

Addendum 5: Industries with Specialized Manufacturing Operations

No.	Specialized Manufacturing Operations	Related Industry
01	<p>Food Processing and Manufacturing Cutting, processing (extraction, mixing, blanching, cooking, pickling, smoking, salting, frying, roasting, adding), filling, sterilization, drying, refrigerating, freezing</p>	<p>Other Processing and Preservation of Meat Industry Professions engaged in the processing and preservation of meat other than that from the slaughter of livestock and poultry are also dealt with by drying, marinating, and smoking. (No. 0812 according to the Standard Classification of Industries in the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).</p> <p>Aquatic Product Processing and Preservation Industry Professions engaged in aquatic product processing and preservation, including the processing of fresh fruit and vegetables and drying, marinating, smoking and curing (No. 082 according to the Standard Classification of Industries in the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).</p> <p>Fruit and Vegetable Processing and Preservation Industry Professions engaged in fruit and vegetable processing and preservation, including the processing, preservation, drying, oil picking, acid pickling, sugaring, curing and baking of fresh fruit and vegetables (No. 083 according to the Standard Classification of Industries in the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan),</p> <p>Dairy Products Manufacturing Industry Professions engaged in dairy product manufacturing such as the manufacture of fresh milk, flavored milk, cream, yogurt, cheese, ice cream. Coffee creamer and similar dairy products are also included in this category (No. 085 according to the Standard Classification of Industries in the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).</p> <p>Other Food Manufacturing Industry Professions engaged in food manufacturing not included in sub-classes 081 to 086 such as the manufacture of baked or steamed food, noodles, vermicelli products, sugar, chocolate and candy, tea, seasoning, prepared meals and dishes etc. (No. 089 according to the Standard</p>

		<p>Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).</p> <p>Beverage Manufacturing Industry Professions engaged in the manufacture of 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>Animal and Vegetable Oil/Fat Processing De-acidification, bleaching, deodorization, hydrogenation</p>	<p>Animal and Vegetable Oil/Fat Manufacturing Industry Professions engaged in crude manufacturing and refining of edible animal and vegetable oils/fats such as the manufacture of olive oil, soybean oil, margarine, cooking oil, edible animal oil/fat etc. (No. 0840 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>Milling and Feed Processing Shelling, grinding, sifting, crushing, mixing, granulation, pulverizing</p>	<p>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) Prepared.</p> <p>Animal Feed Products Manufacturing Professions engaged in processing grain, meat, aquatic and oil seed products, or using them to manufacture animal feed products (No. 0870 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>Textile Yarn and Nonwoven Textiles 1. Textile manufacturing, Qing Hua, carding, drawing, roving, worsted, twisting, false twist, bobbin 2. Nonwoven textiles: Hot melt spinning, nonwoven textile forming (hot pressing, needle punching, water</p>	<p>Textile Yarn Industry Professions engaged in processes such as fiber opening, degreasing, combing, drawing, worsted, or false twist processing etc. to spin yarn (thread); Manufacture of paper yarn and covered (coated) elastomeric spinning is included 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>Nonwoven Textile Industry Professions engaged in manufacturing fabric from natural fiber and artificial fiber utilizing</p>

	injection, spin bonding, melt-blowing), spun-bonding, stamping, cleaning (degreasing)	methods such as gluing, needle punching, water rolling, hot melting, spin bonding, melt-blowing etc. (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).
05	Weaving Warping, warp sizing, healding (reed), weaving, cloth inspection	Weaving Industry Professions engaged in manufacturing fabric with a variety of raw 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). Textile Product Manufacturing Industry Professions engaged in manufacturing textiles such as blankets, sheets, tablecloths, towels, carpets, ropes, labels, badges, etc. (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).
06	Dyeing and Finishing Processing Refined bleaching, dyeing, printing, finishing, shaping	Dying and Finishing Industry Professions engaged in bleaching, dyeing, finishing, and coating fiber, yarn, fabric and finished garment etc. This category also includes professions engaged in the dyeing, finishing and printing of textile products (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).
07	Garment and Clothing Accessories Manufacturing Cloth inspection, cutting, sewing, ironing, weaving, bleaching and dyeing, drying, shaping, rubber mixing, enveloped baking, transferring and assembly	Garment Manufacturing Industry Professions engaged in garment manufacturing such as textile and leather garments. This category also includes custom made clothing and the repairing of rain clothes (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). Clothing Accessories Manufacturing Industry Professions engaged in manufacturing clothing accessories such as hosiery, knitted gloves, knitted hats, scarves, ties etc. Lether belts, non sports use leather gloves, fur hats, felt hats and hair nets are also included 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).
08	<p>Leather and Fur Finishing</p> <p>1. Leather tanning and tanning process: soaking, fleshing, liming, unhairing, deliming, batting, pickling, tanning, samming</p> <p>2. Leather dyeing and finishing process: degreasing, neutralization, retanning, dyeing, finishing (painting, printing, coating), embossing, combing, waxing, fatliquoring, chrome tannage, acid dipping, dyeing and fatliquoring, acid fixation, leather hanging (drying), buffing, cutting/peeling leather, splitting, softening, drying, peeling, splitting, stretching, trimming</p>	<p>Leather and Fur Finishing Industry</p> <p>Professions engaged in the finishing of leather and fur such as leather and fur tanning, fur dyeing, dyeing and finishing, combing, embossing, painting, waxing etc. The use of leather scraps to create recycled leather is also included 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	<p>Manufacture of Footwear and Recreational Supplies</p> <p>Molding, die-cut press, drilling, threading, sheet metal, casting, grinding, sanding, dipping (immersion), painting, coating (rubber), fitting, hot (cold) process shaping, forming (including injection, extrusion, blowing, vacuum, foaming, rolling, blowing extrusion), thermoforming, casting, forging, cleaning, drying,</p>	<p>Leather and Fur Product Manufacturing Industry</p> <p>Professions engaged in leather and fur finishing as well as manufacturing footwear, luggage, bags, and similar products leather and fur products. Those who manufacture imitation leather or leather substitute products are also included 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). Footwear manufacturers with factory registration issued prior to March 14, 2019 fall under No. 1302 version 9.</p> <p>Textile Product Manufacturing Industry</p> <p>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,</p>

	rustproofing, electroplating, trimming, welding, surface treatment, printing, assembly, punching, hemming, chamfering (thin), edging, lasting, sewing, boarding, weaving, quilting, bleaching and dyeing, forming, mixing, enveloping, baking.	Accounting and Statistics, Executive Yuan). Sports and Recreational Goods Manufacturing Industry Professions engaged in manufacturing recreational supplies such as the 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). Zipper and Button Manufacturing Industry Professions engaged in the manufacture of 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).
10	Wood and Bamboo Product Manufacturing Raw material finishing (board drying), glue spreading, trimming, hot cold pressing, sanding, coating	Wood and Bamboo Product Manufacturing Industry Professions engaged in manufacturing semi-finished or finished products using wood, bamboo, rattan, wicker, soft wood, grass etc. (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, flake cellulose, papermaking, drying, rolling, laminating, fluting (bonding, lamination), printing, forming, stapling	Pulp, Paper, and Paper Product Manufacturing Industry Professions engaged in manufacturing pulp, paper and cardboard 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, adhesive, stapling, coating	Printing Industry Professions engaged in printing newspapers, books, magazines etc. The printing process includes the use of various methods to transfer images from a print version, screen version or computer file to paper, plastic, metal, textile 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).

