

法規鬆綁排除投資障礙

Deregulation Launched to Eliminate Investment Obstacles

一、推動法規鬆綁，建構有利產業發展的法規環境

Promoting Deregulation to Build a Regulatory Environment that Facilitates Industry Development

為務實解決企業投資面臨的法制障礙，提升我國整體投資環境，國發會自 106 年 10 月起，協調各部會檢討函釋、行政規則及法規命令建立便民效能的法制環境；另因應數位經濟發展，建置「新創法規調適平臺」，強化跨部會協調，協助新創業者解決新興商業模式衍生的法規調適需求。迄今（2017.10 ~ 2021.6），已完成 957 項鬆綁成果，涵蓋提高行政效率、賦予企業經營彈性、促進金融產業發展、優化創新創業環境、推動綠能矽島發展、放寬土地利用限制及完備租稅法制環境 7 大面向，讓臺灣的經商法制環境朝更友善、更便利的方向邁進。

Since October 2017, the National Development Council (NDC) has examined administrative interpretations, rules and legal orders with various ministries to establish a more convenient and efficacious regulatory environment with the purpose of practically resolving the legal obstacles to enterprise investment and enhancing the overall investment environment in Taiwan. In response to the development of the digital economy, the NDC has also established "Startup regulatory adjustment platform" to enhance inter-ministry coordination, and assist new entrepreneurs resolve the need for regulatory flexibility in the face of new business models. As of today (October 2017 - June 2021), 957 deregulatory measures have been completed in a range of areas: administrative efficiency, business operation flexibility, development of the financial industry, innovative entrepreneurship, Green Silicon Island, restrictions on land use, and tax legal framework, in an effort to ensure the commercial regulatory environment in Taiwan is more investment-friendly and convenient.



二、推動機制

Promoting Mechanisms



三、近2年推動成果

Results of Promotional Work over the Past Two Years

(一) 提高行政效率 Administrative efficiency

1. 中央銀行 110 年 6 月 29 日修正「外匯收支或交易申報辦法」、「銀行業輔導客戶申報外匯收支或交易應注意事項」，放寬在台第一上市（櫃）及登錄興櫃外籍公司之原始外籍股東匯出售股股款，以及上市（櫃）及興櫃公司代外籍員工結匯股票股款或現金股利，其每筆金額逾 10 萬美元之結匯申報，免經央行核准，逕由銀行業查驗辦理。

On June 29, 2021, the Central Bank amended the "Regulations Governing the Declaration of Foreign Exchange Receipts and Disbursements or Transactions" and "Directions for Banking Enterprises while Assisting Customers to Declare Foreign Exchange Receipts and Disbursements or Transactions." to loosen rules on the outward remittance of proceeds from the sale of shares by an original foreign shareholder of a primary TWSE (TPEX) listed company or a foreign emerging stock company in Taiwan, and the remittance for purchase and sale of shares or distributed cash dividends made by a TWSE (TPEX) listed company or an emerging stock company on behalf of its foreign employees. As a result, the abovementioned foreign exchange settlements over US\$100,000 can be processed by the bank without the approval of the Central Bank.

2. 財政部為便利民眾辦理遺產稅申報，110 年 3 月 12 日函釋放寬納稅義務人辦理遺產稅申報時，如已提示遺產稅課稅資料參考清單，並確認該清單所載不動產資料與被繼承人死亡日之登記情形相符，可免檢附不動產所有權狀等證明文件；110 年 3 月 10 日令，就遺產稅納稅義務人可至任一國稅局查詢金融遺產資料之便民服務，各直轄市地方稅捐稽徵機關亦加入該服務之行列。

On March 12, 2021, the Ministry of Finance issued an administrative interpretation relaxing tax liabilities to make inheritance tax declarations more convenient. When declaring inheritance tax, if a notification reference list is provided and it is confirmed that the real estate information on the list and the

registration of the heir's date of death are correct, real estate ownership certificates do not need to be affixed. From March 10, 2021, taxpayers of inheritance tax can inquire into financial inheritance information at any National Taxation Bureau office, with municipal tax revenue service offices also providing this service.

