

Part 5

Cultural and Creative / Digital Content

5-1 Flagship Project of Digital Content Industry

■ Basic Project Information

1. Project Category:

“Six Emerging Industries” and “Key Services Industries”

2. Authority in Charge:

(1) Directive Ministry: Ministry of Economic Affairs

(2) Host Institute: Industrial Development Bureau, MOEA

3. Project Overview

(1) Project Scope/Content:

a. The Integration and development of industrial parks: Integration of existing Digital Content Industry Centers: The Digital Content Industry Development Centers are mostly concentrated in Greater Taipei Area and Kaohsiung Software Technology Park at present.

(a) The regional industry cluster is formed by the existing Science Parks, which are connected in the adjacent vicinity. For example, the Science Parks in Greater Taipei area and the Kaohsiung Software Technology Park is in series connection in respectively with the industry bases of Digital Game, Computer Animation, Digital Publication and Archive, e-Learning, and Digital A/V in the same vicinity to form cooperation and labor specialization within the industrial value chain.

(b) The emerging digital content industrial parks development: In order to create digital content industry development environment, the Industrial Development Bureau is working with Taipei City and Taipei County



Government to assess and estimate the available land including the public owned land designated for the development of specific industry zone.

These land reserved for school construction not being needed can be use for the new emerging Digital Content Industrial Park development, which will attract more Digital Content vendors to move in and invest further.

b. Investment-Recruitment and Residence Service:

(a) Services for prospective domestic and international investors: The invitation and reception service is offered to tender major international and domestic investors in the field of Digital Game, Computer Animation, Digital Publication and Archive, e-Learning, and Digital A/V. The enquiry service will include investment consultation and incentive policy introduction, etc.

(b) Services for entry & residence:

Through innovative incubation assistance with the integration of industry and academia resources to nourish and training digital professional talents for the development of new base as Asia-Pacific Digital Entertainment Industry Center. The Residence Assessment and Review Committee consists of representative from industry, government, academia and research institutes will be responsible for the residence assessment process to evaluate, guide and assist the qualified residence station in Industrial Park.

(2) Estimated Total/Private Investment Amount:

The estimated project is approximately at the scale of NTD 10 billion.

(3) Estimated Business Opportunity and Return on Investment:

The Digital Content Industrial Park will recruit enterprises in Digital Game, Computer Animation, Digital Publication and Archive, e-Learning, and Digital A/V to move in as residence. The estimated annual revenue generated should reach over NTD 5 billion. The related business revenue in the future brought by the Digital Content Industrial Park following the impact of cluster efficacy will be growing even faster, in which the estimated investment return at least will reach 200-300%.

