

投資歐盟

Invest in the EU



EUROPEAN ECONOMIC AND TRADE OFFICE
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1 Why invest in the EU?

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What the EU offers

- The world's largest economy and largest trading entity. Strong measures have been taken to successfully overcome the recent debt crisis in certain EU countries. The EU economy emerges from this crisis reinforced, better managed, and with a large number of new opportunities for potential investors
- Access to a large single market of more than 500 million customers with a sound and stable macroeconomic and political environment and a high level of urbanization and income
- Transparency, legal certainty and a stable, predictable and fair regulatory environment
- Protection of investments, including strong protection of Intellectual Property Rights
- Strong scientific research base
- Multitude of well-known brands
- Easy access to meaningful information through a number of services specifically designed for foreign investors (Investment promotion agencies, local/regional governments' services, etc.)
- Focus on long-term investments
- Highly educated and skilled workforce
- Modern infrastructure, allowing businesses to deliver to their partners on time
- Sector/cluster strengths

The EU is not expensive and offers a multitude of opportunities

- There exists a diverse and varied pattern of taxation and welfare systems throughout the EU
- The amount of GDP taken in taxes varies between 25% and 50% depending on the country, with most of the large Member States situated between 35% and 45%
- The burden of taxes, welfare and regulation is more than offset by higher productivity of labour and capital, public infrastructure (transportation, utilities, general business environment) and incentives
- Throughout the EU, countries offer a multitude of incentives for investors (favourable tax regulations, tax holidays, low cost of land etc.)
- Competitiveness is not measured by taxes and welfare, but by the overall factor costs and productivity

The EU offers a broad range of investment opportunities including

- Direct investment in industrial manufacturing and services
- Equities
- Funds and portfolio investment
- Venture capital

The European Union's growth strategy for the coming decade EUROPE 2020 can be downloaded from the website of the European Commission. (http://ec.europa.eu/europe2020/index_en.htm)

2 EU-Taiwan

The EU today

- 27 countries
- 502 million inhabitants
- 23 official languages
- GDP €12,268,387 million in 2010
- The biggest trading entity in the world representing 19.1% of world imports and 16.7% of world exports in 2008 (Eurostat yearbook 2011)
- The world's leading source and largest recipient of Foreign Direct Investment
- The main export market for some 130 countries around the globe

What the EU does

- A Single Market, with no internal borders for goods, services, capital and people
- Common policies and regulations on research, information society, the environment, consumer protection, food safety, competition and other fields.
- Freedom to travel throughout and to settle anywhere in the EU for all Europeans
- A single currency, the Euro, already used in 17 Member States – more will join in the future
- A “cohesion” policy based on solidarity, whereby the richer areas of the EU help develop the less well off regions

The EU and the World

- A common trade policy with non-EU economies
- A common foreign and security policy – 27 EU countries speaking with one voice on the world stage
- A strong development aid programme for developing countries, and a strong presence in humanitarian assistance to help people face disasters around the world
- Freedom to travel with a single visa in the 26 Schengen countries – and with no visa at all for Taiwanese passport holders

Taiwan is the EU's 15th largest trading partner worldwide and its 5th largest in East Asia. The EU is Taiwan's fourth trading partner, accounting for around 9% of Taiwan's foreign trade in 2011. The EU is even more important for the Asian region as a whole (e.g. the EU is China's largest trade partner).

The EU is the largest provider of foreign direct investment in Taiwan with around 30 billion US dollars in FDI stock. Taiwan's outward investment in the EU is still rather small, compared to the overall overseas investment of Taiwanese companies as well as compared Taiwan's regional competitors. The EU is still underexploited by Taiwanese businesses as a place with good investment opportunities. This far Taiwanese direct investment in the EU member states is mainly focused in electronics manufacturing and consumer products sectors, but also in research and development centres, logistics and trade-related facilities. There are numerous and diverse new opportunities to seize.

Agreements for the promotion of investment have been signed between Taiwan and several EU member states including Belgium, Ireland, the Czech Republic, Lithuania, Hungary, Germany, Spain and Sweden.

Both sides are working on further improving bilateral cooperation and the investment environment for Taiwanese investors. For example, Belgium, Denmark, The Netherlands, Sweden, UK, Hungary, France, Slovakia, Germany and Luxembourg have already concluded agreements for the avoidance of double taxation with Taiwan.