		<p>Ancillary Printing Industries Professions engaged in ancillary printing such as layout and printing related platemaking, printed product binding and processing. Pre-printing preparation data input, scanning, text identification (optical character recognition) etc. are also included 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>
13	<p>Chemical Feedstock, Fertilizer and Chemical Product Manufacturing Chromatography, filtration, reaction, sulfur combustion, transformation, absorption, ammonification, carbonation, comminution, calcination, mixing (stirring), lamination, fermentation, ripening “condensation, separation, filtration and canning (gas industry)</p>	<p>Chemical Feedstock Manufacturing Industry Professions engaged in the manufacture of chemical elements and compounds through such basic chemical processes as pyrolysis, and distillation, including the liquefaction, or compression of organic gases, organic acids, organic alkalis and other organic compounds limited to industrial and medical use (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> <p>Fertilizer and Nitrogen Compound Manufacturing Industry Professions engaged in manufacturing chemical fertilizers and nitrogen compounds, limited to fertilizer, nitrates, potassium nitrate, nitric acid, liquid ammonia and ammonia (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>Cleaning Product Manufacturing Industry Professions engaged in the manufacture of cleaning products such as surfactants, detergents and soaps, laundry detergent, dishwashing detergent, fabric softener (No. 1931 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>Cosmetics Manufacturing Industry Professions engaged in the manufacture of products applied to the exterior of the body, teeth, oral mucosa, to moisten body hair, stimulate sense of smell, improve body odor, grooming or body hygiene, such as perfume, lotion, face cream, toothpaste, hair dye, fingernail polish, shampoo, depilatories etc. (No. 1932 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget,</p>

		Accounting and Statistics, Executive Yuan). Uncategorized and Other Chemical Product Manufacturing Industry Other chemical product manufacturing industries not listed in categories 191-193, limited to industrial catalysts, industrial additives, industrial auxiliaries, electronic industry use chemical treatment agents, base compounds and metal derivatives (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).
14	Plastic Materials and Adhesive Manufacturing Polymerization, glue blending, extrusion	Plastic Manufacturing Industry Professions engaged in manufacturing plastic materials such as the manufacture of polyethylene, polypropylene, polystyrene, polyvinyl chloride, polyvinyl acetate, phenol resin, epoxy resin, alkyd resin, polyester resin, silicon resin, ion exchange resin. Manufacturers of cellulose and other chemical derivative products 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).
15	Handling and Processing of Pesticides and Environmental Sanitation Agent Materials 1. Dust-exposed operations: raw material grinding, course (fine) comminution and screening 2. Organic solvent operations: raw material preparation, feeding and mixing 3. Environmental agent	Pesticides and Environmental Sanitation Agent Manufacturing Industry Professions engaged in manufacturing pesticides and environmental sanitation agents, including insecticides, acaricides, rodenticides, fungicides, herbicides, germination inhibitors, plant growth regulators, disinfectants, pollution prevention preparations, 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).

	manufacturing: powder mixing, stirring, kneading, dosing, molding, shelving, drying	
16	Coating, Dye and Pigment Manufacturing Drying, grinding, stirring, mixing	Coating, Dye and Pigment Manufacturing Industry Professions engaged in manufacturing coatings, dye, and pigment. The manufacture of enamel and ink is also included 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).
17	Pharmaceutical Raw Materials, Western Medicine, and Chinese Medicine Manufacturing 1. Mixing, reaction, purification, drying 2. Powder mixing, tableting, granulation 3. Mixing melted plastic, soft film processing, capsule filling container drying, injecting sealers, sterilization	Pharmaceutical Raw Materials Manufacturing Industry Professions engaged in manufacturing raw materials for human or animal drugs including by synthesis, extraction, fermentation, tissue culture etc. (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). Western Medicine Manufacturing Industry Professions engaged in processing human or animal Western 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). Medicinal Biological Products Manufacturing Industry Professions engaged in the processing or modulation of medicinal biological products, including biopharmaceuticals, vaccines, semums, plasma extracts etc (No. 2003 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan) Chinese Medicine Manufacturing Industry Professions engaged in processing human or animal Chinese Medicine drugs into certain doses and pharmaceutical formulations (No. 2004 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	Data Storage Media Reproduction Manufacturing Industry

	<p>Batching, mixing, curing, injection, calendaring, rubberizing, extrusion, laminating, molding</p>	<p>Professions engaged in copying sound, image and software content data from a master tape (disk) to magnetic or optical media, such as the manufacture of audio/video discs, game discs etc. (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>Rubber Product Manufacturing 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).</p> <p>LCD Panel and Components Manufacturing Industry Professions engaged in manufacturing LCD panel and components such as the manufacture of LCD panels, OLEDs, backlight modules, color filters, LED polarizers etc. (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>Other Optical Instrument and Equipment Manufacturing Industries Professions engaged in manufacturing optical instruments and equipment not included in category 2771 such as the manufacture of telescopes, microscopes, optical positioning equipment, movie and slide projectors, prisms, optical reflective lenses, non spectacle lenses or polishing, optical measurement and inspection devices for fire control or photographic purposes (such as exposure meters and range finders) (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>
19	<p>Plastic Product Manufacturing Compounding, winding, spray coating, film lamination, rubberizing, coating, lamination finish, gumming, impregnation, film blowing, calendaring, extrusion molding, injection</p>	<p>Plastic Product Manufacturing Industry Professions engaged in manufacturing plastic products (No. 220 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>LCD Panel and Components Manufacturing Industry Professions engaged in manufacturing LCD panel and components such as the manufacture of LCD panels, OLED, backlight modules, color filters, LED polarizers etc. (No. 2641</p>

