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Reference Date: December 31, 2016



2016 Industry and Services Census
Wholesale and Retail Trade
Industry Investigation Form B

(This form is also applicable to accommodation and food service activities industry)

Organized by DGBAS



1. This census is based on the regulation prescribed in Article 20 of the Statistics Act...
2. The information filled in this form is provided for the application of establishing overall industrial development plan and administrative policies.

Name of Enterprise, Person-in-charge, Contact Name, Person completing the form, Facsimile, E-mail, Actual Business Address

- (1) This form is applicable to businesses of wholesale, retail including department stores, supermarkets, chain convenient stores, retail hypermarkets, television shopping, online shopping, mail order, direct sale, vending machine product sale etc., product wholesale brokerage, lodging business and catering business.
(2) The investigation subject of this form is based on "Company Unit", if there is any branch unit, the number entered in this form shall include the information of the headquarter management unit and all of its branch units.
(3) For those of the unit level of 8, in addition to the information of your company completing the form, the company shall base on the unit of location to complete a census form of a headquarter management unit (unit level of 3) and a headquarter management and its branch unit status form.
(4) The content of this form includes the business records of the departments of financial, accounting, human resource, warehouse and general affairs of your company.
(5) The term of "full-year" in the form refers to the period of January 1 to December 31 of 2016.
(6) Historical industrial and service business census result website: http://www.dgbas.gov.tw--government census --> statistics section of DGBAS --> industrial and service business census

Table with columns: Census No., Township (Town, City, District), Village (Li), Serial No., Determination No.

Table with columns: Form Code, Unit Level, Unified Business No. of Profit-Seeking Business and Withholding Unit, Business Category Code (Primary, Secondary)

[The above fields shall be completed by the enumerator]

Before filling in the form, please refer to the "Frequently Asked Questions for Form Completion" on page 6 first.

[00] Organization type: [Please select one item]

Other organization: refers to other legal entity organization, such as the companies of credit, production, consumer cooperative unit, farmer and fishermen's association, legal foundation etc.

Organization type form with checkboxes for Private (Company, Ownership or Partnership, Others) and Public (Company, Non-company & Others)

[01] Actual business commencement date: Year, Month

For those with business commencement date before 1912, please enter January 1, 1912.

[02-1] Business operation items in 2016:

1. Primary: (Please describe the specific content of the business, such as: wholesale of general merchandise, wholesale of bedclothes, retail of glasses, retail children clothes, retail of bicycles, commodity wholesale brokerage, department store, supermarket, chain convenient store, retail hypermarket, television shopping, hotel, camping zone, fast food store etc.)

2. Secondary: (Please enter items for the main category of business only, and such items entered shall be the ones with greater production, sales, service values)

[02-2] Product sales channels in 2016: [Shall be completed by those whose primary business is in Wholesale and Retail Trade Industry only]

Table showing Sales type and channel (Wholesale, Retail) and Total percentage (100%)

[03-1] Persons engaged and salaries in 2016:

Persons engaged: refer the employees receiving salaries at the end of year and currently employed, including workers assigned by manpower staffing agency, foreign workers and workers under cooperative education program as well as Own-account workers and unpaid family workers. Excluding the workers employed by other company but works in your company, or personnel of directors, supervisors, board members and consultants etc. not actually participating in the business operation, and workers stationed in overseas offices for long term.

- (1) Employees: refer to the personnel of regularly employed, temporary and hourly workers, such as temporary field service personnel and proprietor receiving salaries and family relative workers.
(2) Supervisors/technicians: include supervisors and supervision personnel, pharmacists, marketing and planning personnel as well as information professional personnel etc.
(3) Non-supervisors/ non-technicians: including assistant for professions and business supporting personnel, service and sales personnel, labor workers etc.
(4) Own-account workers and unpaid family workers: refer to proprietors without permanent salaries and family relative workers participating at work for an average of above 15 hours per week in December 2017 without receiving salary payment.
(5) Employees stationed at overseas offices for long time: refer to the employees with the working period of time accumulated to exceed more than half a year or expected to exceed more than half a year at the overseas offices of your company by the end of the year, including branch company, office, subsidiary company and affiliate company.

Payrolls, year-round of 2016:

- (1) Referring to the Payrolls, year-round of 2016 total of the domestic workers, including the base salary, overtime payment, subsidy, all types of bonuses and employee remunerations etc., and also including the salaries paid by the end of year to employees already resigned. However, it shall not include the labor and health insurance expense, welfare subsidy, retirement fund, pension, severance pay covered by the employer; In addition, please do not include the salaries paid to workers stationed at overseas offices for long term.
(2) The Payrolls, year-round of 2016 of Own-account workers and unpaid family workers include the cash and object depreciation value used by the proprietor and its relatives in your company.

