

**APPENDIX: Table of the Division of Authority and  
Responsibility for the Management of Tourist  
Amusement Enterprises**

List No.	Item	Division by Level			Notes
		Central Administrative Authority	Local Administrative Authority	Enterprise	
A	<b>Tourist amusement enterprise establishment and license issuance</b>				
1	The administrative authorities of tourist amusement enterprises: Centrally, the MOTC; in special municipalities, the municipal government; in counties and cities, the county or city government. Management matters concerning the establishment, licensing, inspection, guidance, awarding, penalizing, and supervision of tourist amusement enterprises shall, in the case of major investment projects, be conducted by the MOTC; and in the case of non-major investment projects, shall be conducted by the local administrative authority. However, where other provisions of the Statute or these Regulations apply, those other provisions shall be observed. The MOTC may commission the Tourism	Centrally conducted by the Tourism Administration, MOTC under commission from the MOTC (major investment projects)	For special municipalities, the municipal governments; for counties and cities, the county and city governments (non-major investment projects)	—	(1) Under the provisions of Articles 3 and 35 of the Statute for the Development of Tourism, the administrative authority for tourist amusement enterprises is separated respectively for major investment projects and non-major investment projects. (2) As prescribed by Articles 4-1 and 5 of the Regulations for the Management of Tourist

	Administration, MOTC to execute the aforementioned matters on its behalf. When thus commissioning the Tourism Administration, the MOTC shall publish the matters commissioned and the legal basis of the commission in a government gazette.				Amusement Enterprises.
2	Tourist amusement facilities operated by a tourist amusement enterprise shall comply with the provisions of the Regional Planning Act, the Urban Planning Act, and other related laws and regulations. Such operation shall be limited to the business plan approved by the administrative authority.	Decide on approval in case of major investment projects	Decide on approval in case of non-major investment projects	—	As prescribed by Article 6 of the Regulations for the Management of Tourist Amusement Enterprises.
3	A project shall be eligible to apply for establishment as a tourist amusement enterprise only if it occupies an area of at least two hectares. However, in cases to which other laws or regulations apply, or where a special municipality, county or city government otherwise decrees in accordance with its autonomous powers, those other applicable regulations shall be observed.  The administrative authority for applications to establish tourist	Decide on approval	—	Apply	As prescribed by Article 7 Paragraph 2 of the Regulations for the Management of Tourist Amusement Enterprises

	<p>amusement enterprises shall be divided as follows:</p> <p>(1) For major investment projects, the application shall be filed with the MOTC for approval and license issuance.</p>				
4	<p>(2) For non-major investment projects, the application shall be filed with the local administrative authority for approval and license issuance.</p>	—	Decide on approval	Apply	As prescribed by Article 7 Paragraph 2 of the Regulations for the Management of Tourist Amusement Enterprises.
5	<p>To set up a tourist amusement enterprise, the operator shall apply to the administrative authority and submit the documents listed below. Where it is necessary to apply the provisions of Article 47 of the Act, the application may be made at the same time, and after establishment has been approved, presented to the MOTC for checking and ratification.</p> <p>(1) Completed application form for establishing a tourist amusement enterprise.</p> <p>(2) List of founders or list of directors and supervisors.</p> <p>(3) Corporate constitution or record of founders'</p>	Decide on approval for major investment projects	Decide on approval for non-major investment projects	Apply	As prescribed by Article 9 Paragraph 1 of the Regulations for the Management of Tourist Amusement Enterprises.

	<p>meeting.</p> <p>(4) Business plan.</p> <p>(5) Photocopy of land registration certificate, documentary proof of the right to use the land, and certificate of zoning category of the land, issued within the preceding three months.</p> <p>(6) Photocopy of cadastral map (which shall be colored to mark the area of land in the application).</p>				
6	The administrative authority may set up a review panel to examine an application for the establishment of a tourist amusement enterprise	May set up review panel for major investment projects	May set up review panel for non-major investment projects	—	As prescribed by Article 9 Paragraph 2 of the Regulations for the Management of Tourist Amusement Enterprises.
7	The composition of the aforementioned review panel, the format of required documents, and the form of the review proceedings shall be prescribed by the Tourism Administration, MOTC.	Prescribe	—	—	As prescribed by Article 9 Paragraph 3 of the Regulations for the Management of Tourist Amusement Enterprises.
8	After receiving an application for establishment of a tourist amusement enterprise, the administrative authority shall reach a conclusion of its review within sixty days,	Decide on approval for major investment projects	Decide on approval for non-major investment projects	—	As prescribed by Article 10 of the Regulations for the Management of Tourist Amusement

