

The Amended Provisions for Article 24, Article 26, and Table 6 under Article 13 of the Reviewing Standards and Employment Qualifications for Foreigners Engaging in the Jobs Specified in Subparagraphs 8 to 11 , Paragraph 1 to Article 46 of the Employment Services Act

Article 24 The number of foreigners hired by employers referred to in the preceding Article to perform family nursing jobs, shall be limited to one foreigner taking care of one person under care. However, when the same person under care has one of the following situations, one additional foreigner may be hired:

1. Listed as vegetative persons by the handbooks or certificates for physically and mentally disabled persons.
2. Evaluated as zero point in accordance with Barthel's score by medical professional diagnosis, and their condition cannot be ameliorated within six months.

Article 26 Foreigners hired by employers referred to in the preceding Article and performing bilingual translation tasks shall be limited in number as follows:

1. Less than one-fifth of the number of operating personnel hired by the agencies referred to in the preceding Article.
2. Counting the foreigners recruited by the agencies referred to in the preceding Article, one translator may be hired for every fifty foreigners from the same country.

The above-mentioned number of foreign workers hired must not be more than 16 in total.

The number of operating personnel hired by the agencies referred to in Paragraph 1, Subparagraph 1 shall be subject to the number of employees who participated in the labor insurance on the date of applying for the recruitment permit.

Table 6: Industries with Specific Processes

No.	Specific Process	Associated Industry
01	Processing and Manufacturing of Food Dividing, processing (extraction, mixing, blanching, cooking, pickling, smoking, salting, frying, roasting, filling) filling, sterilization, drying, refrigeration, freezing	<p>Other Processing and Preserving of Meat Industry Professions engaged in processing and preserving of meat, excluding livestock butchery, such as processing for preservation, dehydration, curing, and smoking for the meat of livestock. (No. 0812 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p> <p>Processing and Preserving of Fish, Crustaceans and Molluscs Industry Professions engaged in processing and preserving of fish, crustaceans and molluscs, such as processing of treatment, preserving, dehydration, curing, smoking, and salinization of fresh aquatic products. (No. 082 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p> <p>Processing and Preserving of Fruit and Vegetables Industry Professions engaged in processing and preserving of fruit and vegetables, such as processing treatments, preserving, dehydration, canning in oil, acid pickling, syrup curing, salinization, and baking of fresh fruit and vegetables. (No. 083 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p> <p>Manufacturing Dairy Products Industry Professions engaged in Manufacturing dairy products, such as the Manufacturing fresh milk, flavored milk, cream, yogurt, cheese, and ice cream; whitener and creamer are also included in this category. (No. 0850 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p>

		<p>Manufacturing Other Food Products Industry Professions engaged in Manufacturing food products not included in sub-classes 081 to 086, such as the Manufacturing baked or steamed food, noodles, vermicelli products, sugar, chocolate and candy, tea, seasoning, prepared meals and dishes. (No. 089 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p> <p>Manufacture of Beverages Industry Professions engaged in Manufacturing various beverages. (No. 09 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget Accounting and Statistics, Executive Yuan)</p>
02	<p>Manufacture of Edible Vegetable and animal Oils and Fats De-acidification, bleaching, deodorization, hydrogenation</p>	<p>Manufacture of Edible Vegetable and animal Oils and Fats Industry Professions engaged in crude manufacturing and refining animal and vegetable oils and fats such as the Manufacturing olive oil, soybean oil, margarine, cooking oil, and edible animal oil. (No. 086 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p>
03	<p>Processing of Grain Mill Products and Prepared Animal Feeds Shelling, grinding, sifting, crushing, mixing, granulation, milling</p>	<p>Grain Husking, Manufacturing Grain Mill Products, Starches and Starch Products Industry Professions engaged in manufacture by shelling, milling products, starch and its products. (No. 086 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p> <p>Manufacture of Prepared Animal Feeds Industry Professions engaged in processing of grains, meat, aquatic products, seed oil products for making animal feed. (No. 087 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p>
04	<p>Manufacturing Spinning of Yarn and Non-woven</p>	<p>Spinning of Yarn Industry Professions engaged in processes such as fiber opening,</p>

	<p>Fabrics</p> <p>1. Spinning of yarn manufacturing: opening & cleaning, carding, drawing, roving, fine spinning, twisting, false twisting, winding</p> <p>2. Non-woven fabrics manufacturing: thermo-melt spinning, thermal, non-woven textile forming (thermal calendaring, needle-punching, spunlace, spun bond, melt brown), cutting, punch, cleaning (degreasing)</p>	<p>degreasing, carding, drawing, fine spinning or false twisting processing to spin yarn (thread). Manufacturing such as paper yarn and covered (coated) elastic fiber spinning is classified in this category. (No. 111 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p> <p>Manufacture of Non-woven Fabrics Industry</p> <p>Professions engaged in manufacturing fabric from natural fiber and artificial fiber utilizing methods such as gluing, needle-punching, spunlacing, thermo-melting, spun bond, melt brown. (No. 113 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p>
05	<p>Weaving</p> <p>Warping, sizing, heald (reed), weaving, cloth inspection</p>	<p>Weaving of Textiles Industry</p> <p>Professions engaged in manufacturing fabric with a variety of yarn (thread) materials. (No. 112 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p> <p>Manufacture of Textile Products Industry</p> <p>Professions engaged in Manufacturing textile products such as blankets, sheets, tablecloths, towels, carpets, ropes, labels, badges. (No. 115 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p>
06	<p>Printing and Finishing of Textiles</p> <p>Refined bleaching, dyeing, printing, finishing, shaping</p>	<p>Finishing of Textiles Industry</p> <p>Professions engaged in bleaching, dyeing, finishing, and coating fiber of yarn (thread), fabric, and garments. Textile dyeing and finishing are also classified in this category. (No. 114 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p>
07	<p>Manufacturing Wearing Apparel and Clothing Accessories</p>	<p>Manufacture of Wearing Apparel Industry</p> <p>Professions engaged in Manufacturing wearing apparel, such as manufacturing of woven garments and leather clothing;</p>

	<p>Cloth inspection, cutting, sewing, ironing, weaving, bleaching and dyeing, drying, shaping, rubber mixing, enveloped baking, transfer printing, assembly</p>	<p>customized clothing and raincoats are also classified in this category. (No. 121 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p> <p>Manufacture of Wearing Apparel and Clothing Accessories Industry</p> <p>Professions engaged in Manufacturing clothing accessories such as the Manufacturing hosiery, textile gloves, textile caps, scarves, ties; manufacturing of belts, non-sport usage leather gloves, fur/leather caps, knitted caps, and hairnets are also classified in this category. (No. 123 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p>
08	<p>Tanning and Dressing of Leather; Dressing and Dyeing of Fur</p> <p>1. Tanning/tannage: soaking, shaving, liming, unhairing, deliming, batting, pickling, tanning, sammying.</p> <p>2. Dyeing and retanning: degreasing, neutralizing, dying, retanning, embossing (painting, printing, coating), embossing/ironing, combing, waxing, fatliquoring, chrome tannaging, pickling, dyeing fatliquoring, fixing, hanging (drying), buffing, scraping/shaving/stripping, staking (tumbling), drying, peeling, splitting, setting out, trimming</p>	<p>Tanning and Dressing of Leather; Dressing and Dyeing of Fur Industry</p> <p>Professions engaged in Manufacturing leather and fur, such as leather and fur tanning, dyeing, combing, embossing, painting, waxing; or engaging in manufacturing such as using leather scraps as raw materials to make regenerated leather are also classified in this category. (No. 1301 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p>