Table for Persons engaged and salaries in 2016, showing Item(s), Number of persons engaged, and Payrolls, year-round of 2016 (dollars)

[03-2] Use of contracted workers status at end of year of 2016:

During the entire year, has your company signed labor contracts for contracted workers with other companies in order to assign workers to your company and to provide labor services under the work assignment and supervision by your company? (Excluding the labor of outsourced business)

- 1. Yes. During January to December, a maximum number of people and a minimum number of people are used per month, and during the month with such uses, typically, of people are used; the full-year expense is dollars;
2. No

[03-3] Business labor assignment status at end of year of 2016:

During the entire year, has your company signed labor contractors for providing contracted workers to other companies such that the contract workers receive works assigned by the company and are supervised by the company, for which your company collect a service fee? (Excluding the labor stationed in subsidiary company)

- 1. Yes. During January to December, a maximum number of people and a minimum number of people are assigned to other companies per month, and during the month with such assignments, typically, of people are assigned; the full-year income for the assignment service is dollars;
2. No

[04-1] Actual asset utilization status at end of year of 2016:

For those with accounts, please enter the values according to the balance sheet of "surplus before allocation" at the end of 2016; If there is accumulated depreciation (consumption) of the assets, allowance evaluation items (such as accumulated loss, accumulated fair value variations, allowance for uncollectible accounts, allowance for reduction of inventory loss etc.), please enter the amount after the deduction (i.e. the net value).

For the self-owned fixed assets (Including investment property (rent, lend, idle etc.) without accounts, please calculate the net value by subtracting the consumed usages from the market price at the end of 2016 (i.e. the price amount to be paid for purchasing the same type of asset at the present time), and please enter the result (if the market estimation cannot be obtained, the estimation can be obtained from the current taxation listed on the house tax, and the announced land current value for the land for estimation respectively).

For assets of overseas branch unit, please enter such assets in the "Overseas" item of "Long term investment"; for assets of domestic branch units in agriculture, forestry, fishery and husbandry etc., please enter such assets in the "Domestic" item of "Long term investment".

Table for Actual asset utilization status at end of year of 2016, showing Item(s), Amount (dollar), and detailed descriptions for various asset categories like Current asset, Fixed asset, Investment property, Long term investment, Net value of intangible asset, Other assets, Total asset (net value), and Rented or borrowed fixed asset.

(Please continue on page 2)

**[04-2] Self-owned fixed asset increased, abandoned and sold in 2016**

- ▲ Including investment property and fixed asset pending for sale, and the rent asset rights improvement; please enter into relevant items according to the land, building or equipment.
- ▲ For the "increased" part, please calculate based on the cost of acquisition, including import tax and transportation expenses.
- ▲ Excluding fixed assets increased due to merger, and the fixed asset domination as well as the increased/decreased value after re-estimation.
- ▲ Excluding the changes of the self-owned fixed assets of overseas branch units and branch units in agriculture, forestry, fishery and husbandry etc.
- ▲ Re-classification refers to the asset item offsetting performed for uncompleted construction, pre-paid equipment not yet completed or delivered etc.

Item(s)	Increased (dollars) <small>(Including the construction, purchase, expansion, improvement and large repair, but excluding re-classification)</small>	Abandoned (dollars) <small>(List according to the remaining account value)</small>	Sold (dollars) <small>(List according to the sale price)</small>
Land <small>(Including land advance payment)</small> (1)			
Land improvement and other construction <small>(Including development value)</small> (2)			
Facility warehouse, dormitory and business office (3)			
Transportation equipment (4)			
Machinery, electrical and mechanical and miscellaneous equipment (5)			
Construction in progress and prepayments for equipment (6)			
Others <small>[For those not belonging to (1)-(6), please enter into this item]</small> (7)			
<b>Total</b> [(1)-(7)] (8)			

**[04-3] Inventory and material stock in 2016:**

- ▲ Please enter estimation according to the original cost of acquisition based on actual stocktaking, and please do not deduct the allowance evaluation loss.

