

Content

Title : Principles for the Stipulation and Determination of the Scope of Major Infrastructure Projects for the Act for Promotion of Private Participation in Infrastructure Projects [Ch](#)

Date : 2025.10.03

Legislative : 1. Full Text (7 Articles) Promulgated by the Public Construction Commission, Executive Yuan, No. (89)-Kung-Cheng-Chi-Tzi-89031576, dated October 27, 2000
2. Amended and promulgated by the Public Construction Commission, Executive Yuan, No. Kung-Cheng-Chi-Tzi-09100405910, dated September 19, 2002 for Article 4 and its Appendix I (Responsibility Assignment Chart)
3. Amended and promulgated by the Public Construction Commission, Executive Yuan, No. Kung-Cheng-Chi-Tzi-09400183280, dated May 30, 2005 for Articles 3, 4, 5, and Appendix I (Responsibility Assignment Chart) of Article 4
4. Amended and promulgated by the Public Construction Commission, Executive Yuan, No. Kung-Cheng-Chi-Tzi-09700221410, dated May 28, 2008 for Appendix I (Responsibility Assignment Chart) of Article 4
5. Amended and promulgated by the Ministry of Finance No. Tai-Tsai-Cu-Tzi-10225503040, dated February 22, 2013 for Articles 4, 5, and Appendix (Responsibility Assignment Chart) of Article 4
6. Amended and promulgated by the Ministry of Finance No. Tai-Tsai-Cu-Tzi-10625520280, dated September 26, 2017 for Appendix (Responsibility Assignment Chart) of Article 4
7. Amended and promulgated by the Ministry of Finance No. Tai-Tsai-Cu-Tzi-11425528960, dated October 3, 2025 for Appendix (Responsibility Assignment Chart) of Article 4

Content : Article 1

These Principles are enacted to prudently stipulate the scope of major infrastructure projects, pursuant to Paragraph 2, Article 3 of the Act for Promotion of Private Participation in Infrastructure Projects (hereinafter referred to as the "Act").

Article 2

According to the Act, major infrastructure projects are entitled to benefits, mainly: "Private Land Expropriation (Restricted to Projects Planned by the Government)" ; "Credit Extension (Restricted to Major Transportation Facilities)" ; "Profit-Seeking Enterprise Business Income Tax Exemption for Five Years" ; "Deduction of Profit-Seeking Enterprise Business Income Tax for Investment Expenditure" ; "Preferential Customs Tariff on Imported Machinery and Equipment" ; "Reduction/Exemption of Land Value Tax, Housing Tax, and Deed Tax" ; and "Deduction of Profit-Seeking Enterprise Business Income Tax Payable for Investment in Shares". These benefits may influence government fiscal revenues, and therefore, require prudent regulations.

Article 3

When drafting and amending the scope of major infrastructure projects, the central authorities in charge of the relevant industries shall take important items of future policy into consideration, factors such as preference policy, urgency of infrastructure projects, self-liquidity and social significance, degree of public demand, financing situation, and private institutions' payback years and so on, then to prudently assess the selected projects and explicitly delineate specific scopes of certain scale, with the ultimate aim to effectively encourage private investment in infrastructure projects that the government has planned and prioritized.

Article 4

The central authorities in charge of the relevant industries shall draft and amend the scope of major infrastructure projects in accordance with the Appendix (Responsibility Assignment Chart) and the principles set forth in the preceding Article, as well as in compliance with the ways of participation in infrastructure projects prescribed in Article 8 of the Act.

Article 5

When drafting and amending the scope of a major infrastructure project, the central authorities in charge of the relevant industries shall, at the same time, prepare a draft that describes the scope of the major infrastructure project (including a general description) and an assessment report on its tax expenditures. Both documents shall be submitted to and assessed by the competent authority (the Ministry of Finance) in conjunction with the Ministry of the Interior before being promulgated by the competent authority.

Article 6

The determination of an individual investment project as a major infrastructure project shall be made by the authority in charge in accordance with the scope of major infrastructure projects promulgated in the preceding Article.

Article 7

The central authorities in charge of the relevant industries may amend the scope of a major infrastructure project based on actual need and shall proceed pursuant to the Principles.

Attachments : Appendix (Responsibility Assignment Chart)-1141003.pdf

Data Source : Ministry of Finance, R.O.C. Laws and Regulations Retrieving System