童用搭配式套裝
		6204.23.00.00-5	合成纖維製女用或女童用搭配式套裝
		6204.29.20.00-5	再生纖維製女用或女童用搭配式套裝
4	洋裝	6204.29.90.00-0	其他紡織材料製女用或女童用搭配式套裝
		6204.42.00.00-2	棉製女用或女童用洋裝
		6204.43.00.00-1	合成纖維製女用或女童用洋裝
5	裙及褲裙	6204.44.00.00-0	再生纖維製女用或女童用洋裝
		6104.52.00.00-0	棉製女用或女童用裙及褲裙，針織或鉤針織者
		6104.53.00.00-9	合成纖維製女用或女童用裙及褲裙，針織或鉤針織者
		6104.59.20.00-9	再生纖維製女用或女童用裙及褲裙，針織或鉤針織者
6	棉製嬰兒服裝	6104.59.90.00-4	其他紡織材料製女用或女童用裙及褲裙，針織鉤針織者
		6111.90.20.00-1	再生纖維製嬰兒服裝及服飾附屬品，針織鉤針織者
		6111.90.90.00-6	其他紡織材料製嬰兒服裝及服飾附屬品，針織鉤針織者
		6209.90.20.00-4	再生纖維製嬰兒衣著及服飾附屬品
7	長褲、膝褲及短褲連兜背帶式工作褲	6209.90.90.00-9	其他紡織材料製嬰兒衣著及服飾附屬品
		6103.41.20.00-1	羊毛或動物細毛製男用或男童用連兜背帶式工作褲，針織或鉤針織者
		6103.42.20.00-0	棉製男用或男童用連兜背帶式工作褲，針織或鉤針織者
		6103.43.20.00-9	合成纖維製男用或男童用連兜背帶式工作褲，針織或鉤針織者
		6103.49.21.00-2	再生纖維製男用或男童用長褲、膝褲及短褲，針織或鉤針織者
		6103.49.22.00-1	再生纖維製男用或男童用連兜背帶式工作褲，針織或鉤針織者
		6103.49.91.00-7	其他紡織材料製男用或男童用長褲、膝褲及短褲，針織或鉤針織者
		6103.49.92.00-6	其他紡織材料製男用或男童用連兜背帶式工作褲，針織或鉤針織者
		6104.63.20.00-3	合成纖維製女用或女童用連兜背帶式工作褲，針織或鉤針織者
		6104.69.22.00-5	再生纖維製女用或女童用連兜背帶式工作褲，針織或鉤針織者
		6104.69.92.00-0	其他紡織材料製女用或女童用連兜背帶式工作褲，針織或鉤針織者
		6104.61.20.00-5	羊毛或動物細毛製女用或女童用連兜背帶式工作褲，針織或鉤針織者
		6104.62.20.00-4	棉製女用或女童用連兜背帶式工作褲，針織或鉤針織者
		6203.42.20.00-9	棉製男用或男童用連兜背帶式工作褲
6203.43.20.00-8	合成纖維製男用或男童用連兜背帶式工作褲		

Item	Commodity	C.C.C CODE	Description
7	Trousers, breeches, shorts and brace overalls	6203.42.20.00-9	Men's or boys' bib and brace overalls, of cotton
		6203.43.20.00-8	Men's or boys' bib and brace overalls, of synthetic fibres
		6203.49.21.00-1	Men's or boys' trousers, breeches and shorts, of artificial fibres
		6203.49.22.00-0	Men's or boys' bib and brace overalls, of artificial fibres
		6203.49.91.00-6	Men's or boys' trousers, breeches and shorts, of other textile materials
		6203.49.92.00-5	Men's or boys' bib and brace overalls, of other textile materials
		6204.62.20.00-3	Women's or girls' bib and brace overalls, of cotton
		6204.63.20.00-2	Women's or girls' bib and brace overalls, of synthetic fibres
		6204.69.21.00-5	Women's or girls' trousers, breeches and shorts, of artificial fibres
		6204.69.22.00-4	Women's or girls' bib and brace overalls, of artificial fibres
		6204.69.91.00-0	Women's or girls' trousers, breeches and shorts, of other textile materials
		6204.69.92.00-9	Women's or girls' bib and brace overalls, of other textile materials
8	Jackets & blazers	6103.39.20.00-5	Men's or boys' jackets and blazers, knitted or crocheted, of artificial fibres
		6103.39.90.00-0	Men's or boys' jackets and blazers, knitted or crocheted, of other textile materials
		6204.39.90.00-8	Women's or girls' jackets and blazers, of other textile materials
9	Panty hose & socks	6115.10.12.10-2	Graduated compression panty hose, knitted or crocheted, of synthetic fibres, measuring per single yarn 67 decitex or more
		6115.10.90.90-0	Other Graduated compression hosiery, knitted or crocheted, of other textile materials
		6115.22.00.00-4	Panty hose and tights, knitted or crocheted, of synthetic fibres, measuring per single yarn 67 decitex or more
		6115.30.00.00-4	Other Women's full length or knee-length hosiery, knitted or crocheted, measuring per single yarn less than 67 decitex
		6115.95.00.00-6	Stockings, socks and other hosiery, knitted or crocheted, of cotton
		6115.10.11.10-3	Graduated compression panty hose, knitted or crocheted, of synthetic fibres, measuring per single yarn less than 67 decitex
		6115.21.00.00-5	Panty hose and tights, knitted or crocheted, of synthetic fibres, measuring per single yarn less than 67 decitex
10	Underpants and briefs	6108.22.00.00-3	Women's or girls' briefs and panties, knitted or crocheted, of man-made fibres
		6207.19.90.00-9	Men's or boys' underpants and briefs, of other textile materials

2013年歐洲商會精品委員會優先關切中國大陸紡織品項目清單

項次	商品	商品列號	貨名
7	長褲、膝褲及短褲連兜背帶式工作褲	6203.49.21.00-1	再生纖維製男用或男童用長褲、膝褲及短褲
		6203.49.22.00-0	再生纖維製男用或男童用連兜背帶式工作褲
		6203.49.91.00-6	其他紡織材料製男用或男童用長褲、膝褲及短褲
		6203.49.92.00-5	其他紡織材料製男用或男童用連兜背帶式工作褲
		6204.62.20.00-3	棉製女用或女童用連兜背帶式工作褲
		6204.63.20.00-2	合成纖維製女用或女童用連兜背帶式工作褲
		6204.69.21.00-5	再生纖維製女用或女童用長褲、膝褲及短褲
		6204.69.22.00-4	再生纖維製女用或女童用連兜背帶式工作褲
		6204.69.91.00-0	其他紡織材料製女用或女童用長褲、膝褲及短褲
		6204.69.92.00-9	其他紡織材料製女用或女童用連兜背帶式工作褲
8	夾克及西裝式外套	6103.39.20.00-5	再生纖維製男用或男童用夾克及西裝式外套，針織或鉤針織者
		6103.39.90.00-0	其他紡織材料製男用或男童用夾克及西裝式外套，針織或鉤針織者
		6204.39.90.00-8	其他紡織材料製女用或女童用夾克及西裝式外套
9	長襪、短襪及其他襪	6115.10.12.10-2	合成纖維製分等級之壓力襪，每股單絲在 6 7 分德士（即 6 0 · 3 丹尼）及以上，針織或鉤針織者
		6115.10.90.90-0	其他紡織材料製分等級之其他壓力襪，針織或鉤針織者
		6115.22.00.00-4	合成纖維製其他襪及緊身衣，每股單絲在 6 7 分德士（即 6 0 · 3 丹尼）及以上，針織或鉤針織者
		6115.30.00.00-4	其他女用長襪或膝襪，每股單絲在 6 7 分德士（即 6 0 · 3 丹尼）以下，針織或鉤針織者
		6115.95.00.00-6	棉製長襪、短襪及其他襪，針織或鉤針織者
		6115.10.11.10-3	合成纖維製分等級之壓力襪，每股單絲在 6 7 分德士（即 6 0 · 3 丹尼）以下，針織或鉤針織者
10	內褲及三角褲	6115.21.00.00-5	其他紡織材料製男用或男童用內褲及三角褲
		6108.22.00.00-3	人造纖維製女用或女童用三角褲及短內褲，針織或鉤針織者
		6207.19.90.00-9	其他紡織材料製男用或男童用內褲及三角褲

1. Sustainable management of drug expenditure
2. Speed of patients' access to innovative drugs
3. Ensuring consistent drug quality

Introduction

The committee recognizes the fact that the government has endeavoured to develop a safe consumer environment and a sustainable healthcare system. While we appreciate the efforts of the Department of Health (DoH) to work with the pharmaceutical industry to enhance efficiency and therefore better address patients' needs, we believe further reforms are necessary to advance the sustainability of Taiwan's healthcare system.

Three issues raised in this year's paper have appeared in previous papers. Recommendations made in last year's paper under the heading "Speed of patients' access to innovative drugs," were accepted by the health authorities but we believe that further efforts are required to ensure continuing improvement of patients' access to new drugs. Therefore, we have made additional recommendations under this heading in this year's paper. The issues raised under the heading "Ensuring consistent drug quality" incorporates the issues raised in last year's paper under the heading "Pharmaceutical Inspection Convention Scheme (PIC/S) Good Manufacturing Practice (GMP) and Drug Master File (DMF) based price incentives for generic manufacturers". The issue "Intellectual property rights protection" is covered by

the Intellectual Property Rights position paper as it was for the previous two years.

To ensure the long-term sustainability of Taiwan's healthcare system and a focus on the scientific value of medicines, a separation of drug prescription and dispensing is needed. Moreover, clear regulations on discounts given on pharmaceutical products (for example, an "Actual Transaction Price" rule) should be implemented. These reforms would however demand a fundamental policy shift from the current system. Therefore, at the juncture of moving towards the second generation of NHI system, we focus on issues and recommendations of more immediate importance. The same holds true for the crucial aspect of "Rewards for innovation" raised in last year's paper. This subject remains a key challenge to ensure a sustainable flow of new treatment options and medications for unmet medical needs. There has been good progress in approving several breakthrough medications during 2012. However, significant changes are needed in the pricing and incentive methodologies that are being applied currently. This is partially addressed in the issue regarding "Speed of patients' access to innovative drugs" below.

1. Sustainable management of drug expenditure

This issue appeared in last year's position paper. In order to manage drug expenditure, the Bureau of National Health Insurance (BNHI) conducts price adjustments based on periodical industry price and volume surveys (PVS).

As of August 2012, there have been seven rounds of price cuts. These PVS-based adjustments have had a negative impact on pharmaceutical businesses and have proven to be ineffective in reducing drug expenditure. The price cuts have not been able to resolve the BNHI budget deficit nor remedy other system inefficiencies. In addition, the unpredictability and size of these regular market interventions has caused disruptions for the industry. The current pricing system has the potential to endanger access to essential and high quality medications, hinder investments into research and development and force pharmaceutical companies to downsize their operations in Taiwan.

As a result, the pharmaceutical industry has proposed drug expenditure targets (DET) as a transparent and sustainable solution to manage drug expenditure in order to achieve two objectives: 1) To ensure patients' access to innovative medicines and 2) To help create a financially sustainable healthcare system. This proposal has been included in article 62 of the Second Generation National Health Insurance (NHI) Act which was passed by Legislative Yuan in 2011.

The purpose of DET is to set a virtual target for the BNHI to evaluate the necessity for drug price adjustments. Only if the overall industry drug expenditure exceeds the DET, price adjustments for the excess amount may be applied.

1. 建立合理永續的藥費支出管理機制
2. 加速病患取得創新藥品
3. 確保穩定一致的藥品品質

前言

歐洲商會製藥業委員會肯定台灣政府積極投入發展安全的消費環境和永續的醫療照護體系。我們感謝衛生署致力與業界共同努力，提升效能，以更妥善地回應病患需求。同時我們也認為，為確保台灣醫療照護體系的永續發展，持續改革是有必要的。

今年白皮書提出的三項議題均已在往年的建議書提及。其中去年白皮書中針對「加速病患接觸創新藥品」議題所提建議，已獲得衛生當局採納，然我們認為此項議題，其後續仍有值得繼續努力之處。因此，我們在今年的白皮書中針對這項議題，增列了額外的建議。另外，「確保穩定一致的藥品品質」議題，涵蓋了去年白皮書中「以PIC/S GMP（劑型製程經我國衛生主管機關實地檢查符合國際醫藥品稽查協約組織藥品優良製造規範）和DMF（藥品主檔案）作為學名藥優惠核價機制」的議題內容。「保護智慧財產權」的議題，則仍如過去兩年，置於智慧財產權委員會的建議書中。

為確保台灣醫療照護體系的永續經營，強調重視藥品的科學價值，醫藥分業的推行有其必要。尤其，對於藥品折扣應有清楚的規範（例如實施「實際交易價格」原則）。然而這些改革涉及現行體系的基本政策架構變動。時值二代健保即將上路，因此我們優先著眼於具有立即重要性的議題和建議。同樣的，去年提出的「鼓勵創新」議題，即確保我們能夠持續不斷為眼前尚無法獲得適切治療的病患，提供創新的治療選項和藥品，仍為業界關切的重要議題。2012年在突破性新藥的核價上有良好進展。然而，現行的藥品核價及其優惠機制仍有需要大幅改革之處。與此相關的訴求，見於以下的「加速病患取得創新新藥」議題。

1. 建立合理永續的藥費支出管理機制

此議題在上一年度建議書中已提及。為管理藥費，中央健康保險局（健保局）啟動價量調查並以調查資料為基礎，啟動藥價調整，到今年八月為止，共執行過七次藥價調整。但

是，健保局如此調降藥價的作法，從未能解決健保財務缺口的問題也無助於改善健保體系效能，更甚者對醫療環境帶來負面的影響，不僅業者對健保局的行政介入作為無法預期，並嚴重干擾市場環境與產業發展。目前低價的給付藥品政策，已妨害開發性藥廠在台投資意願且不利確保台灣民眾用藥品質，部分業者甚至被迫縮減在台機構編制。有鑑於此，製藥產業建議盡快執行已經立法通過的藥費支出目標制度，使台灣民眾能持續接觸創新藥品且能夠建立一個合理、可永續經營的產業環境。藥費支出目標制已經於2011年立法通過列於二代健保法的第62條。

藥費支出目標制度的原則是每年設立一虛擬藥費目標供健保局作為調整藥費的依據(此虛擬目標僅作為評估藥費調整幅度之參考，並非限制藥費的支出)，當整體藥費超出此虛擬目標時，健保局才啟動藥價調整機制，且調整幅度僅為超出的藥費。

建議

實施藥費支出目標制：衛生署應依二代健保法第62條條文規定，實施依藥費支出目標為基礎的藥價調整機制，以此取代二年一次基於藥價調查(PVS)進行之藥價調整。價格調整僅在當年度實際藥費超出所設

RECOMMENDATION

Implement DET: The DoH should replace biennial PVS-based price cuts with a DET-based price adjustment mechanism according to Article 62 of the Second Generation NHI Act. The price adjustment mechanism should be triggered only when drug expenditure exceeds the target. DET should be set in line with the overall healthcare budget.

Industry consultation: Setting the DET should be a transparent process which incorporates consultation with the pharmaceutical industry.

Price adjustments when DET is exceeded: In years when the DET is exceeded, price adjustments should be applied according to Articles 62 and 46 of the Second Generation NHI Act. According to Article 46 of the act, necessary price adjustments should be only applicable to products within a five-year period after their patents expire. If the savings from price adjustments based on Article 46 are insufficient to cover the overall DET excess, we recommend a flat (universal) price cut across all remaining off-patent products.