Item(s)	Amount at the beginning of year (dollars)	Amount at the end of year (dollars)
Domestic deposit		
Overseas deposit		
<b>Total</b>		

**[05] Full-year incomes in 2016:**

- ▲ Please enter according to the accrual basis of accounting, including account receivables but not yet received, but excluding pre-collected amounts.
- ▲ After the income and expense balance calculation of overseas branch units and branch units in agriculture, forestry, fishery and husbandry etc., if the result is a surplus please enter into the item of "Investment gain and earnings of selling assets".

Item(s)	Amount (dollar)	
Operating Revenues	Product sale income (01)	<small>(Including the secondary products for sale purchased from other companies or accommodation and food service activities industry operators. Shall equal to the total amount indicated in Column (4) of Question [15].)</small>
	Self-produced product sale income (02)	<small>Please enter the first three main category codes of self-produced products, and please refer to the primary product name and number table on page 5: (14) _____, (15) _____, (16) _____.</small>
	Catering offering income (03)	<small>Including the service fee income.</small>
	Service income (04)	<small>Including the accommodation income of the lodging business and the service income from product repair and processing etc.</small>
	Commission income (05)	<small>Referring to the income of brokerage, agency and agent, and the commission income of department store shops.</small>
	Other operating revenues (06)	
	<b>Sub-total Of Operating Revenues</b> [(01)-(06)] (07)	<small>Where the export sale income accounts for (17) _____%.</small>
Non-operating revenues	Rental income (08)	<small>Referring to the rental income from land, house and various types of equipment, where the pure land rental income accounts for (18) _____%; rental income of business office and warehouse accounts for (19) _____%.</small>
	Interest income (09)	<small>Including income from interests of stocks and notes.</small>
	Investment gain and earnings of selling assets (10)	<small>Referring to the profit earned from investments, including evaluation profit, dividend income and profit exceeding the book net value of sale price of property sale.</small>
	Other non-operating revenues (11)	<small>Including exchange gain, licensing fee income, gain on disposal of assets and government subsidies.</small>
	<b>Sub-total of non-operating revenues</b> [(08)-(11)] (12)	
<b>Total of income</b> [(07)+(12)] (13)		

**[06] Full-year innovative activities in 2016:**

- ▲ An innovative activity does not need to be first in the industry, but it shall be significantly different from the original technology or activity of your company.

Item(s)	Yes	No
1. Did your company launch new series of products or offer completely new services or services with significant technology improvement in 2016? <small>▲ Including new series of product, catering and service items, contents and service processes, such as: improvement of transaction, payment method, but excluding the product transaction without involving any technology improvements.</small>	<input type="checkbox"/>	<input type="checkbox"/>
2. Did your company introduce service backend operation with brand new or significantly improved technologies in 2016? <small>▲ Referring to the use of brand new or significantly improved technology, operation method or new equipment in manufacturing, managing and distribution of products and providing services.</small>	<input type="checkbox"/>	<input type="checkbox"/>
3. Did your company introduce brand new or significantly improved marketing, organization strategy or management method in 2016? <small>▲ Referring to the introduction of new information system or method to assist the internal management operation, such as financial, human resource, marketing, customer relationship management, strategic alliance, organization decision making, knowledge management etc.</small>	<input type="checkbox"/>	<input type="checkbox"/>

**[07] Did your company have own-brand business for the full year in 2016?**

- ▲ Referring to the registration of text or image into trademark according to the law, and marketing for sale in the market; Excluding distributed brand or brands of other groups, affiliate companies.

1. Yes. If the primary business category is in wholesale and retail trade industry, the full-year sale income of own brand product is \_\_\_\_\_ dollars, in which the export sale accounts for \_\_\_\_\_ %.
2. No

**[08] Full-year costs and expenses in 2016:**

- ▲ Please enter according to the accrual basis of accounting, and it shall include the payable accounts not yet paid, but excluding advance payments and temporary payments as well as operational capital expenses, such as the expense for the purchase of land or machinery equipment, new construction, large repair of machines etc. For the expenses of manufacturing, marketing, management and research and development etc., please enter into the appropriate items according to their classes.
- ▲ After the income and expense balance calculation of overseas branch units and branch units in agriculture, forestry, fishery and husbandry etc., if the result is a loss, please enter into the item of "Investment loss and loss of selling assets".