■ **Information for Investors**

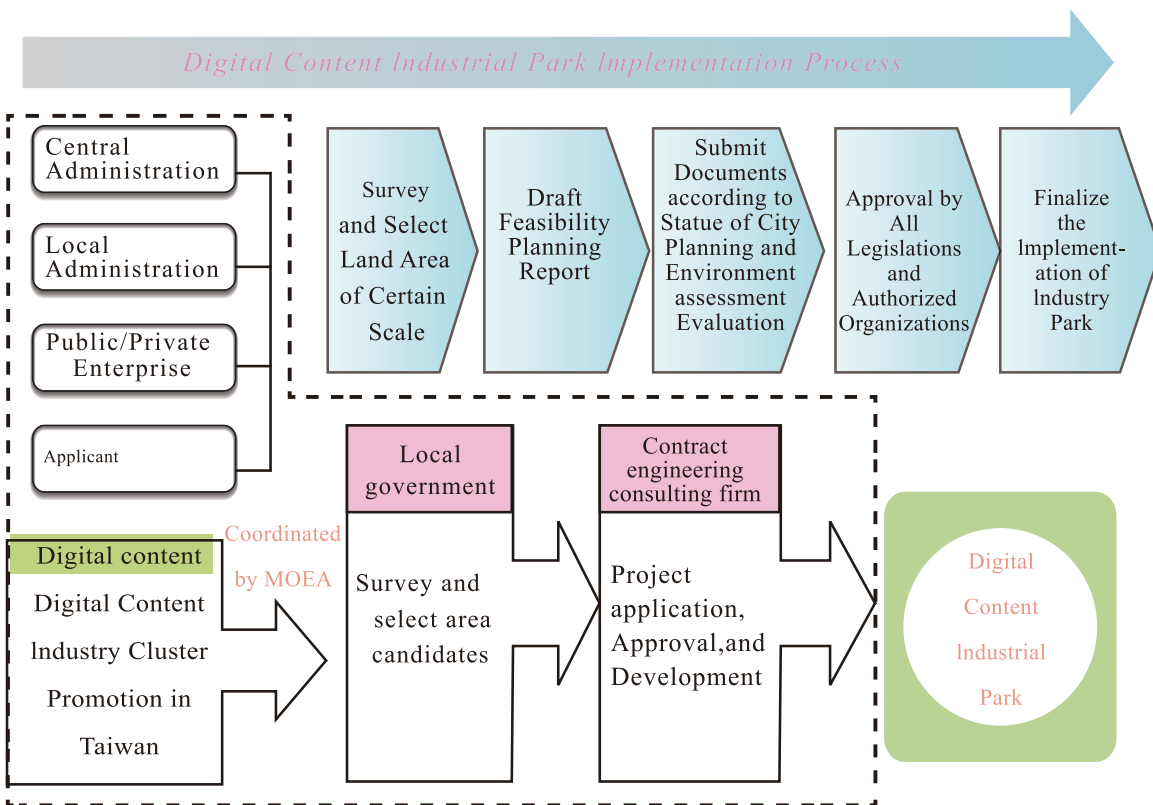
1. Location Conditions: Taipei City /Taipei County /Kaohsiung City
2. Scope and Duration (2) Investment Incentive measures (e.g. financial loan assistance, tax incentive etc.)
 - a. Central government related land lease and tax reduction measurement.
 - (a) Tax exemption for business inside the park Enterprises located in the park will be exempted from the following taxes:
 - Import duty, commodity tax and business tax on imported machinery and equipment for own use.
 - Exemption from stamp duty with respect to the acquisition of newlybuilt standard factory buildings and buildings acquired from the park administration.
 - Business income tax reduction/exemption
 - (b) Business profit income tax reduction
 - (c) Residence house tax reduction by half
 - (d) Other lease tax reduction or tax exemption reward for specific innovative industry statue
 - (e) Land lease reduction measure (e.g. 006688 measure)
 - b. Provincial government investment reward incentive acts includes house interests subsidization, house tax subsidization etc.
6. Other Related Information: N/A

■ **Contact Window Information**

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6. Website for more detailed project information: <http://www.cepd.gov.tw/>

■ **Procedure and Schedule**

In accordance with the provisions of the industry establishment statute, the application procedure and the schedule of the industry park implementation process shown as Figure 3. The land use obtaining, planning, and building construction will be completed in 3 to 5 years.



5-2 Plan to Promote Private Investment in Cultural and Creative Industries

■ Basic Project Information

1. Project Category: The Six Emerging Industries (Cultural & Creative Industries)
2. Authority in Charge: Council for Cultural Affairs (CCA)
3. Project Overview

(1) Project Scope/Content:

Cultural and creative enterprises are generally SMEs, with a long investment payback period that is subject to a high level of uncertainty. To encourage private investment in cultural & creative industries, the CCA has allocation of NT\$10 billion for application in boosting investment in domestic cultural & creative enterprises. In addition to direct investment in benchmark projects, this fund will also be used for joint investment with private specialist management firms in high-potential cultural & creative enterprises, with a view to gradually creating favorable conditions for investment in cultural & creative industries and enhancing the development of this sector of industry.

(2) Estimated Total/Private Investment Amount:

The NDF has allocated NT\$10 billion for use in boosting investment in cultural & creative enterprises. Currently, the CCA is tentatively planning to allocate NT\$6 billion for indirect investment by specialist management firms, which will be required to jointly invest no less than 30% of the amount invested by the CCA in any project. It is projected that this will induce at least NT\$1.8 billion of private investment in cultural & creative industries. Projected Total Private Investment: At least NT\$1.8 billion.