<p>molding, blow molding, foam molding, vacuum molding, polymerization, reaction molding, thermoforming, pultrusion, compression molding, transfer molding, injection cast molding, rotational molding, baking, drying, laminating, embossing, surface treatment, reeling, cropping, slitting</p>	<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>Data Storage Media Copying Industry Professions engaged in copying sound, image and software content data from a master tape (disk) to magnetic or optical media such as the manufacture of audio/video discs, game discs etc. (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>Data Storage Media Manufacturing Industry Professions engaged in manufacturing magnetic and optical blank data storage media, such as the 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>Other Optical Instrument and Equipment Manufacturing Industries Professions engaged in manufacturing optical instruments and equipment not included in category 2771 such as the manufacture of telescopes, microscopes, optical positioning equipment, film and slide projectors, prisms, optical reflective lenses, coating or polishing of non spectacles lenses, optical measurement and inspection devices for fire control or photographic purposes (exposure meter and rangefinder) etc. (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> <p>Adhesive Tape Manufacturing Industry Professions engaged in the coating of basic material film 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 Uncategorized Manufacturing Industry (limited to plastic crash helmet, plastic cleaning tools manufacturing industry) Professions engaged in mold making, extrusion, cropping and other methods to manufacture plastic crash helmets, plastic brooms, plastic brushes, plastic dusters etc. (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>
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20	<p>Glass Raw Material Handling, Processing, and Manufacturing Melting, annealing, cutting (including glass tubes), processing, tube drawing, thermal processing of glass tubes, fluorescent powder (glass, bulbs and tube products), drawing, spinning, false twisting, weaving (glass fiber)</p>	<p>Glass and Glass Products Manufacturing Industry Professions engaged in manufacturing glass, glass fiber, and glass products. The manufacture of scientific or industrial glassware and glass clinker is also included 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>LCD Panel and Components Manufacturing Industry Professions engaged in manufacturing LCD panel and components such as the manufacture of LCD panels, OLEDs, backlight modules, color filters, LED polarizers etc. (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>Light Bulbs and Tubes Manufacturing Industry Professions engaged in manufacturing light bulbs and tubes (No. 2841 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).</p>
21	<p>Refractory, Clay Building Materials and Other Ceramic Product Manufacturing Rough stone crushing, screening, weighing, mixing, molding, drying, stacking (ceramic tiles, plain bricks etc.), edge trimming, edging (red bricks, special bricks), planing, glazing, firing</p>	<p>Refractory, Clay Building Materials and Other Ceramic Product Manufacturing Professions engaged in manufacturing refractory materials, 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).</p>
22	<p>Concrete, Plaster, Petroleum, and Other Non-Metallic Mineral Products Manufacturing Crushing (hot melting), batching, grinding, stacking, selecting, mixing,</p>	<p>Ready-mixed Concrete Manufacturing Industry Professions engaged in transporting cement, concrete aggregate and admixtures 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).</p>

	molding, drying, cropping, firing	<p>Abrasive Materials Manufacturing Industry Professions engaged in manufacturing abrasive materials such as the manufacture of sandpaper, emery cloth, grinding wheels etc. (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>Other Uncategorized Non-metallic Mineral Product Manufacturing Industries Professions engaged in manufacturing other non-metallic mineral products not included in category 2391 limited to the manufacture of asphalt concrete, calcium silicate thermal insulation materials, talcum powder, quartz powder, hearthstone powder, calcium carbonate powder, barium sulfate powder, lime and gypsum products, gravel disintegration processing (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>
23	<p>Cement and Concrete Product Manufacturing Steel reinforced cage manufacturing, mixing, steam curing, demolding, repairing, stacking.</p>	<p>Cement and Concrete Product Manufacturing Industry Professions engaged in manufacturing cement and concrete such as cement bricks, cement tiles, concrete bricks, concrete pipes, 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).</p>
24	<p>Stone Materials Manufacturing 1. Original stone feeding, sawing, cutting, grinding, polishing or burning, spraying, punching, chiseling, shearing (once, twice, three times processing and profile processing), molding and detailed processing 2. Recycled stone processing: scrap recycling and categorization, crushing, breaking, vibrating screening, mixing, molding,</p>	<p>Stone Products Manufacturing Industry Professions engaged in the cutting, forming and retouching of stone products such as the manufacture of stone steles, stone building materials, flooring slabs, stone furniture etc. (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).</p> <p>Recycled Stone Products Manufacturing Industry Professions engaged in the processing or manufacture of artificial stone or recycled stone (No. 2399 or 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>

	preservation	
25	<p>Metal and Mechanical, Transportation 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</p>	<p>Basic Metal Manufacturing Industry Professions engaged in smelting, casting, rolling, extrusion and drawing to manufacture such basic metal products as plates, bars, rods, pipes, wires etc. (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>Metal Product Manufacturing Industry Professions engaged in manufacturing metal knives, hand tools, metal molds, metal structures and building components, metal containers, metal processing treatments and 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>Electrical Equipment Manufacturing Industry Professions engaged in manufacturing electrical equipment for power generation, transmission and distribution, batteries, power cables, wiring devices and household appliances (No. 28, excluding 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> <p>Mechanical Equipment Manufacturing Industry Professions engaged in manufacturing industrial special-purpose and general purposes mechanical equipment. In principle the manufacture of the main components used by mechanical equipment are also included 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>Automotive and Automotive Parts Manufacturing 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>Other Vehicles and Related Automotive Parts Manufacturing Industry Professions engaged in manufacturing means of transport other than 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>Passive Electronic Components Manufacturing Industry Professions engaged in manufacturing passive electronic components such as electronic capacitors, relays, inductors, resistors etc. (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>
26	<p>Metal and Mechanical, Transportation, Electronic Components, Communication, Audiovisual Electronic Products Processing, Computers, Electronic Product and Optical Product Manufacturing Turning, milling, grinding, drilling, punching (oil hydraulic, hydraulic, pneumatic), scraping, forging, casting, welding, rolling, counter flow roll, wheel pressure, non-traditional 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,</p>	<p>Basic Metal Manufacturing Industry Professions engaged in smelting, casting, rolling, extrusion and drawing to manufacture such basic metal products as plates, bars, rods, pipes, wires etc. (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>Metal Product Manufacturing Industry Professions engaged in manufacturing metal knives, hand tools, metal molds, metal structures and building components, metal containers, metal processing treatments and 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>Electrical Equipment Manufacturing Industry Professions engaged in manufacturing electrical equipment for power generation, transmission and distribution machinery, batteries, power cables, wiring devices and household appliances (No. 28, excluding 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> <p>Mechanical Equipment Manufacturing Industry Professions engaged in manufacturing industrial special-purpose and general purposes</p>

	<p>thermal expansion molding, hot press furnace molding, knitting, plastic molding (injection, extrusion, die casting, vulcanization, resin transfer)</p>	<p>mechanical equipment. In principle the manufacture of the main components used by mechanical equipment are also included 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>Automotive and Automotive Parts Manufacturing 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>Other Vehicles and Related Automotive Parts Manufacturing Industry Professions engaged in manufacturing means of transport other than 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>Passive Electronic Components Manufacturing Industry Professions engaged in manufacturing passive electronic components such as electronic capacitors, relays, inductors, resistors etc. (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>Printed Circuit Board Manufacturing Industry Professions engaged in manufacturing printed circuit boards. The manufacture of printed circuit board copper clad laminate and integrated circuit (IC) mounting boards 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>Uncategorized Other Electronic Component Manufacturing Industries Professions engaged in manufacturing electronic components other than 2691, such as electrical connectors, wave filters, transducers, magnet valves, quartz crystal oscillators, communication microwave devices, electron tubes etc. (No. 2699 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of</p>
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		<p>Budget, Accounting and Statistics, Executive Yuan).</p> <p>Communication Equipment Manufacturing Industry Professions engaged in manufacturing telephones, wired communication equipment, wireless communication equipment, radio and television broadcasting 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>Audiovisual Electronic Product Manufacturing Industry Professions engaged in manufacturing audiovisual products for home entertainment, vehicles, such as televisions, VHS players, home theater equipment, compact disk players, jukeboxes, loudspeakers, megaphones, microphones, headphones, home movie 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>Timekeeping Devices Manufacturing Industry Professions engaged in manufacturing clocks, watches, timers and related accessories (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 and Mechanical, Transportation, Electronic Components, Post-Production Processes, Computers, Electronic Products and Optical Products Manufacturing Heading, threading, artificial surface trimming, heat treatment, surface treatment (acid cleaning, sandblasting, electroplating, painting, blackening, rustproofing, vacuum coating, coating, film processing etc.), packaging, chemical chamfer,</p>	<p>Metal Product Manufacturing Industry Professions engaged in manufacturing metal knives, hand tools, metal molds, metal structures and building components, metal containers, metal processing treatments and 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>Electrical Equipment Manufacturing Industry Professions engaged in manufacturing electrical equipment for power generation, transmission and distribution machinery, batteries, power cables, wiring devices and household appliances (No. 28, excluding 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> <p>Mechanical Equipment Manufacturing Industry</p>