2. Speed of patients' access to innovative drugs

2.1. Ensuring the efficiency of the drug reimbursement review process

This issue was raised in last year's paper According to Article 41 of the Second Generation National Health Insurance Act, a Joint Committee of Drug Reimbursement Items and Payment Standards (DRIPS) will be established to determine drug reimbursement items and payment schemes. We understand that the DoH has proceeded with the preparation work for establishing the committee. We appreciate that industry stakeholders are to be invited to voice their opinions before the Joint Committee of DRIPS, as stipulated in the NHI Act. We trust that this will make the reimbursement review process more transparent and inclusive.

The Drug Benefit Committee (DBC) was set up according to the BNHI's guidelines for the Pharmaceutical Benefit Scheme and has until now been responsible for reimbursement reviews. It is our understanding that the Joint Committee of DRIPS will serve as a supervisory body to oversee the approval process of the existing DBC with the overall objective to ensure the consistency, transparency and speed of the DBC's decision-making process. We believe that the DBC should remain the competent authority to decide on drug reimbursement and that a separation of responsibilities of both the Joint Committee of DRIPS and the DBC would avoid redundant processes and ensure the speed of market access.

RECOMMENDATION

There should be a clear separation of responsibilities between the Joint Committee of DRIPS and the DBC that avoids redundant processes and increases the efficiency of the drug review process in a timely

manner.

The Joint Committee of DRIPS should set clear guidelines for decision-making processes within the DBC, including the timeline, endpoints and criteria for evaluation. In addition, the Joint Committee of DRIPS should serve as an arbitration platform to resolve repeat appeal cases upon request by pharmaceutical companies.

2.2. Enhancing transparency and speed of drug review process

The committee has consistently called for transparency in the drug review process. Although the BNHI is already posting DBC meeting summaries online one month after the event, we believe there is room for further improvements. We appreciate that according to Article 41 of the Second Generation NHI Act future meeting minutes should be published word for word rather than in summary form. The BNHI's current practice of publishing meeting results one month after the meeting does not fulfill the objective of accelerating market access. The DBC would do well to follow the example of the Taiwan Food and Drug Administration (TFDA). The TFDA's advisory committee (which offers advice to the DoH in the regulatory review process for new drugs) informs respective companies of its relevant decision by fax on the same day of the decision.

In addition, we suggest that the BNHI call for price volume agreement meetings with relevant pharmaceutical companies, when needed, within one month of the

的虛擬目標時，才啟動執行。藥費支出目標的設定方式應與總額設定之方法一致。

諮商藥業需求：藥費支出目標協商機制應諮詢藥業需求且透明公正。

超出藥費支出目標之藥價調整原則：依據二代健保法第62條及46條，藥價調整應僅適用於逾專利期五年內的藥品。如經前述調整仍不足以支應超過藥費支出目標之額外藥費，建議再針對所有其他逾專利期藥品，施行單一相同比例的藥價調整。

2. 加速病患取得創新藥品

2.1. 確保藥品給付審查效率

根據新修訂的「全民健康保險法」第四十一條，藥品給付項目及支付標準應由各方代表組成的共同擬定委員會制定，衛生署也已經著手準備成立該委員會。我們感謝製藥產業代表依法將有機會在委員會裡闡述意見，相信這將有助於藥品給付審查過程更加透明化和包羅更多考量。

現行的藥事小組是過去健保局根據藥價基準所設立，至今仍持續負責藥品給付審查。據了解，共同擬定委員會將來將擔任監督者的角色，基於確保藥品給付審查的一致性、透明度和速度，管理並確認藥事小

組的審查流程和結果。我們認為，藥事小組應維持現有任務，以其專業權威審查藥品給付，共同擬定會議則不需要重複藥事小組的審查作業，以免拖延藥品給付審查作業的速度。

建議

藥品給付項目及支付標準共同擬定委員會和藥事小組應有清楚的責任分工，避免彼此重複作業，並增進藥品審查作業的效率。

藥品給付項目及支付標準共同擬定委員會應該為藥事小組的決策設定清楚的指導原則，包括審查時程、評估的標準和最終指標等。此外，共同擬定委員會應受理藥廠申請，審查重複申覆的爭議案件，發揮仲裁平台的功能。

2.2. 加強藥品審查透明度和速度

歐洲商會製藥業委員會持續呼籲藥品給付審查作業應透明公開，雖然健保局已經按月在藥事小組開會後將會議摘要公開於網路上，但我們認為相關作業還有進一步的改進空間。根據新修訂的「全民健康保險法」第四十一條，未來藥品審查的會議內容應該以逐字記錄的實錄方式公開，而非只是公開會議摘要，對此我們表示肯定及感謝。目前健保局在藥事小組會議之後一個月才公開會議結果，此

舉並不符合加速市場准入的目標；藥事小組應可跟進衛生署食品藥物管理局的做法，其藥品諮議委員會（主要功能為提供衛生署新藥法規審查的專業意見）在決策當天即以傳真方式通知各別申請廠商相關決定。

此外，為加速新藥給付審查，我們也建議健保局，針對有需要簽訂價量協議的藥品，應該在藥事小組決定給付之後，一個月內聯絡廠商進行價量協議。我們也建議，醫藥品查驗中心在上網發布醫療科技評估（HTA）報告之前，應徵詢相關廠商，避免科學資料的表述發生錯誤。

建議

健保局應於藥事小組會議結束當天，通知相關申請廠商會議結果。

藥事小組會議紀錄應在會後一星期內公開，申請者得就相關會議紀錄的內容，詢問主審委員以便釐清。

在公開醫療科技評估報告之前，醫藥品查驗中心應讓相關申請者有機會閱覽該報告，並在最終報告中納入申請者的意見，以避免科學資料的表述發生錯誤。

DBC’s reimbursement approval decision in order to speed up the process.

We also suggest that the Center for Drug Evaluation (CDE) consult with relevant pharmaceutical companies prior to releasing its Health Technology Assessment (HTA) reports online in order to prevent misrepresentation of scientific data.

RECOMMENDATION

The BNHI should inform relevant applicants about DBC meeting results on the same day of the DBC meetings.

DBC meeting minutes should be published within one week of a meeting, and an applicant should be allowed to approach the principle reviewers of a relevant application for clarification of any items in the minutes.

Before releasing HTA reports, the CDE should share the report with the relevant applicants and incorporate feedback in order to prevent misrepresentation of scientific data.

3. Ensuring consistent drug quality

This issue appeared in last year’s paper. Taiwan is building a foundation for drug manufacturing standards through the implementation of GMP (good manufacturing practice) and cGMP (current good manufacturing practice). However, as the regulatory system does not yet fully meet the standards of developed countries, it comes as no surprise that out of 149 Taiwan GMP plants certified in June 2012, only 5%

are approved by European Union (EU) or United States’ (US) authorities.

This low level of international quality recognition is in contrast to the 24% certification rate for compliance with Taiwan PIC/S GMP regulations. (PIC/S refers to two international instruments, the Pharmaceutical Inspection Convention and Pharmaceutical Inspection Co-operation Scheme, which represent a mechanism of active and constructive co-operation in the field of GMP among countries and pharmaceutical inspection authorities.) The committee supports the TFDA’s goal to implement PIC/S GMP by 2014. However, there are ongoing concerns on the related BNHI pricing policy which provides local manufacturers with government subsidies for meeting aforementioned local Taiwan PIC/S standards.

Furthermore, a comprehensive drug quality monitoring system that includes advanced GMP regulations, routine inspections, active pharmaceutical ingredient (API) management systems and controls on changes in the manufacturing process has not yet been established. This is necessary to ensure consistent drug quality over time.

RECOMMENDATION

The TFDA should seek international recognition of its local PIC/S scheme. We urge the BNHI and TFDA to review current regulatory and pricing policies in relation to product quality.

To ensure patient safety at all times, the TFDA should improve its pre-approval and post-approval drug quality monitoring

guidelines in accordance with international regulations.

3. 確保穩定一致的藥品品質

此議題在上一年度建議書中已提及。

透過履行藥品優良製造規範（GMP）與藥品優良製造確效作業基準（cGMP），台灣正逐步建置藥品製造標準基礎。然而，因台灣的藥品法規系統尚未與已開發國家標準完全一致，以至於截至2012年6月，國內149家GMP製造廠中，僅5%獲得歐盟或美國藥品主管機關認證。

就此國際藥品品質指標而言，此一偏低的比例與國內已有24%藥品製造廠獲得台灣衛生署食品藥物管理局PIC/S優良製造規範認證形成對比。（PIC/S GMP，國際醫藥品稽查協約組織乃提供積極具建設性機制，並促成各國GMP規章與藥品稽核主管機關之合作）。歐洲商會製藥業委員會支持衛生署食品暨藥物管理局於2014年全面實施PIC/S優良製造規範的政策目標，然而我們仍持續關注中央健保局以提高健保藥品核價的方式為誘因，此舉已形同以政府補貼方式達成獎勵台灣本地製造廠升級。

更有甚之，台灣尚未建立起一套包括先進優良製造規範，規律查廠，原料藥管理系統（API）與製藥流程變動控管機制等在內的完整藥品品質管理監測系統，此一機制對於長遠的藥品品質管理已刻不容緩。

建議

台灣食品暨藥物管理局推行之本地PIC/S優良製造規範應尋求國際認可。我們也呼籲食品暨藥物管理局與中央健保局重新檢視現行藥品核價與藥物品質管理政策之相關性

確保病患用藥品質，台灣食品暨藥物管理局應改善現今藥物品質管理於事前審查與上市後審查與監測準則，期與歐盟及美國等標準一致。

Towards a performance and best practice-oriented government procurement

1. Organizational reform of the Executive Yuan in 2013
2. The overall environment for foreign contractors in government procurement and projects
3. The four stages towards improvement in executing public infrastructure projects
4. New developments in dispute resolution

Introduction

Issues discussed in the committee's 2011-2012 position paper remain mostly unchanged with certain additions as response and comments to what we have observed during the past year. The spirit of the WTO Agreement on Government Procurement ("GPA") is to create a fair and transparent market without discrimination among foreign products, services and suppliers in terms of equal access and fair competition. Taiwan's commitment to liberalize the government procurement policy and process has been demonstrated through adherence to the GPA and concrete improvements after Taiwan's accession on 15 July 2009. The significant steps taken are recognized and appreciated by the committee. However, in practice, the performance of Taiwan's government procurement system, compared to other countries, remains unsatisfactory from the perspective of foreign suppliers and contractors. In order to keep Taiwan's government procurement policies more efficient in terms of costs and duration, to keep them in sync with international standards and prevent a loss of European expertise in government projects due to a lack of EU bidders' interest in the Taiwanese market, the committee recommends that the Taiwan government consider the following observations and recommendations.

1. Organizational reform of the Executive Yuan in 2013

This issue is being raised for the first time. In accordance with the government's organizational restructuring plan, the Public Construction Commission of Executive Yuan ("PCC") will be dissolved on 1 January 2013. Its current operations, including government procurement as discussed in this position paper, will then be administered by three departments: the Ministry of Transportation and Communication, the Ministry of Finance, and the National Development Council.

While we welcome innovation in government organization, we have concerns regarding the reorganization of project and procurement matters. Our concerns include:

- 1) Whether there will be any measures taken during the transition period to better facilitate the transfer of ongoing and future government procurement matters;
- 2) Whether the current PCC functions can be well effectuated after the restructuring, and
- 3) Whether there will be an entity to give an overarching oversight of the operations of government procurement.

RECOMMENDATION

We urge the government to have an entity or appoint a responsible individual to supervise overall

government procurement matters throughout the transition period to make sure all ongoing and future projects can be well tended to.

2. The overall environment for foreign contractors in government procurement and projects

2.1. Further improvement of the public works environment

The issues raised in this section appeared in last year's position paper. Over the past year, the overall investment environment has remained unfriendly to foreign contractors in terms of access to infrastructure projects. The reasons impeding foreign contractors' participation in major government projects even after Taiwan's accession to the GPA were set out in detail in last year's position paper. They are: (i) The imbalance between compliance and performance, (ii) The lack of comprehensive project planning, management and transparency, and (iii) The lack of a neutral business-friendly environment. The committee finds the situation has not improved substantially and would like to urge the government to keep improving the environment.

RECOMMENDATION

The Executive Yuan should take the initiative to encourage procuring entities to liberalize procurement processes and practices so as to enable them to take advantage of quality infrastructure construction techniques and the cost-efficiency of international competition.

以表現狀況和最佳作業為導向之政府採購為目標

1. 2013年行政院組織改造
2. 外國承包商於政府採購與工程案之整體環境
3. 改善執公共基礎建設工程的四個階段
4. 爭議解決的最新發展

前言

本會2011-2012年政策白皮書中提出之議題多數維持原狀，僅針對本會於過去一年間所觀察之回應與意見加以增修。世貿組織政府採購協定（「GPA」）的精神是要創造公平透明的市場，不歧視外國產品、服務與供應商，使其能獲得同等的市場進入與公平競爭地位。台灣對開放政府採購政策與程序的承諾已透過自2009年7月15日台灣加入本協定後恪守GPA規範以及具體改善作為而獲得實踐。本會認許並感謝台灣政府努力推動的重大革新。然而，實際上台灣政府採購制度的表現與其他國家相較，對外國供應商與承包商而言仍不盡理想。為使台灣政府採購政策在成本與持續期間方面能更符合效率，使相關政策能符合國際標準，並防止因為歐盟投標廠商失去對台灣市場之興趣而無法於政府工程案中取得歐洲的專業長才，本會呼籲台灣政府應將以下觀察與建議納入考量。

1. 2013年行政院組織改造

此為首度提出之議題。根據政府組織改造計畫，行政院公共工程委員會（「工程會」）將於2013年1月1日解散。其目前之權責事項，包括本政策白皮書中討論之政府採購，將改由三個部會管理，分別是交通部、財政部與國家發展委員會。儘管本會樂見政府組織的創新，但本會對於工程與採購事務組織重整方面抱持疑慮。本會之疑慮包括：1) 此過渡期間是否會採取任何措施以妥善促成目前執行中與未來政府採購事務之順利移轉；2) 目前工程會之組織功能是否能於組織重整後確實執行；以及 3) 是否會有任何機構對政府採購之執行負起總體監督之責。

建議

本會呼籲政府設置機構或任命負責人員於整個過渡期間負責監督整體政府採購事務，以確保所有目前執行中和未來之計畫均可獲得妥善處理。

2. 外國承包商於政府採購與工程案

之整體環境

2.1. 持續改善公共工程環境

本節提出的議題已於去年的政策白皮書中出現過。過去一年間，整體投資環境就進入基礎建設計畫而言，對外國承包商依舊不甚友善。台灣加入GPA後仍阻礙外國承包商參與重大政府計畫的原因已於去年的政策白皮書中詳細說明，包括：(i) 合規與表現之間的失衡情況；(ii) 缺乏完整的工程規劃、管理與透明度；以及 (iii) 缺乏中立且對企業友善的環境。本會認為此情況仍未獲得長足改善，並呼籲政府應持續改善環境。

建議

行政院應主動鼓勵採購機關放寬採購程序與慣例，使其能夠利用到透過國際競爭而獲得的高品質基礎建設工程技術與成本效益。

為解決台灣政府主管公務人員處分失衡的問題，本會強烈呼籲行政院必須對處理公共工程計畫官員的責任附加公平合理之上限規定。最後，採購機關承辦主事者的履約評審應遵循整體系統化計畫評審，以其在合規與交付計畫方面之表現或採購成果為依據。

本會建議應有詳細的四階段計畫執行，並於下文第3則議題項下就此深入討論。

In order to deal with the issue of the imbalance in the imposition of sanctions on government officials in Taiwan, the committee strongly encourages the Executive Yuan to impose a ceiling on liabilities of officials engaging in public procurement projects that is both fair and reasonable. Eventually, procuring officials' performance evaluation should be based both on their performance on compliance and delivery or results of the procurement following a comprehensive systematic project evaluation.