09	Manufacturing Leather Products and Recreational Supplies Molding, punching, cutting, drilling, threading, sheet metal, casting, sand grinding, sanding, dipping (pulp immersion), painting, coating (plastic), laminating, hot (cold) process setting, molding (including injection, extrusion, blowing, vacuum, foaming, calendering, blowing extrusion), hot press molding, casting, forging, cleaning, drying, anti-rust, plating, trimming, welding, surface treatment, printing, assembly, clipping, hemming, chamfering (thin), edging, lasting, sewing (quilting), ironing, weaving, dyeing, setting, stirring, enveloping, baking	Manufacture of Leather, Fur and Related Products Industry Professions engaged in finishing leather and fur and manufacturing footwear, luggage, handbags, and other leather and fur products. Manufacturing products such as imitation leather or leather substitutes are also classified in this category. (No. 130 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan) Manufacture of Textile Products Industry Professions engaged in Manufacturing textile products such as blankets, sheets, tablecloths, towels, carpets, ropes, labels, and badges. (No. 115 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan) Manufacturing Sport and Recreational Goods Industry Professions engaged in Manufacturing sport and recreational goods such as the Manufacturing sporting goods, toys, musical instruments, and stationary. (No. 331 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan) Manufacture of Fasteners and Buttons Industry Professions engaged in Manufacturing fasteners and buttons. (No. 3392 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)
10	Plywood and Composite Material Manufacturing Raw material finishing (board drying), glue spreading, renovation, hot cold pressure, sanding, coating	Manufacture of Wood and of Products of Wood and Bamboo Industry Professions engaged in manufacturing materials, semi-finished, or finished products from wood, bamboo, rattan, wicker, cork, and grass. (No. 14 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)

11	Pulp, Paper, and Paper Product Manufacturing Selection and finishing of pulp and wastepaper, bleaching, refining, pulp spreading, papermaking, drying, rolling, laminating, fluting (bonding, lamination), printing, forming, stapling	Manufacture of Paper and Paper Products Industry Professions engaged in manufacturing pulp, paper, cardboard, and other paper products. (No. 15 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)
12	Printed Material Manufacturing Punching, rolling, printing, cutting, gluing, stapling, coating	Printing Industries Professions engaged in printing newspapers, books, magazines. Printing procedures include using various method to transcribe images from printing plate, screen printing plate, or computer files to media such as paper, plastic, metal, women products, or wood. (No. 1601 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan) Service Activities Related to Printing Industries Professions engaged in printing ancillary services such as manufacturing for composing, platemaking, binding, and processing; preparation work before printing, such as data input, scanning, OCR are also classified in this category. (No. 1602 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)
13	Basic Chemical Materials and Fertilizer Manufacturing Chromatography, filtration, reaction, sulfur combustion, transformation, absorption, ammonification, carbonation, pulverization, calcination, mixing (stirring), lamination, fermentation, ripening "condensed, separated,	Manufacture of Chemical Material Industry Professions engaged in generating basic chemical materials through methods of physical or chemical reaction including combustion, decomposition, fractional distillation; manufacturing of evaporated or extracted inorganic gas, inorganic acid, inorganic alkalis and other inorganic chemical materials for industrial or medical usages (No. 181 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan) Manufacture of Fertilizers and Nitrogen Compounds Industry

	<p>filtered, canned" (gas industry)</p>	<p>Professions engaged in manufacturing chemical fertilizers and nitrogen compound, including the Manufacturing fertilizer, nitrate, nitrate potassium, nitric acid, liquid ammonia, and ammonium hydroxide. (No. 1830 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p> <p>Manufacture of Cleaning Preparations and Cosmetics Industry</p> <p>Professions engaged in manufacturing cleaning and washing preparations, fragrances and cosmetics, such as the Manufacturing surfactant, soap, natural glycerin, washing powder, dish detergent, clothing softener, toothpaste, oral hygiene cleanser, perfume, cosmetics, face cream, lipstick, hair dye, nail polish, shampoo, and hair remover; manufacture or extraction of spices for cosmetics are also included in this category. (No. 193 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan; primary product of the registered type of industry shall be No. 193 Cleaning Preparations and No. 194 Cosmetics)</p> <p>Manufacture of Other Chemical Products Not Elsewhere Classified Industry</p> <p>Professions engaged in manufacturing other chemical products other than category 191 to 193, including industrial catalysts, industrial additives, industrial auxiliaries, electronic chemical processing agents, aromatics, and base compounds and metal derivatives thereof only. (No. 1990 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p>
14	<p>Plastic Materials and Adhesives Manufacturing</p> <p>Polymerization, glue blending, extrusion</p>	<p>Manufacture of Plastic Materials Industry</p> <p>Professions engaged in manufacturing plastic materials, such as the Manufacturing polyethylene, polypropylene, polystyrene, polyvinyl chloride, polyvinyl acetate, phenol resin, epoxy resin, alkyd resin, polyester resin, silicon resin, ion exchange resin; the Manufacturing cellulose and other chemical derivatives are also included in this category. (No.</p>

		<p>1841 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p> <p>Adhesives Manufacturing Industry Professions engaged in manufacturing adhesives. (No. 1990 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p>
15	<p>Handling and Processing of Pesticides and Environmental Sanitation Agent Materials</p> <p>1. Dust-exposed: raw material grinding, course (fine) crushing, and screening</p> <p>2. Organic solvent operations: raw materials preparation, feed mixing</p> <p>3. Environmental agent manufacturing: powder mixing, stirring, kneading, dosing, molding, shelving, drying</p>	<p>Manufacture of Pesticides and Environmental Agents Industry</p> <p>Professions engaged in manufacturing pesticides and environmental sanitation agents, such as the Manufacturing insecticides, acaricides, rodenticides, fungicides, herbicides, germination inhibitors, plant growth regulators, disinfectants, pollution control agents, and environmental microbial preparations. (No. 191 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p>
16	<p>Paint, Dye, and Pigment Manufacturing</p> <p>Drying, grinding, stirring, mixing</p>	<p>Manufacture of Coatings, Dyes and Pigments Industry</p> <p>Professions engaged in manufacturing paint, dye, and pigment. Manufacturing enamel and ink is classified in this category. (No. 1920 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p>
17	<p>Pharmaceutical Raw Materials and Western Medicine Manufacturing</p> <p>1. Mixing, reaction, purification, and drying</p> <p>2. Powder mixing, tableting, granulation</p> <p>3. Mixing melted plastic,</p>	<p>Manufacture of Raw Material Medicines Industry</p> <p>Professions engaged in manufacturing raw materials for human or animal drugs including synthesis, extraction, fermentation, and tissue culture. (No. 2001 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p> <p>Manufacture of Drugs and Medicines nest Industry</p>

	soft film processing, capsule filling container drying, injecting sealers, sterilization	Professions engaged in processing human or animal drugs into certain doses and pharmaceutical formulations. (No. 2002 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)
18	Rubber Product Manufacturing Batching, mixing, curing, injection, calendaring, rubberizing, extrusion, laminating, and molding	Printing and Reproduction of Recorded Media Industry Professions engaged in copying sound and image data from a master tape to magnetic or optical media such as the Manufacturing video/audio discs, and game discs. (No. 1603 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan) Manufacture of Rubber Products Industry Professions engaged in manufacturing rubber products. (No. 21 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan) Manufacture of Liquid Crystal Panel and Components Industry Professions engaged in manufacturing LCD panel and components such as the Manufacturing LCD panels, backlight modules, and color filters. (No. 2641 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan) Manufacture of Other Optical Instruments and Equipment Industries Professions engaged in manufacturing optical instruments and equipment not included in category 2771 such as Manufacturing telescopes, microscopes, optical location measurement equipment, film and slide projectors, prisms, optical lenses, optical mirrors, lens coating or polish, inlaid lens, optical measurement and inspection devices for fire control or photographic purposes (such as exposure meters and rangefinders). (No. 2779 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)

