

優化新創事業投資環境行動方案

目標

- 第一階段，2年內至少孕育出1家具代表性的獨角獸新創事業；第二階段，6年內促成至少3家具發展潛力的新創事業成為獨角獸
- 未來5年，基於臺灣的新創事業獲投資金額每年成長新臺幣50億元，使臺灣成為亞洲新創資本匯聚中心

五大政策

推動措施及具體做法

充裕新創早期資金 帶動天使投資

- 第2季前推動產創條例天使投資人租稅優惠(經濟部)
- 調整10億元創業天使投資方案機制，提供新創早期資金(國發基金)

加強與創投合作

- 積極與國際一線(Tier-1)創投洽談合作，精進投資作業流程、積極開拓投資案源，加強對AI、物聯網、AR/VR、生技醫療等前瞻產業的投資(國發基金)
- 放寬國發基金對創投事業出資比率30%與投資金額10億元之限制(國發基金)
- 放寬國發基金投資額之50%必須投資於在我國登記設立公司之限制(國發基金)
- 第2季前推動產創條例有限合夥創投投資新創採透視個體概念課稅(經濟部)

提高投融资便利性

- 第1季前完成外國人投資條例投審程序修正為「原則事後申報，例外事前核准」(經濟部)
- 對新創競賽獲選團隊直接核發融資保證成數95成之直保函(經濟部)

人才發展及法規調適 培育及延攬人才

- 外國專業人才延攬及僱用法已於2月8日施行(國發會)
- 協調各部會推動積極性攬才措施，提升「Contact Taiwan」為國家單一攬才入口網，並吸引海外國人回流(國發會、經濟部)
- 策略性吸引東南亞學生、人才來臺(教育部)
- 第2季前鬆綁5+2產業聘僱外國專業人才、實習創之資本額或營業額限制(勞動部、經濟部)
- 鼓勵學校輔導組成學生創業探索團隊，協助至新創公司實習(教育部)
- 建置業師人脈資料庫，邀集具實際治理經驗之高階經理人或產業專家加入輔導中小企業新創(經濟部)

完備法規環境

- 建置新創稅務線上專區，提供設立登記、報繳稅、租稅優惠、企業併購稅務及商譽攤銷費用所需文件等資訊及諮詢輔導窗口(財政部)
- 強化「新創法規調適平臺」功能，協助解決法規灰色地帶(國發會)
- 推動公司法完成立法，讓新創有更大營運彈性，例如：可發行無票面金額股票、複數表決權、可轉換公司債等(經濟部)

政府成為新創好夥伴 擴大多元合作管道

- 第1季前放寬中央機關辦理未達100萬元的採購無須敘明不採公告方式辦理之理由(工程會)
- 協助新創成為政府採購共同供應契約廠商(經濟部)
- 推動競賽活動、資料透過API開放民間中介接等作法，鼓勵新創參與，如智慧交通等應用(經濟部、交通部及相關部會)
- 透過衛生福利資料加值應用服務機制，依產業發展需求提供資料運用評估與協助(衛福部)
- 產出地方政府資料應用，並協助民間建立資料市集(經濟部)

促進大小企業合作

- 協助企業投入新創，如參與新創活動、形成企業育成場域或企業內部創業；協助國內企業二代傳承新創(經濟部)
- 深度培訓大專院校創業團隊，導入國內外企業業師輔導及資源，促成設立新創事業(科技部)

提供新創多元出場管道 提高上市櫃彈性

- 第1季前增列上櫃電子商務為產業新類別(金管會)
- 第1季前提出多元上市櫃條件，協助尚未有獲利之新創事業進入資本市場(金管會)

友善企業併購新創

- 第2季前檢視現行企業併購法之租稅措施是否有助併購新創企業，以評估修正該法之必要性(經濟部、財政部)
- 針對外資併購案件審議的行政程序進行簡化與加速(經濟部)
- 透過1,000億元產業創新轉型基金，與民間共同投資轉型及併購案，預期帶動投資新臺幣100億元(國發基金)

新創進軍國際市場 引進海外資源

- 整合駐外資源，邀請目標國家新創、加速器、創投等來臺參訪及媒合商機(外交部、經濟部)
- 鼓勵僑臺商回臺投資新創事業，協助新創開創海外通路(僑委會)
- 引入國際加速器來臺設點，鏈結其業師資源，培育國際級新創團隊(科技部)

協助業務拓展

- 透過外館提供新創落地諮詢及媒合服務(經濟部)
- 下半年於以色列設置科技組，擴大協助新創介接海外資源(科技部)
- 選送新創赴海外加速器，連結國際投資人或合作夥伴(科技部)
- 帶領新創參加全球重要專業展會(如CES、MWC)，並擴大將新創納入參加國際專業展之補助對象(科技部、經濟部)
- 於林口選手村打造國際創業聚落，結合周邊生活圈，提供創新實證場域(經濟部)

強化國際行銷

- 安排國際媒體、華人參訪國內新創社群及相關創業活動(外交部)
- 透過英、法、西、日、德、俄等多國語文電子刊物，加強向國際宣傳(外交部)
- 研究設計臺灣新創國際形象識別系統(國發會)