(二) 賦予企業經營彈性 Business operation flexibility

1. 經濟部 108 年 7 月 29 日修正「華僑及外國人投資額審定辦法」，放寬投資人分批實行投資，得選擇分批申請審定或於全部實行後 2 個月內一次申請審定，以降低投資人之行政成本。

On July 29, 2019, the Ministry of Economic Affairs amended the "Regulations for Verification of Investment by Overseas Chinese and Foreign Nationals," relaxing rules on investors conducting investment in installments, allowing them to file the application for investment verification in installments or a single installment within two months after they are fully implemented, thereby reducing the administrative costs of investors.

2. 經濟部為增加有限合夥運作彈性，110 年 2 月 4 日函釋倘有限合夥契約就「解散事由」或「存續期間」另有彈性約定者，則依該契約約定辦理，不受須經合夥人「全體同意」始得繼續經營規定之限制。

On February 4, 2021, the Ministry of Economic Affairs issued an administrative interpretation to increase the operational flexibility of limited partnerships. As a result, if a limited partnership agrees in contract with greater flexibility in terms of "reasons for dissolution" or "expiration of the enterprise duration," it is not necessary to abide by the requirement of the "unanimous consent" of all partners to continue its operations.

(三) 促進金融產業發展 Development of the financial industry

1. 金管會 109 年 8 月 7 日訂定「銀行辦理高資產客戶適用之金融商品及服務管理辦法」、於 109 年 9 月 8 日修正「證券商受託買賣外國有價證券管理規則」，放寬銀行及證券商對高資產客戶提供之金融商品及服務範圍，例如銀行發行的外幣金融債券可連結衍生性金融商品，高資產客戶投資外國債券可不受債券信用評等之限制等，藉增加金融商品及業務多元化，提升國際競爭力。

On August 7, 2020, the Financial Supervisory Commission promulgated the "Regulations Governing Banks Conducting Financial Products and Services for High-Asset Customers", and on 8 September 2020 amended the "Regulations Governing Securities Firms Accepting Orders to Trade Foreign Securities" to relax rules governing the scope of financial products and services that banks and securities firms can provide to high-asset customers. For example, banks are allowed to issue bank debentures denominated in foreign currencies linking to financial derivatives, and high-asset customers can invest in foreign debentures exempted from the bond credit rating requirement. The intent is to increase the diversity of financial products and business, thereby enhancing international competitiveness.

2. 金管會為提升金融產業競爭力，110年3月23日令釋，有條件開放華僑及外國人投資指數投資證券（ETN），以利吸引國際資金參與臺灣資本市場。

On March 23, 2021, the Financial Supervisory Commission ordered that overseas Chinese and foreign nationals should be conditionally allowed to invest in exchange-trade notes (ETN). The purpose of this action is to attract international capital into Taiwan's capital market, as a way of enhancing the competitiveness of the financial sector.

(四) 完備租稅法制環境 Tax legal framework

1. 財政部 108 年 6 月 10 日公告修正「促進民間參與公共建設法之重大公共建設範圍」，放寬社會住宅符合土地面積達 0.5 公頃以上，或總樓地板面積達 5,000 平方公尺以上者，為促進民間參與公共建設法之重大公共建設範圍，可適用租稅優惠。

On June 10, 2019, the Ministry of Finance announced revisions to the "Scope of Major Infrastructure Projects in the Act for Promotion of Private Participation in Infrastructure Projects." This introduced tax preferences for social housing with a land area in excess of 0.5 hectare or a total floor area of more than 5,000 square meters as a way of encouraging private participation in major infrastructure projects.

2. 財政部 108 年 12 月 23 日發布令釋，核釋營利事業因其具有控制能力或重大影響力之境外轉投資事業解散清算而獲配之賸餘財產，超過其原出資額部分之所得，屬境外資金匯回管理運用及課稅條例所定「境外轉投資收益」，其匯回者，可依該條例享優惠稅率，有利台商調整海外布局，引導資金回流投資臺灣。

On December 23, 2019, the Ministry of Finance issued an order stipulating that when a profit-seeking enterprise receives residual assets due to the dissolution or liquidation of an offshore invested enterprise in which it has control or major influence, income that exceeds its original registered capital is classified as "investment income derived from an offshore invested enterprise" as defined in the "Management, Utilization and Taxation of Repatriated Offshore Funds Act" and will be subject to a preferential tax rate when remitted. This makes it easier for Taiwanese enterprises to reorganize their offshore businesses to encourage the flow of capital back to Taiwan.