	<p>forming, tube bending, welding, grinding, enameling, cutting</p>	<p>Professions engaged in manufacturing industrial special-purpose and general purposes mechanical equipment. In principle the manufacture of the main components used by mechanical equipment are also included 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>Automotive and Automotive Parts Manufacturing 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>Other Vehicles and Related Automotive Parts Manufacturing Industry Professions engaged in manufacturing means of transport other than 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>Discrete Components Manufacturing Industry Professions engaged in manufacturing discrete components, such as diodes, transistors, thyristors, IC pin frames, diode and transistor 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>Semiconductor Packaging Industry Professions engaged in semiconductor packaging and 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>Passive Electronic Components Manufacturing Industry Professions engaged in manufacturing passive electronic components such as electronic capacitors, relays, inductors, resistors etc. (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>Printed Circuit Board Manufacturing Industry</p>
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		<p>Professions engaged in manufacturing printed circuit boards. In addition, the manufacture of printed circuit board copper clad laminate and integrated circuit (IC) mounting boards are 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>Optoelectronic Materials and Component Manufacturing Industry Professions engaged in manufacturing optoelectronic materials and components such as LEC panels and their components, LEDs, solar cells, plasma panels and their components etc. (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>Uncategorized and Other Electronic Component Manufacturing Industry Professions engaged in manufacturing other electronic components other than 2691, such as electrical connectors, wave filters, transducers, magnet valves, quartz crystal oscillators, communication microwave devices, electrical tubes etc. (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> <p>Timekeeping Devices Manufacturing Industry Professions engaged in manufacturing clocks, watches, timers and related accessories (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> <p>Lighting Fixtures Manufacturing Industry Professions engaged in manufacturing electric lighting equipment, accessories and components, such as the manufacture of chandeliers, table lamps, flashlights, flashlights, spotlights, street light fixtures etc. The manufacture of non-electric lighting equipment and accessories fueled with charcoal, gas, gasoline, kerosene etc. is also included in this category (No. 2842 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).</p>
28	Electronic Information Industry	Integrated Circuit Manufacturing Industry

	<p>Toxic Gases and Chemical Treatment Processes</p>	<p>Professions engaged in manufacturing wafers, reticle masks, memory chips and other integrated circuits. The design and outsourced production of integrated circuits and those with ultimate product ownership are also included in this category (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>Optoelectronic Material and Component Manufacturing Industry Professions engaged in manufacturing optoelectronic materials and components such as LCDs and their components, LEDs, solar cells, plasma panels and their components etc. (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	<p>Electronic Information Industry Surface Mounting Processes for Manual Plugins and Assembly, Manual Adjustment and Repairs, Manual Visual Inspection and Examination</p>	<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>Optoelectronic Material and Component Manufacturing Industry Professions engaged in manufacturing optoelectronic materials and components such as LCDs and their components, LEDs, solar cells, plasma panels and their components etc. (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>Printed Circuit Board Component Manufacturing Industry Professions engaged in manufacturing printed circuit board components, such as host cards, sound cards, network cards, video cards, control cards and other printed circuit board components (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>Computer and Computer Peripherals Manufacturing Industry Professions engaged in manufacturing pr assembling computers and computer 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>Communication Equipment Manufacturing Industry Professions engaged in manufacturing telephones, wired communication equipment, wireless communication equipment, radio and television broadcasting 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>Audiovisual Electronic Product Manufacturing Industry Professions engaged in manufacturing audiovisual products for home entertainment, vehicles, such as televisions, VHS players, home theater equipment, compact disk players, jukeboxes, loudspeakers, megaphones, microphones, headphones, home movie 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>Camera Manufacturing Industry Professions engaged in manufacturing 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>Other Optical Instrument and Equipment Manufacturing Industries Professions engaged in manufacturing optical instruments and equipment not included in category 2771 such as the manufacture of telescopes, microscopes, optical positioning equipment, movie and slide projectors, prisms, optical reflective lenses, non spectacle lenses or polishing, optical measurement and inspection devices for fire control or photographic purposes (such as exposure meters and range finders) (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 Assembly Manufacturing Coated molding, laminating, cutting, adhesive deployment, alkali treatment, iodine solution tank treatment</p>	<p>Optoelectronic Materials and Components Manufacturing Industry Professions engaged in manufacturing optoelectronic materials and components, such as LCD panels and their components, LEDs, solar cells, plasma panels and their components etc. (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</p> <p>1. Injection molding, gluing 2. Forming (lathes, milling machines), welding, polishing 3. Compounding, die-casting, injection, vulcanization, gluing</p>	<p>Radiation and Electronic Medical Equipment Manufacturing Industry Professions engaged in manufacturing radiation and electronic medical equipment such as medical ultrasound equipment, hearing aids and electronic medicine endoscopic equipment. Food sterilization radiation equipment is also included in this category (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> <p>Other Medical Equipment and Supplies Manufacturing Industry Professions engaged in manufacturing medical equipment and supplies not included in category 3321 such as the manufacture of antiseptic gauze, surgical sutures, syringes, needles, catheters, intubation tubes, prostheses, dentures, teeth molds, dental cement etc. (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>Coating, sanding, die-cutting, sheet metal welding, injection molding</p>	<p>Furniture Manufacturing Industry</p> <p>Professions engaged in manufacturing furniture and fixtures from various materials (other than ceramics, concrete and stone). This type of furniture can be use in homes, offices, schools, laboratories, hotels, restaurants, cinemas. Surface coating of furniture is also included 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>Eyeglasses Manufacturing Industry</p> <p>Professions engaged in manufacturing eyeglasses, such as the manufacture of corrective glasses, sunglasses, contact lenses, diving goggles, safety goggles etc. The manufacture of frames and artificial eyes is also included 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>Other Optical Instrument and Equipment Manufacturing Industries</p> <p>Professions engaged in manufacturing optical instruments and equipment not included in category 2771 such as the manufacture of telescopes, microscopes, optical positioning equipment, movie and slide projectors, prisms, optical reflective lenses, non spectacle lenses</p>