■ Investment Conditions

1. Location Conditions: Nationwide
2. Scope and Duration of Investment Rights: November 2010 to May 2020.
3. Scope and Requirements of Undertaking by Private Entities:

Scope of Undertaking

- (1) Before investing, a specialist management company (SMC) should carefully assess the business plan of a targeted investee, and prepare an investment



assessment report. A senior officer of the SMC (general manager or higher) should convene an investment assessment review meeting, and projects that pass this review shall be invested in jointly by the CCA and the SMC.

- (2) After investment, the SMC should categorize its management according to the operating performance and business status of the investee. This should include the regular provision of operating and financial reports by the investee, and regular site inspections of the investee.

Requirements

- (1) In undertaking any matter under commission of the CCA, an SMC shall exercise due managerial attention and professional judgment in conformity with the rights and interests of the CCA as investor.

4. Qualifying Criteria for Applicants: SMC qualifications: Venture capital investment enterprises (VCIEs):

- (1) Must be a venture capital firm, pioneering venture investment firm or venture investment management consulting firm that has been duly established in accordance with the Company Act for at least two years.
- (2) Venture capital and pioneering venture investment firms must have paid in capital of at least NT\$200 million, and venture investment management consulting firms must have paid-in capital of at least NT\$10 million.
- (3) Must have at least five full-time investment staff.
- (4) Must meet other conditions specified by the CCA.

Financial institutions:

- (1) Must have been duly established for at least two years in accordance with the Banking Act.
- (2) Must have paid-in capital of at least NT\$25 billion.
- (3) Must have at least five full-time investment staff.
- (4) Must meet other conditions specified by the CCA.

Small and Medium Enterprise (SME) Development Firms:

- (1) Must have been duly established in accordance with the Regulations for the Establishment and Operation of Small and Medium Enterprise Development Corporations for at least two years.
- (2) Must have paid-in capital of at least NT\$200 million.
- (3) Must have at least three full-time investment staff.

(4) Must meet other conditions specified by the CCA s.

Venture capital firms, pioneering venture investment firms or venture investment management consulting firms specializing in investment in cultural and creative industries:

(1) Must be duly established in accordance with the Company Act.

(2) Venture capital and pioneering venture investment firms must have paid in capital of at least NT\$200 million, and venture investment management consulting firms must have paid-in capital of at least NT\$10 million.

(3) Must have at least five full-time investment staff, of whom at least two must each have at least three years experience of managing or investing in cultural & creative enterprises.

(4) Must meet other conditions specified by the CCA.

5. Support from Government: N/A

6. Other Related Information: N/A

■ Procedure and Schedule

1. Application procedure and schedule: The selection of SMCs must be conducted in accordance with the relevant procedure for government procurement of labor services.

2. Application procedure schedule: The preliminary establishment of trust accounts and invitation to tender for provision of labor services as an SMC is scheduled for public announcement in September 2010. The invitation to tender will be open for 40 days, and the selection of SMCs and signing of contracts should be completed in late November, after which the SMCs can formally commence investment operations.

■ Contact Window Information

1. Contact Agency: Council for Cultural Affairs

2. Contact Person: Lin Yu Hsiang

3. Position: Commissioner

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5-3 Motion Picture Industry Development Flagship Plan—Domestic Motion Picture Investment Solicitation Project



■ Basic Project Information

1. Project Category:

i-Taiwan 12 Projects (Intelligent Taiwan)

The Six Emerging Industries (Cultural & Creative)

2. Authority in Charge: Government Information Office, Executive Yuan.

3. Project Overview

(1) Project Scope/content :

Attracting investment by enterprises and individuals at home and abroad for the production of domestic motion pictures.

(2) Estimated Total Government Subsidy Amount (August 2010 to December 2014):

NT\$760 million Estimated Total Private-sector Investment Amount (August 2010 to December 2014): NT\$1.21 billion.