The committee recommends a detailed, four-stage project execution which is further presented in Issue 3 below.

With regard to the overall investment environment, while infrastructure is proof of the performance (or lack thereof) of public officials and politicians, a business-friendly economic and political environment needs to be further developed in order for Taiwan's economy to flourish. Benefits Taiwanese citizens may reap from this include access to new services, reduced transaction costs and improved access to government resources. As the main constituents, the taxpayers' needs and concerns should be the major concern of politicians.

Purely technical issues should be evaluated without political interference in order to avoid placing contractors at a disadvantage or discouraging future participation.

2.2. Making the GPA applicable to all new special municipalities

This issue appeared in last year's position paper. Some cities and counties were merged to form special municipalities on 25 December 2010. Together with Taipei City and Kaohsiung City, Taichung City, Tainan City and New Taipei City have become special municipalities or "mega" cities. Under Annex 2 of the GPA, the provisions of the GPA apply to sub-central governmental entities of which the entities of Taipei City and Kaohsiung City have always abided by the GPA. Therefore, the entities of mega cities should also follow the GPA since they are regarded as qualified authorities under Annex 2 of the GPA.

RECOMMENDATION

During the past year, we realize that most of the new mega cities have acceded to the provisions of the GPA. We hereby urge the government to accelerate the process of covering the rest of the mega cities under the GPA structure.

3. The four stages towards improvement in executing public infrastructure projects

The issues set out below appeared in last year's position paper. As a means towards improving performance, the steps outlined below are recommended during the four main stages of a project: planning, bidding, contract performance, and evaluation.

3.1. Planning

There are two concerns underlying the planning stage:

1) The government has allocated an insufficient budget to project planning, and 2) There are no official English translations of tender documents. While a solid project plan lays the foundation and provides direction for project implementation, sufficient budget allocated to the planning stage, as well as clear and unified English translation of tender documents, provide European contractors a jump start during the pre-bidding phase.

RECOMMENDATION

In response to the first concern (insufficient budget), we suggest that the Executive Yuan adequately fund and monitor the project planning stage. For the purpose of obtaining competitive contracts and outstanding performances, the government should hire a qualified, experienced and prestigious consulting firm to execute the planning stage of the projects in order to determine reasonable pricing and time to delivery.

In addition, an official English translation of the tender would improve the quality and reliability of the bids. The committee believes that English translations of the full tender and not merely English summary of the tender as currently provided, be provided by the Executive Yuan. To achieve this goal, the additional translation cost can be added to the tender document fee and paid by potential bidders, or, alternatively, establish a pool of freelance translators specializing in terms and conditions of tender

關於整體投資環境，儘管基礎建設是政府與政治人物表現（或缺乏表現）之明證，但台灣必須持續培養對企業友善的經濟與政治環境，才能讓台灣的經濟持續繁榮。台灣將可因此受益，包括能取得新服務、降低交易成本，並且能更容易取得政府資源。納稅人的需要與顧慮十分重要，應該是政治人物必須重視的問題。

純粹的技術議題應該是在無政治干擾的情況下進行評估，才能避免使承包商落入不利地位或使其未來無意再參與工程採購計畫。

2.2. 政府採購協定GPA應一體適用全部新升格之直轄市

此議題已於去年的政策白皮書中出現過。部分縣市已於2010年12月25日合併升格為直轄市。連同原本的北高兩直轄市，目前台中市、台南市和新北市均已升格為直轄市或「大都會」。根據GPA附件2規定，GPA條款應適用中央政府下一級的政府實體，故台北市和高雄市向來均遵守GPA規範。因此，前述新升格之直轄市亦應遵守GPA，因為這些直轄市均屬於GPA附件2規定的合格政府機關。

建議

過去一年間，本會瞭解新升格直轄市多數均已承認GPA規範。本會謹在此呼籲政府應加速將其餘直轄市均納入GPA架構之程序。

3. 改善公共基礎建設工程的四個階段

以下所列議題已於去年的政策白皮書中出現過。為能持續改善表現，建議應針對計畫的四個主要階段採取以下概述步驟，即規劃、招標、履約與評審：

3.1. 規劃

規劃階段有兩項顧慮：1) 政府對工程規劃所分配的預算不足；以及2) 招標文件無官方英文翻譯。儘管穩固的工程計畫能打下良好基礎並提供計畫執行的正確方向，但規劃階段若能分配到充分預算，並提供招標文件清楚統一的英文翻譯，將可使歐洲承包商在投標前階段即有好的契機。

建議

有關第一項疑慮（預算不足），本會建議行政院應充分提供資金並監督工程規劃階段。為能獲得具競爭力的合約與卓越表現，政府應聘請合格、經驗豐富、聲譽卓著的顧問公司執行工程案的規劃階段，以判定合理的價格與交付期限。此外，招標文件的官方英文翻譯可改善投標品質與可靠性。

本會認為行政院應提供完整招標文件的英文翻譯，而非如目前僅提供英文摘要資訊。為達此一目標，額外的翻譯費用可加至投標文件費用並由潛在投標廠商支付，另外的解決方法是匯集一群對投標文件條款約定具專業能力之自由接案翻譯人員負責文件翻譯。若有必要，本會願意協助政府達成此項工作。永續性、對生態系統和環境的衝擊，以及節能問題絕對應該要在規劃階段中即納入考量。

3.2. 投標

本會已於先前多份政策白皮書中數度提出投標問題和相關意見。GPA條款准許會員國有權得選擇「最低投標廠商」或「最具經濟優勢」標準作為決標之標準。但本會卻觀察到，台灣的政府招標機構總是採用「最低投標廠商」之遴選標準以確保能取得最低價格，但卻忽略例如工程期間與品質等其他重要標準。

建議

如果台灣政府希望能在政府採購計畫中獲得最佳履約表現，即應採用「最具經濟優勢」標準。行政府在決標時應考量多項標準（包括成本價值比），而非只是讓最低投標廠商得標。國際市場上成功的最佳作業均應加以採用，例如生命周期成本

offers. If needed, the committee is willing to assist the government in accomplishing this task.

Sustainability, the impact on ecology and the environment and energy saving issues should always be considered in the planning stage.

3.2. Bidding

The issue of bidding was raised and commented on by the committee several times in its previous position papers. The provision of the GPA

RECOMMENDATION

If the Taiwan government wishes to obtain the best performances from government procurement projects, the “most economically advantageous” criterion should be adopted. In awarding tenders, the Executive Yuan should consider a range of issues, including value-to-cost, rather than simply awarding contracts to the lowest bidder. Internationally successful best practices like Life Cycle Cost (LCC), competitive dialogues, unsolicited proposals, ranking system and short list systems should be put into place.

In addition, to ensure fair access, tender documents should be clear, accurate, and include a statement of the desired business outcomes and evaluation criteria. Bidders should be given an opportunity to seek clarification or further information, where appropriate. Furthermore, opportunities should

be clearly made available to all eligible parties in a timely manner for fair bids during the procurement process.

3.3. Contract performance

The terms and conditions of the procurement contracts sometimes favour the procuring entity and there isn't much room for negotiation. This results in unfair and unnecessary burdens on foreign contractors.

RECOMMENDATION

In order to provide reasonable and fair contracts to all contractors, the committee recommends revising the existing model contracts with Taiwan's own best practices to keep them in line with international best practices.

3.4. Evaluation

In order to reach the best and most efficient performance of the project, clear criteria of evaluation have always been pursued by the committee. By establishing a fair evaluation system, the non-project impact is likely to be reduced.

RECOMMENDATION

The committee recommends that upon completion, the performance of all major project contracts be assessed by introducing a feedback system to reflect the comments of the contractors toward the entire tendering and execution phases handled by the procurement agencies. The feedback system should be administered by a neutral

third party. The results of the assessment should be published after each project is completed and used for further improvements to the overall performance of the government procurement system.

(LCC)、競爭對話、非公開徵求計畫書、排名制度，以及決選名單制度。如果台灣政府希望能在政府採購計畫中獲得最佳履約表現，即應採用「最具經濟優勢」標準。行政府在決標時應考量多項標準（包括成本價值比），而非只是讓最低投標廠商得標。國際市場上成功的最佳作業均應加以採用，例如生命周期成本(LCC)、競爭對話、非公開徵求計畫書、排名制度，以及決選名單制度。

除此之外，為確保公平進入，招標文件應清楚、準確，且應包括欲獲致之營業成果與評審標準的聲明。投標廠商應有機會能視情況要求澄清或取得其他資訊。而且，採購過程中應適時清楚讓全部合格投標廠商均有機會以確保公平競標。

3.3. 履約

採購合約條款約定有時會對採購機關較為有利，而且並無議約空間。如此會導致外國承包商必須承受不公平且無必要之負擔。

建議

為能向全體承包商均提供合理公平之合約，本會建議修訂目前基於台灣本身最佳作業而訂定之合約範本，以使合約能符合國際最佳作業。

3.4. 評審

為能達成工程計畫最佳且最有效率之履約，清楚明確的評審標準向來是本會追尋的目標。只要能建立起公平的評審制度，便可能降低非計畫衝擊。

建議

本會建議計畫完成時，應該要引進意見回饋制度以評量每一項重大工程合約的履約情況，以反應承包商對於招標機關處理整個招標與執行階段的意見。意見回饋制度應由中立第三方執行。每次工程計畫完成後均應公布評量結果，用於持續改進政府採購制度的整體表現。

4. 爭議解決的最新發展

4.1. 調解

此為新議題。根據政府採購法規定，調解是政府採購案爭議解決之法定機制。然而，本會發現過去數年間環境已經惡化，尤其是調解無法有效率地協助合約當事人就解決爭議達成協議。好消息是工程會的採購申訴審議委員會（「申審會」）於今年稍早已重新改組重整。本會樂見此一改變，也期盼調解機制不久後便能發揮較佳作用、更為透明，並致力達成公平性。此外，工程會已表示，未來個別案件的調解

委員將按照工程會制定的標準作業程序選任。締約當事人亦可建議選任之調解委員，但工程會不受當事人建議之約束。

4.2. 仲裁

根據政府採購法第85-1條第2款規定，若因採購機關不同意申審會所建議調解之建議或解決而使得工程案採購之調解無法順利解決爭議時，採購機關即不得對承包商申請仲裁表示異議。若爭議無法透過調解而解決時，且締約當事人間並無仲裁約定，則爭議應交由訴訟解決。然而國際趨勢係朝向以仲裁作為政府採購的爭議解決機制。本會瞭解，台灣政府多年來持續努力修訂現行政府採購法規定，以納入仲裁作為政府採購案的替代爭議解決方法。今年工程會已將仲裁條款納入政府採購合約範本，作為爭議解決的替代機制之一。但此一條款並未規定因政府採購計畫所生之爭議必須透過仲裁解決。意即相關爭議唯有經過締約採購機關同意時方可交付仲裁。另一項疑慮是，政府採購合約範圍僅供參考，因此採購機構得不將仲裁條款納入其採購合約中。工程會日前提及，工程會已建議修訂政府採購法第85-1條第2款。根據建議修正案，申審會必須對因工程案採購或技術服務採購所生之調解爭議提出調解計畫。工程會也建議，如因採購機關不同意調解計畫而使調解失敗時，

4. New developments in dispute resolution

4.1. Mediation

This is a new issue. Under the Government Procurement Law, mediation is the statutory mechanism for dispute resolution in government procurement cases. However, we find the environment has deteriorated over the past few years, particularly in terms of its inefficiency in helping parties reach agreements to settle their disputes. The good news is that the Complaint Review Board for Government Procurement (CRBGP) of the PCC was restructured and reformed earlier this year. We welcome this change and anticipate the mediation mechanism will function better, be more transparent and strive to achieve fairness in the near future. Furthermore, the PCC has indicated that in the future mediators in individual case will be appointed pursuant to the PCC's established standard operating procedures (SOP). Contracting parties may also recommend mediators to be appointed although the PCC is not bound by the parties' suggestions.

4.2. Arbitration

This is a new issue. According to Paragraph 2, Article 85-1 of the Government Procurement Law, in the event that mediation on a procurement of construction work fails because the procuring entity does not agree with a proposal or resolution for mediation proposed by the CRBGP, the procuring

entity may not object to the arbitration filed by the contractor. When the dispute cannot be resolved through mediation and there is no arbitration agreement between the contracting parties, the dispute will proceed to litigation. The international trend, nevertheless, is towards arbitration as a dispute-solving mechanism for government procurement.

We realize that the Taiwan government has endeavored throughout the years to amend the current Government Procurement Law to include arbitration as an alternative dispute resolution for government procurement projects. This year the PCC has included an arbitration clause into the Template of Government Procurement Contracts as one of the alternative dispute resolution mechanisms. The clause, however, does not provide that the disputes arising from a government-procured project shall be resolved by arbitration. This means that relevant disputes can resort to arbitration only with the consent of the contracting procurement entity. Another concern is that the template of government procurement contracts are for reference only so the procuring entity may not incorporate its arbitration clause into the procurement contract.

The PCC recently mentioned that the PCC had proposed to amend Paragraph 2, Article 85-1 of the Government Procurement Law. Under the proposed amendment, the CRBGP is required to make a mediation proposal for the mediated dispute arising from procurement of construction work or of technical services. The PCC also proposed that where such mediation fails because the procuring entity does not agree with the mediation proposal, the procuring entity may not object to the arbitration filed by the contractor or the technical service provider. However, the

Executive Yuan seems reluctant to agree with such an amendment.

The committee welcomes the changes in mediation and arbitration made by the PCC and we look forward to observing the new CRBGP in practice.

RECOMMENDATION

We urge the PCC and other departments responsible for government procurement to further promote the concept and favorable aspects of arbitration so that more disputes will be resolved through arbitration in future.

採購機關即不得對承包商或技術服務供應商提起之仲裁表示異議。然而，行政院似乎不願接受此修正案。本會樂見工程會對調解與仲裁所做的變動，本會期盼能看到全新的申審會開始作業。

建議

本會呼籲工程會與其他負責政府採購的部會都應該要繼續推動仲裁的觀念並宣導其有利面向，讓未來更多爭議都能透過仲裁獲得解決。

1. Consistency of food ingredient translations
2. Technical barriers to trade for European food products
3. Import ban on products from China
4. Product labeling issues
5. Bank reserves for standardized contracts
6. Tobacco industry issues

Introduction

Since the publication of the 2011-2012 position paper, progress has been made in the following issue:

• **Import ban on products from China:** The import ban has been lifted on 12 items that appeared on the committee's priority list of items banned for importation from China to Taiwan:

- 1) CCC code 6104.19.20.00-8 (Women's or girls' suits, knitted or crocheted, of artificial fibres);
- 2) CCC code 6107.11.00.00-7 (Men's or boys' underpants and briefs, knitted or crocheted, of cotton);
- 3) CCC code 6109.90.90.00-0 (T-shirt, singlets and other vests, knitted or crocheted, of other textile materials);
- 4) CCC code 6204.59.90.00-3 (Women's or girls' skirts and divided skirts, of other textile materials);
- 5) CCC code 6108.21.00.00-4 (Women's or girls' briefs and panties, knitted or crocheted, of cotton);
- 6) the item under CCC code 6202.13.00.00-9 (Women's or girls' raincoats, of man-made fibres);
- 7) CCC code 6205.20.00.00-7 (Men's or boys' shirts, of cotton);
- 8) CCC code 6208.91.00.00-8 (Women's or girls' singlets and other vest, briefs, panties, negliges, bathrobes, dressing gowns and similar articles, of cotton);

9) CCC code 6106.20.00.00-7 (Women's or girls' blouses, shirts and shirt blouses, knitted or crocheted, of man-made fibers);

10) CCC code 7010.90.00.10-3 (Containers of glass, of a capacity exceeding 1L);

11) CCC code 4819.30.00.00-7 (Sacks and bags, having a base of a width of 40 cm or more paper);

12) CCC code 4823.90.00.90-9 (Other paper, paperboard, cellulose wadding and webs of cellulose fibers, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibers).