		or polishing, optical measurement and inspection devices for fire control or photographic purposes (such as exposure meters and range finders) (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).
34	Waste Recycling Dismantling, pulverizing, separation, smelting, extraction, distillation, heat treatment, drying, sintering, dissolution, peeling, electrolysis, pyrolysis, mixing, displacement, ion exchange, eluviation, neutralization, cooking, fermenting	Recycling Industry Professions utilizing recyclable waste as raw materials and using them to create recycled products when one of the following qualifications pertains (please attach relevant documents): industrial waste recycling permit, those passing published recycling screening, public and private waste disposal clean-up agencies, recyclable waste processing industry, industrial waste joint processing organizations
35	Man-made Fiber Manufacturing Polymerization, blending, extrusion, cutting, mixing, melting, pressing, drawing, extending, batching, cotton heat setting, filling	Man-made Fiber Manufacturing Industry Professions utilizing chemical and physical methods to engage in manufacturing synthetic or regenerated fiber such as cellulose acetate, polyester fiber, rayon fiber, nitrocellulose, cuprammonium, nylon fiber, casein fiber, polypropylene fiber polyacrylonitrile (acrylic) fiber and polyurethane fiber etc. (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).
36	Inedible Ice Cube Manufacturing Freezing, refrigeration, cutting	Inedible Ice Cube Manufacturing Industry Professions engaged in the manufacture of inedible ice cubes (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).

Industry Grade

Grade	Industry Segment	Definition and Content
A + (35%)	Professional Dyeing and Finishing	<p>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, with a plant that engages entirely in one of the following processes and has related equipment: (1) Fabric dyeing and finishing related processes, including singeing, desizing, refining, bleaching, mercerizing, dyeing, dehydration, printing, form finishing processing, brushing, napping, shearing (wool), calendaring, embossing, coating, laminating, sewage treatment facilities, boiler facilities etc; (2) Yarn dyeing and finishing related processes, including bobbin yarn, dyeing, dehydration, drying, sewage treatment facilities, boiler facilities etc.</p>
	Professional Basic Metal Industrial Foundry	<p>Professional Basic Metal Industrial Foundry Industry Professions belonging to industrial classification Nos. 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 with a plant engaged entirely in specialized casting processes.</p>
	Professional Metal Forging	<p>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, with a plant engaged entirely in specialized forging processes.</p>
	Professional Metal Surface Treatment and Heat Treatment	<p>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 acid washing, electroplating, anodizing and other equipment, with a plant engaged entirely in specialized surface treatment processes.</p> <p>Professional Metal Heat Treatment Industry</p>

		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, with a plant engaged entirely in specialized heat treatment processes.
A (25%)	Textiles Finishing (upstream and downstream industries)	Textiles Finishing Industry Professions engaged in bleaching, dyeing, finishing and coating of fiber, yarn (thread), fabrics and garments. The dyeing, finishing and printing of textiles are also included 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) Category No. 115 of 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 sheets, bedspreads, towels, bath towels, and bedding.
	Hosiery Manufacturing	Hosiery Manufacturing Industry Professions engaged in manufacturing clothing, limited to hosiery, under Category No. 1230 of the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan.
	Manufacture of Footwear	Footwear Manufacturing Industry Professions engaged in manufacturing footwear from a variety of materials such as leather shoes, rubber shoes, plastic shoes, canvas shoes etc. Manufacturing components such as uppers, soles, and heels are also included 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). Footwear manufacturers with factory registration issued prior to March 14, 2019 fall under No. 1302 version 9.
	Plastic Materials and	Plastic Materials and Adhesives Manufacturing Plastic Manufacturing Industry

<p>Adhesives Manufacturing Plastic Manufacturing Industry</p>	<p>Professions engaged in manufacturing plastic materials such as the manufacture of polyethylene, polypropylene, polystyrene, polyvinyl chloride, polyvinyl acetate, phenol resin, epoxy resin, alkyd resin, polyester resin, silicon resin, ion exchange resin. Manufacturers of cellulose and other chemical derivative products 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).</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>
<p>Rubber Product Manufacturing</p>	<p>Rubber Product Manufacturing 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).</p>
<p>Stone Products Manufacturing</p>	<p>Stone Products Manufacturing Industry Professions engaged in the cutting, forming and retouching of stone products such as the manufacture of stone steles, stone building materials, flooring slabs, stone furniture etc. (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).</p>
<p>Iron and Steel Smelting and Refining</p>	<p>Iron and Steel Smelting and Refining 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).</p>
<p>Iron and Steel, Aluminum, Copper Rolling, Extrusion and</p>	<p>Iron and Steel Rolling and Extruding Industry Professions engaged in manufacturing iron and steel, crude iron and steel alloy products, or basic iron and steel parts with methods such as hot rolling, cold rolling, extrusion, such as wire rods, reinforced steel, rails, figures steel, bar steel, 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,</p>

Drawing	<p>Accounting and Statistics, Executive Yuan).</p> <p>Iron and Steel Drawing Industry Professions engaged in manufacturing iron and steel, crude iron and steel products, or basic iron and steel parts through wire drawing, such as 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>Aluminum Rolling, Extruding and Drawing Industry Professions engaged in manufacturing aluminum, crude aluminum products, or basic aluminum parts through rolling, extrusion and wire drawing processes, such as aluminum wire, aluminum pipes, aluminum bars, aluminum sheets, aluminum plates, and aluminum foil. The 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, Drawing Industry Professions engaged in manufacturing copper, crude copper alloy products, or basic copper parts through rolling, extrusion, wire drawing processes, such as copper wire, copper sheets, copper plates, copper foil, copper pipes, and copper rods. The 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 Uncategorized Basic Metals	<p>Other Uncategorized Basic Metals Manufacturing Industries Professions engaged in the smelting, rolling, extrusion, drawing of other basic metals not included in category No. 2491, to manufacture other basic metal products such as sheets, plates, foil, pipes, bars, rods, wire etc. (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	<p>Other Processing and Preserving of Meat Industries (limited to frozen and cold storage meat) Professions engaged in the processing and preservation of meat limited to the manufacture of frozen and cold storage fresh meat (No. 0812 according to the Standard Classification of Industries in the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).</p>

	storage meat)	
	Manufacture of Apparel and Clothing Accessories (excluding the manufacturing of fur hats, leather belts, leather gloves)	Apparel and Clothing Accessories Manufacturing Industry (excluding the manufacturing of fur hats, leather belts, leather gloves) Professions engaged in the apparel and clothing accessories manufacturing industry other than the manufacture of fur hats, leather belts, leather gloves etc. (No. 12 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	Luggage and Handbags Manufacturing Industry Professions engaged in manufacturing luggage, handbags and similar products made from leather, synthetic leather and other leather substitute materials (such as plastic cloth, fabric products 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)	Clay Building Materials Manufacturing Industry (limited to red brick manufacturing) Professions engaged in red brick manufacturing as part of clay building materials manufacturing industry (No. 2322 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%)	Processing and Preserving Fish, Crustaceans and Molluscs	Processing and Preserving Fish, Crustaceans and Molluscs Professions engaging in the processing and preserving of fish, crustaceans, and molluscs, including the processing, preserving, drying, curing, smoking, salting, etc., of fish, crustaceans, and molluscs. (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)
	Processing and Preserving	Processing and Preserving Fruit and Vegetables (limited to the production of tofu) Professions engaging in the processing and preserving of fruit and vegetables, limited to professions engaged