Item(s)	Amount (dollars)	
Full-year goods purchase amount (01)		<small>The number indicated in this item shall be equivalent to the total amount indicated in Column (2) of Question [15].</small>
Goods inventory value at the beginning of year (02)		<small>Referring to the inventory value of the product including inventory gain and loss, but excluding the inventory of self-produced products, raw materials, materials and fuels etc., which shall be equal to the total amount indicated in Columns (1) and (3) of Question [15] respectively.</small>
(Subtract): Product inventory value at the end of year (03) (-)		
Contracted processing fee (04)		<small>For those already counted into the full-year material purchase cost, this item is exempted.</small>
Contracted packaging fee (05)		<small>Referring to the consuming cost for business in commodity transaction and offering of accommodation and catering services, including inventory gain and loss, and the material of self-produced product including its surplus and loss.</small>
Raw material and fuel consumption value <small>(Including the food ingredients and materials used for catering business)</small> (06)		<small>Including the Payrolls, year-round of 2016 total in Question [03-1] and the non-salary remuneration (such as retirement fund, various insurance fee, severance pay, employee welfare allocation and other welfare expenses).</small>
Salary, retirement and pension, severance pay, welfare expense (07)		<small>Referring to the rental expense of land, house and various equipment, where the pure land rental expense accounts for approximately (38) _____%, business office and warehouse rental expense accounts for approximately (39) _____%.</small>
Rental expense (08)		<small>Where the book and magazine expense accounts for (40) _____%.</small>
Stationery, books and magazine expense (09)		
Business trip expense (10)		
Transportation expense (11)		<small>For those already included in the transportation expense of the material purchase cost, no repeated listing shall be made.</small>
Postal fees (12)		<small>Including the internet network and cable rental expense. Where the postal mailing expense including the express mail expense accounts for (41) _____%.</small>
Repair and Maintenance (13)		<small>Excluding the large Repair and Maintenance listed under the capital expense, and the self-maintenance and Repair and Maintenance of your company shall not be listed repetitively. Where the transportation equipment Repair and Maintenance accounts for approximately (42) _____%, business office and warehouse Repair and Maintenance accounts for (43) _____%.</small>
Advertisement expense (14)		<small>Where the water bill accounts for (44) _____%, and electric bill accounts for (45) _____%.</small>
Water, electric and gas expense (15)		<small>Including the transportation equipment accident insurance, but excluding the health insurance and public labor insurance expenses covered by the employer.</small>
Property insurance expense (16)		<small>Including conference, banquet and entertainment expenses.</small>
Entertainment expense (17)		<small>Including donations, relieves, compensations, scholarships, default fine, penalties and various uncollectible accounts etc.</small>
Private transfer payments and bad debt losses (18)		<small>Including gifts for troops, donations, penalties and local community event expense etc.</small>
Transfer payments to government (19)		
Taxation and official fees <small>(Excluding the income tax and export tax)</small> (20)		<small>Including non-value added business tax.</small>
Depreciations (21)		<small>Including depreciation of investment property.</small>
Exhausts and amortizations (22)		
Reduction of inventory loss and gain from value recovery and export loss (23)		
Commission expense (24)		<small>Including the commissions (Excluding franchise licensing fee) paid for sales, consignment, introduction or agency transaction of various products.</small>
Transportation equipment fuel consumption expense (25)		
Pallet and warehouse expense (26)		<small>Referring to the fees paid for entrusting warehouse business operators to store goods.</small>
Custom declaration expense (27)		<small>Including certificate fees and handling fees.</small>
Bank service fee (28)		<small>Referring to the fees paid for the services of acceptance, exchange, guarantee, custody, trust offered by the bank.</small>
Outsourced cleaning fee (29)		<small>Referring to the fees paid for entrusting other companies to clean or handle pollutants generated during the environmental sanitary and operation processes.</small>
Other service fee (30)		<small>Including the fees paid for membership fees, lawyers, accountants, bookkeepers, land administrative agent and use of contracted workers.</small>
Other operating expenditures (31)		<small>If the value in this item exceeds 1% of the total expense, please indicate the name and amount of the large expense in the remarks field on page 4.</small>
<b>Sub-total of operating expenditures</b> [(01)-(31)] (32)		
Non-operating expenditures	Interests expense (33)	<small>Where the expense for the interests on the financial institute loan account for approximately (46) _____%.</small>
	Investment loss and loss of selling assets (34)	<small>Referring to the loss including evaluation loss caused by investments in financial products and stock investment under equity method, and the loss of sale price of property sold under book net value.</small>
	Other non-operating expenditures (35)	<small>Including disaster loss, exchange loss, asset impairment loss, business suspension and power shortage loss and other non-operating expenditures.</small>
	<b>Sub-total of non-operating expenditures</b> [(33)-(35)] (36)	
<b>Expense total</b> [(32)+(36)] (37)		

