**Directions for Tourism Administration, MOTC Incentives for the Promotion of Foreign Incentive Tours to Taiwan**

Issued per Guan-Guo Letter No. 11410022401 on April 22, 2025.

1. These incentives were formulated by the Tourism Administration of the Ministry of Transportation and Communications (hereafter referred to as the "the Administration") to encourage overseas travel agencies (including in mainland China, Hong Kong and Macao) to arrange visits to Taiwan in order to help make Taiwan an important travel destination in Asia, and to support the development of the tourism industry.

2 Eligibility for incentives:

2.1 Businesses or corporate bodies that organize incentive tours and are registered with the competent authorities overseas.

2.2 Foreign tourism destination management companies and travel operators, and domestic travel operators commissioned by foreign enterprises to organize incentive tourism activities in Taiwan.

3 Definition of terms:

3.1 Incentive travel: Tours to Taiwan organized by overseas enterprises or other legal person entities for their employees in order to encourage employees to achieve sales targets or other management objectives by rewarding them with travel to Taiwan.

3.2 Incentive travel group: A group of overseas visitors who participate in Taiwan’s incentive travel activities.

3.3 Bidding phase: The period when the bid to host the incentive travel in Taiwan is being made.

3.4 Hosting phase: The period when the incentive travel group is visiting Taiwan.

4 Incentive types and principles:

4.1 Bidding phase:

A. Subsidies are available for economy-class air tickets and standard hotel rooms for foreign visitors with decision-making authority regarding incentive tours to Taiwan when they visit Taiwan for a preliminary survey or inspection. The subsidy for each hotel room shall not exceed NT$5,000 per night. The cap for this subsidy item is NT$200,000.

B. If the planned incentive tour group is to consist of at least 500 people staying for at least 3 days and 2 nights, or at least 300 people staying for at least 4 days and 3 nights, then each such group is limited to one preliminary survey or inspection trip by up to two people. If the planned tour group is to be in excess of 1,000 people, then the Administration shall determine the maximum subsidy and personnel quota on a case-by-case basis.

4.2 Hosting phase:

A. For groups staying at 3 days and 2 nights, the Administration provides subsidies of up to the following amounts, based on group size, in order to pay for cultural performances, artistic programs with special Taiwanese characteristics, visits to local sites of historic or cultural significance recommended by local government, or welcome banners. The subsidy levels are as follows:

a. For groups of 30 ~ 99 people: NT$20,000 per group.

b. For groups of 100 ~ 200 people: NT$30,000 per group.

c. For groups of 201 ~ 300 people: NT$60,000 per group.

d. For groups of 301~ 400 people: NT$80,000 per group.

e. For groups of 401 ~ 800 people: NT$120,000 per group.

f. For groups of 801 people or more: NT$150,000 per group.

B. For groups staying at least 4 days and 3 nights, the following subsidies per traveler are provided as follows (group totals are based on the number of visitors from one source over an entire year):

a. For groups of 30 ~ 300 people: NT$400 per traveler.

b. For groups of 301 ~ 1,000 people: NT$600 per traveler.

c. For groups of 1,001 or more people: NT$800 per traveler.

C. If an enterprise or corporate body organizes incentive tours to Taiwan for two years in succession, the following subsidies can be provided based on the total number of visitors to Taiwan in the second year:

a. For groups of 30 ~ 300 people: NT$600 per traveler.

b. For groups of 301 ~ 1,000 people: NT$800 per traveler.

c. For groups of 1,001 or more people: NT$1,000 per traveler.

D. The subsidies provided in B and C above may be used only for expenses related to welcome banners for the tour group, cultural performances, visits to local sites of historical or cultural significance, accommodations, meals, entrance tickets, rental of activity venues, and reception by domestic travel operators.

E. For groups from Singapore, Malaysia, Thailand, the Philippines, Indonesia, Brunei, Vietnam, Laos, Myanmar, Cambodia, India, Bhutan, Australia, and New Zealand staying in Taiwan at least 4 days and 3 nights, these additional subsidies are provided:

a. For groups of 30 people or more, a subsidy of NT$400 per traveler is provided for a welcome banquet.

b. For groups of 200 people or more, in addition to the welcome banquet a subsidy is provided for visiting local historical or cultural sites based on the total number of travelers. These sites are recommended by the local government. The subsidies are as follows:

(a) For groups of 200 ~ 300 people: NT$80,000 per group.

(b) For groups of 301 ~ 400 people: NT$100,000 per group.