<p>and shall notify the applicant of the result and copy the notification to related authorities. Where special circumstances make it necessary to extend the review period, the extension shall be no longer than fifty days, and the applicant shall be notified thereof.</p> <p>Where the aforementioned review requires the supplementation or correction of the documents submitted for the application, the applicant shall be so notified and asked to complete the supplementation or correction within a specified time limit, and the time occupied by such rectification shall not be counted as part of the review period stipulated in the preceding paragraph. Should the applicant fail to make the rectification or make it completely within the deadline, the application shall be rejected.</p> <p>Prior to the deadline referred to in the preceding paragraph, the applicant may, with explanation of reason, apply for an extension of the deadline or withdrawal</p>				Enterprises.
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	of the case, and if before the deadline no application for extension or withdrawal is made or no sufficient reason is given, the administrative authority shall reject the application.				
9	After the application for establishment of a tourist amusement enterprise is approved, in case the enterprise is required by law to complete the procedures for change of land usage, environmental impact assessment, or executing and maintaining soil and water conservation, the applicant shall submit his applications for such procedures with the relevant administrative authorities within one year after the approval of establishment, in accordance with the Regional Planning Act, the Urban Planning Act, the Environmental Impact Assessment Act, the Soil and Water Conservation Act, and other related laws and regulations. Failure to apply within the time limit shall render the approval of establishment null and void. However, if there is just cause, the applicant may, before the deadline expires and giving a clear explanation of the reason, apply to the administrative	—	—	Apply	As prescribed by Article 11 of the Regulations for the Management of Tourist Amusement Enterprises.

	<p>authority for an extension of the deadline.</p> <p>The aforementioned extension may be granted no more than twice, for no more than six months each time; and failure to apply within the time limit shall render the approval of establishment null and void.</p> <p>If an application as described in Paragraph 1 is determined by the competent authority to be an illegitimate proposal for development or is otherwise not approved, the approval of establishment shall be rendered null and void.</p>				
10	<p>After an applicant has completed the procedures described in Article 11 for change of land usage, environmental impact assessment, or executing and maintaining soil and water conservation, and has received approval from the competent authorities, he shall within three months revise the documents related to the business plan in accordance with the content of the aforementioned approval, draw up a finalized version, and submit it to the administrative authority for approval. Where an applicant is not required by</p>	<p>Decide on approval for major investment projects</p>	<p>Decide on approval for non-major investment projects</p>	<p>Apply</p>	<p>As prescribed by Article 12 of the Regulations for the Management of Tourist Amusement Enterprises.</p>

	law to conduct the aforementioned procedures, the administrative authority may simultaneously conduct approval of establishment or assent to change and approve the finalized version of the business plan.				
11	<p>When the establishment of a tourist amusement enterprise has been approved, the enterprise shall complete its corporate registration process in accordance with the law within three months after the administrative authority has approved the finalized version of its business plan. The enterprise shall also submit the following documents to the administrative authority for filing:</p> <p>(1) Documentary proof of corporate registration.  (2) List of directors, supervisors and managers.</p> <p>If there is any change in the aforementioned registration items, the enterprise shall, within thirty days after completing the change of corporate registration, submit the particulars thereof to the administrative authority for reference filing.</p>	File for reference in case of major investment projects	File for reference in case of non-major investment projects	Apply	As prescribed by Article 13 of the Regulations for the Management of Tourist Amusement Enterprises.

12	<p>When the establishment of a tourist amusement enterprise has been approved, if there is no need for a change of land usage, an environmental impact assessment, the execution and maintenance of soil and water conservation, or a land preparation and drainage plan; or if the enterprise has received approval or obtained completion-of-work certification from the competent authority for the requisite change of land usage, environmental impact assessment, execution and maintenance of soil and water conservation, or land preparation and drainage plan, it shall within one year apply to the local construction authority for a construction license, and proceed with construction in accordance with the law. Failure to proceed with construction in accordance with the law within the time limit shall render the approval of establishment null and void. Before the expiration of the aforementioned time limit, the enterprise may, with proper reason, apply to the administrative authority for an extension thereof, giving an explanation of</p>	—	—	Apply	<p>As prescribed by Article 14 of the Regulations for the Management of Tourist Amusement Enterprises.</p>
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	<p>the reason. Extension may be granted no more than twice, for no more than one year each time; and failure to begin construction in accordance with the law within the time limit shall render the approval of establishment null and void.</p>				
13	<p>A tourist amusement enterprise shall execute construction in accordance with its business plan as approved. If there is any change in the original business plan before or during construction, the enterprise shall prepare illustrations and explanations of the change together with related documents, and submit these to the administrative authority for approval.</p>	<p>Decide on approval for major investment projects</p>	<p>Decide on approval for non-major investment projects</p>	<p>Apply</p>	<p>As prescribed by Article 15 Paragraph 1 of the Regulations for the Management of Tourist Amusement Enterprises.</p>
14	<p>The format of the illustrations, explanations and related documents that must be prepared as referred to in the preceding paragraph, and the mode of proceeding for their review, shall be separately prescribed by the Tourism Administration, MOTC. If the scale of construction after the change matches the conditions prescribed</p>	<p>Decide on approval</p>	<p>—</p>	<p>Apply</p>	<p>As prescribed by Article 15 Paragraph 2 of the Regulations for the Management of Tourist Amusement Enterprises.</p>