(3) Estimated Business Opportunity and Return on Investment:

After the cross-strait Economic Cooperation Framework Agreement (ECFA) takes effect, Taiwan-produced motion pictures will no longer be subject to mainland China's annual import cap of 50 foreign films, so foreign motion picture production enterprises will be able to tap into the mainland market by cooperating with Taiwan's motion picture enterprises. This is expected to attract funding from home and abroad to produce domestic films. For example, the 2008 domestic film "Kung Fu Dunk" generated an ROI of 141 percent with total costs of NT\$300 million and global box-office receipts topping NT\$723 million.

■ Investment Conditions

1. Location: Nationwide

2. Nature and Duration of Investment Rights: Eligible investments are limited to those motion picture production enterprises set up in accordance with the laws of the Republic of China. Domestic films approved for funding may be funded up to 49 percent of production costs and must complete production within 12–36

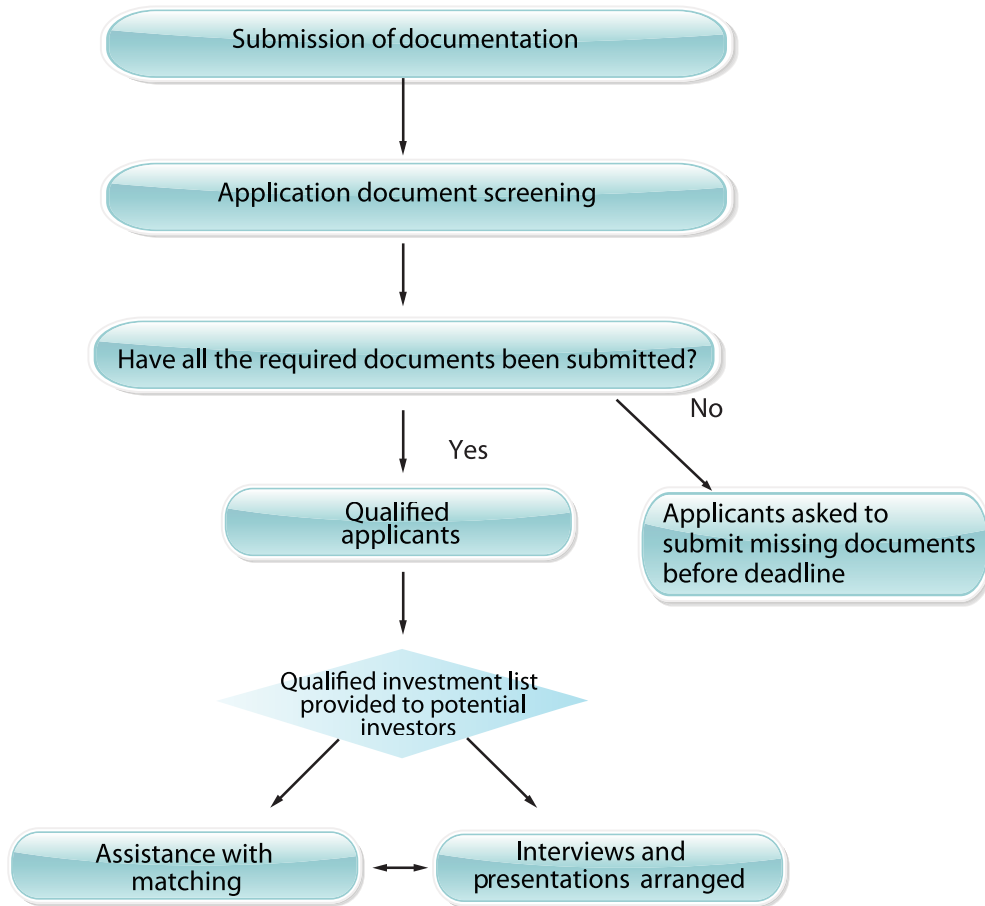
months of signing the contract.

