

## **Administration Fees and Charging Standards for Businesses Operating in the EPZ**

- Administration fees of businesses operating in the EPZ (excluding Kaohsiung Software Technology Park and Taichung Software Park) are charged based on the following table:

<b>Businesses operating in the EPZ</b>		
<b>Industrial Classification</b>	<b>Annual Sales Turnover (NTD)</b>	<b>Charge Rate (Thousandths)</b>
Manufacturing	Below NT\$10 billion	2.2
	Over NT\$10 billion up to NT\$20 billion	1.9
	Over NT\$20 billion	0.8
Trading industry-Goods admitted zone	Below NT\$1 billion	1.3
	Over NT\$1 billion up to NT\$4 billion	1.1
	Over NT\$4 billion up to NT\$10 billion	0.9
	Over NT\$10 billion up to NT\$20 billion	0.7
	Over NT\$20 billion up to NT\$30 billion	0.5
	Over NT\$30 billion	0.3
Trading industry-Goods non-admitted zone	Below NT\$5 billion	0.4
	Over NT\$5 billion up to NT\$15 billion	0.3
	Over NT\$15 billion up to NT\$25 billion	0.2
	Over NT\$25 billion	0.1
Transportation and warehousing industry	—	2
Service industry	—	1.8
Financial and insurance industry	—	0.9
Business engaging in retail business	—	3
Charging Standard (NTD)	1. Administration fees for each industry are charged on a monthly basis according to the abovementioned regressive rates based on the annual sales turnover. In the event that the monthly administration fees are insufficient for the rate of NT\$8 per square meter based on the floor area of the building, NT\$8 is	

	<p>charged per square meter based on the floor area of the building.</p> <p>2. Administration fees for the manufacturing industry, trading industry-Goods admitted zone, and trading industry-Goods non-admitted zone are charged on a monthly basis based on the annual sales turnover (from January 1 to December 31 every year).</p> <p>3. In the event that businesses permitted to be established in Nanzih (excluding Second District of Nanzih Export Processing Zone), Kaohsiung, Linkuang, Taichung, Chungkong, and Pingtung Park, and with their operating sites located in the Chengkung Logistics Park prior to January 1, 2016, administration fees are charged monthly based on the sales turnover, and according to the abovementioned regressive rates applicable to their businesses; NT\$1,000 is charged for a calculated monthly amount less than NT\$1,000.</p> <p>4. For businesses permitted to engage in retail business, an administration fee is charged monthly based on the rate of the retail turnover listed above. In the event that the monthly administration fee is insufficient for the rate of NT\$8 per square meter based on the floor area of the building occupied by the retail business, NT\$8 is charged per square meter based on the floor area of the building.</p>
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**Businesses with a sales or contact office in the EPZ**

<b>Industrial Classification</b>	<b>Charge Standard(NTD)</b>	<b>Charge Rate (Thousandths)</b>
Public or private enterprises that have obtained approval to invest in and construct, lease or sell a building in the EPZ	The administration fee is charged based on the rate of sales turnover listed in the right column; NT\$1,000 is charged for a calculated monthly amount less than NT\$1,000.	1.5
Businesses permitted to engage in retail business after May 1, 2014	The administration fee is charged based on the rate of retail turnover listed in the right column. In the	3

	event that the monthly administration fee is insufficient for the rate of NT\$8 per square meter based on the floor area of the building occupied by the retail business, NT\$8 is charged per square meter based on the floor area of the building.							
Carriers	The administration fee is charged based on the number of registered vehicles listed in the right column; NT\$1,000 is charged for a calculated monthly amount less than NT\$1,000.	<table><tr><td>Type of Vehicle</td><td>Per vehicle every month</td></tr><tr><td>Tractors</td><td>NT\$300</td></tr><tr><td>Bonded and operating trucks</td><td>NT\$200</td></tr></table>	Type of Vehicle	Per vehicle every month	Tractors	NT\$300	Bonded and operating trucks	NT\$200
Type of Vehicle	Per vehicle every month							
Tractors	NT\$300							
Bonded and operating trucks	NT\$200							
Other businesses with a sales or contact office in the EPZ and which are not in the above three classifications	Administration fees are calculated based on the floor area of the building, and charged according to the regressive rates listed in the right column; NT\$900 is charged for a calculated monthly amount less than NT\$900.	<table><tr><td>Area</td><td>Per square meter every month</td></tr><tr><td>Below 800 square meters</td><td>NT\$25</td></tr><tr><td>Over 800 square meters</td><td>NT\$20</td></tr></table>	Area	Per square meter every month	Below 800 square meters	NT\$25	Over 800 square meters	NT\$20
Area	Per square meter every month							
Below 800 square meters	NT\$25							
Over 800 square meters	NT\$20							