[09] Full-year intangible investment amount in 2016:

- ▲ Intangible investment or direct or indirect investment in activities helpful to improve the company competitiveness.
  - ▲ Cost and capital expense amount, referring to items related to the full-year cost expense in Question [08] and the Actual asset utilization status at the end of year in Question [04-1] respectively.
- Research and development: cost expense \_\_\_\_\_ dollars, capital expense \_\_\_\_\_ dollars.
    - ▲ Including the expenses of the affairs fee, human resource fee, maintenance fee, material fee and outsourced research and development fee etc. of the research and development department; the capital expense includes the purchase of fixed assets of machinery and equipment for research and development purposes, and related intangible assets, such as patent rights etc.
  - Employee training cost expense \_\_\_\_\_ dollars, capital expense \_\_\_\_\_ dollars.
    - ▲ Including the cost expense of the instructor fee and place rental fee for conducting the training, application fee for training assignment, human resource and affairs of training department; the capital expense includes the land, building, machinery and equipment etc. of the employee training department center.
  - Marketing: cost expense \_\_\_\_\_ dollars, capital expense \_\_\_\_\_ dollars.
    - ▲ Including the cost expense of advertisement, market research, package design, entertainment and the human resource as well as affairs of marketing department; the capital expense includes the hardware equipment and brand merger of the marketing department.
  - Computer software, database: (Including the purchase cost and rental fees of each department, but excluding hardware expense) cost expense \_\_\_\_\_ dollars, capital expense \_\_\_\_\_ dollars.
    - Where the rental fee percentage is \_\_\_\_\_%. Where the payment to overseas percentage is \_\_\_\_\_%.
    - payment to overseas percentage is \_\_\_\_\_%.

If there is computer software and database expense in the above 3 items, please enter the expense in the [computer software, database] item.

[10] Full-year professional and technology transaction amount in 2016:

- ▲ Referring to the purchase (sale) and licensing of trademarks, dealerships, patent rights, and the professional technology cooperation and transfer through contract engagement; Excluding: financial, commercial, managerial and legal technical assistance, licensed use of media products (including data within the scope of copyright, and the transaction of design and software).
- ▲ Non-outright purchase refers to that the licensor and the licensee engage in self-defined contract and use the percentage of the product quantity or sale price as the basis for price calculation, which also includes the action of the transaction in lease form.

Item(s)		Domestic (dollars)	Overseas (dollars)	
Professional technology	Sale (1)			
	Purchase	Patent rights and trademark (including dealership) Outright purchase (2)		
		Non-outright purchase (3)		
		Professional technology and technical service (non-patent) (4)		
	Where the total amount of Items (2), (3), (4) used for research and development purpose is _____ dollars. (Excluding trademark and dealership)			

[11] Business operation status digitization status in 2016:

Item(s)	Yes (Please select or complete the following information)	No (Please select)
1. Is computer or network equipment used?	<input type="checkbox"/>	<input type="checkbox"/>
↓ If "Yes" is selected, please continue to complete the following usage condition		
2. Is it used to assist the internal operation?	<input type="checkbox"/> (1) Only used in the foundation operation <input type="checkbox"/> (2) Used in foundation and management, decision making operations (Please continue to (2)/A) (2) A. Does the management decision operation use the following system or technology? (Multiple selection applicable) <input type="checkbox"/> ① Enterprise resource planning (ERP) or customer relationship management (CRM) operating systems <input type="checkbox"/> ② Cloud computation (Obtained via internet network, excluding free use) <input type="checkbox"/> ③ Large data (Big Data) analysis <input type="checkbox"/> ④ None of the above	<input type="checkbox"/>
3. Is business information provided via network?	<input type="checkbox"/>	<input type="checkbox"/>
4. Is mobile payment function for sales transaction provided? (Excluding network sales transaction)	<input type="checkbox"/>	<input type="checkbox"/>
5. Is there sale via network?	<input type="checkbox"/> (1) Full-year transaction amount is _____ ten-thousand dollars, where the percentage of sale to general public (family) is _____% <input type="checkbox"/> (2) Is there any cross-border sale? <input type="checkbox"/> 1. Yes <input type="checkbox"/> 2. No <input type="checkbox"/> (3) Is third party payment used? <input type="checkbox"/> 1. Yes <input type="checkbox"/> 2. No	<input type="checkbox"/>

[12] Status of full-year sale of products purchased from overseas in 2016: [Shall be completed by those with the primary business category in wholesale and retail trade industry only]

- ▲ If the sales income is listed based on the income and expense balance amount, please enter the sales income of the original purchase orders and the costs respectively; however, the transaction of mere intermediate brokerage shall be excluded.