	in Article 8 Paragraph 1, the application shall be submitted to the Tourism Administration, MOTC for processing and approval.				
15	If there is a change to the original business plan after the tourist amusement enterprise has commenced operation, the provisions of the two preceding paragraphs apply mutatis mutandis.	Approval for major investment projects	Approval for non-major investment projects	Apply	As prescribed by Article 15 Paragraph 3 of the Regulations for the Management of Tourist Amusement Enterprises.
16	Where a tourist amusement enterprise, having received approval of establishment or approval of its business plan, starts operation before receiving its tourist amusement enterprise operating license, the administrative authority shall set a time limit for rectification. If rectification is not made within the time limit, the administrative authority shall invalidate the approval of the tourist amusement enterprise's establishment and the approval of its business plan.	Invalidate in case of major investment projects	Invalidate in case of non-major investment projects	—	As prescribed by Article 15-2 of the Regulations for the Management of Tourist Amusement Enterprises.

17	<p>When the ownership of a tourist amusement enterprise is assigned to a different party before or during construction, it shall produce the following documents for submission to the administrative authority with an application for approval:</p> <ol style="list-style-type: none"> <li>(1) A photocopy of the contract.</li> <li>(2) The minutes of the assignor's shareholders' meeting or the written assent of shareholders.</li> <li>(3) The assignee's operating and management plan.</li> <li>(4) Other material documents.</li> </ol>	Approval for major investment projects	Approval for non-major investment projects	Apply	As prescribed by Article 16 Paragraph 1 of the Regulations for the Management of Tourist Amusement Enterprises.
18	<p>After the construction of a tourist amusement enterprise is completed, the enterprise shall produce the documents listed below to apply to the administrative authority to conduct joint inspection with other competent authorities. The enterprise may start its operation only after passing the joint inspection and obtaining a tourist amusement enterprise operating license.</p>	Decide on approval for major investment projects	Decide on approval for non-major investment projects	Apply	As prescribed by Article 17 Paragraphs 1 and 2 of the Regulations for the Management of Tourist Amusement Enterprises.

<p>(1) A completed application form for a tourist amusement enterprise operating license.</p> <p>(2) Photocopies of the documents for approval of establishment and approval of business plan.</p> <p>(3) A photocopy of the building-use license or photocopies of documents proving relevant compliance with the law.</p> <p>(4) A cadastral overlay map of the tourist amusement facilities, and documentary proof that the facilities have passed safety inspection.</p> <p>(5) A photocopy of the liability insurance contract.</p> <p>(6) Documentary proof of corporate registration.</p> <p>(7) A table of basic information of the tourist amusement enterprise.</p> <p>If the business plan provides for construction to be carried out in phases or area by area, the enterprise may apply for inspection in accordance with the preceding paragraph after each phase or area of construction is completed. Each completed phase or area of the facilities may commence operation once it has passed inspection and a tourist amusement enterprise operating</p>				
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	license has been issued for it.				
19	When a local administrative authority issues a tourist amusement enterprise operating license, it shall provide a copy to the Tourism Administration, MOTC.	Be informed	Notify	—	As prescribed by Article 17 Paragraph 3 of the Regulations for the Management of Tourist Amusement Enterprises.
B	<b>The Operation and Management of Tourist Amusement Enterprises</b>				
1	A tourist amusement enterprise shall display the exclusive trade logo for tourist amusement enterprises in a conspicuous place at its entrance. The aforementioned exclusive trade logo for tourist amusement enterprises shall be issued by the administrative authority together with the tourist amusement enterprise operating license.	Approve and issue	Approve and issue	Display in conspicuous place at entrance	As prescribed by Article 18 Paragraph 1 of the Regulations for the Management of Tourist Amusement Enterprises.
2	If a tourist amusement enterprise is penalized by an order to cease operation or by revocation of its operating license, it shall return the exclusive	Publicly announce nullification in case of major investment	Publicly announce nullification in case of non-major investment	Take initiative to return	As prescribed by Article 18 Paragraphs 2 and 3 of the Regulations for the

