



## 台灣新經濟簡訊

經建會法協中心

### 法規鬆綁

#### ■ 公司法新制上路

《公司法》新修正條文於 7 月 1 日生效，本次修法依據公司治理精神，大幅鬆綁公司減資退股、收回特別股資金來源，以及員工薪酬制度等限制，強化企業財務運用之彈性。

經濟部表示，《公司法》原規定公司減資退還股款只能以現金退還，而公司增資發行新股及股東出資，則可用其他資產如貨幣債權、技術或商譽抵繳；因此修法放寬公司減資時，也可用現金以外的財產來退還股款，使企業能依經營需求，靈活運用資本處理減資事宜。

經濟部進一步說明，為保障股東權益，公司減資退股方式仍須經股東會決議，以及收受股東的同意，而所退還財產的價值及抵充數額，也須經會計師查核簽證，以確保財產估價合理。

此外，公司收回特別股，原規定限制僅可運用盈餘或發行新股的所得股款進行收回，現放寬公司可使用盈餘或現金以外的其他資金來源辦理。

同時，為讓企業獎酬員工的工具與國際接軌，便利企業吸引優秀人才，以提升企業競爭力，修正條文也允許企業經股東會特別決議通過，可發行限制員工權利的新股，至於發行數量、價格、條件等，仍須由證券主管機關規定。另為協助企業留住員工，法條增訂公司以員工庫藏股進行獎酬時，可限制員工在 2 年內不得再轉讓。

## ■ 廣電執照延為 9 年

立法院 6 月 14 日三讀通過《廣播電視法》部分條文修正，將廣電執照效期從現行 6 年延長至 9 年，並將營運計畫執行成果評鑑，由每 2 年 1 次改為每 3 年 1 次，藉由延長經營期限及評鑑間隔時間，提升業者投資之意願。

此次修法也排除《預算法》限制，授權國家通訊傳播委員會（NCC）基於公共利益，可採評審制、拍賣制、公開招標制或其他適當方式，彈性進行廣播電視釋照。

NCC 表示，由於廣播頻率是稀有、排他性資源，廣播電視頻道釋照方式改多軌進行，有助建立合理公平的無線廣播市場，NCC 將依據這項法源進行第 11 梯次廣播頻道釋照。

立法院審議通過修法草案時，另提出兩項附帶決議，第一，無線電視台頻道應有 10% 到 30% 做為藝術、文化、教育或公益頻道。NCC 預估未來釋出的總頻道有 155 個，其中 22 個將做為公益電台，供公益團體、社區和學校申請，採審議而非拍賣制；其他 133 個則採審議加拍賣制。

第二，立法院要求 NCC 須於修正案通過的 6 個月內，公告廣播電台釋照方式原則及期程，NCC 表示，相關規定報行政院核可後，最快明年第 1 季即可完成釋照。

## ■ 外生畢業可留台實習 1 年

為增進大專院校優秀畢業外籍學生與我國產、學、研等各界互動，擴大國際連結及厚植國際人才資源，教育部日前訂定「大專院校外國學生畢業後申請在台實習作業要點」，開放來台就學的優秀外籍學生畢業後在台實習。

該要點規定，學業成績優秀或獲得國際性、全國性競賽獎項的優秀外籍學生，經指導教授或系所主管書面推薦並取得實習機構同意實習文件後，向學校提出申請，並經教育部審查通過者，可在畢業後繼續留台實習，最長可達 1 年。

外籍生可實習的機構包含最近 1 年營業額達新台幣 1,000 萬元以上本國企業、僑外投資事業、外國公司在台分公司，或公司資本額達新台幣 500 萬元以上之新設本國企業、新設僑外投資事業，或採購實績達 100 萬美元以上之外國公司在台辦事處等。此外，外籍學生實習期間的工作內容須與實習內容相符，如欲轉換實習機構，也必須經學校報請教育部同意。

