**Directions for Fly-cruise Incentives from the Taiwan Tourism Bureau**

1. This summary of Fly-cruise Incentives provided by the Taiwan Tourism Bureau is meant to promote Taiwan’s fly-cruise development by encouraging international cruise lines that offer package flights/cruises to include Taiwan and its ports in their global itineraries.

2. Target of the incentives: Foreign-registered cruise companies (including those in Mainland China, Hong Kong and Macau).

1. Definitions:

Cruise ship: A multi-purpose passenger ship with functions that include transport, accommodations, catering and leisure activities.

Fly-cruise: A travel mode that combines flight and cruise.

Fly-cruise passengers: Passengers from foreign countries (including Mainland China, Hong Kong and Macau) who travel by using a combination of aircraft and cruise liners.

1. Conditions and criteria for incentives:

4.1 To provide an incentive to fly-cruise companies to include Taiwan on their itineraries, one program is that such companies may be eligible to receive US$10 per person for each passenger who disembarks in Taiwan during an international cruise.

4.2 A second program applies to cruise lines with a fly-cruise schedule that includes a layover in Taiwan of 48 hours or more.

Each passenger shall be subsidized as follows:

US$30 for groups of over 300 fly-cruise passengers entering Taiwan.

US$50 for groups of over 500 fly-cruise passengers entering Taiwan.

US$70 for groups of over 700 fly-cruise passengers entering Taiwan.

4.3 Only one of the above two programs can be chosen for any single cruise. Multiple applications for the same cruise are not permitted.

1. Application and reimbursement procedures:

5.1 Cruise lines shall comply with Taiwan’s Commercial Port Act, Navigation Business Act, and Ships Act in applying for permission to enter and leave Taiwan’s ports.

5.2 Upon completion of a cruise, a cruise company or its agent shall, within four months of the date of the last ship-call in Taiwan, submit the following to the Tourism Bureau for review and approval: passenger flight details, invoices from cruise lines, documents that include a name list of the qualified applicants, the total number of applicants, and related schedule information. (See Appendix 2).

5.3 Those eligible for subsidies must submit applications and required supporting materials by the deadline above. Applications and other document submissions will not be accepted after the deadline, and subsidy payments will not be made in such cases.

5.4 Cruise operators that wish to apply for a subsidy must complete their ship-calls in Taiwan prior to December 31, 2025. Subsidy calculations will be based on actual entry dates, dates during which a ship was moored at Taiwan’s ports for 48 hours or more, and the total number of fly-cruise passengers. Once approved, subsidies will be remitted directly into the bank account nominated by the applying cruise company.

5.5 Applications must be made within four months of the end of a cruise. Therefore, the last date for submissions is April 30, 2026.

1. Source of funds and budget:

The Tourism Bureau’s tourism development budget is the source of funds for the subsidies and the costs of running this program. Subsidies shall be granted on a first-come, first-served basis. **Applications for subsidies each year will not be accepted after the annual budget for this program has been expended.**

7. Supervision and inspection:

The Tourism Bureau is responsible for supervising all applications for fly-cruise subsides. In cases of false reporting or inflating the length of stay in Taiwan will necessitate the return by the cruise company of the relevant portion of the subsidy received, and will also result in a one-year-suspension from subsidization.