(c) For groups of 401 or more people: NT$120,000 per group.

F. The Administration may provide the incentive tour group with administrative assistance, Taiwan tourism promotion materials and souvenirs before arrival.

4.3 An application under these Directions may not be submitted together with an application for other incentives or promotions provided by the Tourism Administration.

5 Application and review procedure:

5.1 Application Submission The application (Appendix 1) shall be completed and submitted by the incentive candidate. If there are two or more incentive candidates, they should coordinate among themselves to decide on the applicant unit. Applications from foreign enterprises or legal entities shall be submitted to the Administration’s overseas offices for preliminary review. Those that meet the relevant regulations shall be forwarded to the Administration for approval. Applications submitted through domestic travel agencies shall be submitted directly to the Administration for review and approval.

5.2 If the recipient or his/her related person of the subsidy is a public servant of the Republic of China (Taiwan), he/she shall provide the Disclosure Form for Public Servants and Related Persons of a Public Servant and the affidavit letter of the Act on Recusal of Public Servants Due to Conflicts of Interest, in accordance to in Article 14 of the law.

5.2 Bidding phase: The incentive candidate should attach with the application the content of the incentive tour's preliminary survey application (number of visitors to Taiwan, itinerary, and budget) and the details of the planned incentive tour group (including a brief introduction of the incentive tour group’s enterprise or corporate body, official registration documentation, and planned number of visitors to Taiwan). The application should be submitted at least 15 days before the foreign person is to arrive in Taiwan for the on-site survey.

5.3 Hosting phase: The incentive candidate should provide the content of the incentive tour application (including a brief introduction of the incentive tour group’s enterprise or corporate body, official registration documentation, size of tour group, detailed itinerary, proof of payment of deposits for expenses in Taiwan, and budget) and submit the application at least 15 days before the incentive tour group is to arrive in Taiwan.

5.4 If a single application is for subsidies (incentives) for two or more agencies, all funding details as well as the subsidy (incentive) categories and amounts being applied for from each agency should be listed. In the event of omission, deception, or fraud, the subsidy (incentive) case shall be revoked and the disbursed funds recovered.

6 Source of funding: The budget for the incentives offered by these Directions shall be funded by the Tourism Development Fund of the Administration on a first-come, first-reserved basis. Once the budget for the year has been exhausted, the Administration may announce that applications will no longer be accepted.

7 Procedure for release of funding:

7.1 Bidding phase:

A. The incentive candidate should submit a closure application (Appendix 2) to the Administration within one month of the incentive tour group's departure from Taiwan.

B. The incentive candidate should include with its hosting phase application any documentation for its survey personnel's visit to Taiwan (including passenger list, visit photos, proof of expenses, and other documentation of expenses and amounts) as well as the incentive receipt issued by the foreign enterprise or corporate body, domestic or overseas travel company or agency. These should be submitted to the overseas offices of the Administration for compilation and review before being forwarded to the Administration for secondary review, or submitted directly to the Administration for review. The funds will be released once the application has been verified.

7.2 Hosting phase:

A. The incentive candidate should submit a closure application to the Administration within one month of the incentive tour group's departure from Taiwan.

B. For visits of four days and three nights or more, the incentive travel group shall provide a report upon trip conclusion that includes the amount of the subsidy and the number of actual travelers. For groups staying only three days and two nights in Taiwan, a trip outcome report shall be submitted indicating the number of visitors who participated in the incentive tour.

C. The results of the incentive trip (including the group passenger list, the itinerary, event photos, expenditure vouchers or other proof of expenditures and amounts) should be attached to the outcome report, along with total actual expenditures by the overseas enterprise or other organization. Overseas travel entities shall report these to the Administration’s overseas offices for review, while local agencies will report these directly to the Administration.

7.3 Subsidy payments to overseas enterprises shall be transferred by the overseas office of the Administration and directly remitted to the account provided by the overseas enterprise. Payment will be based on the spot exchange rate of the Bank of Taiwan on the day of remittance. Currency conversion is limited to currencies that the Bank of Taiwan exchanges.

8 The Administration may reject an application if the incentive candidate fails to submit the application by the given deadline, thus not allowing sufficient time for review. If the documentation is incomplete, then the Administration may issue a deadline for correction. If the documentation deficiency is not corrected by the given deadline, then the application may be rejected by the Administration.

9 If the incentive candidate engages in false reporting or inflating of the incentive tour group's size and the duration of its stay in Taiwan, it must repay the excess subsidies. The Administration may also suspend all incentives to that incentive candidate for one year.