19	<p>Plastic Product Manufacturing</p> <p>Mixing, winding, spraying, laminated, gluing, coating, laminating, rubberizing, impregnation, blown film, calendering, extrusion, injection molding, blow molding, foam molding, vacuum forming polymerization reaction molding, compression molding, pultrusion molding, compression molding, transfer molding, injection cast forming, rotary forming, drying, desiccating, fitting, embossing, surface treatment, coiling, cutting, slitting</p>	<p>Manufacture of Plastics Products Industry</p> <p>Professions engaged in manufacturing plastic products. (No. 22 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p> <p>Manufacture of Liquid Crystal Panel and Components Industry</p> <p>Professions engaged in manufacturing LCD panel and components such as the Manufacturing LCD panels, backlight modules, and color filters. (No. 2641 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p> <p>Printing and Reproduction of Recorded Media Industry</p> <p>Professions engaged in copying sound and image data from a master tape to magnetic or optical media such as the Manufacturing video/audio discs, and game discs. (No. 1603 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p> <p>Manufacture of Magnetic and Optical Media Industry</p> <p>Professions engaged in manufacturing blank magnetic and optical data storage media such as the Manufacturing blank disks. (No. 2740 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p> <p>Manufacture of Other Optical Instruments and Equipment Industries</p> <p>Professions engaged in manufacturing optical instruments and equipment not included in category 2771 such as Manufacturing telescopes, microscopes, optical location measurement equipment, film and slide projectors, prisms, optical lenses, optical mirrors, lens coating or polish, inlaid lens, optical measurement and inspection devices for fire control or photographic purposes (such as exposure meters and rangefinders). (No. 2779 according to the Standard</p>
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		<p>Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p> <p>Adhesive Tape Industry Professions utilizing basic materials with self-adhering adhesive. (No. 2209 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p> <p>Other Products Manufacturing Industry (Plastic Helmet Manufacturing Industry, Plastic Cleaning Appliances Manufacturing Industry) Professions engaged in plastic helmets, plastic brooms, plastic brushes, and plastic dustpans manufactured by molding, extruding, and cutting. (No. 3399 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p>
20	<p>Glass Raw Materials Processing and Manufacturing Melting, annealing, cutting (including glass tube), processing, tube drawing, glass tube thermal processing, mixing fluorescent powder (glass, bulbs, and tube products), snagging, spinning, false twisting, weaving (fiberglass)</p>	<p>Manufacture of Glass and Glass Products Industry Professions engaged in manufacturing glass, glass fiber, and glass products. Manufacturing scientific or industrial glassware and glass clinker are classified in this category. (No. 231 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p> <p>Manufacture of Liquid Crystal Panel and Components Industry Professions engaged in manufacturing LCD panel and components such as the Manufacturing LCD panels, backlight modules, and color filters. (No. 2641 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p> <p>Manufacture of Light Bulbs and Tubes Industry Professions engaged in manufacturing light bulbs and tubes and their parts and components. (No. 2841 according to the Standard Industrial Classification of the Republic of China</p>

		issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)
21	Refractory, Clay Building Materials, and Ceramic Product Manufacturing Rough stone crushing, screening, weighing, mixing, forming, drying, stacking (ceramic tiles, bare brick, etc.), edge trimming, edging (burnt bricks, special brick), planing, glazing, firing	Manufacture of Refractory Products, Clay Building Materials and Other Porcelain and Ceramic Products Industry Professions engaged in the Manufacturing refractory, clay building materials, and other ceramic products. (No. 232 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)
22	Concrete, Plaster, Other Non-metallic Mineral Product Manufacturing Crushing (hot melting), batching, grinding, stacking, selection, mixing, molding, drying, cropping, firing	Manufacture of Ready-mix Concrete Industry Professions engaged in supplying and transporting cement, concrete aggregates, and admixtures that are mixed fully with water to construction sites for pouring. (No. 2332 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan) Manufacture of Grinding Materials Industries Professions engaged in the Manufacturing abrasive materials, such as sand paper, abrasive cloth, and abrasion wheel. (No. 2391 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan) Manufacture of Other Non-metallic Mineral Products Not Elsewhere Classified Industries Professions engaged in manufacturing non-metallic mineral products not included in category 2391, such as the processing and Manufacturing asphalt concrete, calcium silicate insulation materials, talc, quartz powder, slag powder, calcium carbonate powder, barium sulfate powder, lime, gypsum products, and sand crushing (No. 2399 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of

		Budget, Accounting and Statistics, Executive Yuan)
23	Cement and Concrete Product Manufacturing Steel reinforcement cage manufacturing, mixing, steam curing, form removal, repair, stacking	Manufacture of Cement and Concrete Products Industries Professions engaged in manufacturing cement and concrete products such as the Manufacturing cement bricks, cement tile, concrete brick, concrete pipe, and pre-stressed concrete foundation piles. (No. 2333 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)
24	Stone Products Manufacturing 1. Original stone feeding, sawing, cutting, grinding, polishing or burning, spraying, punching, chiseling, shearing (once, twice, three times, etc. processing and profile processing), molding and detailed processing 2. Recycled stone processing: scrap recycling and classification, crushing, breaking, vibrating screen, mixing, molding, health	Cutting, Shaping and Finishing of Stone Industry Professions engaged cutting, forming, and decorating stone products such as the Manufacturing monuments, stone building materials, flooring slate, and stone furniture. (No. 2340 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan) Recycled Stone Product Manufacturing Industry Professions engaged in processing or manufacturing of artificial stone and recycled stone. (No. 2399 or No. 2209 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)
25	Metal E&M, Transport, and Passive Electronic Component Preprocessing Operations Smelting, rolling, extrusion, drawing, trimming, cutting (laser, flame, circular saw, water jet, etc.), rubber, or metal powder mixing, powder metallurgy	Manufacture of Basic Metals Industry Professions engaged in the Manufacturing basic metal products such as plates, bars, rods, pipes, thick/thin wire, etc. through processing such as smelting, forging, rolling, extrusion, and drawing. (No. 24 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan) Manufacture of Fabricated Metal Products Industry Professions engaged in metal processing of metal knife, metal hand tools, metal molds, metal structure and building

		<p>components, metal containers and the Manufacturing other metal products. (No. 25 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p> <p>Manufacture of Electrical Equipment Industry Professions engaged in manufacturing electrical equipment for generation, transmission, and distribution, batteries, wiring, wiring equipment, and appliances, and their components. (No. 28 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan, excluding No. 284)</p> <p>Manufacture of Machinery and Equipment Industry Professions engaged in manufacturing special-purpose mechanical equipment. Manufacturing the major components of custom-made mechanical equipment is classified in this category. (No. 29 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p> <p>Manufacture of Motor Vehicles and Parts Industry Professions engaged in manufacturing automobiles and dedicated automotive parts and components. (No. 30 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p> <p>Manufacture of Other Transport Equipment and Parts Industry Professions engaged in manufacturing other means of transport (excluding automobiles) and their dedicated parts and components. (No. 31 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p> <p>Manufacture of Electronic Passive Devices Industry</p>
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26	<p>Metal E&M, Transport, Electronic Component, Communication, Audio-visual Electronic Products Processing, Computer, Electronic Product and Optical Product Processing Operations</p> <p>Turning, milling, grinding, drilling, punching (oil hydraulic, hydraulic, pneumatic), scraping, forging, casting, welding, rolling, rolled, wheel pressure, non-traditional machining processes (EDM, wire cutting, water jet, etc.), assembly molding, winding, insulation treatment, glass fiber lamination, sheet modeling, block modeling, hand plot molding, spraying, vacuum bag molding, pressure bag molding, thermal expansion molding, hot press furnace molded, knitting, plastic molding (injection, extrusion, die casting, plus sulfur, resin transfer)</p>	<p>Manufacture of Basic Metals Industry</p> <p>Professions engaged in the Manufacturing basic metal products such as plates, bars, rods, pipes, thick/thin wire, etc. through processing such as smelting, forging, rolling, extrusion, and drawing. (No. 24 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p> <p>Manufacture of Fabricated Metal Products Industry</p> <p>Professions engaged in metal processing of metal knife, metal hand tools, metal molds, metal structure and building components, metal containers and the Manufacturing other metal products. (No. 25 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p> <p>Manufacture of Electrical Equipment Industry</p> <p>Professions engaged in manufacturing electrical power using electrical equipment for generation, transmission, and distribution, batteries, wiring, wiring equipment, and appliances, and their components. (No. 28 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan, excluding No. 284)</p> <p>Manufacture of Machinery and Equipment Industry</p> <p>Professions engaged in manufacturing special-purpose mechanical equipment. Manufacturing the major components of custom-made mechanical equipment is classified in this category. (No. 29 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p>