3 Background

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The EU has grown steadily since it was founded in 1957. The biggest enlargement up to date took place in 2004, with 10 countries joining, followed in 2007 by the addition of two more Member States. The construction of the Customs Union (allowing for the free movement of goods within the EU after clearing of customs duties), the Single Market and the European Monetary Union (EMU) are key achievements in the history of the EU, bringing diverse benefits to the economy and people. Having put in place a number of measures to ensure economic stability (Stability and Growth Pact), Member States and the European Commission continue to work closely together, striving for improvement of the regulatory environment within which businesses operate, further reduction of red tape, harmonization of rules to help companies to operate throughout the EU on the basis of a single set of rules which aim to increase the transparency and confidence, enhancing the protection of investors, employers and the public.

The single market is based on the principle of four fundamental freedoms – the free movement of goods, services, capitals and persons. It is the world's largest international single market, including the 27 EU Member States and three European Economic Area countries, Norway, Iceland and Liechtenstein.

Foreign direct Investment (FDI)

FDI is one of the core features of globalization. The rapid integration of production and financial markets over the last decade has spurred development, economic and social growth. Because of its favourable effect on income generation from capital flows, advanced technology, management skills and market know-how, the European Commission and the EU Member States are actively seeking to attract investment, setting up specific services for foreign investors.

The EURO

(http://ec.europa.eu/economy_finance/euro/index_en.htm)

The Euro is the single currency currently shared by 17 of the European Union's Member States, which together make up the Euro area. The introduction of the Euro in 1999 was a major step towards European integration. It has also been one of the EU's major successes: around 330 million EU citizens now use it as their currency and enjoy its benefits, which will spread even more widely as other EU countries adopt the Euro.

The Euro is not the currency of all EU Member States. Two countries (Denmark and the United Kingdom) agreed an 'opt-out' clause exempting them from participation, while the remainder (many of the newest EU members plus Sweden) have yet to meet the conditions for adopting the single currency. Once they do so, they will replace their national currency with the Euro.

Member States that have adopted the Euro

1999	Belgium, Germany, Ireland, Spain, France, Italy, Luxembourg, the Netherlands, Austria, Portugal and Finland
2001	Greece
2002	Introduction of Euro banknotes and coins
2007	Slovenia
2008	Cyprus, Malta
2009	Slovakia
2011	Estonia

Financial market/Services

(http://ec.europa.eu/internal_market/top_layer/index_24_en.htm)

The European Union has established a legislative framework geared towards strengthening the financial services sector, in particular towards improving the performance of financial operators and boosting liquidity, competition and financial stability.

Financial services policy covers three main sectors: the banking system, insurance and securities. Apart from laying down rules for operators and investors, the Union also intends to give greater protection to consumers in specific areas such as retail financial services.

Completing the single market in financial services is thus a crucial part of the European Union's overriding objective of stimulating economic recovery in Europe. Following the outbreak of the financial crisis in 2008 and its consequences up to 2012, the stabilisation of financial markets became a priority and a crucial instrument to reestablish a growth-friendly environment. Filling in the gaps in financial sector regulation and strengthening the supervision of the financial sector in Europe have

Venture Capital

(<http://ec.europa.eu/enterprise/policies/finance/risk-capital/venture-capital/>)

The EU is seeking to unify the venture capital market in order to provide innovative small businesses with easier access to financing. To achieve this, it is promoting cross-border venture capital investments.

Larger, more efficient funds could increase their returns and raise more money, and more easily diversify their portfolios, making it easier for innovative enterprises to obtain funding and grow.

The EU wants to help innovative SMEs access venture capital, so cross-border investment should be made easier. The EU and its member countries have therefore joined forces to eliminate obstacles to cross-border investments. By the end of 2012, venture capital funds established in any Member State should be able to invest freely throughout the EU. Member States are also invited to remove tax obstacles so that tax treatment in different jurisdictions would not lead to double taxation and hamper cross-border flows.

These evolutions will offer wide-ranging new opportunities to Taiwanese investors in the venture capital segment.

Taxes

(http://ec.europa.eu/taxation_customs/taxation/gen_info/tax_policy/index_en.htm)

There is no "across the board", EU-wide harmonisation of Member States' tax systems. Provided that they respect EU rules, Member States are free to choose the tax systems that they consider most appropriate. The main priority of the EU tax policy is to address the concerns of individuals and businesses operating within the Internal Market by focusing on the elimination of tax obstacles to all forms of cross-border economic activity, in addition to promoting greater cooperation between tax administrations in assuring control and combating fraud.

Value Added Tax

(http://ec.europa.eu/taxation_customs/taxation/vat/how_vat_works/index_en.htm)

VAT rates vary between Member States and between types of products. EU law only requires that the standard VAT rate must be at least 15% and the reduced rate at least 5%. Further information see: relevant country's VAT authority as the most reliable source of information or, for an overview, see http://ec.europa.eu/taxation_customs/taxation/vat/how_vat_works/rates/index_en.htm.

