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2016 Industry and Services Census
Service Industry Survey Form A (2)

(This form is applicable to service businesses of kindergarten, daycare, supplementary education and education assistance)

Organized by DGBAS



1. This survey is conducted according to the regulation prescribed in Article 20 of the Statistics Act...
2. The information provided in this form shall be used for the applications of establishing overall industrial development plan and administrative decisions etc. such that individual information is kept absolutely confidential without the use in other purposes.

Name of Enterprise, Person-in-charge, Contact Name, Person completing the form, Facsimile, Tel., E-mail, Actual Business Address, County, Township, City, Vil., Rd., St., Sec., Lane, Alley, No., F., Rm.

- (1) This form is applicable to service business operators in the businesses of kindergarten, educational consultation, education supplemental operators for examination and agency, language, arts, sports and recreation, commerce, information and professional management, academic, academic and career supplemental learning, driving training etc. of supplemental learning business and daycare services of daycare center etc.
(2) The survey target of this form is based on the "unit of agency"; if there is any branch units, the numbers entered on this form shall include information of the headquarter management unit and all of its branch units.
(3) For unit level of 8, in addition to the completion of the information of your institute, your institute shall also complete a census form for headquarter management unit of the unit level of 3) based on the unit of location, and a general status form for the headquarter management unit and its branch units.
(4) The content of this form includes the business records of the departments of financial, accounting, human resource, warehouse and general affairs of your institute.
(5) The term of "full-year" in the form refers to the period of January 1 to December 31 of 2016. The term of "end of year" refers to the date of December 31, 2016. For the settlement period not in calendar years, the latest year can be used for the settlement instead.
(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)

※Before filling in the form, please refer to the "Frequently Asked Questions for Form Completion" on page 4 first.

[the above fields shall be completed by the enumerator]

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

▲Other organizations not belonging to the organizations listed in items 1-3, such as: employee welfare committee under the institute or school, employee welfare association etc.

Organization type selection form with options: 1. Company, 2. Ownership or Partnership, 3. Others, 4. Company, 5. Others (Non-company & Others)

[01] Actual business commencement date: Year [] Month []

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

[02] Business operation items in 2016:

- 1. Primary: (Please describe the primary business operation content), for example, kindergarten, driving training class, overseas study agency center and language ability testing agency, foreign language supplemental learning, music supplemental learning, hand crafts supplemental learning, academic supplemental learning, daycare center, after-school caring center 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)

[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 use of manpower 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 as well as proprietor receiving salaries and family relative workers.
(2) Supervisor, supervising personnel and teachers: including learning center supervisor, supplemental learning institute supervisor, kindergarten headmaster, daycare center supervisor, education assistance service institute supervisor, affairs supervising personnel, learning center teachers, instructors, assistant teachers, teachers for youth, after-school tutoring or talent program teachers etc.
(3) Daycare personnel, employees and other personnel: including kindergarten caregiving personnel and assistant caregiving personnel, daycare center daycare personnel and nannies, after-school caring service personnel, administration, teaching affairs (including sports and recreation guidance personnel, driving course instructor, homeroom teacher, counselor), general affairs, nursing personnel, drivers, kitchen workers, genitors 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 health insurance expense, welfare subsidy, retirement fund, pension, severance pay etc. 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 institute.

Table with columns: Item(s), Number of persons engaged, end of 2016 (people), Payrolls, year-round of 2016 (dollars). Rows include Supervising and professional technician, Non-supervision and professional technician, Own-account workers and unpaid family workers, Total.

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

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

- 1. Yes. During January to December, a maximum number of [] people and a minimum number of [] are used per month, and during the month with such uses, typically, [] of people are used; the full-year expense is [] dollars;
2. None

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

During the entire year, has your institute signed labor contractors for providing contracted workers to other companies such that the contract workers receive works assigned by the institute and are supervised by the company, for which your institute collect a service fee? (Manpower not stationed in the subsidiary company)

- 1. Yes. During January to December, a maximum number of [] people and a minimum number of [] 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. None

[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.) and the part pending for sale) 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 estimation respectively (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 with columns: Item(s), Amount (dollars). Rows include Current asset (Inventory and material stock, Liquidity foreign financial products, Cash and other current assets), Fixed asset (Land, Net value of House and building, Net value of Transportation equipment, Net value of devices and miscellaneous equipment, Construction in progress and prepayments for equipment), Investment Property (including rental and lease of fixed asset), Long term investment (Domestic, Overseas), Net value of intangible asset (Patent rights and trademark, Computer software, Other), Other assets, Total asset (net value), Rented or borrowed fixed asset.

(Please continue on page 2)

【04-2】 Full-year self-owned fixed assets change in 2016:

(including the investment property and fixed asset pending for sale)

Increased _____ dollars, discarded _____ dollars and sold _____ dollars.