		<p>Manufacture of Motor Vehicles and Parts Industry Professions engaged in manufacturing automobiles and dedicated automotive parts and components. (No. 30 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p> <p>Manufacture of Other Transport Equipment and Parts Industry Professions engaged in manufacturing other means of transport (excluding automobiles) and their dedicated parts and components. (No. 31 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p> <p>Manufacture of Electronic Passive Devices Industry Professions engaged in manufacturing passive electronic components, such as the Manufacturing electronic capacitors, relays, inductors, and resistor devices. (No. 2620 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p> <p>Manufacture of Bare Printed Circuit Boards Industry Professions engaged in manufacturing printed circuit board. Manufacturing of printed circuit copper foil substrate is also included in this category. (No. 2630 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p> <p>Manufacture of Other Electronic Parts and Components Not Elsewhere Classified Industry Professions engaged in manufacturing other electronic components outside of sub-class 2691 such as the Manufacturing electronic connectors, filters, converters, solenoid valves, quartz oscillators, microwave communication components, and evacuated tube. (No. 2699 according to the Standard Industrial Classification of the</p>
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		<p>Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p> <p>Manufacture of Communication Equipment Industry Professions engaged in manufacturing telephones, wired communications equipment, wireless communications equipment, radio and television transmission equipment. (No. 272 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p> <p>Manufacture of Audio and Video Equipment Industry Professions engaged in manufacturing audio-visual electronic products for home entertainment, automobiles, and public address purposes such as the Manufacturing TVs, VCRs, home theater audio-visual equipment, CD and DVD players, karaoke machines, speakers, amplifiers, microphones, headphones, and home cameras. (No. 2730 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p> <p>Manufacture of Watches and Clocks Industry Professions engaged in manufacturing watches, clocks, timers, and their components. (No. 2752 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p>
27	<p>Metal E&M, Transport, and Electronic Component Post-Processing Operations, Computer, Electronic Products and Optical Products heading, threading, artificial surface refurbishment, heat treatment, surface treatment (sandblasting, electroplating, painting,</p>	<p>Manufacture of Fabricated Metal Products Industry Professions engaged in metal processing of metal knives, metal hand tools, metal molds, metal structure and building components, metal containers and the Manufacturing other metal products. (No. 25 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p> <p>Manufacture of Electrical Equipment Industry Professions engaged in manufacturing electrical power using electrical equipment for generation, transmission, and distribution, batteries, wiring, wiring equipment, and</p>

	<p>blackening, rust-proof, vacuum coating, coating, film processing, etc.), packaging, chemical chamfer, forming, tube bending, welding, grinding, enameling, cutting</p>	<p>appliances, and their components. (No. 28 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan, excluding No. 284)</p> <p>Manufacture of Machinery and Equipment Industry Professions engaged in manufacturing special-purpose mechanical equipment. Manufacturing the major components of custom-made mechanical equipment is classified in this category. (No. 29 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p> <p>Manufacture of Motor Vehicles and Parts Industry Professions engaged in manufacturing automobiles and dedicated automotive parts and components. (No. 30 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p> <p>Manufacture of Other Transport Equipment and Parts Industry Professions engaged in manufacturing other means of transport (excluding automobiles) and their dedicated parts and components. (No. 31 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p> <p>Manufacture of Discrete Devices Industry Professions engaged in manufacturing discrete components such as the Manufacturing diodes, transistors, thyristors, integrated circuit lead frames, diode- and transistor-dedicated lead frames. (No. 2612 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p> <p>Packaging and Testing of Semi-conductors Industry Professions engaged in semiconductor packaging. (No. 2613</p>
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		<p>according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p> <p>Manufacture of Electronic Passive Devices Industry Professions engaged in manufacturing passive electronic components, such as the Manufacturing electronic capacitors, relays, inductors, and resistor devices. (No. 2620 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p> <p>Manufacture of Bare Printed Circuit Boards Industry Professions engaged in manufacturing printed circuit board. Manufacturing of printed circuit copper foil substrate is also included in this category. (No. 2630 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p> <p>Manufacture of Optoelectronic Materials and Components Industry Professions engaged in manufacturing optoelectronic materials and components such as the Manufacturing LCD panels and their components, LEDs, solar cells, plasma panels and their components. (No. 264 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p> <p>Manufacture of Other Electronic Parts and Components Not Elsewhere Classified Industry Professions engaged in manufacturing other electronic components outside of sub-class 2691 such as the Manufacturing electronic connectors, filters, converters, solenoid valves, quartz oscillators, microwave communication components, and evacuated tubes. (No. 2699 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p>
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28	Electronic Information Toxic Gases and Chemical Treatment Processes	<p>Manufacture of Integrated Circuits Industry Professions engaged in manufacturing wafer, mask, memory, and other integrated circuits. (No. 2611 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p> <p>Manufacture of Optoelectronic Materials and Components Industry Professions engaged in manufacturing optoelectronic materials and components such as the Manufacturing LCD panels and its components, LEDs, solar cells, plasma panels and their components. (No. 264 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p>
29	Electronic Information Surface Mounting Process Manual Plugin and Assembly, Manual Adjustment and Repair, Manual Visual Inspection and	<p>Semiconductor Testing Industry Professions engaged in semiconductor testing. (No. 2613 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p> <p>Manufacture of Optoelectronic Materials and</p>

	<p>Examination</p>	<p>Components Industry Professions engaged in manufacturing optoelectronic materials and components such as the Manufacturing LCD panels and their components, LEDs, solar cells, plasma panels and their components. (No. 264 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p> <p>Manufacture of Printed Circuit Assembly Industry Professions engaged in manufacturing printed circuit board assemblies such as motherboards, sound cards, network cards, video cards, control cards and other printed circuit board assemblies. (No. 2691 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p> <p>Manufacture of Computers and Peripheral Equipment Industry Professions engaged in manufacturing or assembling computers and its peripherals. (No. 271 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p> <p>Manufacture of Communication Equipment Industry Professions engaged in manufacturing telephones, wired communications equipment, wireless communications equipment, radio and television transmission equipment. (No. 272 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p> <p>Manufacture of Audio and Video Equipment Industry Professions engaged in manufacturing audio-visual electronic products for home entertainment, automobiles, and public address purposes such as the Manufacturing TVs, VCRs, home theater audio-visual equipment, CD and DVD players, karaoke machines, speakers, amplifiers, microphones, headphones, and home cameras. (No. 2730</p>
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		<p>according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p> <p>Manufacture of Cameras Industry Professions engaged in manufacturing optical and digital cameras. (No. 2771 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p> <p>Manufacture of Other Optical Instruments and Equipment Industries Professions engaged in manufacturing optical instruments and equipment not included in category 2771 such as microscopes, optical location measurement equipment, film and slide projectors, prisms, optical lenses, optical mirrors, lens coating or polish, inlaid lens, optical measurement and inspection devices for fire control or photographic purposes (such as exposure meters and rangefinders). (No. 2779 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p>
30	<p>Optoelectronic Materials and Components Manufacturing Coated molding, laminating, cutting, adhesive deployment, alkali treatment, iodine solution tank treatment</p>	<p>Manufacture of Optoelectronic Materials and Components Industry Professions engaged in manufacturing optoelectronic materials and components such as the Manufacturing LCD panels and their components, LEDs, solar cells, plasma panels and their components. (No. 264 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p>
31	<p>Radiation, Electronic Medical and Other Medical Equipment Manufacturing 1. Injection molding, gluing 2. Forming (lathes, milling machines), welding, polishing</p>	<p>Manufacture of Irradiation and Electromedical Equipment Industry Professions engaged in manufacturing radiation and electronic medical equipment such as medical ultrasound equipment, hearing aids, and electronic medical endoscopic equipment. (No. 2760 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p>

	3. Mixing, die-casting, injection, vulcanization, gluing	<p>Manufacture of Other Medical Instruments and Supplies Industry</p> <p>Professions engaged in manufacturing non-electronic medical equipment and supplies for general medicine, modification therapy, veterinary use, etc. not included in category 3321 such as stretchers, syringes, needles, catheters, intubation, artificial organs, prostheses, dentures, tooth molds, dental cements, aligners, and operating tables. (No. 3329 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p>
32	<p>Furniture Processing</p> <p>Painting, sanding, punching, sheet metal, welding, injection</p>	<p>Manufacture of Furniture Industry</p> <p>Professions engaged in manufacturing furniture and fixtures with various materials (excluding ceramics, cement, and stone). Such furniture may be used in homes, offices, schools, laboratories, hotels, restaurants, and cinemas. Furniture surface coating is also classified in this category. (No. 32 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p>
33	<p>Optical Products Processing</p> <p>Lens grinding, injection molding, hydration</p>	<p>Manufacture of Eyeglasses Industry</p> <p>Professions engaged in manufacturing eyeglasses and their lenses such as the Manufacturing corrective glasses, sunglasses, contact lenses, diving glasses, safety goggles, etc. Manufacturing frames and artificial eyes are also classified in this category. (No. 3321 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p> <p>Manufacture of Other Optical Instruments and Equipment Industries</p> <p>Professions engaged in manufacturing optical instruments and equipment not included in category 2771 such as Manufacturing telescopes, microscopes, optical location measurement equipment, film and slide projectors, prisms, optical lenses, optical mirrors, lens coating or polish, inlaid lens, optical measurement and inspection devices for fire control or photographic purposes (such as exposure meters and rangefinders). (No. 2779 according to the Standard</p>

		Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)
34	Waste Recycling Dismantling, pulverizing, separation, melting, extraction, distillation, heat treatment, drying, sintering, dissolution, peeling, electrolysis, pyrolysis, mixing, displacement, ion exchange, eluates, neutralization, cooking, fermenting, fermentation	Recycling Industry Professions utilizing recyclable waste as materials in recycled products and possessing one of the following qualifications (please attach relevant documents): industrial waste recycling license, those passing published recycling screening, public and private waste disposal clean-up agencies, recyclable waste processing industry, industrial waste clearance and disposal organizations.
35	Artificial Fiber Manufacturing Polymerization, blending, extrusion, pelletizing, mixing, melting, extrusion, spinning, extension, coiling, cotton heat setting, cut cotton	Manufacture of Man-made Fibers Industry Professions engaged in chemically manufacturing artificial or recycled cotton-like fiber or filamentous fiber. Such as the Manufacturing acetate fibers, polyester fibers, rayon fibers, nitrocellulose fibers, cuprammonium fibers, nylon fibers, casein fibers, polypropylene fibers, polypropylene (acrylic) fibers, carbon fibers and polyurethane (PU) fibers. (No. 1850 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)

Industry Class

Class	Industry Segment	Definition and Content
A + (35%)	Professional Dyeing and Finishing	Professional Dyeing and Finishing Industry Professions belonging to industrial classification No. 1140 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan, possessing a plant entirely engaged in the one of the following two processes, and possessing related equipment: (1) relevant fabric dyeing and finishing processes, possessing singeing, desizing, refining, bleaching, mercerizing, dyeing, dehydration, printing, form finishing processes, brushing, napping, shearing (wool), calendering, embossing, coating, laminating, sewage treatment facilities, boiler facilities, etc. are included; (2) related processes of yarn dyeing and finishing processes of bobbin yarn dyeing, dehydration,

		drying, sewage treatment facilities, boiler facilities, etc. are included.
	Professional Basic Metal Industrial Foundry	Professional Basic Metal Industrial Foundry Industry Professions belonging to industrial classification No. 2412, 2422, 2432, 2491 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan, possessing smelting, casting, molding, and other facilities, and possessing a plant entirely engaged in specific casting processes.
	Professional Metal Forging	Professional Metal Forging Industry Professions belonging to industrial classification No. 2541 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan, possessing a furnace, forging machines, and other equipment, and possessing a plant entirely engaged in specific forging processes.
	Professional Metal Surface Treatment and Heat Treatment	Professional Metal Surface Treatment Industry Professions belonging to industrial classification No. 2544 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan, possessing plating, coating, anodizing, and other equipment, possessing a plant entirely engaged in specific surface treatment processes. Professional Metal Heat Treatment Industry Professions belonging to industrial classification No. 2543 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan, possessing heat treatment and other equipment, possessing a plant entirely engaged in specific heat treatment processes.
A (25%)	Finishing of Textiles (with upstream and downstream industries)	Finishing of Textiles Industry Professions engaged in bleaching, dyeing, finishing and coating for fibers, yarns (thread), fabrics, and garments. Silk screening textiles and garments are also classified in this category. (No. 1140 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics,

		Executive Yuan)
	Manufacture of Textile Products (limited to sheets, bedspreads, towels, bath towels, bedding)	Manufacture of Textile Products Industry (limited to sheets, bedspreads, towels, bath towels, bedding) No. 115 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan, professions engaged in manufacturing textiles limited to the Manufacturing sheets, bedspreads, towels, bath towels, and bedding.
	Hosiery Manufacturing	Hosiery Manufacturing Industry Professions engaged in manufacturing socks only under the No. 1230 Clothing Accessories Manufacturing Industry according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan.
	Manufacture of Footwear	Manufacture of Footwear Industry Professions engaged in manufacturing footwear from a variety of materials such as leather shoes, rubber shoes, plastic shoes, textile shoes, etc. Manufacturing components such as uppers, soles, and heels are also classified in this category. (No. 1302 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)
	Plastic Materials and Adhesives Manufacturing	Manufacture of Plastic Materials Industry Professions engaged in manufacturing plastic materials, such as the manufacturing of polyethylene, polypropylene, polystyrene, polyvinyl chloride, polyvinyl acetate, phenol resin, epoxy resin, alkyd resin, polyester resin, silicon resin, ion exchange resin; the Manufacturing cellulose and other chemical derivatives are also included in this category. (No. 1841 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan) Adhesives Manufacturing Industry Professions engaged in manufacturing adhesives. (No. 1990 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)
	Rubber Product	Rubber Product Manufacturing Industry

Manufacturing	Professions engaged in manufacturing rubber products. (No. 21 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)
Cutting, Shaping and Finishing of Stone	Cutting, Shaping and Finishing of Stone Industry Professions engaged cutting, forming, and decorating stone products such as the Manufacturing monuments, stone building materials, flooring slate, and stone furniture. (No. 2340 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)
Smelting and Refining of Iron and Steel	Smelting and Refining of Iron and Steel Industry Professions engaged in ore smelting to manufacture pig iron, iron alloy, and directly reduced iron (such as sponge iron, hot iron nuggets) or refining pig iron, directly reduced iron, scrap steel or cast steel ingots into carbon steel, steel alloy, etc. (No. 2411 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)
Steel and Iron Rolling and Extrusion	<p>Rolling and Extruding of Iron and Steel Industry Professions engaged in manufacturing steel and iron, or crude steel and iron products, or basic steel and iron parts with methods such as hot rolling, cold rolling, extrusion such as the Manufacturing wire rods, rails, shaped steel, steel rods, steel pipes, steel plates, steel coils, steel strips, steel sheets, etc. (No. 2413 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p> <p>Drawing of Iron and Steel Industry Professions engaged in manufacturing steel and iron, or crude steel and iron products, or basic steel and iron parts through the wire drawing process such as the Manufacturing steel wire, and steel cable. (No. 2414 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p> <p>Rolling, Extruding and Drawing of Aluminum Industry</p>

		<p>Professions engaged in manufacturing aluminum, or crude aluminum products, or basic aluminum parts through the rolling, extrusion, wire drawing processes such as the Manufacturing aluminum wire, aluminum tubes, aluminum bars, aluminum sheets, aluminum plates, and aluminum foil. Manufacturing of aluminum powder, aluminum paste, and alumina gel are also included in this category. (No. 2423 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p> <p>Copper Rolling, Extrusion, Wire Drawing Industry Professions engaged in manufacturing copper, or crude copper alloy products, or basic copper parts through rolling, extrusion, wire drawing processes such as the Manufacturing copper wire, copper sheets, copper plates, copper foil, copper pipes, and copper rods. Manufacturing of copper powder, copper paste, and copper gel are also included in this category. (No. 2433 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p>
	Manufacture of Other Basic Metals Not Elsewhere Classified	<p>Manufacture of Other Basic Metals Not Elsewhere Classified Industries Professions engaged in other basic metal smelting, rolling, extrusion, wire drawing, etc. to manufacture other basic metal products such as sheets, skin, foil, pipes, bars, rods, wire, etc. not included in sub-class 2491. (No. 2499 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p>
	Other Processing and Preserving of Meat (limited to frozen and cold storage meat)	<p>Other Processing and Preserving of Meat Industry (limited to frozen and cold storage meat) Professions engaged in manufacturing frozen and cold storage fresh meat only under the No. 0812 Other Processing and Preserving of Meat Industry according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan.</p>
	Manufacture of Wearing Apparel and Clothing	<p>Manufacture of Wearing Apparel and Clothing Accessories Industry (excluding the Manufacturing</p>