The issue from last year's position paper titled "Land availability for retail in Taiwan" has been dropped temporarily until the ECCT becomes a nation-wide association while we have added one new issue this year. All other issues from last year's position paper remain unresolved and are repeated in this year's position paper.

1. Consistency of food ingredient translations

This is the second year we have raised this issue. The government could further improve the business environment and minimize miscommunication by adopting the common Chinese translations of food ingredients which are used in the Greater China region. This is important

to ensure consistency and a key factor for companies to consider when launching new products in different markets.

RECOMMENDATION

The Taiwan Food and Drug Administration (TFDA) should adopt the same common Chinese translations of food ingredients which have been used in the Greater China area for years instead of creating translations only used in Taiwan. Alternatively, the TFDA should accept the translations of other countries on the same packaging in addition to the Taiwanese translation.

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 access to the Taiwan market caused by Taiwan's cumbersome approval and inspection procedures. This has led many EU exporters to raise concerns of discrimination.

2.1. Sanitary and phytosanitary and food safety approval process

This issue was raised in last year's position paper. The importation of fresh meat, including 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

1. 食品原物料翻譯的一致性
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. 商品與服務禮券定型化契約之履約保證金
6. 菸草產業議題

前言

自歐洲商會出版2011-2012年建議書以來，下列議題已解決或獲得有效進展：

• **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12項商品今年已獲開放進口。

1) 商品列號6104.19.20.00-8 (再生纖維製女用或女童用整套西裝，針織或鉤針織者)；

2) 商品列號6107.11.00.00-7 (棉製男用或男童用內褲及三角褲，針織或鉤針織者)；

3) 商品列號6109.90.90.00-0 (其他紡織材料製T恤衫、汗衫及其他背心，針織或鉤針織者)；

4) 商品列號6204.59.90.00-3 (其他紡織材料製女用或女童用裙及褲裙)；

5) 商品列號6108.21.00.00-4 (棉製女用或女童用三角褲及短內褲，針織或鉤針織者)；

6) 商品列號6202.13.00.00-9 下之項目 (人造纖維製女用或女童用雨衣)；

7) 商品列號6205.20.00.00-7 (棉製男用或男童用襯衫)；

8) 商品列號6208.91.00.00.8 (棉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)；

9) 商品列號6106.20.00.00-7 (人造纖維製女用或女童用上衣、襯衫及短衫，針織或鉤針織者)；

10) 商品列號7010.90.00.10-3 (超過1公升之玻璃容器)；

11) 商品列號4819.30.00.00.7 (底邊寬度在40公分或以上之紙袋)；

12) 商品列號4823.90.00.90.9 (其他切成一定尺寸或形狀之紙、紙板、纖維素胎及纖維素紙；其他以紙漿、紙、紙板、纖維素胎或纖維素紙所製之物品)。

去年建議書中所列的「台灣省工業區商業使用限制」暫時先從今年的建議書中刪除，待歐洲商會成為全國性組織後再提出。其他去年未獲解決之議題今年仍列於建議書中。

1. 食品原物料翻譯的一致性

本委員會第二次在建議書中提出此議題。對政府而言，採用大中華區域

通用的食品原物料中文翻譯，不僅能夠改善商業經營環境、減少溝通不良所帶來的困擾，對於跨國企業而言，確保其翻譯的一致性，也是決定在不同市場推出產品時的重要關鍵。

建議

行政院衛生署食品藥物管理局應該接受大中華區域通用、且行之有年的食品原物料中文翻譯，而非創造僅於台灣使用的翻譯文字；或者，接受同一包裝上除台灣繁體翻譯文字外，同時列有其他國家之翻譯文字。

2. 歐洲食品進口技術性貿易障礙

此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。這也讓許多歐洲進口商開始重視在台灣的平台待遇問題。

2.1. 食品衛生，安全和動植物檢疫標準

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

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.

RECOMMENDATION

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 2013 European food priority list

This issue was raised in previous position papers. European animal and 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 Parma ham or premium cheeses). As a world leader in food production, the EU ensures its standards and procedures are consistent with internationally-agreed norms.

RECOMMENDATION

Taiwan should base its testing standards on scientific data and ensure that they are consistent with international norms.

Enable the BAPHIQ and TFDA to carry out inspections independently of funding from suppliers.

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.

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區列為「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局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。

台灣政府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。

台灣政府應採納國際規範，以建立在科學數據上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。

台灣政府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. 2013年ECCT歐洲食品優先清單

此議題於前幾年的建議書中提及，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)，因此歐洲農產品與國內產品並無惡性競爭的疑慮。作為食品生產業的龍頭，歐洲國家食品生產之標準及程序必定符合國際標準。

建議

台灣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。

建議動植物防疫檢疫局及食品藥物管理局自行負擔檢驗費用。

某些歐洲特殊食材無法完全依照台灣標準，但只要科學證明其食用安全無虞，應允許進口。

2013 European food priority list		
Product family	Reason for prohibition / restriction	Proposition
Meat products		
Pork	Necessity for each country to get BAPHIQ and DoH 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 OIE and their agricultural food standards comply with Codex Alimentarius, the cumbersome validation inspection process should be reformed.
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 DoH 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		

2.3. Organic standards

This issue was raised in previous position papers. Taiwan's Agriculture & Food Agency (AFA) has granted approval to only 16 out of the 27 EU member states that have applied to export organic agricultural products to Taiwan, even though organic standards and implementation procedures are harmonized throughout the EU.

RECOMMENDATION

The AFA should approve applications for the remaining 11 EU member states without delay.

3. Import ban on products from China

This issue was raised in several previous position papers. Given the progress made in cross-strait trade liberalization through the Economic Cooperation Framework Agreement (ECFA), the committee expects more efficient and effective measures to be taken by the government to lift the remaining import bans on products made in China. Lifting the ban should be done in the interest of fair competition and to give Taiwanese consumers a greater variety of products to choose from.

RECOMMENDATION

The Industrial Development Bureau (IDB) should comply with WTO regulations and remove the ban on the importation of the items on the ECCT's 2013 priority list.

2011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	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。	由於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，因此應省去繁複的認證/查驗流程。
家禽肉		
牛肉	由於有狂牛症的風險，所以明令禁止。	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	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。	由於歐盟國農業食品標準皆符合國際食品標準的規定，因此應省去繁複的認證、檢驗及相關措施流程。
櫻桃		
番茄		
洋蔥		
馬鈴薯		
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	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。
冷藏肉品、加工食品(醬汁、派、菜餚等)		
鵝肝		

2.3 有機農產品認證標準

此議題於往年的建議書內發表。即使歐盟已將會員國有機認證標準及施行程序調和一致，在27個歐盟會員國中，農糧署目前僅公告16國為有機農產品管理同等性國家。

建議

農糧署應立即開放歐盟其它11國之有機農產品進口。

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出。透過兩岸經濟合作架構協議，雙邊貿易自由化已取得進展，本委員期待政府採取更快而有效的措施，開放剩餘仍禁止進口的中國大陸產品。解禁應建立在公平競爭的利基上，讓台灣的消費者有更多樣化的產品選擇。

建議

經濟部應遵守世界貿易組織規範，允許本委員會2013年優先處理清單的物品進口，移除對中國大陸的進口限制。

2013 Retail and Distribution committee's PRC import ban priority list

CCC Code	Product description
Apparel	
6204.42.00.00-2	Women's or girls' dresses, of cotton
6115.95.00.00-6	Stockings, socks and other hosiery, knitted or crocheted, of cotton
6208.21.00.00-3	Women's or girls' nightdresses and pyjamas, of cotton
6212.10.90.00-1	Brassieres, whether knitted or not or crocheted, or other textile materials
6207.91.00.00-9	Men's or boys' singlets and other vests, bathrobes, dressing gowns and similar articles, of cotton
6207.21.00.00-4	Men's or boys' nightshirts and pyjamas, of cotton
6207.11.00.00-6	Men's or boys' underpants and briefs, of cotton
6202.92.00.00-3	Women's or girls' anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04, of cotton
6208.22.00.00-2	Women's or girls' nightdresses and pyjamas, of man-made fibres
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	
4823.90.00.31.1	Self-adhesive paper, cut to size, in strips or rolls

2013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	
6204.42.00.00-2	棉製女用或女童用洋裝
6115.95.00.00-6	棉製長襪、短襪及其他襪，針織或鉤針織者
6208.21.00.00-3	棉製女用或女童用睡袍及睡衣褲
6212.10.90.00-1	其他紡織材料製胸罩，不論是否針織或鉤針織者
6207.91.00.00-9	棉製男用或男童用汗衫及其他背心、浴袍、晨衣及類似品
6207.21.00.00-4	棉製男用或男童用睡衣及睡衣褲
6207.11.00.00-6	棉製男用或男童用內褲及三角褲
6202.92.00.00-3	棉製女用或女童用附有頭巾之禦寒外套（包括滑雪夾克）、風衣、擋風夾克及類似品，第6204節所列者除外
6208.22.00.00-2	人造纖維製女用或女童用睡袍及睡衣褲
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
紙類	
4823.90.00.31.1	自黏性之紙，切成一定尺寸，成條或成捲

4. Product labeling issues

4.1. Commodity labeling law

This issue was raised in several previous position papers. Should Taiwanese consumers have issues with an imported product, it is customary to contact the local importer as it is more convenient to speak with someone in the same time zone and in the same language. Moreover, according to Section 9 of the Consumer Protection Law, once a product is imported, it is the importer and not the original manufacturer, who is responsible for all product liability. For these reasons, and given that manufacturer information may be confidential for various reasons, Taiwan importers should not be legally required to disclose manufacturer information. That is the case in the US, Japan, the EU and many other countries.

RECOMMENDATION

Only the contact information of importers should be required on product labels for imported goods. Manufacturers' information should be optional.

4.2. Labeling of multi-packs

This issue was raised in several previous position papers. According to the Food Sanitation Act, the TFDA requires importers to take full responsibility for the labeling of food products even if a wholesale customer decides to break up multi-packs for resale. This becomes a problem when a retailer resells the individual units of multi-packs without individual Chinese labels but the responsibility still falls to the importer. The requirement that importers should label individual units of multi-packs is unreasonable because importers have no

control over who breaks up multi-packs. In order to comply with the requirement, law-abiding importers are forced to transfer the additional re-labeling costs on to consumers or limit their selection of imported goods to items that already comply or are easy to re-label. As one of President Ma's objectives is to revise out-of-date regulations and eliminate trade barriers caused by the government, we would like TFDA to re-examine the regulation.

RECOMMENDATION

The DoH in coordination with the Taiwan Food and Drug Administration (TFDA) should:

- 1) Clarify that if products are altered, the entity making the change is then responsible for the labeling prior to sale, and/
- or 2) Allow importers to print "Not Available for Resale" on the original product label, thereby freeing them from the labeling responsibility should a retailer decide to break up and resell smaller units of a multi-pack.

4.3. Sock labeling

This issue was raised in last year's position paper. At a time when consumers are suffering from price inflation, the government should make an effort to eliminate redundant regulations that create extra costs that are passed on to consumers. Under current regulations, sock labeling should be done by individual pair even if they are sold in multi-pair packs. The purpose of buying in bulk is to reap benefits from economies of scale. However, this regulation eliminates these benefits and the process of adding individual labels is labour-

intensive, time-consuming, and risks damaging the socks should the hangtags become tangled.

RECOMMENDATION

The Department of Commerce (DoC) should revise the current labeling requirement and remove the unreasonable and unnecessary requirement to label each pair of socks sold in a multipack. The only label required should be the one on the outer packaging. If a distributor decides to break up the multi-pack and sell individual pairs, then the responsibility of disclosing product information on the Chinese label should reside with the reseller.

4.4. Recycle mark

This is a new issue. For the past ten years, Taiwanese consumers have recognized both the triangular-shaped plastic recycling code and the square-shaped recycling symbol that appears on plastic packaging and containers. Both symbols indicate that the item is recyclable and do not need to appear simultaneously. Importers currently have to add the square symbol to plastic containers which do not need Chinese labels, such as containers for fresh food items. This is unique to Taiwan, thereby incurring extra costs without adding any value. The requirement is superfluous.

RECOMMENDATION

The EPA should accept and recognize both Taiwan's recycling symbol and the

4. 商品標示議題

4.1. 商品標示法

此議題在前幾年度的建議書中均有提出。台灣的消費者對於進口商品有問題時，通常直接與當地的進口商聯繫，因為兩者的語言及時區均相同，此外，根據消費者保護法第九條，進口產品是由進口商負責產品的所有責任，並非國外製造商，因此基於上述理由及考量到製造商的資訊有時被視為營業機密，台灣的進口商不應被強制要求揭露製造商資訊。美國、日本、歐盟及其他許多國家亦未有類似的規定。

建議

標示進口商資料已足以保障消費者權益，建議經濟部商業司應修正商品標示法及依商品標示法公告規定之標示基準，將製造商資訊改為自願性規定。

4.2. 多重包裝食品標示

此議題已於往年度建議書內發表。根據食品衛生管理法，即使多層次包裝的進口食品於進口商出售後被拆封轉售，若該產品無另外加上中文標示者，標示責任仍落在源頭的進口商身上，由於進口商無法控制購買者是否會拆封零售，因此只能於多層次包裝裡的個別包裝食品均加上中文標示，這樣的結果全肇因於不合理的規定。

守法的進口業者為符合法規規定，被迫將額外的標示成本轉嫁到消費者身上，或者只能選擇進口已符合標示規定或容易貼標的產品。馬總統於第二次就職演說中提到，政府的目標在翻修不合時宜的法制，排除貿易和投資的人為障礙，基此我們希望食品藥物管理局能重新檢視這個規定。

建議

衛生署及食品藥物管理局應 1) 明定若販售業者拆封多層次包裝食品並零售，該業者應負擔產品的中文標示責任；及/或 2) 允許進口商於原產品外包裝上註明「非供零售」並免除上述的標示責任。

4.3. 襪類標示

此議題已於去年建議書內發表。現在台灣的消費者受到物價膨脹之若，政府應努力刪除增加消費者成本的冗餘法規。以服飾標示基準為例，襪類商品即使以量販包裝的形式販售，仍應於每一雙襪子加上中文標示。消費者購買量販包裝的目的主要是希望可以降低平均單價，但由於襪類商品的標示作業不僅耗時且需高度勞力，且在過程中往往因為吊牌糾纏在一起，導致損壞商品，因此業者只能將額外支出的標示成本轉嫁給消費者，這項法規消除了消費者原本可享之利益。

建議

商業司應修改量販包應於每一雙襪類本體標示的要求，此規定不合理且不必要。建議外包裝具有中文標示即可，若之後有業者拆封零售，則應該業者自行負擔標示責任。

4.4. 回收標誌

此議題第一次在建議書內發表。過去十年，台灣消費者對於列管的塑膠類包裝產品上之塑膠材質回收辨識碼、及四角型回收標誌，均了解其意義為可回收容器，因此無須要求業者均作標示。目前進口商為符合法規的要求，對於不用中文標示的列管塑膠類包裝產品（例如生鮮產品包裝），必須另外加上四角型回收標誌，如此不僅增加額外的標示成本，對消費者亦無實益，為多餘的規定。

建議

環保署應接受並承認台灣的四角型回收標誌及國際通用的三角型材質標誌均為回收標示，列管的塑膠類包裝產品僅須擇其中一項回收標誌即可。

5. 商品與服務禮券定型化契約之履約保證金

international triangular-shaped recycling symbol on packages/containers and only require that products display either one of these symbols.

