Content

Title：	Regulations Governing Financial Assistance to Encourage Business Entrepreneurs to Invest in Countries Having Diplomatic Relations with the Republic of China (Taiwan) Ch
Date：	2026.07.01
Legislative：	1.Announced by the Ministry of Foreign Affairs on July 15, 1994. 2.Amended and Promulgated by the Ministry of Foreign Affairs on March 5, 1997. 3.Amended and Promulgated by the Ministry of Foreign Affairs on June 24, 1998. 4.Revision Promulgated by the Ministry of Foreign Affairs on January 26, 2000. 5.Amended and Promulgated by the Ministry of Foreign Affairs on May 10, 2006. 6.Amended and Promulgated by the Ministry of Foreign Affairs on March 4, 2008. 7.Amended and Promulgated by the Ministry of Foreign Affairs on May 02, 2018. 8.Amended and Promulgated by the Ministry of Foreign Affairs on July 01, 2026.
Content：	**Article 1** These Regulations are formulated for the purpose of encouraging business entrepreneurs to invest in countries that have diplomatic relations with the Republic of China (hereinafter referred to as “Taiwan”) so as to create job opportunities, boost national income, and foster economic and social development in those nations, as well as to boost economic, trade and diplomatic relations between Taiwan and its diplomatic allies. **Article 2** The term “business entrepreneurs” used in these Regulations shall mean public or private corporate bodies established in accordance with the law or Taiwan nationals. The categories of investment shall be limited to manufacturing, handicrafts, mining, agriculture, forestry, fisheries, animal husbandry, logistics, public utilities, public facilities development, technology services, hotels, construction, financial services, oil exploration, tourism, and other businesses that are promoted and encouraged by the governments of Taiwan’s diplomatic allies, as well as those businesses that are ascertained by the Ministry of Foreign Affairs (MOFA) to conform to the purpose of these Regulations. Each investment made by the business entrepreneurs referred to in

Paragraph 1 above shall reach a minimum amount of US$100,000 and shall be approved or the details kept for future reference by the Ministry of Economic Affairs.

Article 3

Business entrepreneurs may apply to Taiwan's Embassies or Consulates every year for financial assistance for expenditures from the previous fiscal year by submitting documents from businesses that fall under the categories of investment as stipulated in Article 2 and that prove payment of any of the following: salaries for local employees, rent for either plant facilities, offices or land, and interest on loans. After verification and evaluation by Taiwan's Embassies or Consulates as to the diplomatic benefit of the investments, applications shall be forwarded, along with comments on the business's operational situation and labor-management relations from the relevant local government's industrial, commercial and labor agencies, to MOFA for review.

The documents stipulated in the preceding paragraph include the business owner's national ID card, a business registration certificate or business license, approval or reference letter from the Ministry of Economic Affairs, an investment plan, a company establishment permit from the target country, shareholder certificates and other related documents requested by MOFA. Applications for the types of financial assistance listed below require additional documentation, verified by a Certified Public Accountant, as indicated:

1. Local employee salaries: employment contracts, proof of salary payment and proof of pension fund payment.
2. Rent of plant facilities, offices or land: rental contracts and proof of rental payments.
3. Interest on loans: a loan contract, proof of loan remittance, and proof of loan balance and interest payment.

Any of the aforementioned documents that are obtained outside of Taiwan should be notarized by a local notary and verified by Taiwan's Embassy or Consulate in the country of issuance. English or Chinese translations of the documents should also be provided.

The investment plan mentioned in Paragraph 2 above shall include the investment's background and goals, main operations, methods of plan execution and business operation, the origin of capital raised, the background of principal shareholders and the ownership structure of the target business.

Article 4

Financial assistance for local employee's salary is calculated as standard at 30% of the monthly salary of each employee; financial assistance for rent of plant facilities, offices or land is calculated as standard at 30% of actual rent paid. Financial assistance for interest on loans is calculated as standard at 50% of the actual interest paid to the lending institution during the financing period. The loan amount is limited to the investment amount as approved by the Ministry of Economic Affairs.

After applications for the types of financial assistance stipulated in the preceding paragraph are approved, MOFA may allocate funds in annual installments, without interest, depending on its annual budget. The maximum amount of financial assistance shall be determined by the total amount of funds approved for overseas investment by the Ministry of Economic Affairs. However, the total amount of accumulated financial assistance for any single investment shall not exceed NT$60 million.

Business entrepreneurs may only apply for financial assistance for the preceding year. The maximum period of financial assistance is seven years.