3. Scope and Requirements of Undertaking by Private Entities: Production and release of motion pictures.
4. Qualifying Criteria for Applicants : Investors must be enterprises, corporate bodies or individuals investing in domestic films.
5. Government Support and Assistance:
 - (1) Deregulation: Revising the Motion Picture Act by deleting requirements concerning the educational background of the person representing the motion picture enterprise and rescinding those regulations unfavorable for multinational cooperation, such as the requirement that participants in domestic film production should apply for a motion picture workers registration certificate.
 - (2) Subsidies or incentives:
 - a. Offering subsidies of up to 49 percent of the total budgeted cost of the production, promotion and release of domestic motion pictures;
 - b. Continuing to grant business income tax credits to for-profit enterprises that invest in motion picture production enterprises to produce domestic films;
 - c. Subsidizing interest accrued from preferential loans for the production and release of domestic motion pictures; and
 - d. Providing subsidies for motion picture production and release enterprises to participate in international film festivals.
 - (3) Assistance with matching:
 - a. Conducting business matching activities and establishing an exclusive area for the display of domestic films in important international film festivals, so as to attract investors from home and abroad.
 - b. Setting up a regular service window and contact line to facilitate further negotiation between producers and investors and to provide comprehensive investment solicitation information.
6. Other Related Information: N/A

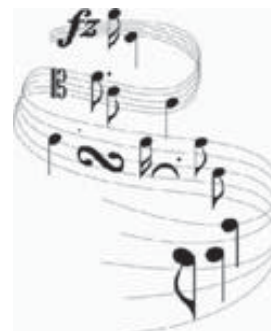
■ **Contact Information**

1. Contact Agency: Government Information Office
2. Contact Person: Amber Wei-fen Wu
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5. Website for more detailed project information: None

■ Procedure and Schedule



5-4 Pop Music Industry Development Action Plan-Pop Music Investor Solicitation Project



■ Project Information

1. Project Category : i-Taiwan 12 Projects (Intelligent Taiwan)
The Six Emerging Industries (Cultural & Creative)
The Key Service Industries(Music and Digital Content)
2. Authority in Charge: Government Information Office, Executive Yuan
3. Project Overview
 - (1) Project Nature and Description: To subsidize (subject to a perproject funding cap) up to 49 percent of the costs of planning, production and promotion of specific record album projects screened and approved by the Government Information Office after the record company planning the production and promotion of said projects submits an annual record album production and distribution plan to the GIO for screening.
 - (2) Estimated Total Investment Amount: NT\$224 million (comprising NT\$24 million in 2010 and NT\$50 million each year from 2011 to 2014).
 - (3) Estimated Revenue Generated and Return on Investment: This project is expected to generate private investment of at least NT\$224 million from 2010 to 2014.

■ Investment Conditions

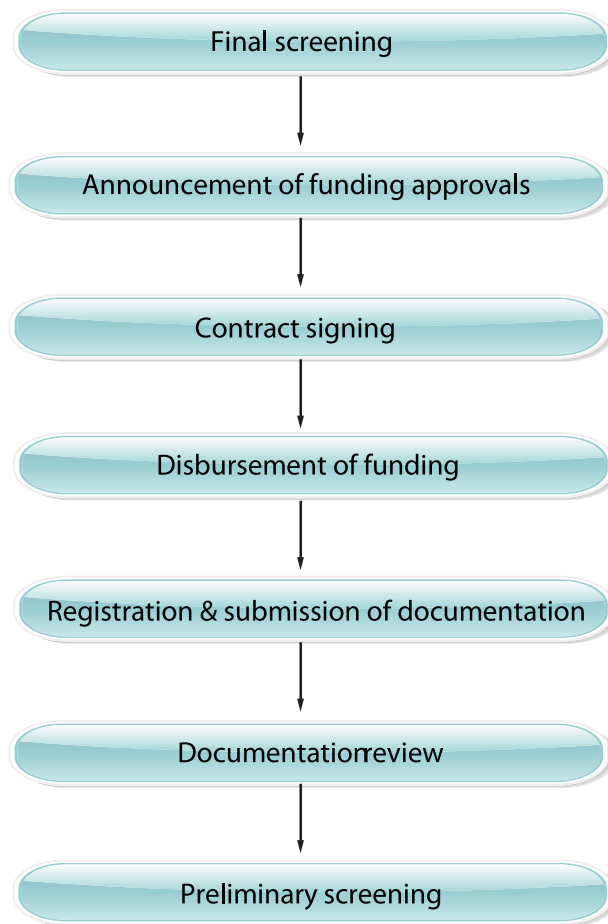
1. Location Conditions: None (no specific locations are required for investment in the planning, production and promotion of records)
2. Nature and Duration of Investment Rights: None
3. Scope and Requirements of Undertaking by Private Entities:
 - (1) Scope of Activities: Record album planning, production and promotion
 - (2) Requirements: According to contract
4. Applicant Criteria: Companies that have planned, produced and promoted pop music nominees or winners of the Golden Melody Awards over the past six years.
5. Support from Government: A maximum subsidy of NT\$8 million may be provided for the planning, production and promotion of each record album.