	<p>trade logo for tourist amusement enterprises within two months from the day on which it receives notification of such penalty.</p> <p>If the enterprise fails to return the exclusive trade logo for tourist amusement enterprises as stipulated in the preceding paragraph, the administrative authority shall publicly announce the nullification of the enterprise's right to use the logo that it is required to return, and it may not continue to use the logo. The form of the exclusive trade logo for tourist amusement enterprises is shown in the annexed illustration. When the form of the logo is altered by the amendment of these Regulations, a tourist amusement enterprise shall return the original logo within three months from the day on which the amendment goes into effect, and apply for its replacement. If the enterprise fails to return the logo, the administrative authority shall publicly announce the nullification of the enterprise's right to use the logo that it is required to return, and it may not continue to use the logo.</p>	projects	projects		Management of Tourist Amusement Enterprises.
3	A tourist amusement	—	—	Post in	As prescribed

	enterprise shall post its business hours, ticket prices, service items, instructions for using its premises and tourist amusement facilities, and maintenance and repair notices, as appropriate for each according to its nature, on its ticket booths, at its entrances, on any website that it has set up, and in other appropriate conspicuous places. The same rule applies when there is any change in the aforementioned information.			conspicuous place(s)	by Article 19 Paragraph 1 of the Regulations for the Management of Tourist Amusement Enterprises.
4	A tourist amusement enterprise shall report its business hours, ticket prices, service items, and any maintenance or repair of tourist amusement facilities that takes thirty days or longer, to the local administrative authority for reference filing. The same rule applies when there is any change in the aforementioned information. When the local administrative authority files the aforementioned information, it shall copy the same to the Tourism Administration, MOTC.	Be informed	File for reference	Establish written information and report	As prescribed by Article 19 Paragraphs 2 and 3 of the Regulations for the Management of Tourist Amusement Enterprises.
5	When a tourist amusement enterprise hosts a specified event within its grounds, it shall apply for approval to	File for reference	Make decision on approval	Apply	As prescribed by Article 19-1 Paragraphs 1 and 2 of the Regulations

	<p>the local administrative authority thirty days in advance, submitting a safety management plan with the application.</p> <p>After the local administrative authority has approved an event as referred to in the preceding paragraph, it shall report this to the Tourism Administration, MOTC for reference filing.</p>				for the Management of Tourist Amusement Enterprises.
6	<p>The types of specified event and the content of the safety management plan as referred to in the first paragraph shall be determined by the MOTC in consultation with the relevant authorities, and shall be publicly announced.</p>	Prescribe	—	—	As prescribed by Article 19-1 Paragraph 3 of the Regulations for the Management of Tourist Amusement Enterprises.
7	<p>A tourist amusement enterprise shall purchase liability insurance, with coverage and minimum insured amounts as follows:</p>	—	—	Take initiative to purchase insurance	As prescribed by Article 20 Paragraph 1 of the Regulations for the Management

	<p>(1) For bodily injury or death per person: Three million NT dollars.</p> <p>(2) For bodily injury or death per incident: Thirty million NT dollars.</p> <p>(3) For property damage or loss per incident: Two million NT dollars.</p> <p>(4) Total insured amount for the period of coverage: Sixty-four million NT dollars.</p>				of Tourist Amusement Enterprises.
8	<p>A tourist amusement enterprise shall submit documentary proof of its annual purchase of liability insurance to the local administrative authority for reference filing.</p> <p>When the local administrative authority receives and files the documents referred to in the preceding paragraph, it shall deliver a copy to the Tourism Administration, MOTC.</p>	Be informed	File for reference	Establish written data and report	As prescribed by Article 20 Paragraphs 2 and 3 of the Regulations for the Management of Tourist Amusement Enterprises.
9	When, after a tourist amusement enterprise has commenced operation, a change in its corporate registration or other reason makes it necessary to change the content of its tourist amusement enterprise operating	Replace license in case of major investment projects	Replace license in case of non-major investment projects	Apply	As prescribed by Article 21 Paragraph 1 of the Regulations for the Management of Tourist Amusement

	<p>license, the enterprise shall, within fifteen days from the change of its corporate registration or occurrence of other reason, produce and submit the following documents with which to apply to the administrative authority for the change and reissuance of its tourist amusement enterprise operating license:</p> <p>(1) A completed application form for change of its tourist amusement enterprise operating license.</p> <p>(2) Documentary proof of its corporate registration.</p> <p>(3) The tourist amusement enterprise operating license previously issued.</p> <p>(4) Other material documentary proofs.</p>				Enterprises.
10	When a tourist amusement enterprise changes its name, then in addition to doing as stipulated in the preceding paragraph, it shall also therewith return for replacement the previously issued exclusive trade logo for tourist amusement enterprises.	Replace license in case of major investment projects	Replace license in case of non-major investment projects	Apply	As prescribed by Article 21 Paragraph 2 of the Regulations for the Management of Tourist Amusement Enterprises.
11	When there is a change in any item recorded in a tourist amusement enterprise operating	Replace license in case of major	Replace license in case of non-major	Apply	As prescribed by Article 21 Paragraph 3 of the

