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Content

Title: Title Standards for Collecting the Administration Fees, Service Charges and Necessary Charges in Agricultural Technology Parks Ch

Date: 2012.10.31

Legislative: 中華民國93年9月30日行政院農業委員會農授生園籌字第0934002605號令發布訂定全文 共12條條文

> 中華民國96年8月23日行政院農業委員會農生園籌字第0964004491號令發布原名稱為 「農業科技園區管理費收費標準」,修正為「農業科技園區管理費服務費及必要費用 收費標準」,並修正全文共14條條文

中華民國97年7月11日行政院農業委員會農生園籌字第0974003753號令修正第12條及第 6條附表2

中華民國98年4月13日行政院農業委員會農生園籌字第0984002226號令修正第3、4、 7、11、13-1條條文及第12條附表5

中華民國101年10月31日行政院農業委員會農生園籌字第1014006924號令修正第12條附

promulgated on September 30, 2004,

renamed on August 23, 2007

Amended with promulgation on July 11th, 2008

Amended April 13, 2009. Amended Date 2012.10.31

Content: Article Content

Title Standards for Collecting the Administration Fees, Service Charges and Necessary Charges in Agricultural Technology Parks

Amended Date 2012.10.31

Article 1 This Standards is enacted pursuant to Paragraph 2, Article 9 of the Act of the Establishment and Administration of Agricultural Technology Parks (hereinafter referred to as "the Act").

Article 2 The Agricultural Technology Park Administration (hereinafter referred to as "the Administration") shall collect administration fees, service charges and related necessary charges from Park enterprises in accordance with the Standards. However, non-profit governmental organizations are exempted from such collection.

Article 3 The administration fees paid by the Park enterprises are calculated according to the size of the land or factory buildings rented. The standard computation rate is set forth in Appendix 1. In the event that both the land and factory buildings are rented simultaneously, the higher amount of the two shall be applied.

The Park enterprises, which have received the approval of residency from the Administration and acquired the for-profit business registration, with the sales amount exceeding the estimated amount set forth in Appendix 1, shall pay the administration fees in an amount equal to 2? of the sales amount of the current month.

Those Park enterprises that pay for administration fees in accordance with Paragraph 1 of this Article hereof shall, after obtaining the approval from the Administration and license to use regarding the portion of newly established factory buildings, include the new increased portion into

computation.

Appendix 1.doc

Article 4 The Park enterprises, which have received the approval of residency from the Administration and completed the registration of the establishment of companies and business registration with competent taxation authorities, shall pay the administration fees in accordance with the preceding Article commencing from the first day of the subsequent month following the completion of the business registration; for the Park enterprises which have not completed the for-profit business registration but have completed the registration of companies for a year, it shall pay the fees commencing from the first day of the subsequent month after one year of completing the registration of companies.

Article 5 Financial institutions shall pay the administration fees in an amount equal to 0.02% of the sales amount.

Article 6 Park organizations other than the Park enterprises and financial institutions (hereinafter referred to "other Park Organizations) shall pay the administration fees in accordance with Appendix 2. The classification of other Park Organizations set forth in the appendix referred to in the preceding paragraph shall be determined by the Administration depending upon the nature of the institutions.

Appendix 2.doc

Article 7 The procedure for the Park enterprises and the financial institutions to pay the administration fees and its deadline as follows:

1. Every two months is selected as the payment period. The Park enterprises and the financial institutions shall file the administration fees with the Administration on or before the fifteenth (15th) day of every odd month and pay to the banks designated by the Administration on or before the twentieth (20th) day of the said month.

- 2.Park enterprises which have completed the for-profit business registration shall deliver the following documents to the Administration before paying the administration fee. After the Administration issues a payment slip to the Park enterprise, the Park enterprise shall pay the administration fee to the banks designated by the Administration. After the payment, the Park Enterprise shall deliver to the Administration a copy of receipt of the payment slip regarding the administration fee and the detailed list of the receipt of exemption from the use of uniform invoice:
- (1) Detailed list of the application report for the administration fees;
- (2) A copy of "Sales amount of business and declaration form of the tax return" with the remark of received properly stamped by the taxation authority:
- (3) Certificate for offsetting items.
- 3.Park enterprises which have not completed the for-profit business registration shall pays the administration fees to the banks designated by the Administration with a payment slip issued by the Administration. Following the payment, the Park enterprise shall deliver to the

Administration a copy of receipt of the payment slip for the administration fee and the detailed list of the receipt of exemption from the use of uniform invoice.

