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Title: Regulation for Charging all mandated Service Charges of Agricultural Technology Parks Ch

Date: 2009.04.13

Legislative: 1. Promulgated on September 30, 2004.

2. Renamed on August 23, 2007.

3. Amendment to Article 12, Appendix 2 of Article 6 promulgated on July 11st, 2008.

4. Amendment to Articles 3, 4, 7, 11, 13-1 and Appendix 5 of Article 12 promulgated on April 13, 2009.

Content: 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.

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.

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 ayment 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.

Article 13

In 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.

Appendix 1

Table of Standard of the administration fees for the Agricultural Technology Park Administration

Interval Square measure of land (M2) Amount levied per month (New Taiwan Dollar/NT\$) Estimated sales amount (New Taiwan Dollar/NT\$)

- 1 0-4,000 10,000 5,000,000
- 2 4,001-5,000 11,500 5,750,000
- 35,001-6,00013,0006,500,000
- 4 6,001-7,000 14,500 7,250,000
- 5 7,001-8,000 16,000 8,000,000
- 6 8,001-9,000 17,500 8,750,000
- 7 9,001-10,000 19,000 9,500,000
- 8 1,0001 15,000 27,000 13,500,000
- 9 1,5001-20,000 35,000 17,500,000
- 10 20,001 25,000 43,000 21,500,000
- 11 25,001 30,000 51,000 25,500,000
- 12 30,001 50,000 59,000 29,500,000
- 13 50,001 100,000 67,000 33,500,000
- 14 100,001 200,000 75,000 37,500,000
- 15 200,001 300,000 83,000 41,500,000
- 16 300,001 400,000 91,000 45,500,000
- 17 Over 400,001 99,000 49,500,000

Interval Square measure of factory building (M2) Amount levied per month (New Taiwan Dollar/NT\$) Estimated sales amount (New Taiwan Dollar/NT\$)

- 1 0-500 7,000 3,500,000
- 2 501-1,000 8,000 4,000,000
- 3 1,001-1,500 9,000 4,500,000
- 4 1,501-2,000 10,000 5,000,000
- 5 over 2,001 12,000 6,000,000

Appendix 2

Table for standard of administration fees for other Park organizations in an Agricultural Technology Park

Classification of Organization Method of Computation: Use of progressive calculation by interval according to the rental Area (New Taiwan Dollar/NT\$)

- 1. Business of Custom and Business of warehousing 1. With rental area less than 50 m2, the monthly basic administration fees shall be NT\$4,500.
- 2. Besides the basic administration fees, the following methods shall be taken for additional progressive calculation of administration fees:
- (1) With rental area exceeding 50 m2 and less than 100 m2, NT\$5 shall be paid as the administration fee for each square meter of the excessive portion.

- (2) With rental area exceeding 100 m2, NT\$6 shall be paid as the administration fee for each square meter of the excessive portion.
- 2. Incubation Centers, Research Institutions, Industry and Commerce Service, and Foundations 1. With rental area less then 300 m2, the monthly basic administration fees shall be NT\$4,500.
- 2. Besides the basic administration fees, the following methods shall be taken for additional progressive calculation of administration fees:
- (1) With rental area exceeding 300 m2 and less than 1,000 m2, NT\$2.25 shall be paid as the administration fee for each square meter of the excessive portion.
- (2) With rental area exceeding 1,000 m2 and less than 2,000 m2, NT\$2.5 shall be paid as the administration fee for each square meter of the excessive portion.
- (3) With rental area exceeding 2,000 m2, NT\$2.75 shall be paid as the administration fee for each square meter of the excessive portion.
- 3. Other Living Service Businesses and Other Organizations 1. With rental area less then 100 m2, the monthly basic administration fees shall be NT\$2.000.
- 2. Besides the basic administration fees, the following methods shall be taken for additional progressive calculation of administration fees:
- (1) With rental area exceeding 100 m2 and less than 300 m2, NT\$3.5 shall be paid as the administration fee for each square meter of the excessive portion.
- (2) With rental area exceeding 300 m2 and less than 1,000 m2, NT\$4 shall be paid as the administration fee for each square meter of the excessive portion.
- (3) With rental area exceeding 1,000 m2, NT\$4.5 shall be paid as the administration fee for each square meter of the excessive portion.