	license, the enterprise shall apply to the administrative authority to change its registration and replace its operating license. To make this application, the enterprise shall submit a completed application form for change of registration, documentary proof of its corporate registration, its previously issued tourist amusement enterprise operating license, and other material documentary proofs.	investment projects	investment projects		Regulations for the Management of Tourist Amusement Enterprises.
12	A tourist amusement enterprise may not use its service logo or name for external promotion or advertising until it has submitted notification of them to the local administrative authority for reference filing. Notification shall also be copied to the Tourism Administration, MOTC.	Be informed	File for reference	Report	As prescribed by Article 22 of the Regulations for the Management of Tourist Amusement Enterprises.
13	The tourist amusement facilities operated by a tourist amusement enterprise may be leased out, operated by another party under commission, or transferred to another party only in their entirety. They may not be leased out, operated by another party under commission, or transferred to another party in separate parts. But such prohibition does not apply where assent is given by the administrative	Assent in case of major investment projects	Assent in case of non-major investment projects	Apply	As prescribed by Article 23 Paragraph 1 of the Regulations for the Management of Tourist Amusement Enterprises.

	authority.				
14	<p>When a tourist amusement enterprise leases out, commissions operation of, or transfers its tourist amusement facilities in their entirety, the two parties shall produce the following documents to apply to the administrative authority for approval:</p> <p>(1) A photocopy of the contract.</p> <p>(2) The minutes of shareholders' meeting or written agreement of shareholders of the lessor, commissioning party or transferor.</p> <p>(3) The operating and management plan of the lessee, commissioned operator or transferee.</p> <p>(4) Other material documents.</p>	Approval for major investment projects	Approval for non-major investment projects	Apply	As prescribed by Article 23 Paragraph 2 of the Regulations for the Management of Tourist Amusement Enterprises.
15	<p>Within two months after receiving approval as referred to in the preceding paragraph, the lessee, commissioned operator or transferee shall complete corporate registration or change of registration as required by law, and the two parties shall produce the following documents to apply to the administrative authority for issuance of a tourist amusement enterprise operating license:</p> <p>(1) A completed application form for a tourist amusement</p>	Replace license for major investment projects	Replace license for non-major investment projects	Apply	As prescribed by Article 23 Paragraphs 3 and 4 of the Regulations for the Management of Tourist Amusement Enterprises.

	<p>enterprise operating license.</p> <p>(2) The previously issued tourist amusement enterprise operating license.</p> <p>(3) Documentary proof of the corporate registration of the lessee, commissioned operator or transferee</p> <p>With proper reason, the lessee, commissioned operator or transferee may apply for a two-month extension of the time limit stipulated in Paragraph 3. Such extension may be granted only once.</p>				
16	<p>In the event that the tourist amusement facilities operated by a tourist amusement enterprise are auctioned off by a court or taken into possession by a creditor in accordance with the law, the purchaser or party taking possession, when applying to continue operation of the tourist amusement enterprise, shall submit certification of the transfer of real estate ownership and documentary proof of ownership with an application to the administrative authority for establishment and license issuance, under the mutatis mutandis application of the relevant</p>	<p>Approval for major investment projects</p>	<p>Approval for non-major investment projects</p>	<p>Apply</p>	<p>As prescribed by Article 24 Paragraph 1 of the Regulations for the Management of Tourist Amusement Enterprises.</p>

	<p>provisions for establishment of a tourist amusement enterprise. The same rule applies to a third party who gains ownership of the facilities from the purchaser or possession-taker, or who is commissioned to operate the tourist amusement enterprise.</p>				
17	<p>When the tourist amusement facilities operated by a tourist amusement enterprise are auctioned off by a court or taken into possession by a creditor in accordance with the law, and there is no change in the use of the facilities, the laws and regulations in effect at the time of establishment shall be applied in the review and approval process referred to in the preceding paragraph; but if there is a change of use, the laws and regulations in effect at the time of the application shall be applied.</p>	<p>Approval for major investment projects</p>	<p>Approval for non-major investment projects</p>	<p>Apply</p>	<p>As prescribed by Article 24 Paragraph 2 of the Regulations for the Management of Tourist Amusement Enterprises.</p>
18	<p>In the event that a tourist amusement enterprise temporarily suspends its operation for more than one month, the enterprise shall within fifteen days file a report with the local administrative authority, stating in detail the reason for the suspension, and presented together with a record of its shareholders'</p>	<p>Be informed</p>	<p>File for reference</p>	<p>Report</p>	<p>As prescribed by Article 25 Paragraphs 1 and 5 of the Regulations for the Management of Tourist Amusement Enterprises.</p>