5. Bank reserves for standardized contracts

This issue was raised in last year’s paper. According to regulations of the DoC, retailers need to prepare sufficient cash reserves in the bank or provide equivalent performance bonds when issuing merchandise or gift coupons. Alternative means suggested by the authorities are not feasible as no retailer is willing to be another’s guarantor.

RECOMMENDATION

The DoC should allow mutual guarantees for gift coupons from a company’s related entity instead of only limiting guarantees from a similar type or level of business enterprise.

The DoC should allow retailers with sound reputations and credit statuses to prepare partial funds instead of the full reserve amounts when issuing merchandise or gift coupons.

6. Tobacco industry issues

The amended Tobacco Hazards Prevention and Control Act (THPCA) took effect in January 2009. However, inconsistent interpretations of the act between local and central government agencies have made the business environment for tobacco companies and the retail trade unpredictable.

6.1. Proposed amendments to the THPCA

Despite inconsistent interpretations of the existing THPCA, an amendment to the THPCA was tabled in the Legislative Yuan (LY) for review in 2011. Evidence is inconclusive that some of the proposed measures, including oversized graphic health warnings, plain packaging and a total display ban would achieve the intended public health objectives of reducing overall smoking or preventing youths from smoking.

Moreover, the committee is concerned that these proposed measures could have negative unintended consequences such as fueling illicit trade and potentially violate tobacco manufacturers’ legitimate intellectual property rights, thereby hampering legitimate tobacco business and retail trade.

RECOMMENDATION

The Department of Health (DoH) should review the implementation and effectiveness of existing regulations to make sure they are consistently applied nationwide before introducing any future tobacco control measures.

The DoH should work with the National Treasury Agency to address the issues of illicit trade and intellectual property rights in conjunction with the industry, as well as with all stakeholders potentially affected by future tobacco control measures, especially retailers.

6.2 The tobacco taxation system

This issue was raised in last year’s

position paper. Since 2006, Taiwan’s GDP per capita has remained at the same level, but the tobacco health surtax has increased 300%, from NT\$5 per pack to NT\$20. According to Taiwan’s illicit trade survey, commissioned by the Tobacco Institute and conducted by TNS Research International in 2010, large shipments of smuggled “cheap whites” (cheap imitations of famous brand tobacco products) are concealed by shipping them together with small quantities of lawful imports. The survey also showed that the market share of smuggled “cheap white” tobacco products accounted for 5.2% (100 million packs), representing approximately NT\$3 billion in lost government revenue in 2010. The share of smuggled “cheap whites” tobacco products increased to 5.6% in 2011. Any excessive increase in health surtax and/or excise could fuel illicit trade, harm legitimate business and further deprive the government of significant tax revenues.

RECOMMENDATION

Given that the health surtax has increased 300% since 2006, the committee recommends that the Ministry of Finance (MoF) and the DoH introduce a policy of moderate and gradual tax increases over the long run. This would allow the government to achieve its revenue objectives and provide the industry with a predictable and stable business environment without generating serious and unintended consequences such as increasing illicit trade and harming retailers’ livelihoods.

本議題在去年的建議書中亦有提出。根據經濟部商業司的規定，零售業者若要發行商品與服務的禮券，必須於銀行存放足夠的現金或提供等值的履約保證金。而商業司所建議的其他發行方式，也面臨實際操作上的問題，因為沒有零售業者會願意替另一家同業充當擔保人。

建議

建議商業司允許公司行號的相關企業互為彼此的擔保人，而非侷限於同業同級的公司。

建議商業司考量企業的商譽與信用狀況，允許信用良好的企業準備部分金額即可，無需準備全額的履約保證金。

6 菸草產業議題

現行「菸害防制法」修正條文於2009年1月生效以來，由於地方與中央政府對此法律的解釋不一致，致使菸草公司及經銷零售業者身處的商業經營環境難以預料而充滿不確定性。

6.1. 菸害防制法修訂草案

儘管現行的「菸害防制法」存在許多解釋分歧的現象，立法院在2011年，仍提出現行「菸害防制法」的審查。目前並無可靠證據顯示這些管控措施的提議，包括大幅增加健康警示圖文之面積、素面包裝、全面禁止陳

列等，有助於達成降低吸菸率或防止未成年吸菸的公共衛生目標。而且，我們擔心這些新管控措施的提案反而可能帶來意外的負面效果，如助長走私菸品的非法交易、侵害菸品製造者智慧財產的合法權利，衝擊合法的菸草業務。

建議

建議衛生署在引進任何新的菸品管控措施前，重新審視現有的法規的執行情況及其有效性。

衛生署在考量新的菸品管控措施時，應審慎處理智慧財產權的議題，並與國庫署、產業界——尤其是零售業者，以及所有利害關係人共同溝通討論。

6.2. 菸品稅捐制度

此議題於去年建議書中已提出。自2006年起，台灣的每人國民生產毛額一直維持在同一個水平，但菸品的健康捐卻已經增長了百分之三百，從一包新台幣5元漲到一包新台幣20元。根據2010年由中華民國菸業協會委託模範市場研究顧問股份有限公司執行，針對台灣市場所做的非法走私菸品調查結果，台灣市場已經充斥著大量的白牌走私菸品，且是以「少量進口、大量走私」態樣進行。該調查也顯示，走私的白牌菸大約佔了市場的

百分之五點二（一億包），也代表了政府在2010年稅收約有新台幣三十億的損失。2011年白牌菸品的走私更增加到5.6%。任何過度提高健康捐及/或菸稅只會助長走私菸品泛濫並傷害合法企業。

建議

有鑑於菸品健康捐自2006年以來已經增加了百分之三百，我們建議財政部及衛生署在考慮調整菸品稅捐時，應採用循序漸進並且較緩和的方式。這不僅能夠達到政府增加稅收的目標，也能提供產業一個穩定與可預期的商業經營環境，而不至於產生助長非法走私及傷害零售業者生計等負面效果。

1. Amortization on premiums arising from the acquisition of assets or businesses
2. Amortization of intangibles not otherwise enumerated in Article 60 of the Taiwan Income Tax Act
3. Documentation look-back period for VAT refund application reviews

Introduction

Of the five issues raised by the committee last year, the following issues remained unresolved:

- Tax disputes over goodwill amortization
- Rules governing one-time transfer pricing adjustments at year end
- Deductibility of intra-group cost allocations

The issue “The surtax rate” is pending review in the Legislative Yuan and has not been repeated this year. The issue “Tax disputes over premiums arising from the acquisition of assets or businesses” raised in last year’s paper has been updated and incorporated into Issues 1 and 2 in this year’s paper. While we remain concerned about the unresolved issues raised last year, they are not repeated in this year’s paper as we have focused our attention on other pressing issues which are a higher priority in the current circumstances.

1. Amortization on premiums arising from the acquisition of assets or businesses

This topic is a continuation of the acquisition premium issue raised in last year’s position paper. Based on Interpretative Guidance no. 074 issued by the Taiwan Accounting Research and Development Foundation (ARDF) on 10 March 2008, a company’s acquisition of another company’s business unit, which

is made up of independently-operated activities and assets, shall be within the scope of the “Statements of Financial Accounting Standards no. 25” (SFAS no. 25). On this basis, the premium arising from an acquisition of a company’s department or business should be amortizable in accordance with Article 96 Subparagraph 3(4) of the “Assessment Rules for the Taiwan Income Tax Act” for tax purposes.

In response to this acquisition premium issue raised in last year’s paper, the Ministry of Finance (MoF) drew upon Interpretative Guidance no. 128 issued by ARDF dated 14 June 2002. This guidance sets out the applicable accounting treatment, ie whether book value or a fair market value should be applicable for various scenarios that arise and stipulating when participating companies involved in a spin-off may or may not be related to each other before the spin-off but could become affiliated or still be unrelated after the spin-off. The MoF’s view is that the tax treatment of business acquisitions should also be based on the accounting treatment applicable to the acquisition. However, as the accounting treatment for a business acquisition in this respect is currently unclear, further clarification is needed. Although spin-offs and business acquisitions both entail the act of transferring assets from one entity to the other, they should not be perceived as identical in nature. Spin-offs involve

a company transferring its business in exchange for another company’s shares. This gives rise to a concern as to whether book value should be adopted for spin-offs if the participating companies are related parties either before or after the spin-off and, as such, makes the spin-off a mere transfer in formality. Consequently, Guidance no. 128 was released to address this concern.

In contrast, in a business acquisition, a company can transfer its business in exchange for other types of consideration such as cash and other assets in addition to shares. If a business acquisition is not settled in shares but kind (eg cash), the above-mentioned concern associated with spin-offs should not arise. Since Guidance no. 074 has set out specific criteria for companies satisfying those criteria to follow the accounting treatment of ‘purchase method’ mandated in SFAS no. 25, this should serve as sufficient basis for the acquisition premium to be amortizable for tax purposes. As a result, the clarification of the accounting treatment in this respect is not a prerequisite for the tax treatment to be determined.

RECOMMENDATION

For business acquisitions not settled in shares, companies should be able to amortize the acquisition premium in accordance with Article 96 Subparagraph 3(4), provided the acquired business meets the criteria specified under Guidance no. 074. This implies that the goodwill amortization should not be confined to cases of mergers. Therefore, in meeting the

1. 資產或營業收購溢價之攤銷爭議
2. 所得稅法第60條所未列舉之其他可辨認無形資產攤銷爭議
3. 有關營業人因註銷登記而申請退還溢付營業稅款，稽徵機關得否要求提示自成立年度起之帳簿憑證資料爭議

前言

去年會議所討論之五個議題中，「未分配盈餘稅率」之議題，有待立法院決議，故於本年度不再重複討論。而「資產或營業收購溢價之攤銷爭議」議題，於今年度已衍生出下列下列第1及第2項議題。至於其餘三議題目前仍未解決：

- 商譽攤銷之爭議
- 移轉訂價年終一次性調整法則
- 集團費用分攤之認列

雖仍待合理的說明與回復，但今年度我們重點放在現行環境下更具急迫性及優先性的其他議題上。

1. 資產或營業收購溢價之攤銷爭議

此議題乃係接續去年建議書之議題。依據我國會計研究發展基金會97年3月10日基秘字第074號函釋（下稱074號函），一公司收購另一公司能經營管理之活動及資產組合之「事業」，屬財務會計準則第25號公報「企業合併－購買法之會計處理」之適用範圍，故收購他公司某部門或事業而產生之收購溢價，仍應適用營利

事業所得稅查核準則（下稱查核準則）第96條第3款第4目關於商譽之認列攤銷規定。而對此，賦稅署曾回應參酌會計基金會91年6月14日基秘字第128號函（下稱128號函）關於公司分割，應區分讓與公司及受讓公司於分割前、後是否為聯屬公司等各種情形以決定其會計處理之函釋規定，考量收購「事業」於何種情形應以帳面價值或公平市價入帳，其現行規定均有未明，故尚待財務會計規範進一步針對收購之處理有所釐清後，方能配合研議。

雖分割與收購皆屬一方讓與、另一方受讓之行為，然其本質並不相同，分割係以一公司之營業換取他公司「股份」之行為，故有雙方於分割前為聯屬公司或於分割後成為聯屬公司而僅係形式上移轉之情形，滋生會計上應否採帳面價值處理之疑義，是128號函乃於焉產生。惟收購則為以一公司之營業換取他公司「現金、股份及其他財產」之行為，不必然以股權為對價，倘以非股權為收購對價（如現金），因不生雙方於收購前為

聯屬公司或於收購後成為聯屬公司而應以帳面價值處理之疑慮，故對其收購成本依據074號函之規定，既已有適用購買式合併會計處理應符合之要件，應可據為適用收購成本分攤下商譽之認列攤銷，而無需待財務會計規範進一步釐清方能處理。

建議

有關非以股份為對價之營業收購，如符合074號函所規定能經營管理之活動及資產組合之「事業」之要件，其收購成本分攤之溢價仍應可適用查核準則第96條第3款第4目商譽之認列攤銷規定，並不以企業合併之態樣為限。財政部95年3月13日台財稅字第09504509450號函之適用範圍應予補充，以符實務作業需要，並臻租稅之公平合理。

2. 所得稅法第60條所未列舉之其他可辨認無形資產攤銷爭議

此議題衍生自去年建議書之議題。稽徵機關認定無形資產之攤提以所得稅法第60條所列舉者為限。然所得稅法第60條旨在明定所列舉營業權、商標權、著作權、專利權及各種特許權之攤折年限，非謂無形資產之認列攤折僅以該列舉之無形資產為限。因此在現行所得稅法第60條對於「商譽」並未有列舉之情況下，為配合當時企

practical needs while promoting greater tax fairness, the MoF should amend Tax Ruling no. 09504509450 dated 13 March 2006 by incorporating acquisition premiums in the scope.

2. Amortization for intangibles not otherwise enumerated in Article 60 of the Taiwan Income Tax Act

This is a new issue that further expands on the acquisition premium issue raised in last year's position paper. It is the tax authority's current practice to only allow intangibles listed in Article 60 of the Taiwan Income Tax Act to be amortizable for tax purposes. However, Article 60 is meant to prescribe the respective useful life for business rights, trademarks, copyrights, patents and other franchises. It should not denote that only intangibles listed in this article can be amortized. Therefore, in meeting the practical needs of Taiwan's mergers and acquisitions (M&A) activities at the time, the MoF amended Article 96 Subparagraph 3(4) to also allow amortization on unrecognized intangibles (ie goodwill) although goodwill is not listed in Article 60.

According to SFAS no. 25 (Business mergers - the accounting standards under the purchase method) promulgated in 1996, when allocating the acquisition consideration to each of the acquired assets, companies should recognize intangibles such as customer lists and technical know-how in their books, instead of collectively classifying them as goodwill.

However, Article 96 Subparagraph 3(4) was not revised correspondingly to include such recognizable intangibles. Consequently, Article 96 Subparagraph 3(4) no longer meets the practical needs of current M&A activities. Accordingly, a revision to this article is required.

Specifically, it should be amended to include a prescribed useful life for intangibles meeting the definition specified under SFAS no. 37 of being 'identifiable', 'controllable by the companies' and 'reasonably expected to provide future economic benefit to the companies'. Without such an amendment, an unfair situation arises whereby a company cannot in practice amortize the recognizable intangibles not otherwise enumerated in Article 60 due to the absence of a prescribed useful life. On the other hand, companies are able to claim amortization on unrecognized intangibles (ie goodwill) that are also not listed in Article 60.

