

台灣新經濟簡訊

經建會法協中心

法規鬆綁

行政院推53項優先法案

立法院第8屆第1會期2月24日開議，行政院提列53項優先法案送審，範圍涵蓋強化公共安全、財金改革、健全地方制度、確保環境永續、促進產業發展等52項法律案及1項預算案。

行政院表示，優先法案中包含多項攸關經濟發展的財經法案，如《金融機構合併法》修正案，將提供多項鼓勵合併誘因，包括放寬金控整併之租稅優惠適用範圍、合併產生的商譽攤銷延長至15年，以及增訂現金或其他財產可為金融機構合併之對價等，以創造金融機構整併的有利環境；此外，陸委會提出《兩岸關係條例》第25條之2修正案，增訂避免兩岸雙重課稅規範，以強化兩岸經貿往來。

在促進產業發展方面，包括廣電三法修正，放寬系統業者經營區域限制、鼓勵數位匯流創新發展，並排除政府、政黨介入，維持媒體中立；以及修正《自由貿易港區設置管理條例》部分條文，放寬自由港區租稅優惠。

行政院表示，將加強與立法院協調溝通，以促進各項法案儘早通過，以便利經商環境並健全市場發展機制。

立法院第8屆第1會期財經優先法案

法案名稱	主要内容
台灣地區與大陸地區人民關係條例第25條之2修正草案	增訂避免兩岸雙重課稅之相關規範。
金融機構合併法修正草案	1. 增訂法院委託公正第三人辦理拍賣變賣不動產之法源。 2. 放寬金融機構得委託公正第三人辦理公開拍賣。 3. 增訂現金或其他財產得為金融機構合併之對價。 4. 修正租稅優惠措施與企業併購法規一致。
自由貿易港區設置管理條例部分條文修正草案	1. 修正自由港區管理機關相關掌理事項及放寬自由港區租稅優惠。 2. 配合倫敦金屬交易所之免徵營所稅規定，修正相關規定。
航業法修正草案	1. 將航港業務辦理機關由「航政局」改為「航政機關」。 2. 刪除船舶出租業相關規定，並增訂船舶運送業者須投保營運人責任保險。 3. 提供船舶運送業營運彈性。
有線廣播電視法修正草案	1. 放寬系統經營者經區域限制。 2. 鼓勵創新匯流服務，明定系統經營者得使用可行之技術及設備提供服務，並得租用電信事業或其他系統經營者之傳輸設備。 3. 朝向平台化發展，將原為垂直整合之系統經營者執照調整為單純之營運平台執照。
衛星廣播電視法修正草案	1. 增訂避免政府不當之贊助及置入性行銷規範。 2. 增訂自律規範及內部問責機制。 3. 增訂以兒童為主要收視對象之頻道或節目所播送之廣告內容、時間之限制規定。
財團法人文化創意產業發展研究院設置條例草案	包含研究院之設置依據及目的、業務範圍、人事制度、預算及決算之編審程序等。
農業基本法草案	基本法以發揮農業多元功能，打造高度競爭力之優質農業為願景；中央主管機關應訂定糧食自給率目標與建構糧食安全管理及儲備機制。

航港體制創新局

台灣港務公司3月1日揭牌，接掌基隆、台中、高雄、花蓮四大商港之營運，航港監理業務則由新成立的航港局負責，我國航港體制至此正式邁向「政企分離」的新時代。

交通部指出，過去港務局身兼港埠事業經營者及公權力執行者的雙重角色，處理營運與監理業務常相互掣肘。有鑒於全球前10大國際港埠全部採行「政企分離」的經營模式，為強化我航運競爭力，交通部積極推動航港體制變革，歷經《商

港法》、《船舶法》、《船員法》等法案相繼修法及配套法案立法完成，航港局與台灣港務公司於 3 月 1 日同時掛牌成立。

由四大商港合併而成的台灣港務公司，為政府 100% 獨資經營的國營企業，總公司設於高雄，基隆、花蓮、台中、高雄各設一分公司。首任董事長由原高雄港務局長蕭丁訓擔任，他表示，港務公司將以增值（Value）與造量（Volume）的「雙 V」策略為經營主軸，對於提升港口裝卸量與創造經濟價值將等同重視。


至於新成立的航港局，將負責國家航運政策與港埠發展方針的擬定及落實，並辦理船舶、船員管理、航路標識、航道測量、海上保安、海事仲裁及救難等業務，總局設於台北，四商港下各設一航務中心。由於配套法案《交通及建設部航港局組織法（草案）》尚未經立法院審議通過，目前航港局以暫行組織規程因應，並由各港務局移撥人員執行相關業務。