	<p>meeting or the written agreement of its shareholders.</p> <p>When the local administrative authority approves a suspension or resumption of operation, it shall copy notification thereof to the Tourism Administration, MOTC.</p>				
19	<p>A tourist amusement enterprise may apply to suspend its operation for no longer than one year. With proper reason, it may apply one time to extend the suspension, for up to one year. The application for such extension shall be filed within fifteen days before the original period of suspension expires.</p> <p>The enterprise shall report its resumption of operation to the local administrative authority within fifteen days after the period of suspension expires.</p>	Be informed	File for reference	Apply/report	As prescribed by Article 25 Paragraphs 2 and 3 of the Regulations for the Management of Tourist Amusement Enterprises.
20	<p>If a tourist amusement enterprise suspends operation and fails to report it as prescribed or fails to declare resumption of operation as prescribed, and such failure persists for more than six months, the local administrative authority shall inform the administrative authority to cancel the approval of establishment, the</p>	Cancel license in case of major investment projects	Pass on report in case of major investment projects, cancel license in case of non-major investment projects	—	As prescribed by Article 25 Paragraph 4 of the Regulations for the Management of Tourist Amusement Enterprises.

	approval of business plan, and the operating license of the enterprise.				
21	<p>If a tourist amusement enterprise terminates its operation for some reason, it shall apply to the administrative authority for termination of operation, and for cancellation of its establishment approval, business plan approval and operating license, with submission of the following documents:</p> <p>(1) Its previously issued tourist amusement enterprise operating license.</p> <p>(2) Its shareholders' meeting record, shareholders' written agreement, or certificate of transfer of rights issued by a court.</p> <p>(3) Other material documents.</p> <p>When the administrative authority makes the cancellations referred to in the preceding paragraph, it shall copy notice thereof to relevant authorities.</p> <p>Where a tourist amusement enterprise terminates operation and fails to apply as prescribed in the preceding paragraph within six months, the administrative authority shall cancel its</p>	Cancel license in case of major investment projects	Pass on report in case of major investment projects, cancel license in case of non-major investment projects	Report	As prescribed by Article 26 of the Regulations for the Management of Tourist Amusement Enterprises.

	establishment approval, business plan approval, and operating license.				
22	After a tourist amusement enterprise commences operation, it shall submit a monthly report on operating income, number of visitors and number of employees to the local administrative authority by the tenth day of the following month, and shall submit its annual balance sheet and financial report to the local administrative authority by June of the following year. The local administrative authority shall compile the reports of all tourist amusement enterprises within its jurisdiction for submission to the Tourism Administration, MOTC by the fifteenth day of the following month.	Analyze	Compile and report	Submit report	As prescribed by Article 27 of the Regulations for the Management of Tourist Amusement Enterprises.
23	When a tourist amusement enterprise joins a domestic or international franchise, it shall, after completing the procedures stipulated by relevant laws and regulations, submit a report of this, together with the contract and other relevant documents, to the local administrative authority for reference filing.	Receive notification	File for reference	Report	As prescribed by Article 28 of the Regulations for the Management of Tourist Amusement Enterprises.

24	A tourist amusement enterprise may set up a well-constructed guidance and tourism information service system, and collaborate with the administrative authority in conducting market promotion and advertising	May conduct	May conduct	Collaborate	As prescribed by Article 29 of the Regulations for the Management of Tourist Amusement Enterprises.
25	If tourist amusement enterprises organize a trade association or other entity with legal person status in accordance with the law, its business shall be subject to the supervision of the administrative authority.	Supervise	Supervise	—	As prescribed by Article 30 of the Regulations for the Management of Tourist Amusement Enterprises.
C	<b>Inspection of Tourist Amusement Enterprises</b>				
1	Tourist amusement enterprises are subject to inspection before commencement of operation, regular inspection, and unscheduled inspection.	Ask relevant authorities to conduct inspection	Ask relevant authorities to conduct inspection	—	1. Under the provisions of Article 3 and Article 37 Paragraph 1 of the Statute for the Development of Tourism, and Article 5 Paragraph 1 of the Regulations for the

					<p>Management of Tourist Amusement Enterprises, the Tourism Administration, MOTC and local governments are empowered to conduct inspection and supervisory management, according to law, of all tourist amusement enterprises under operation.</p> <p>2. As prescribed by Articles 32, 37 and 38 of the Regulations for the Management of Tourist Amusement Enterprises.</p>
2	<p>Safety inspections shall be carried out on tourist amusement enterprises' mechanical amusement facilities, aquatic amusement facilities, ground amusement facilities, aerial amusement facilities, and other amusement facilities</p>	<p>Ask relevant authorities to conduct inspection</p>	<p>Ask relevant authorities to conduct inspection</p>	—	<p>As prescribed by Article 32 Paragraph 1 and Article s 37 and 38 of the Regulations for the Management of Tourist</p>