■ **Contact Information**

1. Contact Agency: Government Information Office
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5. Website for more detailed project information

■ **Procedure and Schedule**

1. Application Procedure:
2. Application Schedule: Annually, April through May (tentative)



5-5 Kaohsiung Software Park (Innovative Research and Development District)



■ Basic Project Information

1. Project Category:

A6. Industrial Innovation Corridor

2. Authority in Charge:

Export Processing Zone Administration, Ministry of Economic Affairs

3. Project Overview

(1) Project Scope/Content/Location:

a. Project Scope:

Located in Cianjhen District in Kaohsiung City, the total area of the Park is of 7.9 hectares, of which a 1.2 ha. space is preserved for landscape and the other 6.7 ha. has been separated into 3 main areas.

(a) Lots A, B and C: The land lots spread about 2.2 ha., and are invested and built by the Kuo Cheng Co., Ltd., and which also are responsible for the continuous rentals and sales. The area is now inaugurated; with a total floor area of around 130,000m², it is actively looking for companies from cultural and creative industries, digital content industries, cloud computing and WiMAX industry clusters, information services industries, design and research & development industries and related fields to join in the operation.

(b) Lots D, E and F: Total area of about 3.7 ha., of which 1.85 ha. is rented by the Foxconn Group, and on the premises, an area of floor area of 73,000m² is planned as a potential site for green building for uses such as cloud computing database center. The other 1.85 ha. will be looking for developers publicly, businesses in the Park may apply for registrations, or rent the lands for self-build.

(c) Lot G: An area of about 0.8ha. that co-invested by Ching Fu Shipbuilding Group and other 2 companies; total floor area of 26,000m², it is a self-build project and the building is operated as the headquarter of Ching Fu Shipbuilding.

b. Content:

The vision of the Park is to extend itself as an innovative research and development technology Park. Its three main directions are to attract focused industries and flagship companies, introduce research institutes and entities, and to collaborate government resources and measure, and from which aiming to produce an output value for NT\$12 billion by 2013 and create jobs for 5000 people. The industry clusters include information software, digital content and design and R&D industries, and currently there are 88 companies, such as Shogakukan (Taiwan), Ching Fu Group, CG, Etron and Corel has been approved for registration in the park; the amount for such industries invested in the park are about 58.6%.

c. Location:

Kaohsiung Software Park situates in the Multifunction Commerce and Trade Center in downtown Kaohsiung City, the transportation network provides easy access to different locations: 15 minutes to the Kaohsiung International Airport and the nearby Kaohsiung MRT Shihjia station meet the needs for High Speed Rail passengers for business travel. Superior living functions given by various shopping malls i.e. Dream Mall, IKEA, Cosco and San Duo shopping district, also major financial organizations and the Exhibition and Convention Center are around, all together makes it so called the science Park closest to the heart of business center.

(2) Estimated Total/Private Investment Amount:

a. Land Development:

- (a) Lots A, B&C: NT\$2.8 billion
- (b) Lots D, E&F: NT\$1.9 billion
- (c) Lot G: NT\$2.3 billion

b. Registered Enterprises: The investment cases are 167 cases as of Jan 6th, 2011; the investment (capital increase) amount has reached NT\$9.7 billion and the average investment (capital increase) amount is NT\$58 million.