## ■ AEO 轉口貨重整免申請

為落實供應鏈安全管理，促進海關與業者之夥伴關係，財政部 7 月 25 日發布修正《海關管理貨櫃集散站辦法》，簡化優質企業進行轉口貨櫃重整之通關作業程序。

依原《海關管理貨櫃集散站辦法》規定，轉口櫃進行加裝、分裝、改裝、拆包、加貼標籤等重整作業，業者須事先提出書面申請，並經海關核准方可辦理。為吸引更多供應鏈業者申請為安全認證優質企業（Safety AEO），財政部擴大優惠措施，放寬取得認證的運輸業及倉儲業者，進行轉口貨櫃重整，僅須事先聯名向海關書面報備，即可於集散站或轉口倉庫內作業。

關稅總局表示，目前安全認證優質企業享有的貨物通關優惠包括：較低查驗比率、按月彙總繳稅、國貨復運進口可申請具結放行後再核銷原出口報單、報單完稅價格為新台幣 1 億元以上者，可免審免驗通關；此外，海關也設有單一窗口，協助業者解決未放行貨物的通關問題。

## 新聞快遞

### ■ 體育贊助可抵稅

為鼓勵民間參與體育活動並投入相關產業發展，立法院三讀通過《運動產業發展條例》，未來企業培養運動員、贊助運動團體、捐贈運動器材、場館設備，或購買運動賽事門票捐給學校、弱勢團體，相關支出可列為費用，減免所得稅，且無金額上限。

另為增加國內觀賞運動賽事的人口，條例也明訂政府可編列預算，補助學生參與或觀賞運動競技，並可發放「運動體驗券」。

此外，體育團體舉辦運動賽事或活動，如符合《加值型及非加值型營業稅法》規定，其門票收入免徵營業稅，而運動賽事、活動的範圍及認定標準，將由體委會與財政部另行訂定。

在活化運動人力資源方面，運動事業或營利事業聘用傑出運動選手，從事運動推展或相關服務，體委會可專案編列經費，補助薪資的 30%，每人累計補助期間以 5 年為限；條文中也放寬運動從業人員擔任教師之資格門檻，只要具有特殊專業實務、造詣或成就，足以勝任教學工作者，經體委會認定，可不受相關法令限制，應聘至大學或專科學校任教。

對於延攬外籍運動產業之專家來台，條文也規定，未受僱我國內任一雇主之專門、技術性運動人員，來台從事短期商務活動、技術指導、專業表演等，可憑停留簽證在台停留 14 日，免申請工作許可。

### ■ 發明專利審查加速

為加速審查專利權申請案，經濟部智慧財產局推動「發明專利關聯案聯合面詢」措施，邀請鴻海、友達光電及宏達電等前 20 大發明專利申請企業或機構參與試辦，適用案件估計近 9,000 件，以半導體、面板及觸控類等關鍵技術佔最大宗，可望降低專利積案數量。

智慧局表示，「發明專利關聯案」指同一申請人針對同一製品或產業技術的一系列發明專利初審案，試辦對象鎖定前 20 大發明專利申請人，並以 2008 年前已申請實體審查、經早期公開且尚未獲審定書的發明專利初審案為主。專利審查案採聯合面詢方式，處理期間原則上將不超過一個月，此措施有助於加速審查待審已久的關鍵技術及研發成果，並協助業界建立完整專利布局。


智慧局局長王美花表示，目前國內發明專利每年新增進案量約 4.1 萬件，智慧局先後採行「發明專利加速審查作業方案」及「發明專利關聯案聯合面詢」等措施，以加速審查作業，明年智慧局組織改造後，將引進 170 位約聘審查人力及 39 位專利助理審查官，預期至 2015 年可將積案量由現行的 16 萬件大幅降至 7 萬件、平均審結期間由 41 個月降至 22 個月。

## ■ 8 遊艇港開發休閒商機

台灣以遊艇製造聞名世界，且四面環海，海洋遊憩商機無限，為進一步發展遊艇休閒產業，政府將投入新台幣 10 億元以上，修建、整治 8 處遊艇港相關設施，並簡化遊艇入出港口的進出管制。