4.Upon paying the fee to the bank designated by the Administration, the financial institution shall complete and deliver the following documents to the Administration and provide the payment slip issued by the Administration. Unless otherwise auto-deducted by the bank, the Park enterprise shall deliver to the Administration a copy of receipt of the payment slip for the administration fee:

- (1) Detailed list of the application report for the administration fees;
- (2) A copy of "Sales amount of business and declaration form of the tax return" with the remark of received properly stamped by the department of taxation authority;

In the event that the Administration finds any underpayment of the administration fee, the Park enterprise or financial institution shall pay the overdue in the next payment period. If any correction of the previous reported sales amount is filed with the taxation authority, the administration fees thereof shall be adjusted and included into the report of the administration fees of the payment term when filing the correction

Article 8 Other Park Organizations, after concluding an agreement with the Administration, shall pay the administration fees by the payment slips issued by the Administration to the designated banks and pay the administration fees on or before the fifteenth (15th) day of each month, the fifteenth (15th) day of the first month of every quarter, or January 15th of every year.

If other Park Organizations are allowed to self-construction on rented land, they shall file and pay the administration fees in accordance with the provision of the preceding paragraph following the date of obtaining the construction license.

Article 9 The administration fees shall be waived in the event that the Park enterprises provide sufficient evidence in documentation from with respect to sales return, allowances, paid and received on behalf of others, sales of fixed assets or obsolescent materials, sample giveaway, interest income and financial lease. In the event that the administration fees paid have calculated the said items, the Park enterprises may report to the Administration for deduction or reimbursement within six (6) months, with evidence in documentation form. The application shall be rejected upon the failure to meet the deadline for the deduction or reimbursement.

Article 10 The late fee for Park organizations which fail to pay the administration fees within the prescribed deadline shall incur a one percent (1%) of total payment for every two (2) days past due in accordance of Article 40 of the Standards. After thirty (30) days past due, the procedure of compulsory execution in accordance with the laws will apply.

Article 11 The Administration may request the Park enterprises to provide information regarding the projection of sales amount for reference to forecast the future administration fees to be collected, so as to estimate

the value of output, operation, sales and other similar numerical quantity of each industry.

The Administration may request competent taxation authorities to examine the information of sales amount filed by Park enterprises or financial institutions when necessary. If inconsistency is found, the reasons shall be investigated and steps shall be taken according to the result of investigation.

Article 12 The items of and standards for service charges and related necessary charges collected by the Administration are as follows:

- 1. Facility Maintenance Fees for Short-term Use: Computing and collecting according to the different sections, sites and facilities. The standard computation rate is set forth in Appendix 3.
- 2.Co-use Pipeline Maintenance Fees: Computing and collecting according to the total length of the pipelines and the used space. The standard computation rate is set forth in Appendix 4.
- 3. Sewage Treatment Plant and Sanitary Sewer Fees: Computing and collecting according to the quantity and quality of waste water. The standard computation rate is set forth in Appendix 5.
- 4. Maintenance fee for pre-embedded circuit casings: The fee covers uses of each type of pipelines such as telecommunication pipelines, broadband pipelines, cable TV pipeline and water supply pipelines. Computing and collecting according to the total length of the pipelines. The standard computation rate is set forth in Appendix 6.

Each item of the services charges or related necessary charges shall be paid in cash before the deadline stipulated in the payment slips.

5. Water use fee: The fee covers industrial water, domestic water, soft water and seawater. The standard computation rate is set forth in Appendix 7.

Appendix 3.doc

Appendix 4.doc

Appendix 5.doc

Appendix 6.doc

Appendix 7.doc

Article the event that the approval of residency of the Park enterprises, which shall pay the administration fees pursuant to the Standards, has subsequently been revoked by the Administration or other Park Organizations have properly terminated the agreement, the administration fees due for the current payment term shall be waived

In the event that the agreement is terminated, the application of withdraw from the Park has been filed and the procedure for handing over has been completed, the Administration shall immediately cease to collect service charges or related necessary charges from the Park organizations, except that facility maintenance fees for short-term use will be charged in accordance with the actual use of the facilities.

Article 13-1 The administration fees charged by the Administration pursuant to Paragraphs 1 and 2 of Article 3, Article 5, and Paragraph 1 of Article 6 shall be halved since January 1, 2009 until December 31, 2009.

	Article 14	The	Standards	shall	be	enforced	from	the	date	of	promulgation.
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