	Accessories (excluding the Manufacturing leather caps, leather belts, leather gloves)	leather caps, leather belts, leather gloves) Professions engaged in No. 12 Wearing Apparel and Clothing Accessories Manufacturing Industry (excluding the Manufacturing leather caps, leather belts, leather gloves) according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan.
	Manufacture of Luggage and Handbags	Manufacture of Luggage and Handbags Industry Professions engaged in Manufacturing luggage carriers, handbags and similar products which are made of leather, synthetic leather, and other materials that substitute leather, such as plastic cloth, fabric, and vulcanized fiber. (No. 1303 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)
	Manufacture of Clay Building Materials (limited to red brick manufacturing)	Manufacture of Clay Building Materials Industry (limited to red brick manufacturing) Professions engaged in red brick manufacturing only under the No. 2322 Clay Building Materials Manufacturing Industry according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan.
B (20%)	Spinning of Yarn	Spinning of Yarn Industry Professions engaged in processes such as fiber opening, degreasing, carding, drawing, fine spinning or false twisting processing to spin yarn (thread). Manufacturing such as paper yarn and covered (coated) elastic fiber spinning is classified in this category. (No. 111 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)
	Weaving of Textiles	Weaving of Textiles Industry Professions engaged in manufacturing fabric with a variety of yarn (thread) materials. (No. 112 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)
	Manufacture of Non-woven Fabrics	Manufacture of Non-woven Fabrics Industry Professions engaged in manufacturing fabric from natural fiber and artificial fiber utilizing methods such as gluing, needle-punching, spunlacing, thermo-melting, spun bond,

		melt brown. (No. 113 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)
	Manufacture of Textile Products (other than manufacturing of bed sheets, bed spreads, towels, bath towels, and bedding)	Manufacture of Textile Products Industry (other than manufacturing of bed sheets, bed spreads, towels, bath towels, and bedding) Professions engaged in manufacturing textiles such as blankets, sheets, tablecloths, towels, carpets, ropes, labels, and badges. (No. 115 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)
	Leather and Fur Finishing	Leather and Fur Finishing industry Professions engaged in manufacturing leather and fur, such as leather and fur tanning, tanning, dyeing, combing, embossing, painting, waxing; or engaging in manufacturing such as using leather scraps as raw materials to make regenerated leather is also classified in this category. (No. 1301 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)
	Manufacture of Wood and of Products of Wood and Bamboo	Manufacture of Wood and of Products of Wood and Bamboo Industry Professions engaged in manufacturing materials, semi-finished, or finished products from wood, bamboo, rattan, wicker, cork, and grass. (No. 14 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)
	Manufacture of Pesticides and Environmental Agents	Manufacture of Pesticides and Environmental Agents Industry Professions engaged in manufacturing pesticides and environmental sanitation agents, such as the Manufacturing insecticides, acaricides, rodenticides, fungicides, herbicides, germination inhibitors, plant growth regulators, disinfectants, pollution control agents, and environmental microbial preparations. (No. 191 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)

Manufacture of Coatings, Dyes and Pigments	Manufacture of Coatings, Dyes and Pigments Industry Professions engaged in manufacturing paint, dye, and pigment. Manufacturing enamel and ink is classified in this category. (No. 1920 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)
Manufacture of Plastics Products (other than adhesive tape)	Manufacture of Plastics Products Industry Professions engaged in No. 22 Plastic Product Manufacturing Industry (other than adhesive tape) under the Manufacturing Industry according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan.
Manufacture of Glass and Glass Products	Manufacture of Glass and Glass Products Industry Professions engaged in manufacturing glass, glass fiber, and glass products. Manufacturing scientific or industrial glassware and glass clinker is classified in this category. (No. 231 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)
Manufacture of Clay Building Materials (limited to red brick manufacturing)	Manufacture of Clay Building Materials Industry (limited to red brick manufacturing) Professions engaged in red brick manufacturing only under the No. 2322 Clay Building Materials Manufacturing Industry according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan.
Manufacture of Cement and Concrete Products	Manufacture of Cement and Concrete Products Industries Professions engaged in manufacturing cement and concrete products such as the Manufacturing cement bricks, cement tile, concrete brick, concrete pipe, and pre-stressed concrete foundation piles. (No. 2333 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)
Steel, Iron, Aluminum, Copper, and Other Basic Metal Casting	Casting of Iron and Steel Industry Professions engaged in pouring molten metal composed of pig iron, scrap metal, and metal alloy into specific molds to produce iron and steel components such as the casting of

	<p>steel semi-finished products, cast pipe, steel castings, iron castings, etc. (No. 2412 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p> <p>Casting of Aluminum Industry Professions engaged in pouring molten metal composed of raw aluminum or recycled aluminum and metal alloy into specific molds to produce aluminum components. (No. 2422 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p> <p>Casting of Copper Industry Professions engaged in pouring molten metal composed of copper or copper alloys into specific molds to produce copper components. (No. 2432 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p> <p>Casting of Other Basic Metals Industries Professions engaged in pouring molten metal (excluding steel, aluminum, and copper) into specific molds to produce metal components. (No. 2491 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p>
Aluminum Refining and Copper Refining	<p>Smelting and Refining of Aluminum Industry Professions engaged in refining bauxite into aluminum, pure commercial aluminum, refined high-purity aluminum or refining aluminum alloy. (No. 2421 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p> <p>Smelting and Refining of Copper Industry Professions engaged in refining copper ore or copper scrap material into copper ingots, refined electrolytic copper, and copper alloy. (No. 2431 according to the Standard Industrial</p>

		Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)
Metal Product Manufacturing	Metal Product Manufacturing Industry Professions engaged in metal processing of metal knives, metal hand tools, metal molds, metal structure and building components, metal containers and the manufacture other metal products. (No. 25 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)	
Manufacture of Domestic Appliances	Manufacture of Domestic Appliances Industry Professions engaged in manufacturing household air conditioning equipment, refrigerators, and other electric appliances. (No. 285 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)	
Manufacture of Machinery and Equipment	Manufacture of Machinery and Equipment Industry Professions engaged in manufacturing special-purpose mechanical equipment. Manufacturing the major components of custom-made mechanical equipment is classified in this category. (No. 29 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)	
Manufacture of Parts for Motor Vehicles	Manufacture of Parts for Motor Vehicles Industry Professions engaged in manufacturing spare parts for automobiles such as the Manufacturing brakes, gearboxes, rims, suspension shock absorbers, radiators, mufflers, exhaust pipes, clutches, steering wheels, seat belts, airbags, doors, and automobile electrical equipment. (No. 303 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)	
Manufacture of Motorcycle Parts	Manufacture of Motorcycle Parts Industry Professions engaged in manufacturing spare parts for motorcycles such as the Manufacturing cylinders, crankshafts, wheels, brake systems, and clutches. (No. 3122 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of	

		Budget, Accounting and Statistics, Executive Yuan)
	Manufacture of Furniture	Manufacture of Furniture Industry Professions engaged in manufacturing furniture and fixtures with various materials (excluding ceramics, cement, and stone). Such furniture may be used in homes, offices, schools, laboratories, hotels, restaurants, and cinema. Furniture surface coating is also classified in this category. (No. 32 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)
	Recycling	Recycling Industry Professions utilizing recyclable waste as materials in recycled products and possessing one of the following qualifications (please attach relevant documents): industrial waste recycling license, those passing published recycling screening, public and private waste disposal clean-up agencies, recyclable waste processing industry, industrial waste clearance and disposal organizations.
	Other Products Manufacturing (Plastic Helmet Manufacturing, Plastic Cleaning Appliances Manufacturing)	Other Products Manufacturing Industry (Plastic Helmet Manufacturing Industry, Plastic Cleaning Appliances Manufacturing Industry) Professions engaged in plastic helmets, plastic brooms, plastic brushes, and plastic dustpans manufactured by molding, extruding, and cutting. (No. 3399 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)
	Manufacture of Bicycle Parts	Manufacture of Bicycle Parts Industry Professions engaged in the Manufacturing bicycle parts such as frames, flywheels, hubs, rims, front forks, seat cushions, chains, pedals, fenders, derailleurs, asbestos brake lining, cranks, seat tubes, and handlebar stems. (No. 3123 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)
C (15%)	Other Processing and Preserving of Meat (limited to frozen and cold storage meat)	Other Processing and Preserving of Meat Industry (limited to frozen and cold storage meat) Professions engaged in manufacturing frozen and cold storage fresh meat only under the No. 0812 Other Processing and Preserving of Meat Industry according to the Standard Industrial Classification of the Republic of China issued by