Full-year sales income for the sale of goods purchased from overseas \_\_\_\_\_ dollars. (If this item is >0, then please complete the following questions 1-3)

1. Where the percentage of entrusted or purchased from the overseas afflicted company including overseas branch units is \_\_\_\_\_%.

2. Goods supply source region allocation percentage %:

China (Including Hong Kong, Macau)	Asia (Excluding China)	America	Europe	Other regions	Total
					100

3. Where goods not transported back to our nation but delivered directly to the buyer overseas or subject specified by the buyer:

Sales income (dollars)	Sales cost (dollars)

[13] Cross-border service transaction, investment plan and personnel interaction status in 2016:

Item(s)	Yes (Please select or complete the following information)	No (Please select)																												
1. Is there any transaction of service or labor (Excluding tangible products) with overseas companies throughout the year? ▲ Including construction, transportation, communication, travel, financial, insurance, technology, media creation, management, information, licensing, certification, repair or training etc., but excluding the making of commissions for being an intermediate of transactions.	<input type="checkbox"/> (1) Purchase only <input type="checkbox"/> (2) Sale only <input type="checkbox"/> (3) Both	<input type="checkbox"/>																												
2. Is there any assignment of domestic employees for business trips, training or working at overseas?	<input type="checkbox"/>	<input type="checkbox"/>																												
3. Is there any foreign professional or foreign company (agency) worker on business trip, on training or working at your company throughout the year? (Excluding the foreign workers of production operators, labor workers, kitchen workers, nursing workers etc.)	<input type="checkbox"/>	<input type="checkbox"/>																												
4. Is there one single foreign shareholder holding more than 10%(inclusive) of the shares of your company at the end of the year? ▲ Referring to a single foreign natural person or foreign legal shareholder, excluding foreign joint fund investment	The number of such type of shareholders is _____ Regional distribution of shareholding percentage (Please round up to integer) <table border="1" style="display: inline-table;"> <thead> <tr> <th>Total</th> <th>China (Including Hong Kong, Macau)</th> <th>Asia (Excluding China)</th> <th>America</th> <th>Europe</th> <th>Other regions</th> </tr> </thead> <tbody> <tr> <td>%</td> <td>%</td> <td>%</td> <td>%</td> <td>%</td> <td>%</td> </tr> </tbody> </table>	Total	China (Including Hong Kong, Macau)	Asia (Excluding China)	America	Europe	Other regions	%	%	%	%	%	%	<input type="checkbox"/>																
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%	%	%	%	%	%																									
5. Is there any overseas branch unit at the end of the year? ▲ Referring to the branch company or office established overseas, excluding subsidiary company or affiliate company.	Total _____ units (Please continue to enter the regional distribution on the right) <table border="1" style="display: inline-table;"> <thead> <tr> <th>China (Including Hong Kong, Macau)</th> <th>Asia (Excluding China)</th> <th>America</th> <th>Europe</th> <th>Other regions</th> </tr> </thead> <tbody> <tr> <td>Units</td> <td>Units</td> <td>Units</td> <td>Units</td> <td>Units</td> </tr> </tbody> </table>	China (Including Hong Kong, Macau)	Asia (Excluding China)	America	Europe	Other regions	Units	Units	Units	Units	Units	<input type="checkbox"/>																		
China (Including Hong Kong, Macau)	Asia (Excluding China)	America	Europe	Other regions																										
Units	Units	Units	Units	Units																										
6. Is your company having the control capability over the single overseas company? ▲ Including direct control or control through re-investment of subsidiary, including paper company. ▲ Referring to the party in the company with foreign shareholding, with a shareholding percentage above 50%(inclusive) or shareholding less than 50% but having the capability to control its financial, operation, personnel or lead the decision of the board of directors.	Total _____ units (Please continue to enter the regional distribution on the right) The accumulated investment amount at the end of quarter is _____ dollars.	<input type="checkbox"/>																												
7. Is there any one single company having the control capability over your company? ▲ The control capability refers to the party having more than 50%(inclusive) of shares of your company, or having shares less than 50% but having the control on the financial, operation, human resource of your company or lead the decision of the board of directors. <input type="checkbox"/> (1) Yes (Please skip and continue on Question [14]) <input type="checkbox"/> (2) No (Please continue to Question 8 on the right)	8. In view of the status of your company (Including overseas branch unit) and all of the domestic and overseas companies under direct controls or controls via re-investments, is the business mainly within the nation or overseas? (Domestic, overseas, multiple selection not permitted) <table border="1" style="display: inline-table;"> <thead> <tr> <th></th> <th>Domestic</th> <th>Overseas</th> <th>No</th> </tr> </thead> <tbody> <tr> <td>(1) Overall international business operation management (Including the decision affairs of financial, human resource, operation direction etc.)</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> <tr> <td>(2) Order receiving, marketing, market survey</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> <tr> <td>(3) Material and product procurement</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>(4) Research and development or professional technology, knowledge consultation</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>(5) Manufacturing, construction, mining, pollution treatment</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>(6) Product sale or service providing (Including product after-sale service)</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>		Domestic	Overseas	No	(1) Overall international business operation management (Including the decision affairs of financial, human resource, operation direction etc.)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	(2) Order receiving, marketing, market survey	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	(3) Material and product procurement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(4) Research and development or professional technology, knowledge consultation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(5) Manufacturing, construction, mining, pollution treatment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(6) Product sale or service providing (Including product after-sale service)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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If "Yes" selected for any one of the Questions 5 and 6, please continue to Question 7