Fruit and Vegetables (limited to the production of tofu)	in the production of firm tofu, silken tofu, fried tofu, freeze-dried tofu, beancurd skin, beancurd parcels, dried tofu, etc. (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)
Textile Yarn	Textile Yarn Industry Professions engaged in processes such as fiber opening, degreasing, combing, drawing, worsted, or false twist processing etc. to spin yarn (thread); Manufacture of paper yarn and covered (coated) elastomeric spinning are also included 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	Weaving Industry Professions engaged in manufacturing fabric with a variety of raw 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).
Nonwoven Textile Fabric	Nonwoven Textile Fabric Industry Professions engaged in manufacturing fabric from natural fiber and artificial fiber utilizing methods such as gluing, needle punching, water rolling, hot melting, spin bonding, melt-blowing etc. (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).
Textile Product Manufacturing (other than the manufacturing of bed sheets, bed spreads, towels, bath towels and bedding)	Textile Product Manufacturing Industry (other than the manufacturing of bed sheets, bed spreads, towels, bath towels and bedding) Professions engaged in manufacturing textiles other than sheets, bedspreads, towels, bath towels and 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).
Leather and	Leather and Fur Finishing Industry

Fur Finishing	Professions engaged in the finishing of leather and fur such as leather and fur tanning, fur dyeing, dyeing and finishing, combing, embossing, painting, waxing etc. The use of leather scraps to create recycled leather is also included 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).
Wood and Bamboo Product Manufacturing	Wood and Bamboo Product Manufacturing Industry Professions engaged in manufacturing semi-finished or finished products using wood, bamboo, rattan, wicker, soft wood, grass etc. (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).
Pesticides and Environmental Sanitation Agent Manufacturing	Pesticides and Environmental Sanitation Agent Manufacturing Industry Professions engaged in manufacturing pesticides and environmental sanitation agents, including insecticides, acaricides, rodenticides, fungicides, herbicides, germination inhibitors, plant growth regulators, disinfectants, pollution prevention preparations, 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).
Coating, Dye and Pigment Manufacturing	Coating, Dye and Pigment Manufacturing Industry Professions engaged in manufacturing coatings, dye, and pigment. The manufacture of enamel and ink are also included 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).
Plastics Products Manufacturing (other than adhesive tape)	Plastics Products Manufacturing Industry Professions engaged in the manufacture of plastic products other than adhesive tape (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).
Glass and Glass Products Manufacturing	Glass and Glass Products Manufacturing Industry Professions engaged in manufacturing glass, glass fiber, and glass products. The manufacture of scientific or industrial glassware and glass clinker is also included 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>Clay Building Materials Manufacturing (other than red brick manufacturing)</p>	<p>Clay Building Materials Manufacturing Industry (other than red brick manufacturing) Professions engaged in manufacturing clay building materials other than red bricks (No. 2322 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>Cement and Concrete Product Manufacturing</p>	<p>Cement and Concrete Product Manufacturing Industry Professions engaged in manufacturing cement and concrete such as cement bricks, cement tiles, concrete bricks, concrete pipes, 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).</p>
<p>Iron, Steel, Aluminum, Copper and Other Basic Metal Casting</p>	<p>Iron, Steel, Aluminum, Copper and Other Basic Metal Casting Industry Professions engaged in pouring molten metal made from pig iron, scrap metal and metal alloys into special molds to produce iron and steel components (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>Aluminum Casting Industry Professions engaged in pouring molten metal made from raw aluminum or recycled aluminum and metal alloys into special 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>Copper Casting Industry Professions engaged in pouring molten metal made from copper or copper alloys into special 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>Other Basic Metal Casting Industries Professions engaged in pouring molten metal (excluding steel, aluminum and copper) into special 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 and Copper Smelting	<p>Aluminum Smelting Industry Professions engaged in refining bauxite into aluminum, pure aluminum into high-purity aluminum or aluminum alloys (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>Copper Smelting Industry Professions engaged in refining copper ore or copper scrap material into copper ingots, refined electrolytic copper and copper alloys (No. 2431 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).</p>
Metal Product Manufacturing	<p>Metal Product Manufacturing Industry Professions engaged in the metal processing of metal knives, metal hand tools, metal molds, metal structures 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).</p>
Domestic Appliances Manufacture	<p>Domestic Appliances Manufacturing 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).</p>
Machinery and Equipment Manufacture	<p>Machinery and Equipment Manufacturing Industry Professions engaged in manufacturing industrial use and common use mechanical equipment. In principle the manufacture of major components of custom-made mechanical equipment is also included 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>
Motor Vehicles Parts Manufacture	<p>Motor Vehicles Parts Manufacturing Industry Professions engaged in manufacturing parts for automobiles such as the manufacture of brakes, gearboxes, rims, suspension shock absorbers, radiators, mufflers, exhaust pipes, clutches, steering wheels, seat belts, airbags, doors, bumpers, automobile electrical equipment. The manufacture of automobile seats is also included in this category (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).</p>
Motorcycle	<p>Motorcycle Parts Manufacturing Industry</p>

Parts Manufacture	Professions engaged in manufacturing parts for motorcycles such as the manufacture of cylinders, crankshafts, rims, braking 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).
Furniture Manufacturing	Furniture Manufacturing Industry Professions engaged in manufacturing furniture and fixtures from various materials (other than ceramics, concrete and stone). This type of furniture can be use in homes, offices, schools, laboratories, hotels, restaurants, cinemas. The surface coating of furniture is also included 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).
Resource Recycling	Resource Recycling Industry Professions utilizing recyclable waste as raw materials and using them to create recycled products when one of the following qualifications pertains (please attach relevant documents): industrial waste recycling permit, those passing published recycling screening, public and private waste disposal clean-up agencies, recyclable waste processing industry, industrial waste joint processing organizations.
Other Uncategorized Manufacturing (limited to plastic crash helmet, plastic cleaning tools manufacturing industry)	Other Uncategorized Manufacturing Industry (limited to plastic crash helmet, plastic cleaning tools manufacturing industry) Professions engaged in mold making, extrusion, cropping and other methods to manufacture plastic crash helmets, plastic brooms, plastic brushes, plastic dusters etc. (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 Other Transport Equipment	Manufacture of Ships, Boats and Floating Structures (limited to the manufacturing of metal and glass fiber hulls) Professions engaged in the manufacturing of ships, boats and floating structures, limited to professions engaged in the manufacturing of metal and glass fiber hulls. (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)