Appendix 3

Standard of Facility Maintenance Charges for Short-term Use Site

Service Center On-Site Facility Standard of Charge

(New Taiwan Dollar/NT\$)

(Week Days) Standard of Charge

(New Taiwan Dollar/NT\$)

(Weekends and Holidays)

Multi-function Auditorium

(300 People) 1 5500 lumens single beam projector, DVD, 1 mobile screen (cloth), 2 wired microphones, 2 wireless microphones, 2 lapel microphones Per Section

NT\$10,000 Per Section

NT\$15,000

Security Deposit

NT\$10,000 Security Deposit

NT\$15,000

International Conference Hall

(105 People) 105 desktop microphones, 3 5500 lumens single beam projectors,

1 mobile screen (cloth), 30 interpretation facilities, 2 wireless

microphones, 2 lapel microphones Per Section

NT\$6,000 Per Section

NT\$10,000

Security Deposit

NT\$6,000 Security Deposit

NT\$10,000

Large-sized Conference Room

(120 People) 1 5500 lumens single beam projector, 1 mobile screen (cloth),

2 wired microphones, 2 wireless microphones Per Section

NT\$5,000 Per Section

NT\$8,000

Security Deposit

NT\$5,000 Security Deposit

NT\$8,000

Medium-sized Conference Room

(64 People) 1 single beam projector, 1 mobile screen (cloth), 2 wired

microphones, 2 wireless microphones Per Section

NT\$4,000 Per Section

NT\$6,000

Security Deposit

NT\$4,000 Security Deposit

NT\$6,000

Lecture Room

(36 People) 1 single beam projector, 1 mobile screen (cloth), 2 wired

microphones, 2 wireless microphones Per Section

NT\$3,000 Per Section

NT\$4,000

Security Deposit

NT\$3,000 Security Deposit

NT\$4,000

Briefing Room

(25 People) 1 single beam projector, 1 mobile screen (cloth), solo

microphones, internet video surveillance system Per Section

NT\$5,000 Per Section

NT\$8,500

Security Deposit

NT\$5,000 Security Deposit

NT\$8,500

Note:

1. Open Hours: 08:30~21:30 from Mondays to Fridays. Morning Section:

08:30~12:30; Afternoon Section: 13:30~17:30; and Evening Section:

18:30~21:30. The standard of charge per section is set forth in Appendix 3.

- 2. For weekend and holiday use, please apply in advance.
- 3. The Administration shall, depending on the needs of public affairs, make adjustments on making the sites to and time for public use.
- 4. Interesting parties which comply with the following conditions receive a 30% discount on facility maintenance charges for short-term use. They must however pay the deposits set forth in the provision.
- (1) Academic and Park organizations.

- (2) An institution/organization which handles activities relevant to the business of the Administration, and that the Administration has issued a letter which agrees to co-host the activities.
- 5. The Administration shall not collect charges from the institutions belonged to Council of Agriculture, Executive Yuan.
- 6. The Administration shall return the security deposit without interest back to the institution upon the end of the activity, after it finds that no damages have occurred to site facility and equipment.
- 7. The method of paying facility maintenance charges for short-term use and security deposits is as follows:

Take the payment slips issued by the Administration with and pay the charges to Bank of Taiwan.

Appendix 4

Table of Standard of Co-use Pipeline Maintenance Charges Co-use Pipeline Maintenance Charges (New Taiwan Dollar/NT\$) Formula for Calculation:

Annual Charges (NT\$/Year • Meter) = Annual Total Maintenance Charges (NT\$) ÷
Total Length (Meter) × Used Space (Ratio of Cross-Section Areas)
Note:

- 1. The Administration shall collect co-use pipeline maintenance charges from pipeline organizations (institutions) which utilize the co-use pipelines in the Parks.
- 2. Annual Total Maintenance Charges: The calculation of co-use pipeline operation administration fees is to average necessary charges for the last three years of the base year of the application. In the event that there is no information on charges for the last three years of the year of the completion of pipeline construction, the Administration shall estimate necessary charges on the basis of the actual situations.
- 3. Total Length: Total length of co-use pipelines installed in this Park.
- 4. Used Space (Ratio of Cross-Section Area): The ratio of the cross-section area of the space used by each pipeline in the co-use pipelines over the cross-section area of the clear space in the co-use pipelines.