營所稅書審擴大適用

為簡化稽徵作業，方便中小型事業報稅，財政部核定發布「2012 年度營利事業所得稅結算申報案件擴大書面審核實施要點」，將綠化服務、電纜裝修、寵物美容等 7 行業納入書審適用範圍，相關行業自本年度起可依書審標準純益率報稅。

2012 年納入書面審查的新增業別包括：其他作物栽培業及綠化服務業，純益率為 4%；電纜裝修工程業及自動門裝修工程業，純益率 7%；營收合計數在 1,000 萬元以下的食品衛生檢驗業，純益率 10%；寵物美容、寄養業，純益率 10%；節目安排、演出代理業，純益率 6%。

財政部表示，全年營業收入淨額及非營業收入合計在新台幣 3,000 萬元以下的企業，只要結算申報書表齊全，依法調整後的純益率在財政部所訂的各業別純益率標準以上，並繳清稅款者，即可以書面審核之較低純益率核計營業所得。

財政部指出，凡使用收銀機開立統一發票之零售業，如依規定設置帳簿記載，且當年度無短漏開發票及短漏報營業收入之情形，其適用之純益率可再降低 1 個百分點，藉此鼓勵業者誠實報徵收入。 

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Deregulation Progress

Cabinet pushes 53 priority enactments

The first session of the 8th Legislative Yuan opened on February 24. The Executive Yuan has submitted 53 priority items for the legislature to review, consisting of 52 bills for legislation on matters including enhancement of public safety, financial reform, improvement of the local government system, reinforcement of environmental sustainability, and promotion of industrial development, and one budget proposal.

The Executive Yuan said that the priority bills include many with a bearing on financial and economic development. For example, a proposed amendment of the Financial Institutions Merger Act will provide many incentives to encourage mergers, including relaxation of the scope of application of tax preferences for financial holding company mergers, extension to 15 years of amortization on goodwill produced by financial holding company mergers, and the insertion of provision allowing cash or other assets to be used as consideration for financial institution mergers. These changes will help create a more favorable environment for financial industry consolidation. Also, the Mainland Affairs Council has proposed an amendment of Article 25-2 of the Act Governing Relations Between the People of the Taiwan Area and the Mainland Area, to insert provision on the avoidance of double taxation on both sides of the Taiwan Strait, so as to bolster cross-strait economic and trade activity.

In regard to promoting industrial development, the priority bills include amendments of the three broadcasting acts (the Television Act, the Cable Television Act, and the Satellite Broadcasting Act) to loosen restrictions on the operating areas of system operators and encourage them to develop innovative digital convergence, and to exclude the government and political parties from involvement in broadcasting, to maintain the neutrality of broadcasting media. Also, a proposed amendment of some provisions of the Act for the Establishment and Management of Free Trade Zones will provide for the more liberal application of tax preferences for the zones.

The Executive Yuan said that it will strengthen communication and coordination with the Legislative Yuan to push through the passage of these priority bills as soon as possible, to improve the environment for doing business and bolster market development mechanisms.

Priority financial and economic bills submitted to the 1st session of the 8th Legislative Yuan

Name of Bill	Main Contents
Amendment of Article 25-2 of the Act Governing Relations Between the People of the Taiwan Area and the Mainland Area	Inserting provisions concerning the avoidance of double taxation on the two sides of the Taiwan Strait.
Amendment of the Financial Institutions Merger Act	<ol style="list-style-type: none"> 1. Inserting the legal basis for the court to appoint an impartial third party to conduct the auction and sale of real property. 2. Loosening restrictions on financial institutions appointing impartial third parties to conduct public auctions. 3. Inserting provision for cash or other assets to be used as consideration for financial institution mergers. 4. Amending tax preference measures to make them consistent with the provisions of the Business Mergers and Acquisitions Act.