	Bicycle Parts Manufacture	Bicycle Parts Manufacturing Industry Professions engaged in manufacturing bicycle parts such as frames, flywheels, hubs, rims, front forks, seats, chains, pedals, mudguards, derailleurs, asbestos brake lining, crank chain ring, 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 Preservation of Meat (limited to the manufacture of meat products)	Other Processing and Preservation of Meat Industry (limited to the manufacture of meat products) Professions engaged in the processing and preservation of meat limited to the drying, marinating, and smoking of meat (No. 0812 according to the Standard Classification of Industries in the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).
	Processing and Preserving Fruit and Vegetables (excluding the production of tofu)	Processing and Preserving of Fruit and Vegetables (excluding the production of tofu) Professions engaging in the processing and preserving of fruit and vegetables, including the processing of fresh fruit and vegetables and the preservation, drying, oil pickling, acid pickling, sugaring, curing and baking, and excluding professions engaging in the production of tofu (No. 083 according to the Standard Classification of Industries in the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).
	Animal and Vegetable Oil/Fat Manufacturing	Animal and Vegetable Oil/Fat Manufacturing Industry Professions engaged in crude manufacturing and refining of edible animal and vegetable oils/fats such as the manufacture of olive oil, soybean oil, margarine, cooking oil, edible animal oil/fat 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).
	Dairy Products Manufacturing	Dairy Products Manufacturing Industry Professions engaged in dairy product manufacturing such as the manufacture of fresh milk, flavored milk, cream, yogurt, cheese, ice cream. Coffee creamer and similar dairy products are also included in this category (No. 085 according to the Standard Classification of Industries in 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) Prepared.
Animal Feed Products Manufacturing	Animal Feed Products Manufacturing Industry Professions engaged in processing grain, meat, aquatic and oil seed products, or using them to manufacture animal feed products (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).
Other Food Manufacturing	Other Food Manufacturing Industry Professions engaged in food manufacturing not included in sub-classes 081 to 086 such as the manufacture of baked or steamed food, noodles, vermicelli products, sugar, chocolate and candy, tea, seasoning, prepared meals and dishes etc. (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).
Beverage Manufacturing	Beverage Manufacturing Industry Professions engaged in the manufacture of 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).
Fur Hats, Leather Belts and Leather Gloves Manufacturing	Fur Hats, Leather Belts and Leather Gloves Manufacturing Industry Professions engaged in the clothing accessories manufacturing industry and manufacturing fur hats, leather belts and leather gloves (No. 1230 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 leather and fur products not included in categories 1301 to 1303, such as the leather watch straps, leather sheathes, leather saddles, machine-use leather parts etc. The manufacture of non-metallic watch straps using textiles or plastic is 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).
Pulp, Paper,	Pulp, Paper, and Paper Product Manufacturing Industry

and Paper Product Manufacturing	Professions engaged in manufacturing pulp, paper and cardboard 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 Manufacturing	<p>Printing Industry Professions engaged in printing newspapers, books, magazines etc. The printing process includes the use of various methods to transfer images from a print version, screen version or computer file to paper, plastic, metal, textile 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).</p> <p>Ancillary Printing Industries Professions engaged in ancillary printing such as layout and printing related platemaking, printed product binding and processing. Pre-printing preparation data input, scanning, text identification (optical character recognition) etc. are also included 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>
Chemical Feedstock Manufacturing	<p>Chemical Feedstock Manufacturing Industry Professions engaged in the manufacture of chemical elements and compounds through such basic chemical processes as pyrolysis and distillation, including the liquefaction, or compression of inorganic gases, inorganic acids, inorganic alkalis, and other inorganic compounds limited to industrial and medical use (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>
Fertilizer and Nitrogen Compound Manufacturing	<p>Fertilizer and Nitrogen Compound Manufacturing Industry Professions engaged in manufacturing chemical fertilizers and nitrogen compounds, limited to fertilizer, nitrates, potassium nitrate, nitric acid, liquid ammonia and ammonia (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>
Man-made Fiber Manufacturing	<p>Man-made Fiber Manufacturing Industry Professions utilizing chemical and physical methods to engage in manufacturing synthetic or regenerated fiber such as cellulose acetate, polyester fiber, rayon fiber, nitrocellulose, cuprammonium, nylon fiber, casein fiber, polypropylene fiber polyacrylonitrile (acrylic) fiber and polyurethane fiber etc. (No. 1850 according to</p>

	the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).
Pharmaceutical Raw Materials, Western Medicine, and Chinese medicine	<p>Pharmaceutical Raw Materials Manufacturing Industry Professions engaged in manufacturing raw materials for human or animal drugs including by synthesis, extraction, fermentation, tissue culture etc. (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>Western Medicine Manufacturing Industry Professions engaged in processing human or animal Western 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> <p>Medicinal Biological Products Manufacturing Industry Professions engaged in the processing modulation of medicinal biological products, including biopharmaceuticals, vaccines, semums, plasma extracts etc (No. 2003 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>Chinese Medicine Manufacturing Industry Professions engaged in processing human or animal Chinese Medicine drugs into certain doses and pharmaceutical formulations (No. 2004 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 Manufacturing	<p>Adhesive Tape Manufacturing Industry Professions engaged in the coating of basic material film 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>
Refractory Materials Manufacturing	<p>Refractory Materials Manufacturing Industry Professions engaged in manufacturing refractory materials such as refractory clay, firebricks, crucibles etc. The manufacture of refractory materials containing magnesite, dolomite, chromite etc. is also included 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).</p>

Other Ceramic Product Manufacturing	<p>Other Ceramic Product Manufacturing Industry Professions engaged in manufacturing ceramic products not included in categories 2321 to 2323, such as ceramic tableware, ceramic statues, ceramic decorations, laboratory or industry use 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).</p>
Ready-mixed Concrete	<p>Ready-mixed Concrete Manufacturing Industry Professions engaged in transporting cement, concrete aggregate and admixtures 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).</p>
Other Nonmetallic Mineral Products Manufacturing	<p>Abrasive Materials Manufacturing Industry Professions engaged in manufacturing abrasive materials such as the manufacture of sandpaper, emery cloth, grinding wheels etc. (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>Other Uncategorized Non-metallic Mineral Product Manufacturing Industries Professions engaged in manufacturing other non-metallic mineral products not included in category 2391 limited to the manufacture of asphalt concrete, calcium silicate thermal insulation materials, talcum powder, quartz powder, hearthstone powder, calcium carbonate powder, barium sulfate powder, lime and gypsum products, gravel disintegration processing (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 Products Manufacturing Industry Professions engaged in the processing or manufacture of artificial stone or recycled stone (No. 2399 or 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>
Audiovisual Electronic Product Manufacturing	<p>Audiovisual Electronic Product Manufacturing Industry Professions engaged in manufacturing audiovisual products for home entertainment, vehicles, such as televisions, VHS players, home theater equipment, compact disk players, jukeboxes, loudspeakers, megaphones, microphones, headphones, home movie 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>

