


Content

Title :	Standards for Identifying Small and Medium-sized Enterprises 
Date :	2015.03.30
Legislative :	<p>1.Promulgated by Ministry of Economic Affairs Order Jing (80) Chi Tzu #059364 on November 25, 1991. Approved by Executive Yuan Order Tai (80) Jing #33054 on October 19, 1991.</p> <p>2.Revision promulgated by Ministry of Economic Affairs Order Jing (84) Chi Tzu #84029087 on September 27, 1995. Revision approved by Executive Yuan Order Tai (84) Jing #32284 on September 4, 1995.</p> <p>3.Revision promulgated by Ministry of Economic Affairs Order Jing (89) Chi Tzu #89340202 on May 3, 2000. Revision approved by Executive Yuan Order Tai (89) Jing #10056 on April 8, 2000.</p> <p>4.Revision promulgated by Ministry of Economic Affairs Order Jing Chi Tzu #09400561550 on July 5, 2005. Revision approved by Executive Yuan Order Yuan Tai Jing #0940022741 on June 14, 2005.</p> <p>5.Revision promulgated by Ministry of Economic Affairs Order Jing Chi Tzu #09800639470 on September 2, 2009. Revision approved by Executive Yuan Order Yuan Tai Jing #0980048943 on August 17, 2009.</p> <p>6.Revision promulgated by Ministry of Economic Affairs Order Jing Chi Tzu #10404601530 on March 30, 2015. Revision approved by Executive Yuan Order Yuan Tai Jing #1040008378 on March 4, 2015.</p>
Content :	<p>Article 1 The Standards have been drawn up in accordance with the provisions of Paragraph 2, Article 2 of the Small and Medium-sized Enterprise Development Statute (hereinafter referred to as the "Statute").</p> <p>Article 2 The term "SME" as used in the Standards shall mean an enterprise which has completed company registration or business registration in accordance with the requirements of the laws, and which conforms to the following standards: (1)The enterprise is an enterprise in the manufacturing, construction, mining or quarrying industry with either paid-in capital of NT\$80 million or less, or less than 200 regular employees. (2)The enterprise is an enterprise in the industry other than any of those mentioned in the ub-paragraph immediately above and either had its sales revenue of NT\$100 million or less in the previous year, or has less than 100 regular employees.</p> <p>Article 3 The term "small-scale enterprise" as used in Paragraph 2, Article 4 of the Statute shall mean a SME with less than 5 regular employees.</p> <p>Article 4 The term "sales revenue" as used in the Standards shall be determined based on the figure as approved by the tax authorities in the year immediately prior to the year of determination. If the approval has not been given by the tax authorities, the determination shall be made in accordance</p>

with the following provisions:

- (1) Sales revenue shall be based on the operating revenue noted on the income tax declaration form for the most recent year bearing the "Documents Received" seal of the tax authorities.
- (2) If the enterprise is unable to obtain the document referred to in the Sub-paragraph immediately above, sales revenue shall be based on the sales value noted on the sales and tax declaration form for the full year of the most recent year, with commissioned sales and non-operating income deducted.
- (3) In the case of sale representatives required to pay business tax by the tax authorities according to the laws, sales revenue shall be presumed to be NT\$100 million or less.

If the enterprise was established in the previous year and less than one year has elapsed since business registration, or if business registration took place in the current year, sales revenue for the full year shall be calculated on the basis of the conversion from the figure already declared for each period.

Article 5

The "number of regular employee" as used in the Standards shall be based on the average monthly number of insured persons for whom labor insurance registration has been made with the Labor Insurance agency for the Taiwan and Fukien Region in the most recent 12 months.

Article 6

An enterprises shall be deemed to be a SME if any of the following is applicable:

- (1) In the case of a SME which has received guidance for expansion, where after expansion the size of the enterprise exceeds the standards listed in Article 2, such enterprise shall continue to be deemed to be a SME for two years immediately after the date of expansion.
- (2) In the case of a SME which has received guidance for merger, where after the merger the size of the enterprise exceeds the standards listed in Article 2, such enterprise shall continue to be deemed to be a SME for three years immediately after the date of the merger.
- (3) Where a guidance agency, guidance system or relevant agency undertakes the provision of collective guidance for SMEs in a given industry, if some of the enterprises exceed the standards listed in Article 2, and if the guidance agency, guidance system or relevant agency determines that there is good reason for providing joint guidance, such enterprises shall be deemed to be SMEs during the period of collective guidance.

Article 7

The Standards shall come into effect on the date of promulgation.