- ▲ Excluding re-classification part, and also excluding the increased fixed asset due to merger, fixed asset domination and increased/decreased value after re-evaluation, and the self-owned fixed asset change of overseas branch unit and branch unit in the business of agriculture, forestry, fishery and husbandry.
- ▲ Please enter information according to the original sum total of the "increased", "discarded" and "sold" parts of the full-year self-owned fixed asset. Please do not enter the amount after deduction for these three items.
- ▲ For the "increased" part, please calculate based on the cost of purchase, including the import tax and storage as well as transportation fees, including construction, purchase, expansion, improvement and major repair; for the "discarded" part, please enter according to the remaining value of the account; for the "sold" part, please enter according to the sale price.

【04-3】 The inventory and material stock at the beginning of year of 2016 is _____ dollars.

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

【05】 All incomes throughout the year of 2016:

- ▲ Please enter according to the accrual basis of accounting, and it shall include the payable accounts not yet paid, but excluding advance payments.
- ▲ 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 in the item of "Investment gain and earnings of selling assets".

Item(s)		Amount (dollars)	
Operating Revenues	Service income (01)		Including tuition fee or registration fee income, daycare fee income, monthly fee income, educational material fee income, agency fee income, miscellaneous fee income, educational consultation, examination and agency etc. service income and income for accepting entrusted affairs. The amount of the children tuition subsidy provided by the government shall be entered in this item.
	Sales income from the sale of secondary products (02)		
	Other operating revenues (03)		
	Sub-total of operating Revenues [(01)-(03)] (04)		
Non-operating revenues	Rental income (05)		Referring to the income of the rental of fixed assets of land, house and various equipment etc.
	Interests income (06)		Including income from interests of stocks and notes.
	Investment gain and earnings of selling assets (07)		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.
	Government subsidy income (08)		Excluding the income for contracting government procurement, entrusted projects.
	Other non-operating revenues (09)		Including the commission income, private subsidy or donation income, exchange gain, licensing fee income, gain on disposal of assets and government subsidies etc.
Sub-total of non-operating revenues [(05)-(09)] (10)			
Income total [(04)-(10)] (11)			

【06】 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 new construction etc.; for the expenses of marketing, management and research and development etc., please enter in 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 in the item of "Other non-operating expenditures".

Item(s)		Amount (dollars)	
Operating Expenditures <i>(For each item, please enter the sum of relevant items according to the operating cost and operating expenditures)</i>	Educational material cost (01)		Referring to the cost of providing student (or children) written educational materials, practice materials and preparation of general educational tools for teachers, purchase expense as well as inventory gain and loss.
	Service cost (02)		Referring to the costs for handling the agency affairs of student (or children) clothes, medical care, insurance, accommodation or meals etc., costs for providing educational consultation, examination and agency services, sales promotion fee, event fee, cost for entrusted affairs, raw material and fuel consumption (including cleaning and health care, excluding educational materials) and inventory gain and loss as well as labor fee.
	Cost for sale of secondary product (03)		Referring to the sales costs for the sale of secondary products or entrusted for agency product sale (including its inventory gain and loss).
	Salary, retirement and pension fund, severance pay, welfare expense (04) <i>(Including teaching and administrative staff welfare and meal expense)</i>		Including the full-year salary 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).
	Rental expense (05)		Including the rental expense of land, house, transportation tools and various equipment.
	Taxation and official fees (06) <i>(excluding income tax and import tax)</i>		Including non-value added business tax.
	Depreciations (07)		Including depreciation of investment property.
	Bad debt losses and transfer payments (08) <i>(including donation)</i>		
	General affairs cost (09)		Including water/electric/gas fee, postal fee, repair fee, property insurance fee, traveling fee, stationery printing fee, advertisement fee, books and magazine fee, building management fee, entertainment fee, training fee, research fee, commission expense and miscellaneous expense etc.
	Sub-total of operating expenditures [(01)+(09)] (10)		
Non-operating expenditures	Interest expense (11)		
	Other non-operating expenditures (12)		Including investment loss, sale of property loss, asset reduction loss, disaster loss, exchange loss and other non-operating expenditures.
	Sub-total of non-operating expenditures [(11)-(12)] (13)		
All expense total [(10)-(13)] (14)			

【07】 Full-year intangible investment amount in 2016:

▲ Intangible investment refers to direct or indirect investment activities helpful to increase the company competitiveness.

▲ Cost and capital expense amount, referring to items related to the full-year cost expense in Question [06] and the actual asset utilization status at the end of year in Question [04-1] respectively.