Action Plan for Enhancing Taiwan's Startup Ecosystem

Approved by EY on Feb. 22, 2018

Targets	<ul style="list-style-type: none"> • Fostering at least one unicorn startup company within two years and three unicorns within six years • Scaling up Taiwan's startup fundraising by NT\$5 billion each year for the next five years, making Taiwan an Asian startup funding hub 					
Strategies	Providing Ample Early-stage Funding for Startups	Developing Talent and Adjusting Regulations	Building Partnerships between Startups and the Government	Providing Startups with Various Exit Options	Helping Startups Tap into Global Markets	
Measures and Approaches	Driving Angel Investment	Cultivating and Recruiting Talent	Expanding and Diversifying Cooperation	Relaxing IPO Listing Requirements	Bringing in Overseas Resources	
	<ul style="list-style-type: none"> • Provide tax incentives for angel investors according to the amendment of the Statute for Industrial Innovation (MOEA) • Adjust mechanism for NT\$1 billion Business Angel Investment Program to provide startups with early-stage funding (NDF) 	<ul style="list-style-type: none"> • Act for the Recruitment and Employment of Foreign Professionals was enacted on February 8, 2018 (NDC) • Upgrade "Contact Taiwan" as the unified web portal for global talent recruitment, and attract overseas Taiwanese talents to return to Taiwan (NDC, MOEA) • Strategically attract Southeast Asian students and talents to Taiwan (MOE) • Loosen restrictions on foreign talent employment in the 5+2 industries and on business capital/revenue requirements for startups applying for foreign student interns (MOL, MOEA) 	<ul style="list-style-type: none"> • Encourage government's procurement from startups (PCC) • Help startups become suppliers of government procurement (MOEA) • Organize hackathons and open APIs to encourage startups to participate in public affairs such as intelligent transport applications (MOEA, MOTC other relevant agencies) • Evaluate and provide medical data to business for value added applications in line with industrial development (MOHW) • Use Government open data to solve local issues and problems, and assist business to establish data marts (MOEA) 	<ul style="list-style-type: none"> • Include e-commerce as a new industry category in Over-the-Counter Market listing (FSC) • Work out diversified market listing qualifications that help startups not yet profitable access the capital markets (FSC) 	<ul style="list-style-type: none"> • Invite startups, accelerators, and venture capitalists from target countries to visit Taiwan and provide business matchmaking services (MOFA, MOEA) • Encourage overseas Taiwanese businesspeople to return to Taiwan, invest in startups, and help build overseas business channels (OCAC) • Attract global accelerators to set up branches in Taiwan, connect with their mentor resources, and cultivate world-class startup teams (MOST) 	
	Strengthening Cooperation with Venture Capitalists	<ul style="list-style-type: none"> • Actively cooperate with Tier-1 venture capitalists to strengthen investment and cooperation in forward-looking industries such as AI, IoT, AR/VR, and Biomedical Industry (NDF) • Relax National Development Fund venture capital investment restrictions on 30% capital contribution ratio and NT\$1 billion investment amount (NDF) • Relax requirement that 50% of National Development Fund need to be invested in Taiwan-registered companies (NDF) • Implement pass-through taxation for limited partnership venture capital investment under the Statute for Industrial Innovation (MOEA) 	Adjusting Laws and Regulations	<ul style="list-style-type: none"> • Evaluate and provide medical data to business for value added applications in line with industrial development (MOHW) • Use Government open data to solve local issues and problems, and assist business to establish data marts (MOEA) 	Supporting Corporate Acquisition of Startups	Assisting with Business Development
	<ul style="list-style-type: none"> • Complete amendment of procedures laid out in the Statute For Investment By Foreign Nationals to require filing after investment rather than applying prior, with certain exceptions. (MOEA) • Issue direct guarantees to winners of startup competitions guaranteeing 95% of financing (MOEA) 	<ul style="list-style-type: none"> • Establish dedicated online taxation areas for startups, providing information on and a window for necessary documentation for company registration, tax filings, tax incentive applications, M&A taxation, and goodwill amortization (MOF) • Strengthen "Startup Regulatory Adjustment Platform" to assist with addressing legislative gray areas (NDC) • Amend the Company Act to provide greater flexibility for startups business operation, such as enabling issuance of no par value stocks, multiple voting rights, and convertible bonds (MOEA) 	Promoting Cooperation between Businesses Large and Small	<ul style="list-style-type: none"> • Review Business Mergers and Acquisitions Act, particularly whether or not taxation measures are beneficial to M&A, and evaluate the necessity of amendments (MOEA, MOF) • Streamline and accelerate administrative procedures for review of M&A by foreign investors (MOEA) • Jointly invest in business transformation and M&A plans with private sector investors through NT\$100 billion Industrial Innovation and Transformation Fund (NDC) 	<ul style="list-style-type: none"> • Provide soft-landing consultation and matchmaking services for startups through government overseas offices (MOEA) • Set up a science & technology division in Israel to assist Taiwan startups with access to resources of Israeli market (MOST) • Send selected Taiwan startups to overseas accelerators to connect with international investors or business partners (MOST) • Lead startups in participating in major global trade shows (e.g. CES, MWC) and subsidize startups for such participation (MOST, MOEA) • Build an international startup cluster at Linkou as a tech innovation and demo site (MOEA) 	
	Making investment and financing more convenient				Strengthening International Promotion	
				<ul style="list-style-type: none"> • Arrange for international media and foreign representatives based in Taiwan to visit Taiwan startup communities and events (MOFA) • Strengthen international promotion through electronic publications in English, French, Spanish, Japanese, German and Russian (MOFA) • Design Taiwan startup identity system (NDC) 		