交通部表示，在推廣遊艇活動及活化閒置漁港雙重考量下，除原規劃的大鵬灣遊艇港、八斗子漁港、烏石漁港、梧棲漁港、龍洞遊艇港、布袋遊艇港、後壁湖港等 7 處港口外，另將增納安平漁港，做為遊艇活動發展專屬基地。

交通部指出，推動遊艇活動發展，目標設定為國內遊艇登記數量年成長 8%、外籍遊艇來台每年成長 5%，以及遊艇進出港每年增加 1,000 航次。

除規劃闢建遊艇港及遊艇碼頭外，在制度建置方面，《船舶法》於去年 11 月修正，增納遊艇專章，其中針對遊艇進出港 CIQS（關務、入出境、檢疫、安檢）相關作業程序，明訂國內遊艇活動如不涉及入出境，可以報備代替申請。此外，經濟部及各地方政府將持續檢討河川設置簡易遊艇碼頭或其他泊靠設施，內政部、國有財產局將檢討放寬遊艇基地土地使用管制，農委會、觀光局、營建署將針對泊位空間妥善配置、艇庫設置、改善遊艇出入泊靠硬體設施等持續檢討，以完善遊艇活動發展環境。 





# Taiwan New Economy Newsletter

## Deregulation Progress

### ■ New revision of Company Act takes effect

A new revision of the Company Act, which became effective on July 1, greatly relaxes, in the spirit of corporate governance, the rules on return of paid-in capital for corporate capital reduction, sources of funds for the redemption of special shares, and employee salary systems. This provides more flexibility in the use of corporate funds.

The Ministry of Economic Affairs (MOEA) notes that under the original provisions of the Company Act, return of paid-in capital for capital reduction had to be accomplished with cash, while capital increases through the issuance of new shares and equity injection by shareholders, could be made with other assets such as monetary credit, technology, or commercial goodwill. Under the relaxed rules of the revised law, the return of paid-in capital to shareholders for the purpose of reducing capitalization may be accomplished using property other than cash; this allows companies greater flexibility in using their capital, in accordance with their operating needs, to carry out capital reductions. At the same time, to protect the rights of shareholders the revised provisions require capital reductions through returning paid-in capital to be approved by a shareholders' meeting; and, to assure a reasonable estimation of the value and offset amount of returned property must be assessed and signed off by a CPA.

The original stipulations required the redemption of special shares to be carried out only by using profits or issuing new shares. Under the new rules, companies can use sources of capital other than profits or cash.

At the same time, the revision brings Taiwan's corporate employee compensation tools in line with international practice and allows companies to

boost their competitiveness by attracting outstanding talent via the issuance of new shares to employees under limited conditions, so long as the issuance is authorized by a special resolution of a shareholders' meeting. The issuing quantity, price, and conditions will be stipulated by the competent authority for securities. To help companies hold onto their employees, a new provision allows enterprises to provide employee compensation in the form of treasury shares that cannot be sold within two years.

### ■ Broadcasting license validity extended

A revision of the Radio and Television Act was passed by the Legislative Yuan on June 14, extending the validity of broadcasting licenses from six to nine years and lengthening the interval between assessments of the execution of operations plans from two years to three. These relaxed rules will make operators more willing to invest.

The revised law also cancels the restrictions imposed by the Budget Act and authorizes the National Communications Commission (NCC) to act flexibly in the release of radio and TV licenses, allowing it to use evaluation, auction, public tender, or other appropriate methods.

The NCC indicates that since the frequency spectrum is a rare and exclusive type of resource, the switch to the multi-channel release of radio and TV frequencies will facilitate the establishment of a fair and reasonable wireless broadcast market. The NCC will use this legal basis in carrying out the 11th release of broadcast frequency licenses.