(五) 優化創新創業環境 Innovative entrepreneurship

1. 科技部 109 年 8 月 13 日令釋「科學技術基本法」等 6 條規定，使財團法人（包括國家實驗研究院、國家衛生研究院、工業技術研究院、資訊工業策進會等執行政府科技計畫之研究型財團法人）執行政府科技計畫以技術作價所獲股權收入，不受財團法人法對單一公司持股不得超過 5% 的限制，有利提高其技術作價投資新創公司意願，使政府資助之研發成果得有效擴散至民間及產業。

On August 13, 2020, the Ministry of Science and Technology provided an interpretation of Article 6 of the "Fundamental Science and Technology Act." This indicates that foundations (including research foundations. The interpretation mentioned while the National Applied Research Laboratories, National Health Research Institutes, Industrial Technology research Institute, Institute for Information Industry) obtain the gain from the government-sponsored technology as investment capital, shall not be subject to the limitation of up to 5% on stock holdings in a single company's total capital, which mentioned in the article 19.3 of "the Foundations Act." The objective of this Act is to increase the willingness of foundations to invest in startups with technical know-how, as a way of effectively expanding the outcomes of government-funded research into the private sector and industry.

2. 經濟部 109 年 6 月 24 日修正「中小企業認定標準」，不再區分業別，凡依法辦理公司或商業登記，實收資本額在新臺幣 1 億元以下，或經常僱用員工人數未滿 200 人的事業，均為中小企業，以便利其導入政府輔導資源，助其升級轉型。

On June 24, 2020, the Ministry of Economic Affairs amended the "Standards for Identifying Small and Medium-sized Enterprises." This amendment eliminated differentiation by industry, ensuring that all enterprises with legal company or business registration and less than NT\$100 million in paid-in capital or fewer than 200 regular employees are classified as small and medium enterprises, making it easier for such firms to access government assistance and resources, thereby enabling them to upgrade and transform.

(六) 推動綠能矽島發展 Green Silicon Island

1. 內政部 109 年 12 月 4 日修正「一級海岸保護區以外特定區位利用管理辦法」，在兼顧綠能及海岸永續發展前提下，簡化海岸太陽光電設置審查程序。

On December 4, 2020, the Ministry of the Interior amended the "Regulations for Utilization and Management in Specific Zones of Non-First-Grade Coastal Conservation Zones," based on the importance of green energy and sustainable development of coastal zone, simplified the review process regarding specific zones for the installation of solar photovoltaic facilities.

2. 金管會 110 年 2 月 9 日修正「財產保險商品審查應注意事項」，因應保險業開發長年期專屬客製化信用保險商品，以提供金融機構融資綠能產業之保險保障，簡化保險期間超過 3 年之專屬客製化信用保險商品送審方式。

On February 9, 2021, the Financial Supervisory Commission amended the "Matters for Attention for Property Insurance Product Reviews" in response to the development by insurance enterprises of long-term customized credit insurance products, to provide financial institutions with insurance for the financing of the green energy industry by simplifying the review process for customized credit insurance products when the insurance period exceeds 3 years.

(七) 放寬土地利用限制 Relaxation on land use

1. 內政部 108 年 7 月 12 日發布令釋，放寬危老建築物合併鄰接之建築物基地或土地辦理重建者，無須逐筆檢核合併土地或建築基地鄰接危老建築物基地之情形，僅須檢核危老建築物基地面積占重建計畫範圍面積達 2 分之 1 以上，即得申請重建，以利加速都市更新。

On July 12, 2019, the Ministry of the Interior issued an interpretation that deregulated the rules on unsafe and old buildings combined with adjacent building lots or land for the purpose of reconstruction. This removes the review of combined land or building lot adjacent to the unsafe and old building lots. Only if the lot size of the unsafe and old building achieves 50% above of the reconstruction plan area, the reconstruction plan could be approved by the municipal or county (city) government. The interpretation liberalized the conditions of combined with adjacent building lots or land for reconstruction and simplified the process of urban renewal.

2. 農委會 109 年 7 月 10 日修正「休閒農業輔導管理辦法」，放寬休閒農場內設置露營設施之最大面積為其農業用地面積 10% 為限，且不得超過 2,000 平方公尺，並訂定相關農地保護措施。

On July 10, 2020, the Council of Agriculture amended the "Regulations for Guidance and Management of Recreational Agriculture." This relaxes the rule that camp sites installed on recreational farms cannot be more than 10% of the total agricultural land and larger than 2,000 square meters, while also including related measures for the conservation of rural land.