- Research and development: cost expense is _____ dollars; capital expense is _____ dollars.
▲ Including the business fee of research and development team, human resource fee, maintenance fee, material fee and cost expense for outsourced research and development; capital expense includes the purchase of fixed assets of machinery and equipment for research and development uses and relevant intangible assets.
- Employee training: cost expense is _____ dollars; capital expense is _____ 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. for employee training.
- Marketing and sales cost expense is _____ dollars; capital expense is _____ 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 etc.
- Computer software, database:
Cost expense is _____ dollars, and capital expense is _____ dollars

If there is any computer software and database expense in the above three items, please enter such expense in the item of "computer software, database".

【08】 Innovative activities in 2016:

▲ Innovative activities are not required to be the first in the industry but shall be significantly different from the original technologies of activities of your company.

Item(s)	Yes	None
1. Is there any newly launched or technology significantly improved service in 2016? ▲ Including the improvement of service item, content and service process (such as: transaction, payment method etc.).	<input type="checkbox"/>	<input type="checkbox"/>
2. Is there any introduction of new or technology significantly improved service backend operation in 2016? ▲ Referring to the use of new or significantly improved technology, operation method or new equipment in order to provide services.	<input type="checkbox"/>	<input type="checkbox"/>
3. Is there any introduction of new or significantly improved marketing, organization strategy or management method in 2016? ▲ 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.	<input type="checkbox"/>	<input type="checkbox"/>

【09】 Any own brand business operation throughout the year of 2016?

▲ Referring to registration of text or image as trademark according to the law and performing sales promotion in the market (excluding the brands under agency or brands of group and affiliate company)

- 1. Yes
- 2. None

【10】 Business operation digitalization status in 2016:

Item(s)	Yes <i>(Please select or enter the following information)</i>	None <i>(Please select)</i>
1. Is computer or network equipment used?	<input type="checkbox"/>	<input type="checkbox"/>
↓ If "Yes" is selected, please continue to enter the following usage conditions		
2. Is it used for assisting the internal operation? ▲ Foundation operations: referring to the arrangements on the human resource, salary, accounting, purchase order records, inventory, operation scheduling etc. that are helpful in simplifying the internal operations. ▲ Management and decision making operations: except for the foundation operation, referring to operations with the further use of electronic systems to assist the internal management, including cost and profit analysis, product sale and inventory management, sales trend forecast, budget, human resource planning, knowledge management, decision analysis etc.	<input type="checkbox"/> (1) Only used in the foundation operation <input type="checkbox"/> (2) Used in foundation and management, decision making operations at the same time <i>(please continue to (2) A)</i> (2)A. Does the management decision operation use the following system or technology? <i>(Multiple selection applicable)</i> <input type="checkbox"/> ① Enterprise resource planning (ERP) or customer relationship management (CRM) operating systems <input type="checkbox"/> ② Cloud computation <i>(Obtained via internet network, excluding free uses)</i> <input type="checkbox"/> ③ Big Data analysis <input type="checkbox"/> ④ None of the above	<input type="checkbox"/>
3. Is network used for providing business operation information? ▲ For example, setting up institute website (including social network), online advertisement listing, e-mail for transmitting business operation information etc.	<input type="checkbox"/>	<input type="checkbox"/>
4. Is mobile payment function for sales transaction provided? <i>(excluding network sales transaction)</i> ▲ Mobile payment via QR Code, APP, sensor and other technologies, use mobile devices of cellular phones for direct payment or collection of payment.	<input type="checkbox"/>	<input type="checkbox"/>
5. Is there any sales via the internet network? ▲ Referring to the use of network to perform order receiving, sales operation on specific transaction platform, network or system (including EDI); excluding the mere use of e-mail for product information inquiry, social network for transmitting purchase orders. ▲ Third party payment refers to that between the seller and buyer, a network electronic payment platform established by a third party is used to perform the fund collection and payment transfer services for both the seller and buyer in order to ensure the transaction security.	(1) Full-year transaction amount is _____ ten-thousand dollars, where the percentage of sale to general public (family) is _____ % (2) Is there any cross-border sale? <input type="checkbox"/> 1. Yes <input type="checkbox"/> 2. None (3) Is third party payment used? <input type="checkbox"/> 1. Yes <input type="checkbox"/> 2. None	<input type="checkbox"/>

【11】 Cross-border service transaction, investment plan and personnel interaction status in 2016:

Item	Yes (Please select or enter the following information)						None (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) Procurement only <input type="checkbox"/> (2) Sales 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, care 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 <input type="text"/> (please enter the regional distribution of the shareholding percentage listed on the right for the location of such type of shareholder)	Regional distribution of shareholding percentage (please round off to integer)	Total %	China (including Hong Kong and Macau) %	Asia (excluding China) %	America %	Europe %	Other regions %	<input type="checkbox"/>
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 is <input type="text"/> companies (Please continue to enter the regional distribution on the right)		China (including Hong Kong and Macau) companies	Asia (excluding China) companies	America companies	Europe companies	Other regions companies	<input type="checkbox"/>	
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 is <input type="text"/> companies (Please continue to enter the regional distribution on the right)		companies	companies	companies	companies	companies	<input type="checkbox"/>	
Accumulated investment amount is <input type="text"/> dollars at the end of quarter									
7. Was there any other single company having control capacity on your company at the end of year? ▲ 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 (End of questions) <input type="checkbox"/> (2) No (Please continue to answer Question 8 on the right)	8. Considering the status of your company (including overseas branch units) and all of the domestic and overseas companies directly controlled or controlled via re-investment, is each one of the following businesses mainly operated domestically or overseas? (No multiple selection for domestic and overseas)								
						Domestic Overseas None			
			(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"/>			

Remarks field

Enumerator	Supervising Reviewer	Inspector

If any one of Questions 5 and 6 is selected with "Yes", please continue on Question 7

2016 Industry and Services Census

Frequently Asked Questions for Form Completion

Question 03-1 "Employees and salaries"

- Q: How to calculate the salaries of the self-employed operator and relative workers without pay?
- A: The "full-year salary" of self-employed operator and family relative workers without pay: refers to the full-year total amount of the cash drawn and objects provided for family consumption or other purposes. For example: the daily living and family expenses of the responsible person of supplemental learning center and expense of family recreation or gifts etc. are paid by the monthly income of the center; such expenses are considered to be salaries of the proprietor and the relatives thereof, which shall be entered in this item.

Question 04-1 "Actual asset utilization status at end of year of 2016"

- Q: The office used for business operation is provided by the owner without compensation, how to enter it on the form?
- A: If the business operator is a company, legal entity, foundation and other group organization, please enter the value into this Question (17) "Fixed assets rented or borrowed"; if it is a sole proprietorship or partnership organization, please enter in items of the fixed asset according to the land, house and building respectively; for example: a sole proprietorship institute uses the residence of the owner as the office, and home computer, transportation equipment etc. are also used for the operation of the institute, then the office, computer and transportation equipment etc. shall be entered in each items under the fixed asset of this question respectively.

Question 05 "Full-year income in 2016"

- Q: The institute contracts to handle the government entrusted project, plan or business and accepts the income of the children tuition subsidy provided by the government, how to complete the form?
- A: For the income for accepting government entrusted business and the children tuition subsidy provided by the government, since it requires offering of services in return, such items shall be entered in the item of "Service income" in Question (01).

Question 06 "Full-year cost expense in 2016"

- Q: How enter the employee meal and student/children meals on the form respectively?
- A: The meals of students and children belong to the item of (02) "Service cost" in this question; the meal expense of employees belong to the item (04) "Salary, retirement and pension fund, severance pay, welfare expense".

Question 08 "Full-year innovative activities in 2016"

- Q1: The courses of the supplemental learning business operator slightly adjusts each year, does this belong to the service innovation?
- A: The supplemental learning business operator provides a new series of courses, and the course items, target groups or class interaction method is significantly different from the past; for example, an operator specialized in academic supplemental learning for examines further introduces new certificate exam courses etc.; then, it shall be considered to be a service innovation. However, if only chapters or materials of course are newly added, it shall not be considered as a service innovation.
- Q2: The institute introduces a system providing online teaching or uses digital teaching materials to lighten up the courses, which type of innovation is it belongs to?
- A: In 2016, to cope with the network trend, the introduction of new technologies or purchase of new functional machinery and equipment, newly added online learning system or digital educational materials to increase the course interaction and to improve the flexibility and convenience of teaching, shall be considered as service innovations.
- Q3: Which type of marketing method introduced or used by the institute is considered as an innovative activity?
- A: The institute 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 institute (or institute 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 10 "Business operation digitization status"

- Q1: The institute 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: The institute self-purchased servers and information equipment to construct a cloud system, shall the "Cloud computation" in 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 institute 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 "Cross-border transaction, investment planning and personnel interaction status in 2016"

- Q1: For example, what criteria is considered to performing services or labors in business with foreign company (institute)
- A: (1) Children talent center is an overseas affiliate institute compensated development and demonstration (including teachers) abacus calculation course; it is considered as performing service sales transaction with the overseas institute.
(2) Chinese language ability testing agency authorizes overseas operator in the same business as the test agency unit; it is considered as performing service sales transaction with the overseas institute.
(3) study tour center is in the overseas study tour business and arranges the schedule and transportation tools with contracted overseas travel agency; it is considered to be performing service procurement transaction with the overseas company.
- Q2: 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%).
- Q3: Does not an international company with domestic and foreign business allocations include the subsidiary company, affiliate company or branch institute 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"; therefore, it shall include all domestic and overseas branch companies, subsidiary institute 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.