When the Legislative Yuan passed the revised law, it affixed two associated resolutions. The first is that 10% to 30% of wireless TV channels should be for the arts, culture, education, or public benefit. The NCC estimates that 155 channels



will be licensed in the future and that 22 of them will be public-benefit channels open to application by public-interest groups, communities, and schools. These channels will be awarded by the examination system rather than by auction. The remaining 133 channels will be released by the examination plus auction method.

In its second resolution, the Legislative Yuan asks the NCC to announce the principles and timetable for the release of licenses within six months after the passage of the resolution. The NCC indicates that the related rules will first be submitted to the Executive Yuan for approval, and that the awarding of the new licenses should be completed in the first quarter of 2012 at the earliest.

### ■ Foreign students allowed to intern in Taiwan after graduation

The Ministry of Education (MOE) has instituted a set of “Operating Guidelines for Applications by Foreign Students at Universities and Colleges to Remain in Taiwan for Internship after Graduation” with the aim of boosting interaction between outstanding foreign students and Taiwan's industrial, academic, and research sectors, expanding international linkages, and building up a pool of international human resources.

Under the Guidelines, foreign students who have outstanding academic records, or who have won awards in international or national competitions, and who can furnish written recommendations from their academic advisors or department heads as well as internship approval documentation from appropriate organizations, may submit applications to their schools. After the applications are reviewed and approved by the MOE, the applicants may remain in Taiwan to take up internships for up to one year after graduation.

The organizations in which foreign students may intern include domestic enterprises, foreign-invested enterprises, and Taiwan branches of foreign companies with a turnover of at least NT\$10 million in the most recent year; newly established domestic or foreign-invested enterprises with a capitalization of at least NT\$5 million; or Taiwan offices of foreign companies with a procurement record of at least US\$1 million. The work which foreign students perform as intern must conform to the content of their internship. If foreign students wish to change their internship organization, they will have to apply to the MOE through their schools.

### ■ Only reporting needed for AEO processing of transit goods

On July 25 the Ministry of Finance (MOF) announced a revision of the “Regulations Governing the Customs Management of Container Terminals” designed to assure secure supply-chain management and simplify customs-clearance procedures for outstanding enterprises that undertake transit container resorting.

Under the original “Regulations Governing the Customs Management of Container Terminals,” operators wishing to carry out such goods resorting operations as bulk packing, separate packing, repacking, unpacking, or affixing of labels had to first submit a written application and receive approval from Customs. To attract more supply-chain companies to apply for Safety AEO (Authorized Economic Operator) status, the MOF has expanded the related incentives to make it easier for AEO shippers and warehouse operators to carry out transit container resorting; all they will have to do now is submit a joint written report to Customs in advance and then carry out their resorting in a container terminal or transit warehouse.

The Directorate General of Customs notes that Safety AEOs currently enjoy customs-clearance preferences including a lower inspection ratio, monthly payment of tariffs, the option to apply for release of Taiwan-made re-imports prior to cancellation of the original export declaration, and exemption from checks and inspections for the customs clearance of goods with a duty-paid price of NT\$100 million or more. In addition, Customs has set up a one-stop window to help operators resolve customs-clearance problems regarding unreleased goods.

## News Express

### ■ Tax credits offered for corporate sponsorship of sports

The Legislative Yuan has passed a “Statute for Sports Industries Development” designed to encourage the private sector to participate in sports activities and to become involved in the development of sports-related industries. In the future, companies that support the development of athletes; sponsor sports groups; donate sports gear, venues, or equipment; or purchase tickets for sports competitions and donate them to schools or disadvantaged groups will be allowed to list the related outlays as expenses against their income taxes, with no limit on the amount.

The new Statute also aims to boost the domestic audience for sports competitions by stipulating that the government may allocate a budget for subsidies to students for participation in or observation of sports competitions, and that it may issue sports experiencing vouchers.

Furthermore, the ticket-sale income from sports competitions or activities organized by sports groups will be exempt from business taxes, so long as the competitions or activities conform to the provisions of the “Value-added and Non-

value-added Business Tax Act.” The scope and standards for determination of the relevant sports competitions and activities will be set by the Sports Affairs Council (SAC) and Ministry of Finance.