Following investigation by Taiwan's Embassies or Consulates and verification by MOFA, applications for financial assistance may be rejected, financial assistance may be rescinded and the return of provided funds may be demanded in any of the following circumstances:

1. Financial assistance funds are used in a way that is inconsistent with the approved investment plan.
2. Termination of plant operations for no good reason is suspected.
3. Less than 50% of shareholders hold Taiwan nationality.
4. Local labor, industry or trade laws are violated.
5. Falsified documents are used for applications.
6. Duplicate applications for government subsides are made for the same investment.
7. Taiwan's trade, commercial and diplomatic relations with its diplomatic allies are damaged.
8. Other situations deemed by MOFA, the Ministry of Economic Affairs or other related Taiwan government agencies to violate the aim of these Regulations.

Article 5

Depending on actual needs and business considerations, the government may select and deploy relevant experts on fact-finding missions to countries that have diplomatic relations with Taiwan. MOFA shall cover the transportation costs and living expenses of

these missions.
Business entrepreneurs may apply to MOFA for airfare reimbursements when participating in investment or procurement fact-finding missions organized by the government or commissioned by MOFA, and when invited by the government to engage in investment fact-finding missions in countries having diplomatic relations with Taiwan.
Application qualifications are as follows:
1. Applicants are public or private corporate bodies and have paid-up capital of at least NT$3,000,000.
2. Applicants are citizens of the Republic of China (Taiwan) who own a foreign company which has paid-up capital of at least NT$3,000,000, calculated according to the exchange rate of the Central Bank of the Republic of China (Taiwan) on the day of application.
The aforementioned airfare reimbursement is limited to one person per business and calculated according to the actual amount paid, up to a maximum of NT$100,000.
Business entrepreneurs applying for airfare reimbursements shall submit the documents listed below no later than one month after the end of the fact-finding mission. Reimbursements shall be allocated after review and approval of applications by MOFA. Applicants failing to submit applications before the deadline shall be deemed as forgoing reimbursement.
1. Mission report: itinerary, meetings schedule, photos, comments and suggestions.
2. A copy of the personal information page, as well as the page(s) showing the entry/exit stamps from the destination country, from the participant’s Taiwan passport.
3. A letter of authorization from the business’s responsible person if the participant was not the responsible person.
4. A copy of the business registration certificate or factory registration certificate issued by Taiwan or the target country.
5. The boarding pass stub and a proof of purchase of the ticket, or a receipt for the plane ticket from a travel agent.
When the experts and business entrepreneurs described in Paragraph 1 and 2 of this Article respectively travel to countries having diplomatic relations with Taiwan on fact-finding missions by modes of transportation other than airplanes, reimbursements for travel expenses shall be made in accordance with Paragraphs 1 and 3 of this Article. Those who receive the maximum reimbursement of NT$100,000 from MOFA shall comply with the relevant airfare procurement regulations of MOFA.

Article 6

Business entrepreneurs investing more than US$100,000 in real terms in countries having diplomatic relations with Taiwan may apply to MOFA, no later than one year after the investment is made, for a reimbursement of airfares incurred on fact-finding missions made prior to the investment by submitting the relevant documents as stipulated in Articles 3 and 5 above, as well as a mission report. After review and verification, MOFA shall allocate the airfare reimbursement.

The aforementioned airfare reimbursement is limited to two trips per different kind of investment. The amount for each trip shall be calculated according to the actual amount paid, up to a maximum of NT$100,000.

Business entrepreneurs traveling to countries having diplomatic relations with Taiwan on fact-finding missions by modes of transportation other than airplanes before an investment is made may apply to MOFA after the investment for reimbursements for travel expenses according to the stipulations in the preceding two paragraphs. Those who receive the maximum reimbursement of NT$100,000 from MOFA shall comply with the relevant airfare procurement regulations of MOFA.

Article 7

In the event that the yearly budget MOFA earmarks for financial assistance for such investments is not sufficient to cover the amount of financial assistance applied for that year, MOFA shall make decisions on applications and allocate available funds based on such factors as the order in which applications are received and the amounts applied for.

All items of financial assistance provided by MOFA in accordance with these Regulations shall be announced regularly.

Article 8

To evaluate, verify and follow-up on applications for financial assistance, MOFA may urge personnel from Taiwan's Embassies or Consulates to visit the operations and convene meetings with the relevant agencies when necessary.

Business entrepreneurs may be invited to attend the meetings mentioned in the preceding paragraph.

Article 9

In accordance with the relevant regulations of the Income Tax Act, MOFA may withhold income tax from any financial assistance that is given according to these Regulations.

Article 10

	Applications for financial assistance by business entrepreneurs investing in Taiwan’s diplomatic allies shall be governed by these Regulations. However, where other laws and regulations provide otherwise, such provisions shall prevail. **Article 11** The Regulations shall enter into force on the date of their promulgation.
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