# 2016 Industry and Services Census

## Frequently asked questions for form completion

### Question 5 [Full-year incomes in 2016]

**Q1: When a bakery shop self-produces western bakeries and also purchases other foods and beverages for retail sale to general public or family, how to enter the income?**

A: For the income on the western bakeries self-produced by the bakery shop, please enter into the item (02) "Self-produced product sales income" of this question, and please enter the bakery food code [0210] in the column (14) on the right side. For the sale of the foods and beverages purchased from the external, please enter into the item (01) "product sales income" of this question.

**Q2: When a company engages in the triangular trade, how should the income be entered?**

A: For the company triangular trade income, if it is listed as sales income, it shall be entered into item (01) "Product sales income" of this question, and the purchase cost shall be entered into item (01) "Full-year goods purchase amount" (01) of Question 08. If it is listed as commission income, then it shall be entered in item (05) "Commission income" of this question. However, for Question 12 "Status of full-year sale of product purchased overseas in 2016", please enter the sales income and cost according to the original purchase order.

### Question 6 [Full-year innovative activities in 2016]

**Q1: What is the difference between "service innovation" and "service backend operation innovation"?**

A: Service innovation refers to the offering of more diverse service items or more convenient service processes in order to expand customer ranges and increase customer satisfaction, such as second-hand bookstore transforming into compound operation by providing reading and catering services, or catering business operators introducing the mobile payment etc. As for the service backend operations, they refer to relevant operations for providing services but not having no direct contacts with the customers, and the innovative activities include the introduction of new function equipment or operation method in order to achieve the goals of increase of operation efficiency and reduction of costs, such as the introduction of warehouse delivery management system, electronic shelf tags, smart kitchen equipment etc.

**Q2: The products under agency and sold by the company each year are different, should this be considered as innovation o products?**

A: Brand new series of products under the agency of the company or sold by the company, or the new product sold, sale method, customers, store decoration equipment are significantly different from those in the past, then the products are considered to be innovative.

**Q3: Which type of marking method introduced or utilized by the company is considered as innovative activity?**

A: The company establishes the Facebook fans club in 2016 or designs LINE images for the first time, or establishes the company, brand account on Instagram, or uses the micro-film method to promote the company or company products for the first time, or purchases keyword advertisements online for the first time; as long as new marketing techniques different from the past is used for the first time in 2016, such techniques belong to the marketing innovative activities.

### Question 08 [ Full-year costs and expenses in 2016]

**Q1: The company account includes two main parts of operating (sales) costs and operating expenditures, how to complete the form?**

A: The operating expenditures of this question includes the operating sales costs incurred during the company business operation, such as purchase cost, labor cost, raw material consumption etc., and the operating expenditures of such as management, sales and research and development expenses etc. Please enter the subjects on the accounting book into the corresponding fields of this question based on the classification principle for each separate item.

**Q2: How to calculate the raw material and fuel consumption value?**

- (1) Raw materials and fuels refer to the costs for product transaction and providing accommodation and catering services as well as the material coast of self-produced products. Such as the plastic bags, ropes, paper bags used for packaging in the stores; dish meal ingredients, sources etc. used by the catering business operators; toiletries provided by lodging business operators etc.
- (2) Consumption values include the purchase cost and transportation and warehouse cost, such as pallet warehouse fee, transportation fee, insurance fee etc. If the consumables refer to the imported raw materials, their price shall be calculated based on the Cost, Insurance and Freight (CIF) method, and it shall also include import tax and domestic transportation and warehouse fee.