Under the provisions of the new Statute, the SAC may allocate special budgets to cover 30% of the salaries of outstanding athletes recruited by sports concerns or profit-seeking enterprises to engage in sports development or the provision of related services, up to an accumulated maximum of five years per person. The provisions also relax the qualifications for sports professionals to serve as instructors. Personnel who have special professional practice, attainment, or achievement fitting them to engage in educational work, and whose qualification is recognized by the SAC, may be recruited to teach in universities or technical schools.

The new Statute also provides for foreign sports professionals and technical sports personnel who have not been hired by any domestic employer to stay in Taiwan on a visitor visa to engage in short-term business activities, technical guidance, or professional performance for up to 14 days without having to apply for a work permit.

## ■ Patent examination process streamlined

The Intellectual Property Office (IPO) of the Ministry of Economic Affairs is promoting a new “combined interview for related invention patent applications” with the aim of speeding up the examination of patent applications. Hon Hai, AU Optronics, HTC, and other top-20 invention patent applicants have been invited to participate in a trial operation of the joint interview system. Since the new system is applicable to almost 9,000 applications, most of which are in the field of semiconductors, display panels, touch control, and other key technologies, it is expected to help clear up a severe application backlog.

The IPO notes that the new system is being applied to the preliminary examination of applications by the same applicant for multiple invention patents related to the same product or industrial technology. The combined examination system is being tried out on the 20 top patent applicants, with the trial being focused on the preliminary review of invention patent applications in which the applications for substantial examination were submitted prior to 2008 and were published early, but for which no written decision of patent examination has been received. When the joint interview method is used, the time needed for patent examination will not, in principle, exceed one month, speeding up the examination of applications for patents concerning key technologies or the results of R&D that have been backlogged for a long time, and helping companies to establish complete patent deployments.

Mei-hua Wang, director general of the IPO, notes that Taiwan records approximately 41,000 new invention patents every year. In addition to speeding up the examination process by adopting the Accelerated Examination Program (AEP) and the “combined interview for related invention patent applications,” after its reorganization next year the IPO will hire 170 contract examiners and 39 assistant examiners next year. This is expected to slash the current application backlog of 160,000 cases to just 70,000 cases by 2015, and to shorten the average time needed to complete an examination from 41 months to 22 months.

## ■ Eight harbors to spur yachting activities

Taiwan has long been known around the world as a manufacturer of yachts, and with its surrounding ocean the island offers infinite business opportunities in the field of marine recreation. Now, the government has decided to give yachting



an extra boost by pumping more than NT\$1 billion into the construction and renovation of facilities in eight yacht harbors. At the same time, it will relax harbor entry and exit controls for yachts.

The Ministry of Transportation and Communications (MOTC) explains that in addition to the marinas originally planned for Dapeng Bay, Badouzi, Wushih, Wuqi, Longdong, Budai, and Houbihu, the Anping Fishing Harbor will also be included in the new development program, which is designed not only to promote yachting activities but also to enliven idled fishing harbors by transforming them into bases for yachting development.

The MOTC points out that the goal of promoting yachting development is to achieve annual growths of 8% in the number of domestic yachts, 5% in the number of foreign yachts docking in Taiwan, and 1,000 yacht departures and dockings.

In addition to the building of marinas and yacht wharfs, the Law of Ships as revised last November contains a new chapter on yachts that allows simple reporting, instead of application, for CIQS (customs, immigration, quarantine, and safety) operations so long as no entry into or exit from the national territory is involved. The Ministry of Economic Affairs and local governments will constantly review the erection of simple yacht wharfs or other docking facilities on rivers, and the Ministry of the Interior and National Property Bureau will discuss the relaxation of land-use controls for yachting bases. Further, the Council of Agriculture, Tourism Bureau, and Construction and Planning Agency will continue discussing the proper allocation of berthing space, the installation of boathouses, and the improvement of harbor entry, exit, and docking facilities for yachts so as to provide a good environment for the development of yachting in Taiwan. 