		the Directorate-General of Budget, Accounting and Statistics, Executive Yuan.
	Processing and Preserving of Fish, Crustaceans and Molluscs	Processing and Preserving of Fish, Crustaceans and Molluscs Industry Professions engaged in aquatic product processing and preservation, such as fresh aquatic product processing, preservation, drying, curing, smoking, and salting. (No. 082 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)
	Manufacture of Edible Vegetable and animal Oils and Fats	Manufacture of Edible Vegetable and animal Oils and Fats Industry Professions engaged in fruit and vegetable processing and preservation, such as fresh fruit and vegetable processing, preservation, drying, canning in oil, pickling, sugaring, salting, and baking. (No. 083 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)
	Manufacture of Edible Vegetable and animal Oils and Fats	Manufacture of Edible Vegetable and animal Oils and Fats Industry Professions engaged in crude manufacturing and refining animal and vegetable oils and fats such as the Manufacturing olive oil, soybean oil, margarine, cooking oil, animal fats, etc. (No. 084 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)
	Manufacture of Dairy Products	Manufacture of Dairy Products Industry Professions engaged in dairy manufacturing such as the Manufacturing fresh milk, flavored milk, cream, yogurt, cheese, ice cream, etc. (No. 085 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)
	Shelled, Milled, and Starch Product Manufacturing	Shelled, Milled, and Starch Product Manufacturing Industry Professions engaged in shelling and milling grain and starch manufacture. (No. 086 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)

		Executive Yuan)
Manufacture of Prepared Animal Feeds	Manufacture of Prepared Animal Feeds industry Professions engaged in processing and manufacturing grains, meat, aquatic products, and oilseed product into animal feed. (No. 087 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)	
Manufacture of Other Food Products	Manufacture of Other Food Products Industry Professions engaged in food manufacturing not included in sub-classes 081 to 086 such as the Manufacturing baked or steamed food, noodles, vermicelli products, sugar, chocolate and candy, tea, seasoning, and prepared food (No. 089 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)	
Manufacture of Beverages	Manufacture of Beverages Industry Professions engaged in manufacturing various beverages. (No. 09 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget Accounting and Statistics, Executive Yuan)	
Leather and Fur Caps, Belts, and Leather Gloves Manufacturing	Leather and Fur Cap, Belt, and Leather Gloves Manufacturing Industry Professions engaged in manufacturing socks only under the No. 1230 Clothing Accessories Manufacturing Industry according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan.	
Other Leather and Fur Product Manufacturing	Other Leather and Fur Product Manufacturing Industry Professions engaged in manufacturing the leather and fur products not included in sub-classes 1301 to 1303, such as the Manufacturing leather straps, leather sheathes, leather saddlery, machine-use leather parts. Non-metallic (textile, leather, plastic) watch straps are also included in this category. (No. 1309 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget Accounting and Statistics, Executive Yuan)	
Manufacture of Paper and Paper Products	Manufacture of Paper and Paper Products Industry Professions engaged in manufacturing pulp, paper, cardboard, and other paper products. (No. 15 according to	

		the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)
	Printing and Ancillary	<p>Printing Industries Professions engaged in printing newspapers, books, magazines. Printing procedures include using various method to transcribe images from printing plate, screen printing plate, or computer files to media such as paper, plastic, metal, women products, or wood. (No. 1601 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of</p> <p>Service Activities Related to Printing Industries Professions engaged in printing ancillary, such as composing, platemaking, binding, and processing; preparation work before printing, such as data input, scanning, OCR are also classified in this category. (No. 1602 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p>
	Manufacture of Chemical Material	<p>Manufacture of Chemical Material Industry Professions engaged in generating basic chemical materials through methods of physical or chemical reaction including combustion, decomposition, fractional distillation; manufacturing of evaporated or extracted inorganic gas, inorganic acid, inorganic alkalis and other inorganic chemical materials for industrial or medical usages (No. 181 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p>
	Manufacture of Fertilizers and Nitrogen Compounds	<p>Manufacture of Fertilizers and Nitrogen Compounds Industry Professions engaged in manufacturing chemical fertilizers and nitrogen compounds, including the Manufacturing fertilizer, nitrates, nitrate potassium, nitric acid, liquid ammonia, and ammonium hydroxide. (No. 1830 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p>
	Manufacture of Man-made Fibers	<p>Manufacture of Man-made Fibers Industry Professions engaged in chemically manufacturing artificial or recycled cotton-like fiber or filamentous fiber, such as the</p>

		Manufacturing acetate fibers, polyester fibers, rayon fibers, nitrocellulose fibers, cuprammonium fibers, nylon fibers, casein fibers, polypropylene fibers, polypropylene (acrylic) fibers, carbon fibers and polyurethane (PU) fibers. (No. 1850 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)
	Pharmaceutical Raw Materials and Western Medicine Manufacturing	<p>Manufacture of Raw Material Medicines Industry Professions engaged in manufacturing raw materials for human or animal drugs including synthesis, extraction, fermentation, and tissue culture. (No. 2001 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p> <p>Manufacture of Drugs and Medicines Industry Professions engaged in processing human or animal drugs into certain doses and pharmaceutical formulations. (No. 2002 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p>
	Adhesive Tape	Adhesive Tape Industry Professions utilizing basic materials with self-adhering adhesive. (No. 2209 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)
	Manufacture of Refractory Products	Manufacture of Refractory Products Industry Professions engaged in manufacturing refractory materials such as the Manufacturing refractory clay, firebrick, crucibles, etc. Manufacturing refractory materials containing magnesite, dolomite, chromite is classified in this category. (No. 2321 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)
	Manufacture of Other Porcelain and Ceramic Products	Manufacture of Other Porcelain and Ceramic Products Industry Professions engaged in manufacturing ceramic products not included in sub-classes 2321 to 2323 such as the Manufacturing ceramic tableware, ceramic statues, ceramic

		decorations, scientific or industrial ceramic products, ceramic furniture, etc. (No. 2329 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)
	Manufacture of Ready-mix Concrete	Manufacture of Ready-mix Concrete Industry Professions engaged in supplying and transporting cement, concrete aggregates, and admixtures that are mixed fully with water to construction sites for pouring. (No. 2332 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)
	Manufacture of Other Non-metallic Mineral Products	<p>Manufacture of Grinding Materials Industries Professions engaged in the Manufacturing abrasive materials, such as sand paper, abrasive cloth, and abrasion wheels. (No. 2391 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p> <p>Manufacture of Other Non-metallic Mineral Products Not Elsewhere Classified Industries Professions engaged in manufacturing non-metallic mineral products not included in category 2391, such as the processing and Manufacturing asphalt concrete, calcium silicate insulation materials, talc, quartz powder, slag powder, calcium carbonate powder, barium sulfate powder, lime, gypsum products, and sand crushing (No. 2399 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p> <p>Recycled Stone Product Manufacturing Industry Professions engaged in processing or manufacturing of artificial stone and recycled stone. (No. 2399 or No. 2209 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p>
	Manufacture of Audio and Video Equipment	Manufacture of Audio and Video Equipment Industry Professions engaged in manufacturing audio-visual electronic products for home entertainment, automobiles, and

		public address purposes such as the Manufacturing TVs, VCRs, home theater audio-visual equipment, CD and DVD players, karaoke machines, speakers, amplifiers, microphones, headphones, and home cameras. (No. 2730 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)
	Manufacture of Watches and Clocks	Manufacture of Watches and Clocks Industry Professions engaged in manufacturing watches, clocks, timers, and their components. (No. 2752 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)
	Manufacture of Irradiation and Electromedical Equipment	Manufacture of Irradiation and Electromedical Equipment Industry Professions engaged in manufacturing radiation and electronic medical equipment such as the Manufacturing medical ultrasound equipment, hearing aids, electronic medical endoscopic equipment. (No. 2760 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)
	Manufacture of Electrical Equipment	Manufacture of Power Generation, Transmission and Distribution Machinery Industry Professions engaged in manufacturing generation, transmission, distribution equipment such as electric power generation and distribution equipment and dedicated transformers, motors, generators, high-current control switches and distribution panel devices, power relays and industrial control equipment, etc. (No. 281 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan) Manufacture of Batteries Industry Professions engaged in manufacturing batteries such as the Manufacturing batteries (containing manganese dioxide, mercuric oxide, silver oxide, etc.) electrical storage batteries and its components (container, cover, isolation plate), lead-acid batteries, nickel-cadmium batteries, lithium batteries, and dry (wet) batteries. (No. 282 according to the