Concerning exports from the EU to non-member countries, no VAT is charged on the transaction and the VAT already paid on the inputs of the good for export is deducted. As far as imports are concerned, VAT must be paid at the moment the goods are imported so they are immediately placed on the same footing as equivalent goods produced in the EU.



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為何要前往歐盟投資

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歐盟提供的項目

- 全世界最大的經濟貿易體，已採取強力措施成功化解歐盟會員國的債務危機歐債危機使歐盟經濟更趨強健、有效管理，為潛在投資者提供龐大的新契機
- 享有 5 億消費者的單一市場，總體經濟與政治環境健全穩定，高所得且高度都市化
- 法規環境公平、透明、穩定
- 保障投資與智慧財產權
- 科學研究基礎穩健
- 多種知名品牌
- 為外資提供多項專屬服務（投資推廣局、地方或區域政府機構服務等），方便客戶獲取重要資訊
- 著重長期投資
- 高技術與高教育水準的勞動力
- 現代化基礎建設，企業可準時傳遞業務服務至合作夥伴
- 產業群聚優勢

歐盟投資成本並不昂貴

- 歐盟各國提供多元化的稅賦與福利制度
- 各國稅賦佔國民生產毛額的比例介於 25% 至 55% 不等，多數大型成員國則介於35%至45%之間
- 雖然稅賦、福利與法規造成部分負擔，但歐盟提供更高的勞工與資本產能、較佳的公共基礎建設（運輸、公務部門、整體企業環境），以及諸多投資優惠
- 歐盟各國提供多種投資優惠，包括放寬稅賦規範、免稅、降低土地成本等
- 競爭力並非全依稅賦和福利決定，還要衡量整體產業成本與產能

歐盟提供眾多商機

- 直接投資工業製造與服務
- 證券
- 基金與投資組合
- 創投

往後十年的 *EUROPE 2020* 歐盟成長策略已於歐洲議會網站 (http://ec.europa.eu/europe2020/index_en.htm) 提供下載。

2 歐盟與台灣

歐盟現況

- 27個會員國
- 五億零兩百萬居民
- 23種官方語言
- 2010年國民生產毛額為十二兆兩千六百八十三億八千七百萬歐元(2011年歐盟統計局年鑑)
- 海外直接投資全球第一，並獲得全球最多海外投資
- 全球一百三十多國的主要外銷市場

歐盟的職責

- 提供單一市場，會員國之間商品、服務、資訊社會、環境、消費者保護、食品安全、商業競爭等領域通用的政策與法規
- 所有歐洲公民皆可任意往返或移居任何歐盟會員國
- 發行單一貨幣(歐元)，目前已於17個會員國流通，其他會員國可望跟進
- 秉持團隊共榮精神，經濟強勢會員國負責協助經濟弱勢會員國發展經濟

歐盟與全球

- 統一針對非會員國的貿易政策
- 統一外交暨安全政策，在大部分的議題上，27個會員國對外立場一致
- 為發展中國家設計完善的發展援助計畫，參與人道救援不遺餘力，協助世界各國面對天災人禍
- 目前已有26個國家加入歐盟申根簽證計畫，持台灣護照可免簽入境

台灣在歐盟全球貿易夥伴居第十五位，於東亞則居第五位；歐盟為台灣的第四大貿易夥伴，佔台灣2011年外貿總額的9%，但歐盟對亞洲地區整體更為重要，舉例來說，歐盟已是中國的最大貿易夥伴。

再者，歐盟是台灣最大外資來源，外商直接投資總額約為300億美元。與台灣企業的海外投資總額和其他台灣區域競爭者對歐盟投資額相較，台灣的投資額較為不足。歐盟可為台商許多提供良好的投資契機，但目前尚未受重視。台灣在歐盟的投資項目大多為電子或消費性產品產業，以及研發中心、物流與貿易相關設備，仍有大量多元新商機可以開拓。