RECOMMENDATION

In addition to goodwill, the MoF should amend Article 96 Subparagraph 3(4) to also allow amortization of those intangibles meeting the definition set forth under SFAS no. 37.

3. Look-back period of documentation for review of VAT refund applications

This is a new issue. Article 42-1 of the Taiwan Value-added and Non-value-added Business Tax Act now requires the tax authority to assess the sales amount, the business tax payable or the overpaid tax amount, within six months after the return filing deadline. If, after the six-month assessment period of the business tax return, it becomes apparent that the scenarios listed in Article 34 Paragraph 3 of the Tax Collection Act are applicable to the taxpayer, the taxpayer's case should be confirmed as 'assessed'.

The concept of the 'assessment period' described above is different from the 'statutory limitation period' specified

in Article 21 of the Tax Collection Act that the tax authority can still demand tax payment Article 21 of the Tax Collection Act that from the taxpayer within the statutory limitation period if any additional tax is found to be payable under investigation.

When a company deregisters its business and files an application seeking a business tax refund, if the tax authority finds no additional tax payable by the taxpayer, the assessment period which the tax authority can request relevant documents from the taxpayer ("look-back period") should be limited to the 'un-assessed' period pursuant to Article 42-1 and Article 34 Paragraph 3. The look-back period should not be the statutory limitation period specified in Article 21, nor the period ranging between the company's incorporation date to its business deregistration date. The tax authority in practice has a tendency to expand the look-back period which it may request documents for. This practice not only contradicts the tax laws stated above but also hinders the company's right to claim tax refunds.

RECOMMENDATION

The MoF should provide explicit guidelines on the length of the look-back period during which the tax authority may request documentation from the taxpayer in the course of reviewing the VAT refund application filed on the basis of business deregistration. The look-back period should be clearly defined and take into account situations where additional tax is or is not found to be payable.

業併購之實務作業需要，查核準則第96條第3款第4目爰定有不可辨認之無形資產「商譽」得認列攤銷之規定。

由於我國財務會計準則第25號公報「企業合併－購買法之會計處理」於民國85年間發布時，對於收購成本之分攤，已明定可辨認之無形資產（如客戶名單、專門技術）應先予辨認入帳，並非可全數認列為商譽，致現行查核準則第96條第3款第4目已不符目前併購實務作業需要，亟待檢討修正，以明定符合我國財務會計準則第37號公報所定具有可辨認性、可被企業控制及具有未來經濟效益等要件之非屬所得稅法第60條所列舉無形資產之攤銷年限。否則，勢將發生非屬所得稅法第60條所列舉可辨認無形資產因無法定耐用年限而不能攤銷，惟同樣非屬該條所列舉不可辨認之剩餘價值之商譽卻可攤銷之不合理現象。

建議

查核準則第96條第3款第4目之攤銷範圍，除商譽外，應增加「符合我國財務會計則第37號公報之其他無形資產」之內容。

3. 有關營業人因註銷登記而申請退還溢付營業稅款，稽徵機關得否要求提示自成立年度起之帳簿憑證資

料爭議

此新議題為本委員會首次提出。加值型及非加值型營業稅法（下稱營業稅法）第42條之1基於法律安定性原則，已明文規定稽徵機關應於申報期限屆滿之次日起六個月內，核定銷售額、應納或溢付營業稅額。則營業稅申報案件在核定後，納稅義務人如有稅捐稽徵法第34條第3項規定之情形，該申報案件應已「核課確定」，而與同法第21條所規定為使稽徵機關經另發現應徵之稅捐仍能行使稅捐徵收權利之「核課期間」有別。

故有關營業人因註銷登記而申請退還溢付營業稅款案件，稽徵機關可調閱帳簿憑證進行查核之期間，在未經另發現應徵之稅捐之情況下，應為營業稅法第42條之1及稅捐稽徵法第34條第3項所定尚未「核課確定」之期間，並非稅捐稽徵法第21條規定之「核課期間」，更非自營業人成立日起之期間。現行稽徵實務對此容有藉擴大帳簿憑證之查核，進而阻撓營業人合法之退稅權利行使，有違正當法律程序之要求。

建議

頒布稽徵機關審查營業人因註銷登記而申請退還溢付營業稅款案件之裁量基準，依是否經另發現應徵之稅捐之情形，明確界定其應適用之帳簿憑證調閱查核之期間。

1. Enhancing technological cooperation between Taiwan and Europe

Introduction

Recent Taiwanese advances in cloud computing, data communication and wireless technologies are consolidating Taiwan's leading position within the global Information and Communication Technology (ICT) chain. Taiwanese expertise in embedding operating systems into any computing or communication platforms, added to the capability to develop application software, enhances the possibility of developing and deploying systems upon which it is possible to offer private and public services in a fast, interactive and protected manner over any "smart" products made in Taiwan. Remote disease monitoring (or telehealth), data security (for financial and other transactions) and food processing and control are just a few of the potential areas where progress could be made towards more efficient services.

Cooperation between Europe and Taiwan within the above areas could be aimed at using existing technologies and infrastructures while developing new enabling application software or technologies thereby creating advances to meet the need for fast, easy and secure access to information or transactions anytime and anywhere.

The issues "Digital imaging technology access for healthcare" and "Advanced sensing & communication technologies for

smart grids" listed in last year's paper have been removed because they are no longer priority issues for the committee.

1. Enhancing technological cooperation between Taiwan and Europe

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.

The development of R&D cooperation between European and Taiwan research institutions, especially in the field of ICT research remains important for both sides. A presentation delivered in Brussels in 2011 by Taiwanese institutions in charge of ICT research was well received by the European Commission's advisory group for ICT research. It confirmed the interest of both sides to develop more collaborative research projects between European and Taiwanese research teams. The transition to 450 nanometre semiconductor wafers was specifically identified as an area of joint interest for 2013. An adequate level of mobilization of all players in Taiwan - both from the public and the private sectors - will therefore be important for the success

of these collaborative research 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. A combination of small, low-cost semiconductor products for the GNSS market are enabling the development of new devices, services and markets for products such as laptops, handhelds, and other communications devices. Flexible receiver design is also vital, as new GNSS constellations and an increasing number of augmentation technologies proliferate, eg GLONASS, Compass, and Galileo systems. 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. Taiwan's LBS sector is a global market leader while Taiwan has significant global market shares in smart phone and tablet markets if Taiwan's participation in the full value and supply chain ranging from semiconductors to complete devices is included. Car navigation, emergency call, and road network efficiency devices are key applications in Taiwan's road sector.

Nevertheless, given the strength and leading position of its ICT industry, Taiwan has the potential to achieve even better results. Firstly, Taiwan's public and private sectors have insufficient knowledge concerning the Galileo and GNSS system and government agencies linked to the R&D and innovation of GNSS are fragmented. Therefore, a centralized body with a simplified contact window within the government should be established to assist the development of the GNSS internal market and foster cooperation with international players.

1. 提升台歐技術合作

前言

近年來雲端運算、資訊通訊、無線科技等方面的技術發展，正強化了台灣在全球資訊通訊科技（以下簡稱ICT）產業鏈中的領導地位。這些技術包括將作業系統導入任何電腦及通訊平台的專業技術，應用程式開發能力，在各種智慧型裝置上，開發與建置各種系統，提供便捷、具互動性且安全的公共或私人服務。遠端疾病監控（又稱遠距醫療）、資訊安全（針對金融及其他交易）以及食品生產流程控管，這幾個領域都是極具潛力可以提升服務效率。歐洲與台灣在上述領域的合作，可以聚焦於利用現有科技與設施、並開發新的應用程式與技術，以滿足人們隨時隨地都能迅速、便捷、安全地存取資訊或進行交易的需求。

去年建議書中「數位影像科技與醫療照護之應用」以及「高階感測及通訊技術於智慧電網之應用」兩議題，已非當前所關注的優先議題，遂今年未列出。

1. 促進台灣與歐洲之技術合作

30年來，在設計、測試、製造ICT產品市場的發展上，台灣逐漸扮演關鍵角色。此等成果係透過公部門與民間企業支出龐大的研發經費、企業家的全力投入、以及具有高度創新能力的產業生態所促成。

台灣與歐洲研究機構在ICT領域的研究合作，一直是項重要議題。台灣ICT研究機構於2011年在布魯塞爾所進行的簡報，它傳達的訊息被歐盟執行委員會（European Commission）的ICT研究顧問小組注意到。該小組認定歐洲與台灣的研究團隊共同進行研究計畫，對於雙方皆為有利。其中，升級至450奈米晶圓製程的技術研發，更被指定為2013年雙方共同利益項目。如何有效地促進台灣公/私領域成員投入研發能量，即是這些合作研究計畫能否成功的重要關鍵。

伽利略衛星是歐洲發展尖端「全球衛星導航系統」（以下簡稱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。一系

列為GNSS市場所開發的小型、低成本半導體產品，可促成新類型的裝置以及服務的發展，例如桌上型電腦、手持式裝置、其他通訊設備等產品。接收器的相容性設計也相當重要，以因應多個GNSS系統的陸續研發部署，例如GLONASS（俄羅斯所研發的衛星導航系統）、COMPASS（即中國大陸的北斗衛星導航系統）、以及伽利略衛星導航系統等等。台灣與歐盟在GNSS下游產業的商業合作，可聚焦在台灣發展最久且最成功的產業，也就是地理位置服務（Location-Based Service, 以下簡稱為LBS）以及道路網絡服務。如果將台灣從半導體零件到終端產品的完整供應鏈來計算（台灣在全球的智慧型手機以及平板電腦市場有相當高的市占率），台灣的LBS產業具有全球領導的地位。汽車導航、緊急救護電話、交通流量疏導裝置，則是台灣道路網絡服務的重要應用。

台灣在ICT產業處於領先技術與領導地位，本應有潛力獲得更豐碩的成果。然而很遺憾，台灣的公領域和私領域對於伽利略計畫以及GNSS系統，並未充分的瞭解。此外，政府負責GNSS系統研發創新的部門也分散各地，未能集中事權。因此，政府應責成核心單位，提供簡便單一服務窗口，協助國內GNSS市場的發展，並負責交涉協調與各國組織團體合作

For instance, Japan's Satellite Positioning Research and Application Centre (SPAC) conducts effective industrial dialogues with its local industry and the European GNSS Agency (GSA). Secondly, more should be done to support Foreign Direct Investment (FDI) in Taiwan in the GNSS downstream market. The ECCT is working on the GNSS.asia project, funded by the European Commission under its FP7 scheme, to facilitate EU-Taiwan industrial cooperation on satellite navigation applications.

RECOMMENDATION

The Ministry of Economic Affairs (MOEA) and its Department of Industrial Technology (DoIT) should establish a centralized industrial cooperation agency as a "GNSS one stop shop" with strong links to the government and the GNSS downstream sector. The agency should 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 National Science Council (NSC), Institute for Information Industry (III) and Industrial Technology Research Institute (ITRI) should keep advertising the EU's R&D and innovation programmes to public and private

bodies to increase Taiwanese participation in the EU's funding schemes. In addition, Taiwan should ensure that European research institutions and actors present in Taiwan can access Taiwanese research programmes and funding.

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 universities) between Europe and Taiwan, by having local representations on both sides.

研發事宜。舉例而言，日本的「衛星定位與應用研究中心（Satellite Positioning Research and Application Centre, SPAC）」就在日本當地業者與歐洲全球衛星導航系統局（European GNSS Agency, GSA）之間，扮演著有效的對話橋梁角色。其次，政府應投入心力促成更多對於本地GNSS下游產業的外人直接投資（Foreign Direct Investment, FDI）。本協會目前正著手進行「全球衛星導航系統亞洲計畫（GNSS.asia）」，該計畫目的即在於促成歐盟與台灣在衛星導航應用方面的產業合作，並獲得歐盟執行委員會第七期科研架構計畫（FP7）補助。

建議

經濟部及其轄下的技術處應成立類似「GNSS單一服務窗口」之專責部門，專門負責產業合作，並與政府及GNSS下游產業保持密切聯繫。該部門應推動各項措施以鼓勵各產業與各經濟部門發展GNSS應用服務，可能的方式包括成立衛星導航產業的產業聯盟組織、以及促成台灣民間企業與歐洲企業組織的產業合作。

行政院國家科學委員會、財團法人資訊工業策進會、及財團法人工業技術研究院，應繼續向大眾以及民間組織廣為宣傳歐盟的研發與創新

補助計畫，以促進台灣在歐盟科研補助項目的參與程度。此外，政府應確保在台灣的歐洲研究組織以及其研究員得以接受研究計畫的補助。

經濟部應繼續推動各種計畫，發掘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。

1. **Progressive regulations to foster innovation in Taiwan**
2. **Cross-Strait investment restrictions in the telecom industry**
3. **Tiered pricing and infrastructure deployment in the telecom industry**

Introduction

Telecommunication, Media and Content (TMC) industries play a key role in maintaining a country's global competitiveness and their services are also indispensable in people's daily lives. It is therefore important that the government has in place detailed plans for digital convergence that include milestone targets that boost national competitiveness as well as drive the convergence trend.

Two issues remain unresolved from previous position papers and are reiterated this year. The issue listed in last year's paper under the heading "Mobile technology development and Electromagnetic Fields (EMF)" has been incorporated into the issue under the heading "Tiered-pricing and infrastructure deployment" in this year's paper. Pending progress on the implementation of a preliminary plan announced by the National Communications Commission to address the issues raised under the heading "Implementing technology-neutral and internationally-harmonized spectrum policy" in last year's paper, we have not raised the issue in this year's paper.

1. Progressive regulations to foster innovation in Taiwan

This is a new issue. Given the trend

towards digital convergence, creating a favorable environment for the telecommunications, broadcasting and Internet industries is an urgent task for the government. The development of innovative services at affordable prices is only possible in a fair regulatory environment with an open market that allows free competition. An ideal environment would also drive the improvement of citizens' digital skills and strengthen Taiwan's industrial competitiveness.

On the back of rapid development of smartphones and tablets, multi-screen services have become mainstream in the era of digital convergence. However, the development of such innovative convergence services in Taiwan is constrained due to over-regulation. For example, MOD multi-screen services are not yet permitted by the regulator because MOD IPTV service is subject to the regulations of Fixed Network Telecommunication Business in Taiwan and thus are confined to a "walled garden" or closed service system compared to the MOD IPTV service which is an open platform that can offer content and video services from channel providers (closed) as well as the Internet (open and user-generated). As a result, customers cannot enjoy their MOD content on different devices (eg PCs, tablets or other handheld

devices) through different connections (eg mobile and broadband Internet).

In order to embrace the ongoing digital convergence trend, regulatory policies should promote the development of innovative convergence services. According to the Article 6 of the Fundamental Communications Act, "the interpretation and application of the relevant statutes concerning communications shall not be prejudicial to the provision of innovative technologies and services." The provision of multi-screen IPTV services across TV, computers and handsets should not be obstructed just because the digital convergence law is not yet completed.

RECOMMENDATION

MOD IPTV multi-screen services over wireless and broadband Internet should be subject to the same minimally-regulated framework as Taiwan's existing regulations for Internet services.

To promote digital convergence and encourage the development of innovative convergence services, the regulator should not use the excuse that the relevant digital convergence laws have not yet been amended to restrain the development of digital convergence services. Instead, the NCC should loosen restrictions on the supervision of new services.