2. Administration fees of businesses with an operational site located in the Kaohsiung Software Technology Park are charged based on the following table:

Industrial Classification	Charge Standard(NTD)	Charge Rate (Thousandths)	
Public or private enterprises that have obtained approval to invest in and construct, lease or sell a building in the EPZ	The administration fee is charged based on the rate of sales turnover listed in the right column; NT\$1,000 is charged for a calculated monthly amount less than NT\$1,000.	1.5	
Businesses permitted to engage in retail business after May 1, 2014	The administration fee is charged based on the rate of retail turnover listed in the right column. In the event that the monthly administration fee is insufficient for the rate of NT\$8 per square meter based on the floor area of the building occupied by the retail business, NT\$8 is charged per square meter based on the floor area of the building.	3	
Businesses operating in the EPZ and engaging in retail business	1. For any building occupied for operation outside retail business, the administration fees are charged based on the floor area of the building occupied for operation outside the retail business	Floor area	Per square meter every month
		Below 2,500 square meters	NT\$8
		Over 2,500 square meters and not exceeding 5,000 square meters	NT\$7.5
		Over 5,000 square meters and not exceeding 10,000 square meters	NT\$7
		Over 10,000 square meters	NT\$6.5

	<p>and charged according to the regressive rates listed in the right column.</p> <p>2. For industries permitted to engage in retail business, an administration fee is charged at 3/1,000 of the retail turnover. In the event that the monthly administration fee is insufficient for the rate of NT\$8 per square meter based on the floor area of the building occupied by the retail business, NT\$8 is charged per square meter based on the floor area of the building.</p>	
Other businesses operating in the EPZ and which are not in the above three classifications	Administration fees are calculated based on the floor area of the building, and charged according to the regressive rates listed in the right column.	

3. Administration fees of businesses with an operational site located in the Taichung Software Park are charged based on the following table:

Industrial Classification		Charge Standard (NTD)	Charge Rate		
Businesses operating in the EPZ	Lease land and construct and operate the building	<p>1. Administration fees are calculated monthly based on the sales turnover of the industrial classification, and charged according to the regressive rates listed in the right column. In the event that the monthly administration fee is insufficient for the rate of NT\$8 per square meter based on the floor area of the building, NT\$8 is charged per square meter based on the floor area of the building.</p> <p>2. The annual sales turnover of the trading industry-Goods admitted zone and the trading industry-Goods non-admitted zone is calculated from January 1 to December 31 every year.</p>	Industrial Classification	Annual Sales Turnover (NTD)	Rate (Thousands)
			Trading industry-Goods admitted zone	Below NT\$1 billion	1.3
				Over NT\$1 billion up to NT\$4 billion	1.1
				Over NT\$4 billion up to NT\$10 billion	0.9
				Over NT\$10 billion up to NT\$20 billion	0.7
				Over NT\$20 billion up to NT\$30 billion	0.5
				Over NT\$30 billion	0.3
			Trading industry-Goods non-admitted zone	Below NT\$5 billion	0.4
				Over NT\$5 billion up to NT\$15 billion	0.3
				Over NT\$15 billion up to NT\$25 billion	0.2
				Over NT\$25 billion	0.1
			Service industry	—	1.8
			Financial and insurance industry	—	0.9
			Businesses engaging in retail business	—	3
	Purchase	The administration fee is charged based on the rate	NT\$13.8 per square meter every month		

	e (lease) the buildin g	of floor area of the building listed in the right column. Administration fees for those permitted to engage in retail business shall be charged according to the respectively applicable charging standards.	
Businesses engaging in retail business		The administration fee is charged based on the rate of retail turnover listed in the right column. In the event that the monthly administration fee is insufficient for the rate of NT\$8 per square meter based on the floor area of the building occupied by the retail business, NT\$8 is charged per square meter based on the floor area of the building.	3/1000
Public or private enterprises that have obtained approval to invest in and construct, lease or sell a building in the EPZ		The administration fee is charged based on the rate of sales turnover listed in the right column; NT\$1,000 is charged for a calculated monthly amount less than NT\$1,000.	1.5/1000
Other businesses with a sales or contact office in the EPZ and which are not in the above two classifications		The administration fee is charged based on the rate of floor area of the building listed in the right column.	NT\$13.8 per square meter every month

Remark: Businesses engaging in retail business mentioned above refer to businesses providing services (including experience services), products or food and beverages at stores.