(3) Estimated Business Opportunity and Return on Investment:

a. Digital Content:

- (a) The digital content industry has so far increased its output value from NT\$153.7 billion in 2002, to NT\$460.3 billion in 2009, and the Compound Annual Growth Rate (CAGR) is 16.96%. The Park is expecting the output value to reach NT\$12 billion in 2013 and provide the

employment opportunities for 5,000 people.

(b)The digital content industrial park is focusing to recruit digital gaming, computer animation, digital publications and collections, digital learning and digital audio and video companies to station in; the annual revenue is estimated for over NT\$5 billion. In the future, the production value will increase rapidly as the related industries forms greater cluster effects; the estimated return of investment is the least of 2-3 times.

b. Cloud Computing:

(a)Taiwan is the No.1 server export country in the world; to integrate the software and hardware facilities used in cloud computing data center and further promote its export production value to also become a worldwide leader can assist local information industries that already have hardware production capability to provide high value-added integrated system and software services. The net profit is expected to increase from an average of 10% to 30%.

(b)Provide global cloud computing operators with necessary data system softwares base on budget -priced server equipments and open structures. Currently the cloud computing operation systems haven't yet share the same commercial standards, as Taiwan has proved to the world of its capacity in information security software, it as well is adequate for developing safe and open operation system and to compete in the market that worth up to billion dollars for cloud computing system upgrade / establishment.

(c)Base on Taiwan's strong manufacturing ability and excellent knowledge of service industries and from which to promote intellectual lifestyle using cloud computing technology can accelerate the technological progress of service industries and its globalization; also from which to stimulate the purchase of diversified end use devices in software and hardware integrated system for business opportunities for over NT\$100 billion in fields including medical, education / cultural and creative industries and so on.

(d)Taiwan's output value for the hardware industries in information and communications around the world is estimated to reach NT\$10 trillion by 2020; to develop cloud computing solutions that combine software,

hardware and services will encourage enterprise owners to increase the amount of research and development and production energy and hence increasing essential local employment.

■ Investment Conditions

1. Scope and Duration of Concession Rights: For digital content industries companies, the lease is rented under the creation of superficies (30 or 50 years), or for permanent use when the lands are purchased for plants construction.
2. Scope and Requirements of Work by Private Entities:
 - (1) Scope of Work: Digital Content
 - (2) Requirements of Work: Will propose requests if later needed.
3. Qualifying Criteria for Applicants:
 - (1) National and international investors (individuals and corporations) are welcome.
 - (2) Minimum Paid-in capital (NTD):
 - a. For manufacturing industries, the rental or plant purchase amount is NT\$10 million; for manufacturers rent the lands and build factories on their own is NT\$20 million.
 - b. For storage industries the amount is NT\$80 million, for transportation industries is NT\$50 million, and for other industries is NT\$1 million.

Note: if other related regulations shall stipulate the paid-in capital amount toward forth referred industries and which amount is greater than the herein stated amount, the other stipulation is applied.
 - (3) Business Category:

Enterprises must meet the regulations specified by the Administration so to be granted for permission and to be established in the EPZs, for further information, please refer to the website (www.epza.gov.tw).
 - (4) Others:

Conform to the relative notices specified by the Park administration such as environmental notices in wastewater (sewage) treatment, noise control, restrictions for building and landscape construction, and those guidelines specified by the Mass Rapid Transportation System authorities for building restrictions along MRT route in Kaohsiung Metropolitan area.
4. Support from Government:
 - (1) Regulation and other barriers exclusion: To assist industries in the acquisition or

alteration of lands in the Park.

(2) Incentives and preferential measures:

a. Tax Incentives provided by central government:

(a) Tax Exemptions for EPZ businesses: imported machines and equipments are exempted from import duties, commodity taxes and business taxes, and deed taxes from acquisition of newly-build standard plants in the EPZs or legal acquisition of buildings from the Administration.

(b) Profit-seeking Enterprise Income Tax deduction

(c) House Tax up to 50% deduction

(d) Land rental deduction measures (e.g. 6688 program)

b. Preferential measures provided by the Kaohsiung City Government for private investments:

(a) Interest subsidy.