Name of Bill	Main Contents
Amendment of some provisions of the Act for the Establishment and Management of Free Trade Zones	<ol style="list-style-type: none"> 1. Amendments in respect of matters of responsibility for the free trade zone management authority and the more liberal application of free trade zone tax preferences. 2. Amendment of relevant provisions to match the rules of the London Metal Exchange on exemption from business income tax.
Amendment of the Shipping Act	<ol style="list-style-type: none"> 1. Changing the name of the authority in charge of maritime and port business from the "Department of Navigation and Aviation" to the "Shipping Administration Authority." 2. Deleting provisions related to vessel chartering operators, and inserting a stipulation that carriers must bear responsibility for taking out vessel operator's liability insurance. 3. Providing operational flexibility to carriers.
Amendment of the Cable Television Act	<ol style="list-style-type: none"> 1. Loosening area restrictions for system operators. 2. Encouraging innovative convergence services by expressly stipulating that system operators may use workable technology and equipment to provide services, and may lease transmission equipment from telecommunications companies or other system operators. 3. Leading toward platform development, with vertically integrated system operator licenses being adjusted to simple operating platform licenses.
Amendment of the Satellite Broadcasting Act	<ol style="list-style-type: none"> 1. Inserting provision for avoidance of improper sponsorship and placement marketing by the government. 2. Inserting provision on self-discipline regulation and internal media accountability systems (MAS). 3. Inserting provisions restricting the content and times of advertisements broadcast on channels and in programs that are mainly viewed by children.
Statute for the Establishment of a Research Institute for Cultural and Creative Industry Development draft	Contains the basis and purpose for setting up the institute, its business scope and personnel system, and the procedures for preparation of its budget and final accounts.
Basic Act for Agriculture draft	This act serves the vision of optimizing the diverse functions of agriculture to create a top-quality farming industry that is highly competitive. It requires the central authority to set food self-sufficiency targets and build mechanisms for food security and food reserves.

New system for port affairs

On March 1, the Taiwan International Ports Corporation commenced operation of Taiwan's four main commercial ports in Keelung, Taichung, Kaohsiung and Hualien. With the supervision of port affairs placed in the hands of the newly established Maritime and Port Bureau, Taiwan's port system has formally entered a new era of separation of administrative and business functions.

The Ministry of Transportation and Communications (MOTC) pointed out that port bureaus formerly played a dual role of operating port business and administering public authority. This often resulted in a conflict between operational and supervisory matters. In view of the fact that the world's ten largest international ports have all adopted a management mode that separates administrative and business functions, the MOTC has taken active steps to reform Taiwan's port system in order to strengthen the competitiveness of our port operations. After successively amending relevant provisions of the Commercial Port Act, Shipping Act and Seafarer Act and completing the establishment of requisite supplementary laws and regulations, it simultaneously launched the operation of the Maritime and Port Bureau and the Taiwan International Ports Corporation on March 1.

The Taiwan International Ports Corporation is a 100% government-funded state-owned enterprise formed by the merger of the four main commercial ports. Its head office is in Kaohsiung and it has sub-offices in Keelung, Hualien, Taichung and Kaohsiung. Its first chairman is Hsiao Ding-hsun, who was previously the Director-General of Kaohsiung Port Bureau. He described the corporation's main operational strategy as pursuing the "two V's" of "value"

and "volume" by attaching equal weight to raising the port's throughput and creating economic value.

The newly established Maritime and Port Bureau will be in charge of formulating and implementing national shipping policy and port development guidelines. It will also handle matters concerning ships, crew management, marking of shipping lanes, hydrographic surveys, maritime safety, maritime arbitration, and rescue. Its head office is in Taipei, and it has a maritime affairs center under each of the four commercial ports. Because the draft organizational statute for the bureau has not yet been passed by the Legislative Yuan, it is currently operating under provisional organizational rules, and its business is being conducted by personnel transferred from each of the harbor bureaus.

Expanded use of paper review for business income tax

To simplify tax collection procedures and make tax filing easier for small and medium-sized enterprises (SMEs), the Ministry of Finance (MOF) has issued "Directions on the Implementation of Expanded Paper Review for Profit-Seeking Enterprise Income Tax Returns in the 2012 Tax Year." Under these new directions, seven new categories of business enterprise, including greening services, power cable installation and repair, and pet grooming, have been brought within the scope of enterprises for which paper review of tax returns can be used. Starting this year, the businesses concerned can file tax declarations in accordance with the standard net profit margins for paper review.

The categories of enterprise newly included in paper review in 2012, and the standard net profit margins applied to them, are: other crop cultivation and greenery services, with a net profit margin of 4%; power cable installation and repair services, and automatic door installation and repair services, with a net profit margin of 7%; food sanitation testing services that have gross business income of under NT\$10 million in a year, with a net profit margin of 10%; pet grooming and boarding services, with a net profit margin of 10%; and program arrangement and acting agencies, with a net profit margin of 6%.

The MOF said that, when an enterprise has net operating and non-operating income amounting to less than NT\$30 million for the whole year, then provided it files its tax returns correctly and completely, if its net profit after adjustment according to law is higher than the standard net profit margin for its respective industry as set down by the MOF, and it pays its tax liability in full, it can have its business income tax liability assessed according to the lower standard net profit margin for paper review.

The MOF pointed out that, in the case of any retail enterprise using cash tills to issue uniform receipts, if it keeps account books according to law, and has not omitted any receipts or failed to declare any income for the year in question, it can further reduce its applicable net profit margin by one percentage point, as a measure to encourage businesses to report their taxable income honestly. 