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| Title : | Directions for the Provision of Subsidies by the Ministry of Foreign Affairs to Civil Associations Engaged in International Exchanges and Activities Ch |
| Date : | 2025.01.23 |
| Legislative : | 1.Promulgated on January 1, 1995 2.Last amended on January 23, 2025 |
| Content : | <p>1. The Ministry of Foreign Affairs (MOFA) established these Directions to help civil associations and institutions participate in or organize international exchanges and meetings or activities related to international affairs.</p> <p>2. Civil associations as referred to herein are nonprofit organizations and international nongovernmental organizations (INGOs) established with the approval of a competent authority of the Republic of China (Taiwan) in accordance with the law.</p> <p>Schools, academic institutions, and think tanks collaborating with domestic and foreign civil associations to participate in international activities may apply for subsidies in accordance with the Directions.</p> <p>Civil associations receiving MOFA subsidies based on other regulations may not apply for additional subsidies based on the Directions for the same cases.</p> <p>3. Civil associations may apply for subsidies for expenses incurred in international exchanges and activities in accordance with the Directions when engaged in any of the following:</p> <p>(1)Protecting or vying for Taiwan' s rights and interests in international organizations.</p> <p>(2)Acting in concert with government policies to promote multilateral or bilateral relations, resulting in diplomatic benefit.</p> <p>(3)Attending or organizing international exchange activities that help advance friendship toward and mutual understanding of Taiwan among other countries, as well as Taiwan' s presence and visibility in the international arena.</p> <p>4. The items reviewed and principles used by MOFA to process subsidy applications by civil associations engaged in international exchanges and</p> |

activities are as follows:

- (1) With respect to international organization membership registration fees, MOFA may consider assisting with a civil association's deficiency of funds for this purpose up to a maximum of half of the membership registration fee amount. In principle, subsidies shall not be provided to help cover donations, shared costs within, or annual membership fees of an international organization.
- (2) Subsidies may be provided to help cover expenses incurred in attending international meetings and activities or in inviting foreign nationals to attend meetings and activities in Taiwan depending on the event's scale, number of attendees, and represented regions and countries. If subsidies are provided for airfare and the full amount is subsidized by MOFA, such subsidies shall be provided in accordance with MOFA's related regulations for the purchase of airfare.
- (3) For international meetings organized in Taiwan, items eligible for subsidies include venue rental fees and related meeting fees. Subsidies shall be capped at 50 percent of total actual expenditures for the meeting. Where the organizer collects attendance fees, registration expenses, or other fees from participants and the fees are still insufficient, subsidies shall be limited to one-third of the difference.
- (4) INGOs may apply for subsidies for part of the start-up expenses when setting up headquarters, secretariats, offices, or other branches in Taiwan.
- (5) If income from organizing nonprofessional international contests or activities in Taiwan is insufficient for offsetting expenditures, MOFA may provide partial subsidies which shall be capped at one-third of the difference. If no income is received, the subsidies shall be capped at one-third of the necessary expenses.
- (6) Where a subsidized civil association requires a procurement and where the amount of subsidies the civil association accepts from MOFA or other authorities exceed half of the procurement amount and exceeds the threshold for publication (NT\$1.5 million), the Government Procurement Act shall apply and the procurement shall be supervised by MOFA.
- (7) Application for the subsidization of human resource and equipment procurement expenses are not within the scope of subsidized items of the Directions.
- (8) In principle, subsidy applications shall be first reviewed by MOFA's competent department and then submitted to MOFA's evaluation group before being provided to the Minister or Deputy Minister for approval and response.

5. Applications may be processed on a case-by-case basis under one of the following conditions:

- (1) A civil association acts in concert with government policy to compete for the right to hold meetings and activities for intergovernmental organizations or INGOs in Taiwan or attend such meetings and activities overseas.
- (2) A civil association acts in concert with government policy to compete for the right to hold international competitions or activities in Taiwan.
- (3) A civil association acts in concert with government policy to promote multilateral or bilateral relations, resulting in diplomatic benefit.
- (4) MOFA requests a civil association or an expert individual to attend bilateral or multilateral activities.
- (5) International cooperation results in diplomatic benefit.

Applications filed in accordance with Article 6 of the Directions and confirmed by MOFA to meet the conditions specified in the preceding Paragraph shall be, once signed by MOFA's competent department, provided to the Minister or Deputy Minister for approval.