台灣與比利時、愛爾蘭、捷克共和國、立陶宛、匈牙利、德國、西班牙和瑞典等歐盟會員國，皆簽訂了促進投資協議書。

此外，台歐雙方皆持續增進合作關係與投資環境，例如比利時、丹麥、荷蘭、瑞典、英國、匈牙利、法國、斯洛伐克、德國和盧森堡均已與台灣締結協議，避免雙重課稅的負擔。



3 背景

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自 1957 年成立以來，歐盟不斷穩定成長，而在 2004 年有最大一波擴增行動，共有十個國家加入，隨後又於 2007 年增添兩個會員國。歐盟歷史上的重要成就包括建立關稅同盟、單一市場與歐洲貨幣同盟 (EMU)，實行歐盟內部零關稅後，貨物便能在歐盟內部自由流通，為區域經濟與人民帶來莫大助益。多年來為確保經濟穩定，歐盟已實行多項政策，如穩定暨成長公約等，歐盟執委會也持續與各會員國密切合作，共同改善企業營運規範、降低公文往來時間、統一歐盟各國法規，讓企業可依循同一套標準暢行歐盟，以期提昇政府透明度與投資信心，並保障投資人、雇主與大眾。

單一市場奠基於四大自由原則，即貨物、服務、資本與人員流通之自由。歐盟是全球最大的國際單一市場，除涵蓋 27 個會員國之外，還包括三個歐洲經濟區國家，分別為挪威、冰島與列支敦斯登。

外商直接投資 (FDI)

外資是全球化的核心元素，過去十年間製造生產與金融市場快速整合，也促進各國發展、經濟與社會成長。無論是資本流動、科技進步、管理技巧與市場技術，都有助於創造人民所得，故歐盟執委會與成員國積極吸引投資，並特別針對外來投資人提供服務。

歐元

http://ec.europa.eu/economy_finance/euro/index_en.htm

歐元是目前 17 個歐盟會員國間流通的單一貨幣，並形成了歐元區。1999 年歐元的推行使歐洲整合邁進一大步，是相當成功的重大政策，當今有近 3 億 3 千萬歐洲人民使用歐元並享其利益，這效應將促使更多的歐盟國家採用歐元。

歐元並非所有歐盟會員國所採用的貨幣，丹麥和英國同意「跳脫」條款，免於參與歐元政策，而其他國家 (許多新進歐盟會員國和瑞典) 則尚未符合採用歐元作為單一貨幣的條件。一旦採用歐元後，即必須以歐元作為本國貨幣。

已採用歐元的會員國

1999	比利時、德國、愛爾蘭、西班牙、法國、義大利、盧森堡、荷蘭、奧地利、葡萄牙和芬蘭
2001	希臘
2002	推行歐元紙幣與硬幣
2007	斯洛維尼亞
2008	賽普勒斯、馬爾他
2009	斯洛伐克
2011	愛沙尼亞

金融市場與服務

(http://ec.europa.eu/internal_market/top_layer/index_24_en.htm)

歐盟為強化金融服務產業而建立了一套法律架構，特別著眼於改善金融業者的效率、以及提高流動性、競爭力和金融穩定度。

金融服務政策包括下列三種主要產業：銀行系統、保險和證券。歐盟除要奠定業者和投資人的法規，同時也要進一步就特定領域一例如零售金融服務，以期保障消費者權益。

在歐盟刺激歐洲經濟復甦的首要目標中，完成金融服務單一市場是非常重要的環。隨著 2008 年爆發金融危機，後續效應更持續到 2012 年，金融市場的穩定已然成為重新建立適合經濟發展之環境時的優先事項與重大手段。填補金融產業法規的空白，並且強化歐洲商業產業的監管工作，已成為歐盟的兩項主要工作。

創投

(<http://ec.europa.eu/enterprise/policies/finance/risk-capital/venture-capital/>)

歐盟正在尋求統一創投市場的方式，以期讓創新的小型企業更容易獲得融資。為了達成這個目標，歐盟因而推廣跨國創投投資。

規模更大、更多的有效資金可能會增加企業報酬、籌集更多金錢，並分散投資組合讓創新企業更容易獲取資金及成長。

歐盟有意協助創新中小企業參與創投，進而降低跨國投資的難度。因此，歐盟與其會員國共同聯手化解跨國投資的阻礙。截至 2012 年底，任何會員國所設立的創投資金應可於歐盟內所有國家自由投資。會員國同時也受邀消除稅賦障礙，使不同司法管轄區的租稅協定不會發生雙重課稅或阻礙跨國投資等狀況。

這些改變將可為創投領域的台灣投資人提供更廣大的全新商機。



稅賦

(http://ec.europa.eu/taxation_customs/taxation/gen_info/tax_policy/index_en.htm)

歐盟目前並無可適用於全體會員國的「大一統」稅賦制度。會員國可依據歐盟規定，自由選擇最適宜而符合需求的稅賦制度。歐盟稅賦政策的首要工作，是要處理個人與企業於內部市場營運時的疑慮，因此著眼於化解各種形式之跨國經濟活動的稅賦障礙，同時保障控制並打擊詐欺，進一步促進與稅賦機構之間的合作關係。