The NCC should implement a unified supervision mechanism and regulatory framework for the

1. 促進台灣積極創新的先進法規
2. 兩岸投資電信產業之限制
3. 電信產業的分級定價與基礎建設部署

前言

電信、媒體與內容 (TMC) 產業在保持國家全球競爭力方面有不可磨滅的重要性，其服務也是民眾生活中不可或缺的元素。因此，政府必須擬定詳細的數位匯流方案，包括能提升國家競爭力及推動匯流趨勢的重點目標。

先前的建議書中有兩項議題仍懸而未決，所以今年再度重申。去年建議書內「行動科技發展與電磁波 (EMF)」標題下所提及的議題，已併入今年建議書中的「電信產業的分級定價與基礎建設部署」標題。因應去年建議書內「落實科技中立與國際接軌的頻譜政策」標題下所提及的議題，國家通訊傳播委員會宣佈實施一項初步方案，目前進行中，我們在今天的建議書中尚未探討這個議題。

1. 促進台灣積極創新的先進法規

這是一個新議題。有鑑於數位匯流的發展趨勢，創造有利於電信、廣播和網際網路產業的環境是政府當局的

當務之急。唯有在規範公平公正、樂見自由競爭的開放市場環境中，才能做到以合理的價格發展創新的服務。理想的環境還能提升民眾的數位化相關技能技術，並且強化台灣的產業競爭力。

由於智慧型手機和平板電腦的急速發展，多螢幕服務已經成為數位匯流時代的主流。然而，此類創新匯流服務在台灣的發展卻因為過度規範而受到侷限。舉例來說，由於 MOD IPTV 必須遵守台灣的固網電信業務規範，MOD 多螢幕服務至今尚未獲得主管機關許可，也因此受限於「高牆內的花園」或封閉式服務系統，但其實 MOD IPTV 服務是一個開放平台，可以同時提供頻道業者（封閉式）和網際網路（開放式，由使用者產生）的內容與影片。結果，客戶根本無法透過不同的連線方式（例如行動裝置和寬頻網際網路），在電腦、平板電腦或其他手持裝置上使用 MOD 內容。

法規政策應提倡創新匯流服務的發展，我們才能迎頭趕上發燒中的數位匯流趨勢。根據「基本通信法案」

第 6 條，「有關通訊的相關詮釋與應用不可危害創新技術與服務的提供。」透過電視、電腦及手持裝置提供多螢幕 IPTV 服務的概念不該因為數位匯流法律未臻成熟而受到限制。

建議

透過無線和寬頻網際網路提供的 MOD IPTV 多螢幕服務應比照台灣現行的網際網路服務，不需侷限於太過繁瑣的規範架構。

為提倡數位匯流並鼓勵創新匯流服務的發展，主管機關不應以尚未修訂數位匯流相關法條為藉口而限制數位匯流服務的發展。反之，NCC 應放寬針對新興服務的監管限制。

NCC 應針對所有平台的節目內容表實施一致的監管機制和規範架構，並且對所有視訊服務平台業者和電信／電視網路業者一視同仁。此舉能夠消除不同平台的節目表障礙。

2. 兩岸投資電信產業之限制

去年的意見書同樣提過此一議題。台灣若想有效掌握全球電信產業的蓬勃發展，能否善用全亞太地區的潛在成長機會，乃是關鍵所在。若不解除台灣公司跨區域在兩岸相互投資的限制，台灣業者將無法造就足夠的規

listing of programme content that covers all platforms and treats all video service platform operators and telecom/TV distribution network operators fairly. This would eliminate the barriers of programme listing on different platforms.

2. Cross-Strait investment restrictions in the telecom industry

This issue appeared in last year's position paper. For Taiwan to effectively leverage the dynamic worldwide development in the telecommunications sector

, it is crucial that it is able to take advantage of potential growth opportunities across the Asia-Pacific region. Without the removal of current limitations on inbound and outbound cross-Straits investment by Taiwan companies across the region, operators in Taiwan will be unable to achieve sufficient scale to be robust competitors. This factor has gained in importance in 2012 as China has already overtaken Japan to become the world's second largest economy, and South Korea, Taiwan's strongest competitor, has joined the "20-50 Club" (one of the seven countries in the world with a population exceeding 50 million and a per capita income exceeding US\$20,000). Meanwhile the European debt crisis remains unresolved and the global economic slowdown could result in recessions in many countries.

When it acceded to the WTO, Taiwan committed to permit combined direct and indirect foreign investment to account for up to 60% of the shareholding in basic telecommunication service (Type I) businesses and to fully open investment

in value-added telecom service (Type II) businesses. However, Type I telecom businesses are still prohibited from accepting investments from mainland China. Moreover, additional restrictions on investor qualifications and the imposition of a shareholding cap obstruct Taiwanese players from entering the mainland market promptly, hampering their ability to promote their business on a regional basis. The result not only is a deviation from Taiwan's WTO commitments but also results in Taiwanese firms losing out on opportunities to strengthen regional economic integration.

We realize that in considering the relaxation of cross-Straits investment restrictions, the government may have some concerns regarding national security, personal information protection, and other non-economic issues. But the "Personal Information Protection Act" promulgated on 26 May 2010 has been called one of the most stringent pieces of personal-information protection legislation in the world. In addition, the NCC recently introduced ISO/IEC 27001/27011 information/network security into all telecommunication operators' daily operations to strengthen Taiwan's network safety. Hence, we believe that enough safeguards are in place to address any security or protection concerns. We therefore urge the authorities to abide by their WTO commitments and take a more positive attitude towards promoting investment in all types of telecommunications across the region, including China, and thereby help Taiwan to fully exploit the vast growth potential of the digital era.

RECOMMENDATION

The Ministry of Economic Affairs (MoEA), the NCC and the national security authorities should reduce restrictions to allow at least 30-40% shareholdings by mainland Chinese firms in Taiwan's Type I telecom businesses and work to reduce restrictions on Taiwanese firms investing in China in its negotiations with its mainland Chinese counterparts.

The NCC, Investment Commission and The Bureau of Foreign Trade should clarify how "national security" concerns may impact investment-approval decisions. More explicit guidance would enable both Taiwanese and Chinese telecom operators to better prepare to take advantage of cross-Strait investment opportunities, eliminate artificial trade and investment barriers and create a genuinely free and open economic environment for Taiwan that is more in line with international practices.

3. Tiered-pricing and infrastructure deployment in the telecom industry

This issue appeared in last year's position paper.

3.1. Tiered pricing

Taiwan's telecommunications industry has made tremendous technological advances and consumers are using mobile broadband (MBB) for an increasing number of services. By some estimates, global mobile internet traffic is expected to reach 43 Exabytes by 2015. Given this enormous demand for bandwidth,

模，成為強勁的競爭對手。這個因素在 2012 年益發重要，因為中國已經超越日本，成為世界第二大經濟體，而台灣最強勁敵南韓也已經躋身「20-50 俱樂部」（全世界人口超過 5,000 萬且人均收入超過 20,000 美元的七國之一）。在此同時，歐債危機懸而未決，加上全球經濟衰退，許多國家都有可能因此進入經濟衰退期。

台灣加入 WTO 後，承諾外資可直接與間接持有基礎電信事業（第一類電信業）60% 的股份，加值電信事業（第二類電信業）則完全開放外資投資。然而，台灣目前仍未開放中國大陸投資第一類電信事業。再者，限制投資人的資格與持股比率，阻撓了台灣投資人及時進入大陸市場，也牽制住區域布局、拓展業務的相關能力。結果不僅與台灣加入 WTO 的努力背道而馳，更導致台灣企業失去強化區域經濟整合的機會。

我們瞭解，政府可能基於國家安全、個人資料保護及其他非經濟因素，難以輕言開放兩岸電信事業相互投資。但 2010 年 5 月 26 日公布的「個人資料保護法」，堪稱是最嚴格個人資料保護立法之一。此外，國家通訊傳播委員會最近將 ISO/IEC 27001/27011 資訊／網路安全認證，導入台灣電信業者之日常營運，加強台灣網路安全。因此，我們相信台灣已備妥充分的安全措施，足以處理任何資訊安全或資料保護問

題。因而敦促政府當局遵守對 WTO 的承諾，以更積極正面的態度鼓勵跨區域（包括中國大陸投資各類電信業，藉此協助台灣充分運用數位時代龐大的成長潛力。）

建議

兩岸的經濟通訊安全主管機關進行協商溝通時，放寬限制，允許中資企業在台灣第一類電信事業持股至少 30-40%，並且設法降低台資企業投資中國大陸所受到的限制。

國家通訊委員會、投審會和國際貿易局應釐清「國家安全」疑慮對於核准投資決策會造成什麼樣的影響。若能提供更加明確的指導機制，台灣和大陸的電信業者必定能夠善用兩岸投資契機、排除虛假不實的貿易與投資障礙，並且創造一個真正自由開放的經濟環境，讓台灣更進一步與國際接軌。

3. 電信產業的分級定價與基礎建設部署

去年的意見書同樣提過此一議題。

3.1. 分級定價

台灣的電信產業在技術方面突飛猛進，消費者透過行動寬頻 (MBB) 運用各項服務的機會也越來越多。根據預估，全球行動網際網路流量將在 2015 年達到 43 艾位元組 (exabyte)。由於對寬頻的需求甚鉅，擴充基礎建

設容量和品質自然成為服務供應業者 (SP) 的首要之務。制定結合分級定訂價的費率方案能夠讓消費者享有一分錢一分貨的服務，因此非常重要。目前啟用或計劃啟用長期演進 (LTE) 服務的業者超過 70 家，其中多數皆提供 MBB 分級定訂價方案。

建議

根據最佳國際實務，我們建議兩種不同的分級定訂價：1) 設定每一種配套計畫的使用量上限，達到限制後即降低存取速度。2) 設定每一種配套計畫的使用量上限，達到限制後，使用者需支付超額費用。提供上述任一選項，都能鼓勵 SP 投資網路建設，並且讓用戶能夠根據自己的需求選擇不一樣的費率方案。

3.2. 基礎建設部署

MBB 使用量遽增對業者的網路不利，也因此引發對於網路品質的諸多抱怨，特別是針對每位用戶所分配到的 MBB 速度。取得電信設備進口許可必須耗費三到八個月之久，因此 SP 根本無法保證即時翻新網路基礎建設。舉例來說，目前 WCDMA 基地台部署數量若在 1,500 個以下，並不需要經 NCC 檢驗。如果 SP 為了加強通訊覆蓋率而擴充基礎設備，很容易就會達到甚至超過這個限制。為能確實滿足與日俱增的 MBB 需求，建議應簡化申請程序並提高基地台上限。

expanding infrastructure capacity and quality are a top priority for service providers (SPs). Creating tariff plans which incorporate tiered pricing is an important component of ensuring that consumers get value-for-money services. With over 70 operators launching or planning to launch Long Term Evolution (LTE) services, most offer tiered-pricing plans for MBB.

RECOMMENDATION

Based on best international practices there are two recommended options for tiered pricing:

- 1) Set a usage cap for each package. Once the limit has been reached, the access speed will be lowered.
- 2) Set a usage cap for each package. Once the limit has been reached, users will be charged for additional usage.

Having one of these options available would encourage SP's to invest in networks and give end-users a variety of tariff plans that cater to their needs.

3.2. Infrastructure deployment

The rapid increase in MBB usage is taking a toll on operators' networks and resulting in numerous complaints about network quality especially regarding the MBB speed each end user is allocated. Given that it takes more than three months and sometimes up to eight months to be granted an import permit for telecommunications equipment, SPs are having a difficult time ensuring a timely rollout of their network infrastructure. For example, the current limit for the deployment of WCDMA

base stations without having to be subject to an NCC inspection is 1,500 sites. As SPs are in the process of expanding infrastructure to improve coverage, they are easily reaching and exceeding this limit. To ensure that rapidly-growing demands for MBB are properly met, application procedures should be streamlined and cap limits should be increased.

RECOMMENDATION

Once SPs have submitted complete and accurate import permit documents, approval should be granted within two months.

The current base station site limit should be increased beyond the current 1,500 sites to ensure adequate coverage for high levels of MBB traffic.

Amend antenna power amplifier restrictions from 57dBm Equivalent Isotropic radiated power (EIRP) to 65 dBm set by Ofcom (the UK regulator) for better coverage.

建議

SP提出完整、正確的進口許可文件後，主管機關應在兩個月內核准。

應將目前的基地台數量上限提高到 1,500 個以上，俾能保障高度 MBB 流量的通訊覆蓋率。

將天線功率放大器限制從 +57dBm EIRP 放寬到 Ofcom (英國主管機關) 所規定的 65 dBm，發揮更好的通訊覆蓋率。

1. Upgrading of airport services
2. Promoting Taiwan as a shopping destination
3. Human resources development for the travel and tourism industry
4. Marketing Taiwan
5. Global distribution readiness for Taiwan's travel products and services
6. Ministry of Tourism

Introduction

The committee commends the Taiwan government's continued efforts to develop tourism in 2011.

In last year's position paper, the committee concentrated on four main issues, namely, the creation of a Ministry of Tourism, upgrade of airport services, establishment of duty free stores in major cities and the promotion of executive education in the tourism industry. Of these, the issue "Establishment of duty free centers in major cities" has been removed in order to focus on the three issues repeated from last year and three new issues.

Given the government's target of 10 million visitors by 2016, it is important to develop and implement a long-term strategy to attract high-end tourists from countries that tend to spend more when travelling. While Chinese tourists continue to account for a large portion of Taiwan's tourism growth, growth in tourism from developed countries is much lower. It is the committee's position that by improving the quality of human resources, services and infrastructure, revenues and experience gained from the growth in Chinese tourists would support Taiwan's development as a world class destination for international travellers. As such, it is during the current high growth period that even greater attention needs to be paid to medium and long term growth drivers. The committee's

recommendations are designed to support Taiwan's development into a world class tourist destination.

1. Upgrading of airport services

Since the topic was raised, progress has been made by the new Airport Authority in the renovation of Terminal 1 (T1) of Taiwan Taoyuan International Airport (TTIA). Work on the arrival areas is ongoing, and the "facelift" to the departure areas of the T1 (eg check-in counters and arrival hall) is expected to be completed in 2012. Once completed, this will give tourists a more welcoming first impression when visiting Taipei.

The projected increase in international traffic to Taiwan will put a heavy burden on the existing facilities of T1, T2, and Taipei's Sungshan airport in the next three years. As such, the Airport Authority embarked on a feasibility study and plan to build Terminal 3 at TTIA, with a potential operational year of 2018.

RECOMMENDATION

As construction of a state-of-the-art airport is expected to provide service over the next several decades, demanding substantial planning, consulting and construction time, the

committee recommends that the Airport Authority work backwards from the targeted 2018 opening date to agree on a "go/no-go" decision deadline. This would give all stakeholders a common reference and reasonable lead-time required to prepare for such a major infrastructure project. If the "go" decision is made after the decision deadline, the completion date of the project should be shifted accordingly.

This timeline should incorporate a series of important milestones, which should be made after a thorough and comprehensive consultation of all stakeholders in a transparent and open manner.

The committee further recommends the continued modernization and upgrade of airport facilities to give visitors to Taiwan a more enjoyable and efficient travelling experience. This should include upgrading the IT infrastructure to enable the introduction of mobile boarding passes, location-based services and the adoption of "E-channel" (Frequent Visitor Automated Passenger Clearance) technology for registered frequent visitors at all of Taiwan's main terminals (T1, T2, Sungshan Airport and the future proposed T3). The Hong Kong International Airport serves as one example of an airport that has successfully adopted the above-mentioned technologies.