### Question 11 [Business operation digitalization status in 2016]

**Q1: The company has the enterprise resource planning ERP operating system but it is only equipped with some functions, should this be considered to belong to the use in foundation and management, decision making operations?**

A: The enterprise resource planning (ERP) operating system involves great aspects and its function is extremely powerful. General medium and small companies would first establish early stage operating system, followed by expanding the system functions gradually according to the company operation status. However, regardless the level of construction of the company, as long as it is established with the enterprise resource planning (ERP) operating system, it belongs to the use in the foundation and management, decision making operations.

**Q2: When a company self-purchased servers, information equipment in order to construct a cloud system, should the item of "Cloud computation" of this question be selected?**

A: No selection should be made. The cloud computation in this question refers to the (payment) and the computing resource obtained from the external via internet, such as payment to Amazon, Microsoft, Google, Chunghwa Telecom...etc. cloud vendor to purchase cloud data storage space, mainframe, software or information system etc. Therefore, the cloud computing resource self-constructed by the internal of the company does not belong to the scope of this question.

**Q3: When the company sales product or service via network, does the function of the use of online credit card for payment belong to mobile payment?**

A: Mobile payment refers to the transaction payment via mobile devices of cellular phone, tablet computer etc., such the use of QR Code scanning or the use of specific mobile payment tools, such as LINE Pay, Apple Pay, Android Pay, Allpay etc. for direct payments. If only the function of allowing consumers to enter credit card number online manually, it does not belong to the mobile payment.

### Question 12 [Status of full-year sale products purchased from overseas in 2016]

**Q: For the products of the company sold to overseas, if it is listed as commission income, how to enter the sales income and sales cost?**

A: If the sales income is listed as commission income, please enter the sales amount and cost of the original purchase order respectively. For example: If the company receives a purchase order of USD100,000 from a foreign client, and the supplier in China directly delivers the goods to the foreign client, and the cost is USD95,000, then the company accounting shall record "Commission income" for NTD150,000. In addition, the item shall be entered into the item "where the product not transported back to our nation but delivered to buyer overseas or subject specified by the buyer directly", and the amount of NTD3,000,000, USD10,000x30 [exchange rate], shall be entered for the sales income, and the sales cost shall be NTD2,850,000 (USD95,00x30 [exchange rate]).

### Question 13 [Cross-border transaction, investment planning and personnel interaction status in 2016]

**Q1: How calculate the foreign shareholder total shareholding percentage?**

A: It only requires the sum of all individual foreign shareholders with more than 10% of company shares; if the shareholder is a mutual fund, then the shareholding percentage shall not be included in the calculation. For example: 4 foreign shareholders of A, B, C and D hold the company shares of 25%, 15%, 12% and 1% respectively, where A is a food manufacturing company, B is a mutual fund, C and D are natural person, then only the 2 shareholders of A and B are calculated, and the shareholding percentage total shall be 37% (25%+12%).

**Q2: Does not an international company with domestic and foreign business allocations include the subsidiary company, affiliate company or branch company overseas? If its businesses operated in both domestic and overseas, how to make selection on the form?**

A: The question here is mainly to understand the international business allocation distribution status of international business group; therefore, different from other questions, the form shall be completed based on the aspect of "overall international business group", which includes all domestic and overseas branch companies, subsidiary companies and re-investment businesses under the group invest and controlled by the company. If the business is operated in both domestic and overseas, then it shall be based on the business with high economic value contribution domestically or overseas, and either "Domestic" or "Overseas" shall be selected. For example: A company is a domestic clothing trader, and since 2006, the company establishes subsidiary companies B, C and D in USA, China and Vietnam respectively, where B subsidiary company is responsible for the design of clothing styles, C and D are responsible for manufacturing of clothes and self-purchase of the raw materials required for production, whereas A company is responsible for receiving orders and managing the entire group operation decisions, then the selections shall be made as follows:

Question	Domestic	Overseas	No
(1) Overall international business operation management	V		
(2) Order receiving, marketing, market survey	V		
(3) Material and product procurement		V	
(4) Research and development or professional technology, knowledge consultation		V	
(5) Manufacturing, construction, mining, pollution treatment		V	
(6) Product sale or service providing			V