Appendix 5

Table of Standard of Sewage Treatment Plant and Sanitary Sewer Fees Item Unit Unit Price (New Taiwan Dollar/NT\$)

Water Quantity M3 NT\$ 8.60

Chemical Oxygen Demand (COD) kg NT\$ 26.70

Suspended Solid (SS) kg NT\$ 38.40

Single Rate M3 NT\$ 18

1. The measurement of sewage discharged by sewage and sanitary sewer users is handled in terms of the following provisions:

As water is provided by the Parks and sanitary sewer users establish qualified flow meters at the sewage discharge outlet for measurement, the measurement of sewage shall be computed on the basis of the flow meters; otherwise, 80% of water quantity shall be considered as the measurement of sewage.

The 80% of water quantity referred to in the previous paragraph does not include planting water.

2. Sewage and Sanitary Sewer Fees - Grades of Water Quality, Grade Rates

and Formula for Calculation:

- 1. Fees for Business Users = A(Q) + B(COD) + C(SS)
- (1) A(Q) represents Water Quantity (Q) × Unit Price
- (2) B(COD) represents Chemical Oxygen Demand (COD): Water Quality \times Water Quantity (Q) \times Unit Price \times Grade Rate, and the table of grade rates is as follows:

Grade Water Quality (mg/L) Grade Rate

- $1 \leq 250 \ 0.90$
- $2 \le 500 > 250 \ 1.00$
- $3 \le 600 > 500 \ 1.16$
- $4 \le 700 > 600 \ 1.33$
- $5 \le 800 > 700 \ 1.53$
- $6 \le 900 > 800 \cdot 1.76$
- $7 \le 1,000 > 900 \ 2.00$
- 8 > 1,000 2.00
- (3) C(SS) represents Suspended Solid (SS): Water Quality × Water Quantity
- (Q) × Unit Price × Grade Rate, and the table of grade rates is as follows: Grade Water Quality (mg/L) Grade Rate

 $1 \le 150 \ 0.90$

- $2 \le 300 > 150 \ 1.00$
- $3 \le 360 > 300 \ 1.16$
- $4 \le 420 > 360 \ 1.33$
- $5 \le 480 > 420 \ 1.53$
- $6 \le 540 > 480 \ 1.76$
- $7 \le 600 > 540 \ 2.00$
- 8 > 600 2.00

Officials from the Administration will determine the numbers of abovementioned Chemical Oxygen Demand and Suspended Solid by conducting a nonscheduled test each month. Upon the collection of the Sewage Treatment Plant and Sanitary Sewer Fees, the arithmetic average of water quality in the current season shall be taken as the basis for computation of the fees. 2. Fees for Regular Users=D(Q), which represents Water Quantity (Q) × Single Rate.

Appendix 6

Table of Maintenance Fee for Pre-embedded Circuit Casings Maintenance Fee for Pre-embedded Circuit Casings (New Taiwan Dollar/NT\$) Formula for Calculation:

Annual Usage Fee (NT\$ / Year \square Meter) = Annual Total Maintenance Fee (NT\$) \div Total Length (Meter)

Note

- 1. Maintenance fee for pre-embedded circuit casings is to be collected from pipeline organizations (institutions) which access circuit casings that are pre-embedded in the parks.
- 2. Annual Maintenance Fee: The expenses for maintaining pre-embedded circuit casings are computed by the average of the expenses for the three (3) preceding years of the base year of application. If there is no

information on expenses for the three (3) preceding years while the pipeline construction is completed, the Administration shall estimate expenses on the basis of actual situations.

3. Total Length: Total length of the pipelines pre-embedded in this park.

Data Source: MONISTRY OF AGRICULTURE Laws and Regulations Retrieving System