	approved by the administrative authority.				Amusement Enterprises.
3	Items of safety inspection for tourist amusement facilities operated by tourist amusement enterprises.	Determine in collaboration with relevant administrative authorities.	—	—	As prescribed by Article 32 Paragraph 2 of the Regulations for the Management of Tourist Amusement Enterprises.
4	After tourist amusement facilities have been inspected by the relevant administrative authorities and found to be in compliance with regulations, the inspection documents issued by the inspecting authorities shall be indicated or placed in a conspicuous position at each tourist amusement facility that has been inspected.	—	—	Must indicate or place in conspicuous positions	As prescribed by Article 33 Paragraph 1 of the Regulations for the Management of Tourist Amusement Enterprises.
5	A tourist amusement enterprise shall erect instructional notices, and relevant warnings and restrictions on use, in conspicuous places at tourist amusement facilities, in accordance with the type and characteristics of each facility.	—	—	Erect in conspicuous places	As prescribed by Article 33 Paragraph 2 of the Regulations for the Management of Tourist Amusement Enterprises.
6	A tourist amusement enterprise shall appoint dedicated staff to manage, maintain and operate its tourist amusement	—	—	Must carry out as prescribed.	As prescribed by Article 34 Paragraph 1 of the Regulations

	facilities, and shall employ qualified life-saving personnel and life-saving equipment.				for the Management of Tourist Amusement Enterprises.
7	A tourist amusement enterprise shall conduct training for the management, maintenance and operation of its tourist amusement facilities and for life-saving personnel. Records of training shall be kept, and shall constitute one of the items for regular and unscheduled inspection by the administrative authority.	Ask related authorities to conduct inspection	Ask related authorities to conduct inspection	Keep written records.	As prescribed by Article 34 Paragraph 2 of the Regulations for the Management of Tourist Amusement Enterprises.
8	A tourist amusement enterprise shall install visitor safety equipment and emergency medical aid equipment on its premises, and establish emergency disaster response and emergency medical treatment systems. These arrangements shall be reported to the local administrative authority for reference filing.	—	File for reference	Establish written data	As prescribed by Article 35 Paragraph 1 of the Regulations for the Management of Tourist Amusement Enterprises.
9	A tourist amusement enterprise shall conduct at least one emergency response drill each year.	—	—	Conduct regularly or unscheduled	As prescribed by Article 35 Paragraph 2 of the Regulations for the Management of Tourist Amusement Enterprises.
10	Before conducting an	File for	Attend	—	As prescribed

	<p>emergency response drill, a tourist amusement enterprise shall inform the local administrative authority to attend for on-site superintendence and guidance. The local administrative authority shall make a record of the situation of its superintendence and guidance, and submit this to the Tourism Administration, MOTC for reference filing. Where it considers there to be a need for improvement, the local administrative authority shall inform the enterprise and set a deadline for such improvement.</p>	reference	onsite to guide and supervise, and make a record.		by Article 35 Paragraph 3 of the Regulations for the Management of Tourist Amusement Enterprises.
11	<p>A tourist amusement enterprise shall conduct regular and unscheduled inspections of the operating management and safety maintenance of its tourist amusement facilities, and shall make a record thereof. The records shall be submitted to the local administrative authority by the fifth of every January, April, July and October, and the local administrative authority may conduct checks when necessary.</p>	—	May conduct checks when necessary	Self-inspection	As prescribed by Article 36 Paragraph 1 of the Regulations for the Management of Tourist Amusement Enterprises.
12	<p>The local administrative authority shall compile the inspection records of the tourist amusement enterprises under its</p>	File for reference	Compile	—	As prescribed by Article 36 Paragraph 2 of the Regulations

	jurisdiction, and submit this information to the Tourism Administration, MOTC for reference filing by the tenth of every January, April, July and October.				for the Management of Tourist Amusement Enterprises.
13	The local administrative authority, in the course of guiding and supervising the tourist amusement enterprises under its jurisdiction on matters including the maintenance of tourist safety, the maintenance and management of tourist amusement facilities, the tidying and beautification of the environment, and the provision of customer services, shall ask relevant authorities to conduct regular and unscheduled inspections, and shall make a record thereof.	May conduct unscheduled inspections	Inspect and make a record	—	As prescribed by Article 37 Paragraphs 1 and 4 of the Regulations for the Management of Tourist Amusement Enterprises.
14	In the event that the inspection of tourist amusement facilities as referred to in the previous paragraph reveals any irregularities or potential danger, written notice shall be served to the enterprise requiring improvement within a set time, and the facilities concerned may not be used until they have passed a further inspection.	Must serve written notice requiring improvement within a set time.	Must serve written notice requiring improvement within a set time.	—	As prescribed by Article 37 Paragraphs 2 and 4 of the Regulations for the Management of Tourist Amusement Enterprises.
15	Regular inspections shall be conducted once in the first half of the year and once in the second half of	File for reference	Report	—	As prescribed by Article 37 Paragraph 3 of the