Timekeeping Devices Manufacturing	<p>Timekeeping Devices Manufacturing Industry Professions engaged in manufacturing clocks, watches, timers and related accessories (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>
Radiation and Electronic Medical Equipment Manufacturing	<p>Radiation and Electronic Medical Equipment Manufacturing Industry Professions engaged in manufacturing radiation and electronic medical equipment such as medical ultrasound equipment, hearing aids and electronic medicine endoscopic equipment. Food sterilization radiation equipment is also included in this category (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>
Electrical Equipment and Accessories Manufacturing Industry	<p>Power Generation, Transmission and Distribution Machinery Manufacturing Industry Professions engaged in manufacturing generation, transmission and distribution equipment, such as power generation and distribution equipment and dedicated transformers, motors, generators, high-current control switches and distribution panel devices, power relays and industrial power 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).</p> <p>Battery Manufacturing Industry Professions engaged in manufacturing batteries such as the primary cells (containing manganese dioxide, mercury oxide, silver oxide etc.), electrical storage batteries and their components (division boards, containers, covers), lead-acid batteries, nickel-cadmium batteries, lithium batteries and dry (wet) batteries (No. 282 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>Electric Wiring and Wiring Equipment Manufacturing Industry Professions engaged in manufacturing electric wiring, electric cables and wiring equipment 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>Other Electric Equipment and Accessories Manufacturing Industries Professions engaged in manufacturing electrical equipment and accessories not included in categories 281 to 285, such as solid-state battery chargers, electric automatic doors, electric doorbells, ultrasonic cleaners,</p>

	<p>uninterruptible power supply devices (UPS), electronic scoreboards, electric traffic signal equipment, fuel cells, extension cords with connectors etc. The manufacture of electric capacitors, resistors, inverters, rectifying devices etc., is also included 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>
Motor Vehicle Manufacturing	<p>Motor Vehicle Manufacturing Industry Professions engaged in manufacturing motor vehicles such as small passenger cars, vans, trucks, lorries, tractors, off-road vehicles, golf carts etc. The manufacture of automobile engines and chassis fitted with engines are also included 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>Motor Vehicle Body Manufacturing 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>
Other Vehicles Manufacturing	<p>Boats and Floatation Devices Manufacturing Industry (excluding the manufacturing of metal and fiber glass hulls) Professions engaged in manufacturing boats and floatation devices, such as passenger ships, freighters, fishing boats, sail boats, jet skis, floating docks, pontoons, buoys, rubber dinghy, and excluding professions engaging in the manufacturing of metal and fiber glass hulls (No. 311 according to the Standard Industrial Classification of the Re-public of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).</p> <p>Motorcycles Manufacture Industry Professions engaged in manufacturing two-wheeled or three-wheeled motorcycles, motorcycle engines, sidecars, 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>Bicycles Manufacturing 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</p>

	<p>Yuan).</p> <p>Other Uncategorized Vehicles and Parts Manufacturing Industry Professions engaged in manufacturing other vehicles and their dedicated parts and components not included in categories 311 to 313 such as rail vehicles, aircraft, military combat vehicles, carts, luggage carts, shopping carts, animal-drawn vehicles, mobility scooters, wheelchairs, baby carriages, unmanned aerial vehicles (UAV) (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>
Sports and Recreational Goods Manufacturing	<p>Sports and Recreational Goods Manufacturing Industry Professions engaged in manufacturing recreational supplies such as the 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>
Medical Equipment and Supplies Manufacturing	<p>Eyeglasses Manufacturing Industry Professions engaged in manufacturing eyeglasses, such as the manufacture of corrective glasses, sunglasses, contact lenses, diving goggles, safety goggles etc. The manufacture of frames and artificial eyes is also included 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>Other Medical Equipment and Supplies Manufacturing Industry Professions engaged in manufacturing medical equipment and supplies not included in category 3321 such as the manufacture of antiseptic gauze, surgical sutures, syringes, needles, catheters, intubation tubes, prostheses, dentures, teeth molds, dental cement etc. (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>
Other Uncategorized Manufacturing Industries	<p>Zipper and Button Manufacturing Industry Professions engaged in the manufacture of 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>Cleaning and Cosmetic Product Manufacturing</p>	<p>Cleaning Product Manufacturing Industry Professions engaged in the manufacture of cleaning products such as surfactants, detergents and soaps, laundry detergent, dishwashing detergent, fabric softener (No. 1931 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>Cosmetics Manufacturing Industry Professions engaged in the manufacture of products applied to the exterior of the body, teeth, oral mucosa, to moisten body hair, stimulate sense of smell, improve body odor, grooming or body hygiene, such as perfume, lotion, face cream, toothpaste, hair dye, fingernail polish, shampoo, depilatories etc. (No. 1932 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>Uncategorized Other Chemical Product Manufacturing</p>	<p>Uncategorized Other Chemical Product Manufacturing Industry Other chemical product manufacturing industries not listed in categories 191-193, limited to industrial catalysts, industrial additives, industrial auxiliaries, electronic industry use chemical treatment agents, base compounds and metal derivatives (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>
<p>Electronic Parts and Components Manufacturing</p>	<p>Semiconductor Packaging Industry Professions engaged in semiconductor packaging and 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>Computer, Electronic and Optical Products Manufacturing</p>	<p>Printed Circuit Board Manufacturing Industry Professions engaged in manufacturing printed circuit boards. The manufacture of printed circuit board copper clad laminate and integrated circuit (IC) mounting boards 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>Inedible Ice Cube Manufacturing</p>	<p>Inedible Ice Cube Manufacturing Industry Professions engaged in the manufacture of inedible ice cubes (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>

D (10%)	Data Storage Media Reproduction Manufacturing	<p>Data Storage Media Reproduction Manufacturing Industry Professions engaged in copying sound, image and software content data from a master tape (disk) to magnetic or optical media, such as the manufacture of audio/video discs, game discs etc. (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>
	Electronic Parts and Components Manufacturing	<p>Integrated Circuit Manufacturing Industry Professions engaged in manufacturing wafers, reticle masks, memory chips and other integrated circuits. The design and outsourced production of integrated circuits and those with ultimate product ownership are also included in this category (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>Discrete Components Manufacturing Industry Professions engaged in manufacturing discrete components, such as diodes, transistors, thyristors, IC pin frames, diode and transistor 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>Passive Electronic Components Manufacturing Industry Professions engaged in manufacturing passive electronic components such as electronic capacitors, relays, inductors, resistors etc. (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>Optoelectronic Materials and Component Manufacturing Industry Professions engaged in manufacturing optoelectronic materials and components such as LEC panels and their components, LEDs, solar cells, plasma panels and their components etc. (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>Printed Circuit Board Component Manufacturing Industry Professions engaged in manufacturing printed circuit board components, such as host cards, sound cards, network cards, video cards, control cards and other printed circuit board components (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>Uncategorized Other Electronic Component Manufacturing Industries</p>

	<p>Professions engaged in manufacturing electronic components other than 2691, such as electrical connectors, wave filters, transducers, magnet valves, quartz crystal oscillators, communication microwave devices, electron tubes etc. (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>
<p>Computer, Electronic and Optical Product Manufacturing</p>	<p>Computer and Computer Peripherals Manufacturing Industry Professions engaged in manufacturing pr assembling computers and computer 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>Communication Equipment Manufacturing Industry Professions engaged in manufacturing telephones, wired communication equipment, wireless communication equipment, radio and television broadcasting 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>Data Storage Media Manufacturing Industry Professions engaged in manufacturing magnetic and optical blank data storage media, such as the 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>Optical Instrument and Equipment Manufacturing Industries 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 Fixtures Manufacturing</p>	<p>Lighting Fixtures and Accessories Manufacturing Industry Professions engaged in manufacturing electric light bulbs, tubes and lighting fixture 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>