1. 提升機場服務
2. 推廣台灣成為購物天堂
3. 旅行觀光業之人力資源發展
4. 行銷台灣
5. 台灣旅遊產品與服務全球分銷的準備
6. 設立觀光部

前言

本會讚揚台灣政府於2011年持續致力發展觀光。

在去年的建議書中，商會提出四個主要的議題，即設立觀光部，提升機場服務，在各主要城市建立免稅商店以及推廣旅遊管理階層之教育訓練。今年的建議書中刪除了「在各主要城市建立免稅商店」議題，將專注於原本的三個議題與新增的三個議題。中華民國政府的目標是在2016年可以達到一千萬人次遊客，制定與執行長期策略，以吸引來自旅遊時願意多消費國家之高端遊客，是非常重要的。目前台灣旅遊業的成長，以中國遊客的佔比為大宗，已開發國家的遊客成長率相對低得多。商會建議，以提高人員素質，服務和基礎建設，並以中國遊客成長的收入和經驗支持台灣發展成為國際旅客的世界級旅遊目的地。因此在目前的高度成長期，更需要將注意力放在中期和長期的成長動力。本會的建議旨在推動台灣發展成為世界級的旅遊目的地。

1. 提升機場服務

自從去年此議題被提出後，新的機場管理局已開始進行台灣桃園國際機場（TTIA）第一航廈(T1)改建，入境區域的工程正在持續進行中。預計可在2012第三季完成第一航廈出境區域外觀的整修（包含報到櫃檯及機場入境大廳）。一旦完成，將會讓遊客造訪台北時獲得倍感禮遇的第一印象。

預估持續成長的國際航線運輸量，將會使得現有的台灣桃園機場第一航廈、第二航廈以及台北松山機場在未來三年負荷更重。因此，機場管理局開始研擬在桃園機場建立第三航廈的可行方案和計劃，預計將可在2018年開始營運。

建議

建造一個能在未來幾十年中提供服務的先進機場，需要進行縝密的計劃、諮詢討論及施工的時間，本會建議，機場管理局先由2018年啟用第三航廈的目標往回推，先決定是否進行此專

案的期限點。這可讓所有的相關單位在準備此等重大基礎設施專案時，有共同的依據與合理的準備時間。如果在此期限點後才決定是否進行此專案，那麼專案完成的時間也需相對的調整。

這個專案須以開放透明的態度與相關單位進行完整的諮詢後，將一系列重要的里程碑放入專案時程中。

繼續提升機場現代化設施，讓造訪台灣的遊客獲得更愉快又便利的旅遊體驗。此專案應該包含升級IT基礎設備，如行動登機證、適地性服務，以及為頻繁造訪台灣且已註冊的旅客，在台灣的主要航廈（第一航廈、第二航廈、松山機場及未來可能建設的第三航廈）提供E通道（常客自動通關）。香港國際機場是已經完成上述的各項技術建設的成功案例之一。

2. 推廣台灣成為購物天堂

這是一個由精品委員會分享的全新的議題。旅遊業的蓬勃發展恰巧提供了一個推動購物旅遊的良機，已有鄰近國家成為發展成功的案例。對於來自中國大陸以及世界各地的高端消費旅客來說，國際品牌的精品品都有一定程度的吸引力。因此，購物旅遊的概念應該由旅遊業相關的業內人士組織並參與專案，包括旅行社、航空公司、旅館、百貨公司、購物商場、免稅店營運商，國際奢侈品和本地零售

2. Promoting Taiwan as a shopping destination

This is a new issue, which is shared by the Luxury Goods committee.

The strong growth in tourism offers an ideal opportunity to promote shopping tourism, something which has been successfully developed by neighboring countries. It is worth noting that high-spending tourists, from China or other international destinations, have an affinity to global luxury brands. As such, the concept of shopping tourism should be developed into a well-organized set of initiatives engaging industry players including travel agents, airlines, hotels, department stores, malls, duty free operators, international luxury and local retail brands.

The committee believes Taiwan will be in a stronger position to compete against other Asian destinations if shopping tourism is further developed and that shopping tourism can be well complemented by the overall tourism growth momentum. However, success will require industry collaboration and communication.

RECOMMENDATION

Taiwan’s tourism authorities should engage all hospitality, retail, luxury goods and related industry players to:

Define and communicate shopping initiatives that include a complete portfolio of local and global branded products to promote shopping tourism and;

Design shopping programmes based on the expected completion of the Taoyuan airport rail links to Taipei and the high-speed train. The aim should

be to make it more convenient for travellers to shop at new shopping facilities connected to the public transportation network. Through attractive and effective marketing programmes with participating retail shops along the train lines, the shopping experience for travellers would be enhanced to the benefit of all stakeholders including public transport facilities (by increased usage), retailers and consumers.

3. Human Resources development for the travel and tourism industry

This issue was raised last year with a focus on management education for the tourism industry. There has been no significant progress on this issue. In view of the ongoing growth in tourism, human resources development and attracting talent should be top priorities. There is a common perception in the Taiwan tourism industry that a significant mismatch exists between what is taught by most universities and what is considered relevant by industry players. The “actually taught” vs “actually needed” mismatch, together with a lower salary structure leads to a low ratio of tourism graduates entering the industry. Graduates from schools that meet industry standards are limited in number and some venture abroad for international experience. As such, the programmes offered by Taiwan institutions are unable to meet the needs of the growing tourism industry.

It is the committee’s view that a dual strategy should be employed to build the talent pool, encompassing both a domestic and an international focus.

RECOMMENDATION

Set up a joint project between

representatives from a local academic institution and an international travel technology company to entice world class international hospitality and tourism management schools to establish graduate level programs in Taiwan. The programmes should not only replicate already successful models, but also go further to create new programs in service innovation through the effective adoption and development of technology. Among the reputable local academic institutions, at least one of the institutions should have a world ranking in the ICT arena.

Form a marketing programme with competitive scholarships to target top-ranked university graduates from developed countries, to come to one of the world’s fastest tourism growth destinations, gain exposure to Chinese speaking markets, learn Chinese and prepare for an international tourism career.

Set up a career development programme with industry stakeholders to encourage the best graduates in tourism to first pursue a career in Taiwan before going abroad. The career development programme should also target Taiwanese who have pursued an international tourism career abroad and are ready to take their careers to the next stage.

品牌等等。

本會認為，推動台灣發展購物觀光，相較於亞洲其他國家的目的地，台灣確實處於一個更有利的競爭地位。整體觀光業的成長動力將可帶動購旅遊發展。當然，想取得成功，也需要其旅遊相關產業彼此的協作和溝通。

建議

台灣觀光主管單位應邀集所有餐飲旅館，零售，奢侈商品和相關行業參與，包含：

(1) 定義並溝通包括本地和國際品牌產品以推動購物旅遊專案

(2) 針對預計完成的桃園國際機場捷運以及台灣高鐵之便利交通，設計購物行銷專案，目標是方便旅客在位於交通線上的新設施中購物，透過零售商店的配合與有吸引力且有效的行銷專案，提升旅客的購物體驗進而讓所有相關參與者包括大眾運輸系統(提高搭乘率)零售商店與消費者皆獲益。

3. 旅行觀光業之人力資源發展

此項著重於觀光產業管理教育的議題是於去年時所提出的。有鑑於觀光業的持續成長，人力資源發展以及人才招聘當為首要任務。在台灣的觀光產業中，學校所學與業界所認為的觀光在認知上普遍有很大的

差異。「所學」以及「所需」的差異再加上較低的薪資結構，這都導致了本科系學生畢業後，實際投入觀光產業的比例是極低的。符合產業所需的畢業生人數有限並且有部分畢業生出國吸取國際經驗。就觀光產業而言，學術單位無法滿足成長中的觀光產業之需求。

就本會的觀點來看，認為應當使用雙邊策略，建立同時聚焦國內以及國際之人才庫。

建議

透過國內知名學院與國際旅遊科技公司建立合作企劃案與國際級的觀光管理學校來台成立研究所等級的課程。這項計畫不只是複製以往成功的範例，更應進一步透過有效運用與發展科技來創新服務。這些國內知名的學院至少應該有一所在ICT領域中佔有世界排名的位置。

成立行銷專案提供有競爭力的獎學金，吸引已開發國家中頂尖大學畢業生，到觀光快速成長的台灣，在華人市場曝光並學習中文，為投身國際觀光產業做準備。

與觀光產業相關業者建立職涯發展專案，以鼓勵有志投身於觀光業之優秀畢業生在出國前先考慮在台灣就職。職涯發展課程也應著重於在國外已從

事國際觀光業並已準備好將自身職業推向下一步的台灣觀光人才。

4. 行銷台灣

這項議題並非去年而是在更早之前的建議書中就已被提出。商會讚揚政府在提升台灣為國際觀光目的地的努力。隨著實施台灣新觀光目的地的行銷專案，我們更需確保這些行銷專案是明確、一致且有連貫性。

建議

應將部分或是全部的公共關係職務及行銷活動，皆委任於一間在品牌發展及社群媒體分析上，有專業技術的國際行銷公司。

透過獎勵方案，鼓勵全球旅遊服務業與旅遊觀光組織之公司年度會議，來台灣舉辦。

加速與泰國旅遊業結合吸引來自歐洲或是美國的旅客到亞洲旅行，把台灣納入他們的旅遊路線中。同時，也與中國大陸以及其他鄰近目的地採用相同合作模式。

5. 台灣旅遊產品與服務全球分銷的準備

這是今年提出的新議題。大多數各國旅客在抵達台灣旅遊前，就會做好旅遊計劃和預訂安排。正因為如此，無論是

4. Marketing Taiwan

This issue was not raised last year but was raised in previous position papers. The committee commends the government on efforts to raise the awareness of Taiwan as a global tourist destination. As new marketing initiatives to promote Taiwan as a destination are implemented, greater attention needs to be paid to ensuring the clarity, coherency and consistency of the marketing initiatives.

RECOMMENDATION

The committee recommends the outsourcing of part or all of the functions of public relations and marketing campaign management to an international marketing company with a track record in brand development, as well as expertise in social media analytics.

Introduce an incentive program to encourage global travel service companies and travel and tourism organizations to hold annual company conferences in Taiwan.

Accelerate the development of combination trip programmes with Thailand to entice travellers from Europe and the United States to include Taiwan in their overall itineraries when traveling to Asia. A parallel development path for China and other neighboring destinations is also recommended.

5. Global distribution readiness for Taiwan's travel products and services

This is a new issue. Most international

travellers visiting Taiwan make travel plans and booking arrangements prior to arrival. As such, whether a booking is made through a travel agency or a travel supplier website, the independent traveller is only able to buy Taiwan products and services listed at the point-of-sale. As an example, almost all four and five-star hotels have invested in basic IT infrastructures to link to local, regional and global electronic distribution companies, including global distribution systems, online travel agencies or other online channels ie “e-distribution-ready” channels. Only an estimated 35% of Taiwan accommodation providers are e-distribution-ready, meaning that 65% of Taiwan accommodation providers are not listed during an international traveller’s trip planning process. This means that these providers’ products have no chance of being selected. In view of Taiwan’s overall ICT readiness compared to the rest of Asia, the percentage of e-distribution-ready accommodation providers is comparatively low. Increasing the rate of e-distribution-readiness among providers would enable Taiwan products to be included in search results during the planning process of international travellers, who are not only used to the “always connected” lifestyle, but are increasingly purchasing directly from cross border providers. In turn this would raise Taiwan’s profile in the pre-trip planning process. The committee believes the development of e-distribution readiness of Taiwan providers would provide a significant boost to the development of Taiwan as a destination for international travellers.

RECOMMENDATION

Set up a joint task force with industry players in the travel and information technology domain

to: 1) Review the e-distribution readiness of tourism companies; 2) Develop an e-distribution-readiness priority timetable and a technology assistance programme to aid the identified companies to become e-distribution ready through attaining a recommended minimum level of IT infrastructure (either through purchasing new or upgrading in-house IT infrastructure or through cloud services) and 3) Organize communication sessions to raise the awareness of the benefits of being e-distribution-ready.

The committee further recommends that the Taiwan High Speed Rail Corporation increase exposure and partnerships with global travel industry service providers.

6. Ministry of Tourism

Despite a rise in the number of tourists visiting Taiwan, the vision and determination to successfully develop Taiwan tourism is undermined by a serious lack of human resources, inconsistent service delivery quality and infrastructure readiness. If Taiwan is to leverage the current growth trend to transform itself into a world class destination, sustainable tourism issues must be dealt with by an organization that is empowered at the highest level.

RECOMMENDATION

Despite the impending upgrade of Taiwan’s tourism organization in 2013 from the Tourism Bureau (level 3) to Department of Tourism (level 2), the committee maintains

透過旅行社或旅遊供應商的網站預訂，旅客只能根據各個銷售點手邊所擁有的資訊買到台灣的产品和服務。舉例來說，幾乎所有的四星級和五星級的飯店都有最基本的IT基礎架構，連接本地，區域及全球e化分銷系統，包括全球分銷系統，網路旅行社或其他網路管道也就是已準備好e化分銷(e-distribution-ready) 的通路。估計只有35%的台灣住宿供應商有完整的e化分銷通路，這表示，台灣住宿供應商中，有65%未被列入國際旅客的行程規劃過程中。以台灣整體資訊與通訊技術發展程度跟亞洲其他地方比較，住宿供應商e化分銷的比例相對較低。提高供應商e化分銷程度，將能讓國際旅客行程規劃過程中，能搜尋到台灣的产品，不但可以讓國際旅客於行程規劃的過程中，列入考慮；網路族群於日常瀏覽中，亦可以直接購買跨國境的住宿產品。反過來說，這將提高台灣在行前規劃過程中的形象。本會認為準備好e化分銷，具有強力的推動作用，可讓台灣成為國際旅客的旅遊目的地。

建議

組合旅遊和資訊科技領域的業內人士成立聯合專案小組，負責：1) 檢閱觀光相關業者對於e化分銷的準備程度；2) 規劃e化分銷的時程表以

及技術支援計劃，以幫助旅遊相關業者達成e化分銷所需要的IT基礎設施的基本門檻（無論是購買或是升級內部IT基礎設施，更或是透過雲端服務）；3) 舉辦溝通交流講習會，以提高e化分銷的準備及效益的認知。

本會進一步建議，台灣高鐵可以幫助增加曝光率，並與全球旅遊業服務供應商建立起夥伴關係。

6. 設立觀光部

儘管旅客來台的人數上升，但因嚴重缺乏人力資源，所提供的服務品質也不一致，基礎建設尚未就緒，以致台灣要大力發展旅遊的願景和決心受到影響。台灣需要充分利用目前的旅遊成長趨勢，需要有一個被充份授權的最高單位，解決上述幾項影響觀光業永續發展的關鍵問題，才足以讓台灣轉變成為世界級旅遊目的地。

建議

儘管觀光局（第3級）即將於2013年升級到觀光署（第2級），但本會的看法仍與之前相同，認為這次的升級仍未能達到應有的層級。唯有達到觀光部的層級，才能強而有力的策劃與整合旅遊觀光產業與政府的雙邊資源，有效應對關鍵成長議題。這些議題，將決定台灣是否能在相關產業合作夥伴的支持下，成功轉型成為一個

具有長期成長潛力的世界級旅遊目的地。

the same position as in previous years that this upgrade does not go far enough. Only a Ministry of Tourism will enable the travel and tourism industry to engineer a stronger integration of resources at the industry and government levels, to achieve focus to effectively deal with the critical growth issues that ultimately determines whether Taiwan, with the support of industry partners, will manage to successfully transform itself into a world class destination with long-term growth potential.

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