	the year, the former to be completed by the end of May and the latter by the end of November. The results of the inspections shall be reported to the Tourism Administration, MOTC for reference filing.				Regulations for the Management of Tourist Amusement Enterprises.
16	The Tourism Administration, MOTC may conduct annual contests for appraisal of supervision and guidance on matters including the maintenance of tourist safety, the maintenance and management of tourist amusement facilities, the tidying and beautification of the environment, and the provision of customer services.	May conduct	Jointly conduct	—	As prescribed by Article 38 Paragraph 1 of the Regulations for the Management of Tourist Amusement Enterprises.
17	When organizing the contests referred to in the preceding paragraph, the Tourism Administration, MOTC may invite police administration, fire protection, health and sanitation, environmental protection, building management, labor safety inspection, consumer protection and other related government agencies or experts and scholars to form a judging panel.	May conduct	Jointly conduct	—	As prescribed by Article 38 Paragraph 2 of the Regulations for the Management of Tourist Amusement Enterprises.
D	<b>The Management of Tourist Amusement Enterprise Employees</b>				
1	A tourist amusement	May assist	May assist	Must	As prescribed

	enterprise shall conduct pre-employment and on-the-job training for its employees, and when necessary may receive assistance from the administrative authority.	when necessary.	when necessary.	conduct training.	by Article 39 Paragraph 1 of the Regulations for the Management of Tourist Amusement Enterprises.
2	In order to raise the quality of tourist amusement enterprises' tourist amusement facility management, maintenance and operating personnel, life-saving personnel, and other members of staff, the central administrative authority shall organize specialized training programs, to which tourist amusement enterprises may send their employees to attend.	Must organize specialized training programs	Jointly conduct	Send employees to attend	As prescribed by Article 39 Paragraph 2 of the Regulations for the Management of Tourist Amusement Enterprises.
3	The central administrative authority may commission specialized institutes to conduct specialized training programs, and may collect registration fees, tuition and incidental fees, and certification fees.	May commission undertaking	—	—	As prescribed by Article 39 Paragraph 3 of the Regulations for the Management of Tourist Amusement Enterprises.
E	<b>Supplementary Provisions</b>				
1	When a tourist amusement enterprise that is recognized as a major	Major investment projects	Non-major investment projects	—	As prescribed by Article 40 Paragraph 1

	<p>investment project violates the provisions of Articles 15 to 17, Article 18 Paragraphs 3 or 4, Article 21, Article 23, Article 24, Article 26, or Article 39 Paragraph 1, penalty shall be imposed by the MOTC in accordance with the provisions of Article 55 Paragraph 3 or Article 61 of the Statute. When such violation is committed by a tourist amusement enterprise that is not recognized as a major investment project, penalty shall be imposed by the local administrative authority in accordance with Article 55 Paragraph 3 or Article 61 of the Statute.</p>				<p>of the Regulations for the Management of Tourist Amusement Enterprises.</p>
2	<p>When a tourist amusement enterprise violates the provisions of Article 18 Paragraph 1, Article 19, Article 19-1 Paragraph 1, Article 20, Article 22, Article 25, Article 27, Article 28, Article 35, or Article 36, penalty shall be imposed by the local administrative authority in accordance with Article 55 Paragraph 2 Subparagraph 2, Article 55 Paragraph 3, or Article 57 Paragraph 3 of the Statute.</p>	—	<p>Penalize as prescribed</p>	—	<p>As prescribed by Article 40 Paragraph 2 of the Regulations for the Management of Tourist Amusement Enterprises.</p>

3	<p>When a tourist amusement enterprise violates the provisions of Article 33, Article 34, or Article 37, penalty shall be imposed by the administrative authority in accordance with the provisions of Article 55 Paragraph 3 or Article 54 Paragraph 1 of the Statute.</p>	<p>Penalize as prescribed</p>	<p>Penalize as prescribed</p>	<p>—</p>	<p>As prescribed by Article 40 Paragraph 3 of the Regulations for the Management of Tourist Amusement Enterprises.</p>
4	<p>When a tourist amusement enterprise applies for the issuance, reissuance or replacement of its tourist amusement enterprise operating license, it shall pay a fee of one thousand NT dollars. But when a tourist amusement enterprise, having been lawfully approved to operate prior to the coming into effect of these Regulations, applies for the issuance of a tourist amusement enterprise operating license, it shall be exempt from payment of a fee; and the same applies to an application for the replacement of a tourist amusement enterprise operating license due to a change of address resulting from an administrative district adjustment or street address rearrangement.</p>	<p>Major investment projects</p>	<p>Non-major investment projects</p>	<p>—</p>	<p>As prescribed by Article 42 Paragraph 1 of the Regulations for the Management of Tourist Amusement Enterprises.</p>
5	<p>An applicant for the issuance, reissuance, replacement or additional</p>	<p>Major investment projects</p>	<p>Non-major investment projects</p>	<p>—</p>	<p>As prescribed by Article 42 Paragraph 2</p>

<p>issuance of the exclusive trade logo for tourist amusement enterprises shall pay a fee of eight thousand NT dollars. But an application for replacement of the exclusive trade logo for tourist amusement enterprises due to the change of its form by amendment of these Regulations shall, except for additional issuance, be exempt from payment.</p>				<p>of the Regulations for the Management of Tourist Amusement Enterprises.</p>
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