	<p>Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p> <p>Manufacture of Wiring and Wiring Devices Industry Professions engaged in manufacturing wiring and wiring devices. (No. 283 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p> <p>Manufacture of Other Electrical Equipment Industries Professions engaged in manufacturing electrical equipment not included in sub-classes 281 to 285 such as the Manufacturing solid-state battery chargers, automatic power door devices, doorbells, ultrasonic washing machines, uninterruptible power supply devices (UPS), electronic scoreboards, power traffic signal equipment, fuel cells, extension cords with connectors, etc. Manufacturing power use capacitors, resistors, inverters, rectifying devices, etc., is classified in this category. (No. 289 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p>
Manufacture of Motor Vehicles	<p>Manufacture of Motor Vehicles Industry Professions engaged in manufacturing automobiles such as the Manufacturing small passenger cars, mini-vans, trucks, lorries, tractors, off-road vehicles, golf carts, street-sweeping vehicles, armored cars, etc. Manufacturing engines and chassis fitted with engines are classified in this category. (No. 301 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p> <p>Manufacture of Bodies (Coachwork) for Motor Vehicle Industry Professions engaged in manufacturing auto bodies, trailers, semi-trailers, containers, etc. (No. 302 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p>

	<p>Other Vehicle Manufacturing</p>	<p>Manufacture of Motorcycles and Parts Industry Professions engaged in manufacturing ships and marine structures such as the Manufacturing passenger ships, ferries, fishing boats, water scooter, floating docks, pontoons, buoys, rubber boats. (No. 311 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p> <p>Manufacture of Motorcycles Industry Professions engaged in manufacturing motorcycles, motor tricycles, motorcycle engines, sidecars of motorcycles, electric bicycles, and electric auxiliary bicycles. (No. 3121 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p> <p>Manufacture of Bicycles Industry Professions engaged in manufacturing bicycles. (No. 3131 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p> <p>Manufacture of Other Transport Equipment and Parts Not Elsewhere Classified Industry Professions engaged in manufacturing other vehicles and their dedicated parts and components not included in sub-classes 311 to 313 such as the Manufacturing rail vehicles, aircraft, military combat vehicles, carts, luggage carts, shopping carts, animal-drawn carriages, electric scooters, wheelchairs, and baby carriages. (No. 319 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p>
	<p>Manufacture of Sport and Recreational Goods</p>	<p>Manufacture of Sport and Recreational Goods Industry Professions engaged in manufacturing recreational supplies such as the Manufacturing sporting goods, toys, musical instruments, and stationery. (No. 331 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p>

<p>Eyeglasses Manufacturing</p>	<p>Manufacture of Eyeglasses Industry Professions engaged in manufacturing eyeglasses and their lenses such as the Manufacturing corrective glasses, sunglasses, contact lenses, diving glasses, safety goggles, etc. Manufacturing frames and artificial eyes are also classified in this category. (No. 3321 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p> <p>Manufacture of Other Medical Instruments and Supplies Industry Professions engaged in manufacturing non-electronic medical equipment and supplies for general medicine, modification therapy, veterinary use, etc. not included in category 3321 such as the Manufacturing stretchers, syringes, needles, catheters, intubation, artificial organs, prostheses, dentures, tooth molds, dental cements, aligners, and operating tables. (No. 3329 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p>
<p>Manufacture of Medical Instruments and Supplies</p>	<p>Manufacture of Fasteners and Buttons Industry Professions engaged in zippers and buttons. (No. 3392 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p>
<p>Manufacture of Cleaning Preparations and Cosmetics</p>	<p>Manufacture of Cleaning Preparations and Cosmetics Industry Professions engaged in manufacturing cleaning and washing preparations, fragrances and cosmetics, such as the Manufacturing surfactant, soap, natural glycerin, washing powder, dish detergent, clothing softener, toothpaste, oral hygiene cleanser, perfume, cosmetics, face cream, lipstick, hair dye, nail polish, shampoo, and hair remover; manufacture or extraction of spices for cosmetics are also included in this category. (No. 193 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan; primary product of the registered type of industry shall be No. 193 Cleaning Preparations and</p>

	Manufacture of Other Chemical Products Not Elsewhere Classified	<p>No. 194 Cosmetics)</p> <p>Manufacture of Other Chemical Products Not Elsewhere Classified Industry</p> <p>Professions engaged in manufacturing other chemical products other than category 191 to 193, including industrial catalysts, industrial additives, industrial auxiliaries, electronic chemical processing agents, aromatics, and base compounds and metal derivatives thereof only. (No. 1990 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p>
	Manufacture of Electronic Parts and Components	<p>Manufacture of Electronic Parts and Components Industry</p> <p>Professions engaged in semiconductor testing. (No. 2613 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p>
	Manufacture of Computers, Electronic and Optical Products	<p>Manufacture of Computers, Electronic and Optical Products Industry</p> <p>Professions engaged in manufacturing printed circuit boards. Manufacturing of printed circuit copper foil substrate is also included in this category. (No. 2630 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p>
D (10%)	Reproduction of Recorded Media	<p>Data Storage Media Manufacturing Industry</p> <p>P Reproduction of Recorded Media professions engaged in copying sound and image data from a master tape to magnetic or optical media such as the Manufacturing video/audio discs, and game discs. (No. 1603 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p>
	Manufacture of Electronic Parts and Components	<p>Manufacture of Integrated Circuits Industry</p> <p>Professions engaged in manufacturing wafer, mask, memory, and other integrated circuits. (No. 2611 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p>

		<p>Manufacture of Discrete Devices Industry Professions engaged in manufacturing discrete components such as the Manufacturing diodes, transistors, thyristors, integrated circuit leadframes, diode and transistor dedicated leadframes. (No. 2612 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p> <p>Manufacture of Electronic Passive Devices Industry Professions engaged in manufacturing passive electronic components, such as the Manufacturing electronic capacitors, relays, inductors, and resistor devices. (No. 2620 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p> <p>Manufacture of Optoelectronic Materials and Components Industry Professions engaged in manufacturing optoelectronic materials and components such as the Manufacturing LCD panels and their components, LEDs, solar cells, plasma panels and their components. (No. 264 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p> <p>Manufacture of Printed Circuit Assembly Industry Professions engaged in manufacturing printed circuit board assemblies such as the Manufacturing motherboards, sound cards, network cards, video cards, control cards and other printed circuit board assemblies. (No. 2691 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p> <p>Manufacture of Other Electronic Parts and Components Not Elsewhere Classified Industry Professions engaged in manufacturing other electronic components outside of sub-class 2691 such as the Manufacturing electronic connectors, filters, converters,</p>
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	<p>Manufacture of Computers, Electronic and Optical Products</p>	<p>Manufacture of Computers and Peripheral Equipment Industry Professions engaged in manufacturing or assembling computers and its peripherals. (No. 271 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p> <p>Manufacture of Communication Equipment Industry Professions engaged in manufacturing telephones, wired communications equipment, wireless communications equipment, radio and television transmission equipment. (No. 272 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p> <p>Manufacture of Magnetic and Optical Media Industry Professions engaged in manufacturing blank magnetic and optical data storage media such as the Manufacturing blank disks. (No. 2740 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p> <p>Manufacture of Optical Instruments and Equipment Industry Professions engaged in manufacturing cameras and other optical instruments and equipment. (No. 277 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p>
	<p>Lighting Equipment Manufacturing</p>	<p>Manufacture of Lighting Equipment Industry Professions engaged in manufacturing light bulbs, tubes, lighting equipment, etc. (No. 284 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p>