6. Methods for filing applications and principles for processing:

- (1) An application must be filed with MOFA at least 30 days before the related activity. Applications that are late or fail to include all the required documents shall not be accepted.
- (2) Applicants may file applications in writing or online using the bilingual website of the Department of NGO International Affairs, Ministry of Foreign Affairs (www.taiwanngo.tw).
- (3) Where the documents are found to conceal facts or contain false information, the subsidies shall be cancelled by MOFA and any funds already allocated shall be recovered.
- (4) Documents as referred to in Subparagraph 1 include the following: official documents, plans (explaining the activity's timetable, number of participants, and expected benefits), a permit issued by a competent authority of the Republic of China (Taiwan) in accordance with the law, a list of attendees, itemized budgets (all sources of funding, including the amount prepared by the entity, subsidies from other authorities, or donated items and amounts), and photocopies of invitations.
- (5) Where an event is urgent and unanticipated, the application deadline in Subparagraph 1 shall not apply.

7. In principle, applications for subsidies shall not be accepted under any of the following conditions:

- (1)MOFA confirms that the meeting or activity to be hosted does not meet the criteria in Article 3 or where the activity is purely domestic or cross-strait in nature.
 - (2)The total subsidies provided to the same applicant during the related year have exceeded NT\$1 million.
 - (3)The applicant' s participation in a previous international meeting or activity has damaged the image and interests of the nation, and such acts have been confirmed.
 - (4)The applicant has received subsidies from foundations within the purview of MOFA.
 - (5)A maximum of one organizer for each international meeting or activity may apply for subsidies in accordance with the Directions.
8. A civil association that receives subsidies must submit the following documents to MOFA for approval and allocation within one month after the end of the meeting or activity.
- (1)A report on the meeting or activity and its results (including a digital file) and the related Copyright Authorization Agreement.
 - (2)Receipts: They shall indicate the subsidized entity, event name and items; the subsidy amount; and the recipient (including the subsidized entity' s full name and unified invoice number stamped with the entity' s seal).
 - (3)A list of revenue and expenditures: It shall specify the actual income of the entire project and detailed expenditures, as well as subsidized items and amounts thereof from other authorities.
 - (4)The original copies of the expenditure vouchers: They shall be affixed to the record forms. The use of the expenditures and all total funds must be specified. Where subsidies (donations) are provided by two or more authorities for the same case, the actual amount of subsidies (donations) provided by each authority must be specified. The expenditure vouchers shall be bound in sequence after the responsible person, accountant, and handling officer affix their approval seals.
 - (5)The financial institution and branch name, account name, account number, and photocopy of the passbook cover used for the remittance of subsidies.

Referring to Subparagraph 4, regarding the provision of subsidies for airfare upon presentation of original copies of the expenditure vouchers, the applicant must provide a ticket stub, electronic ticket, or any document that can verify the itinerary; a proof of purchase of an international airline ticket, travel agency' s receipt of payment, or any document that can verify the payment; and a boarding pass stub (or electronic boarding pass), photocopy of passport pages proving overseas

travel, or other certificate of air travel issued by the airline. Invited guests visiting Taiwan from overseas are not required to provide a boarding pass stub (or equivalent).

Plans for subsidized activities may not be changed without prior approval from MOFA. Should an activity be canceled, the applicant must submit a document explaining the reason and return the subsidy. However, if a civil association that received MOFA subsidies encounters force majeure situations, such as natural disasters or war, or other reasons that are not attributable to the party receiving the subsidy, and the activity is canceled and non-refundable costs have been incurred, the association may submit relevant expenditure documents for reimbursement within the original deadline. If the applicant is unable to file for reimbursement by the deadline stipulated by the Directions, it must apply for an extension with MOFA before the deadline and complete the filing by the extended deadline. Where the applicant fails to file for reimbursement and apply for an extension, MOFA may opt to cancel the subsidies.

Where a civil association accepts a MOFA subsidy, it shall, upon the closure of the subsidy case, bear responsibility based on the principle of good faith for the validity and authenticity of the payments that were made in accordance with the expenditure vouchers submitted, as well as liability for any falsehoods. Where there are remaining balances, interest revenue, or other forms of revenue derived from the subsidies, such funds must be returned or deducted based on the proportion of the subsidy in the case.

9. MOFA may review the results of activities organized or attended by civil associations. Where it discovers poor outcomes, failure to use a subsidy for declared purposes, false or exaggerated expenditure claims, or violations of gender equality and other relevant laws and regulations in Taiwan or the location of the activity, and the case has been prosecuted by a prosecutor or recognized by the competent authority, MOFA may, in addition to requesting the deduction or recovery of part or all of the subsidies, suspend the acceptance of applications from the association for a minimum of one year up to a maximum of five years, based on the severity of the violation.

10. Where MOFA seeks to implement foreign policy or civil associations designate government officials to serve as directors or supervisors, MOFA

may provide subsidies to civil associations for organizing related affairs under specific policy implementation considerations. The subsidy amount, content, and scope shall be filed by MOFA' s competent department to the Minister or Deputy Minister for approval. The restrictions in Article 4; Article 6; Subparagraphs 1, 2, 4, and 5 of Article 7; and Article 8 shall not apply. Procedures for the approval of subsidies shall be established separately by MOFA.

Data Source : Laws and Regulations Retrieving System