(b) Rental subsidies for houses and lands.

(c) House Tax subsidy.

(d) Subsidies for new employees' salaries.

(e) Subsidies for laborers' vocational training.

5. Other Related Information: For best use of the Park as a complete district, the EPZA remains the rights for land distribution.

■ **Application Procedure and Schedule**

1. Discussion for investment and obtain investment application forms
2. Conduct on-site inspection and select buildings or lots
3. Apply for company name and preview business items
4. Pay the deposit to EPZA (or its branches) for land lease or plant purchase (the deposit amount is 5% of the selling price of the building acreage or 6-month land rental)
5. Submit 20 copies of application forms
6. Application review
7. Apply for verification of investment amount (in cases of overseas or foreign investment)
8. Obtain factory land use certificates and construction permissions; if the lands are rented for self-build factories, the procedures are as follows: Sign the land lease → Apply for construction license → Apply for start of the construction → Apply

for usage license

9. Apply for company registration
10. Apply for issue of construction startup permit
11. Join related associations
12. Apply for tax related registrations to the tax administrations; apply for factory set-up registrations for processing manufacturers; and importers and exporters registrations
13. For operation model such as production and trade of bonded goods, it is required to apply for supervisory management from the customs; for non-bonded goods manufacturers, it is required to notice the EPZA for reference.

■ Contact Window Information

1. Contact Agency: Export Processing Zone Administration
2. Contact Person: Da-yong Hsu
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6. Website for more detailed project information: www.khsp.org.tw

Part 6

Land Development

6-1 Development Site 1 in Xinyi District

■ Basic Project Information

1. Project Category:
Other Industries: International HQ, offices
2. Authority in Charge:
Taipei City Government
3. Project Overview
 - (1) Project Scope/Content/Location:
Implementing “Creation of Superficies” model to invite private participation for hotel, office, retail, etc.
Location: Xinyi District
 - (2) Estimated Total/Private Investment Amount: (USD : million)
Under planning
 - (3) Estimated Business Opportunity and Return on Investment:



■ Contact Window Information

1. Contact Agency: Taipei City Government
2. Contact Person: C. H. Lin
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6-2 Development Site 2 in Xinyi District



■ Basic Project Information

1. Project Category:

Other Industries: International HQ

2. Authority in Charge:

Taipei City Government

3. Project Overview

(1) Project Scope/Content/Location:

Implementing “Creation of Superficies” model to invite private participation for hotel, office, retail, etc.

Location: Xinyi District

(2) Estimated Total/Private Investment Amount: (USD : million)

Under planning

(3) Estimated Business Opportunity and Return on Investment:

■ Contact Window Information

1. Contact Agency: Taipei City Government

2. Contact Person: C. H. Chen

3. Position:

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6-3 Development site in Xingguo area



■ Basic Project Information

1. Project Category:

Six Emerging Industries [Tourism], Key
Service Industries [Finance]

2. Authority in Charge: Taipei City Government

3. Project Overview

(1) Project Scope/Content/Location:

Implementing BOT model to invite private participation for recreational
facilities, office, retail, hotel, etc.

Location: Chungshan District

(2) Estimated Total/Private Investment Amount: (USD : million)

100

(3) Estimated Business Opportunity and Return on Investment:

■ Contact Window Information

1. Contact Agency: Taipei City Government

2. Contact Person: C. L. Yang

3. Position:

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6-4 Development site of former Taipei City Council



■ Basic Project Information

1. Project Category:
Six Emerging Industries, Key Service Industries
2. Authority in Charge:
Taipei City Government
3. Project Overview
 - (1) Project Scope/Content/Location:
Implementing “Urban Renewal” model to invite private participation for exhibition center, performing art center, office, retail, etc.
Location: Taipei Station area
 - (2) Estimated Total/Private Investment Amount: (USD : million)
Under planning
 - (3) Estimated Business Opportunity and Return on Investment:

■ Contact Window Information

1. Contact Agency: Taipei City Government
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