Content

Title：	Operation Directions for Auditing of Action Plan for Accelerated Investment by Domestic Corporations Ch
Date：	2025.08.13
Legislative：	1. Promulgated by Order No. Jing-Gong-10804603070 of the Ministry of Economic Affairs on July 10, 2019, consisting of 13 articles, and effective as of July 1, 2019. 2. Amended and promulgated by Order No. Jing-Gong-10804604920 of the Ministry of Economic Affairs on November 8, 2019, revising Articles 2, 3, and 10; effective as of September 27, 2019. 3. Amended and promulgated by Order No. Jing-Gong-11104600470 of the Ministry of Economic Affairs on February 8, 2022, revising Articles 2 and 3; effective as of January 1, 2022. 4. Amended and promulgated by Order No. Jing-Chan-11351001000 of the Ministry of Economic Affairs on February 5, 2024, revising Articles 5 and 7; effective upon promulgation. 5. Amended and promulgated by Order No. Jing-Chan-11451019570 of the Ministry of Economic Affairs on August 13, 2025, revising Articles 2, 3, 5, 7, and 8; effective as of July 1, 2025.

Content：

1. The Ministry of Economic Affairs (MOEA) has established these Directions to govern the review of applications submitted under the Action Plan for Accelerated Investment by Domestic Corporations (the “Plan”).

2. These Directions apply to enterprises that meet all of the following requirements:
(1) Enterprises that are not small and medium-sized enterprises (SMEs) under the Standards for Identifying Small and Medium-sized Enterprises.
(2) Enterprises that are not eligible for the Action Plan for Welcoming Overseas Taiwanese Businesses to Return to Invest in Taiwan or are foreign-invested enterprises.
(3) Enterprises that meet one of the following conditions:
i. For the manufacturing sector: Enterprises that incorporate artificial intelligence elements into part of their production lines in their investments or plant expansions, are progressively implementing carbon emission reduction measures, and meet one of the following criteria:
(i) Belonging to one of the Five Trusted Industry Sectors, the Big Health Industry, the Six Core Strategic Industries, or the 5+2 Innovation Industries.
(ii) Belonging to one of the industries related to high-value-added products and critical components.
(iii) Holding a critical position in international supply chains.
(iv) Engaging in international marketing of their own brands.
(v) Having investment projects recognized as relevant to national key industrial policies.
ii. For the service sector: Enterprises that incorporate artificial intelligence elements into their service capabilities, have investment projects relevant to national key industrial policies, and are progressively implementing carbon emission reductions measures.
(4) Enterprises that have not been found by relevant competent authorities to be in serious violation of any laws related to environmental protection, labor, or food safety and sanitation in the past year.

3. An enterprise applying for recognition as an enterprise meeting the requirements under the preceding article shall submit 15 copies of its investment proposal to InvesTaiwan no later than December 31, 2027; the investment proposal shall include the following:
(1) A photocopy of the enterprise’s incorporation or corporate change registration form.
(2) Supporting documents or explanatory materials demonstrating that the enterprise satisfies the applicable conditions under Item 3 of the preceding article.
(3) For foreign-invested enterprises, documents regarding their shareholder structure.
(4) For enterprises with registered factories, proof of the factory registration.

4. To review the applications referred to under the preceding article, InvesTaiwan shall establish an inter-ministerial joint review committee (the “Review Committee”) to carry out the following tasks:

(1) Review of the eligibility requirements described under Article 2.
(2) Review of the investment proposal.

5. The Review Committee shall have two conveners, who are the Director-General of the MOEA's Department of Investment Promotion and the Director-General of the MOEA's Industrial Development Administration, and two deputy conveners, who are the Deputy Director-General of the MOEA's Department of Investment Promotion and the Deputy Director-General of the MOEA's
Industrial Development Administration. The other seats on the Review Committee shall be filled by the following officials:
(1) One representative from the National Development Council.
(2) One representative from the Executive Yuan's National Development Fund Management Committee.
(3) One representative from the MOEA's Department of Investment Review.
(4) One representative from the MOEA's Administration of Commerce.
The Review Committee may invite relevant agencies to participate in the review as needed.

6. The Review Committee meets weekly. Meetings shall be chaired by one of the conveners; if conveners are unable to attend a meeting for any reason, one of the deputy conveners shall act as the
chairperson of the meeting. Any Review Committee member who is unable to attend a meeting in person may designate a representative to attend.
To facilitate the review of the applications, the Review Committee may invite the applicants to attend the meeting to provide explanations, answer questions, and/or supplement relevant materials.

7. After an application has been reviewed and approved, the MOEA shall issue a letter of approval to the applicant with a copy to each of the Executive Yuan's National Development Fund Management Committee, the MOEA's Industrial Development Administration, the MOEA's Administration of Commerce, InvesTaiwan, the central competent authority(ies) in charge of the subject industry(ies), and the managing bank.
The approval letter referred to in the preceding paragraph shall specify that the applicant must complete the investment in accordance with the investment proposal within the approved timeframe; if the investment is not completed in accordance with the approved terms, the approval shall become null and void.

8. If the investment's location, production or operational items, completion deadline, or other details in the approved investment proposal are changed, the enterprise shall apply to InvesTaiwan for an amendment to the investment proposal prior to the completion of the investment.
The amendment to the investment proposal referred to in the preceding paragraph shall be submitted
to the MOEA for approval and, where necessary, submitted to the Review Committee for review and approval.
Where the amendment referred to under Paragraph 1 involves an extension of the completion deadline, the extension period shall not exceed two years.

9. After obtaining the MOEA's approval letter, an enterprise wishing to receive any of the preferential measures under the Plan shall submit the relevant applications in accordance with the applicable regulations.

10. (Deleted)

11. The administrative work related to the review of applications under these Directions shall be handled by InvesTaiwan.

12. The members and staff of the Review Committee shall serve in an unpaid capacity.

13. Any matters not provided for in these Directions shall be prescribed separately, unless otherwise
provided for under applicable laws and regulations.