增值稅

(http://ec.europa.eu/taxation_customs/taxation/vat/how_vat_works/index_en.htm)

增值稅率依國家與產品各有不同，歐盟法律僅要求一般稅率底線為15%，優惠稅率亦至少需有5%。詳細資訊請洽詢各國稅務單位，歐盟整體資訊請見 http://ec.europa.eu/taxation_customs/taxation/vat/how_vat_works/rates/index_en.htm。

為促進歐盟與非會員國之間的出口關係，交易額免課增值稅，貨品若已課徵增值稅，可在出口時扣抵。在進口方面，貨物一旦進入歐盟，就必須繳交增值稅，其後即等同於歐盟本地所生產的貨物。



AUSTRIA

Innovative Business Location

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Research in Austria: your chance!

- In the year 2011, Austria invested 2.79% of its GDP in research and development, significantly higher than the EU average
- Subsidiaries of foreign companies account for more than half of corporate R&D expenditures
- The 10% tax premium for R&D is paid in cash
- 50 industrial clusters and 46 competence centers create a dynamic R&D environment, ensuring close cooperation between the business and scientific communities

European leadership in environmental technology

- The Austrian environmental technology industry is growing by 8% annually, more than 2% higher than the global average
- Austria is a world leader in technologies such as waste management, wastewater purification, clean-up of contaminated sites, solar industry and clean air technologies
- The share of renewable energies in Austria is more than 20%, traditionally higher than in other countries

New markets? Bridgehead to CEE

- Central geographical location: Austria is the ideal base for business in South East and Eastern Europe
- 16,000 joint ventures already exist between Austrian and Eastern European companies
- Eastern European coordination center for about 1,000 foreign companies
- Service provider with comprehensive CEE know-how
- The best performing airport for Central and Eastern Europe, serving more than 40 destinations

ABA: Support in expanding to Austria

ABA-Invest in Austria is the national investment promotion agency of the Republic of Austria, a consulting company whose services can be enjoyed free of charge:

- All aspects relating to Austria as a business location
- Search and selection of an appropriate site
- Search for suitable headquarters and commercial properties
- Issues relating to start-ups and related consulting support
- Funding and financing opportunities
- Labor and tax issues
- Contact with Austrian investment partners
- All business location issues following project realization



奧地利

新興的商業發展地點

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奧地利調查報告：這是您的新機會！

- 在2011年，奧地利將其國內生產毛額(GDP)的2.79%投資在科學研究及試驗發展方面，明顯高出歐盟的平均值
- 國外企業之子公司負擔超過一半的科學研究及試驗發展資金
- 以現金支付科學研究及試驗發展的10%稅收溢價
- 50個產業集群和46個技術中心，共同創造一個強而有力的科學研究及試驗發展環境，確保業界和科學界之間的密切合作

在環保技術上位於歐洲之領導地位

- 奧地利的環保技術工業每年以8%成長，比全球平均值還要高出2%以上
- 奧地利在廢物管理，污水淨化，污染地之淨化，太陽能產業科技和空氣淨化科技等方面擁有世界領先的技術
- 奧地利在可再生能源工業的市場佔有率高達20%以上，高於其他國家

成為世界的新市場？為中東歐之重要平台

- 中心地理位置：奧地利之地理位置在東南歐和東歐中為企業發展的理想基地
- 16,000個合資企業已在奧地利及東歐的公司間產生
- 近1000個國外公司設於東歐的協調中心
- 全方位的中東歐技術服務供應商
- 擁有中東歐內效率最高的機場，提供超過40個以上航線

奧地利國家投資促進局：支持奧地利之投資擴展

奧地利國家投資促進局(ABA)，為奧地利共和國內之國家投資促進機構，提供免費諮詢服務。

- 所有與奧地利相關之位置均視為商業發展地點
- 尋找與選擇適當的地點
- 尋找合適的總部和商業地點
- 創業初期及相關諮詢支援之相關業務
- 籌資和融資的機會
- 勞工和稅務議題
- 聯繫奧地利的投資夥伴
- 所有商業地點的地位將依循於各項計劃的實現

ABA

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WHY BELGIUM?

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Strategically located in the center of Europe, Belgium boasts an impressive infrastructure and serves as residence to the main deciding bodies of the European Union as well as many international organizations.

The extensive motorway system includes seven international expressways connecting France, Germany and the Netherlands. As part of a highly concentrated railroad network, High Speed Train facilities link Brussels to London, Amsterdam, Paris and Cologne. The freight terminal at Brussels International Airport features the fastest aircargo handling and distribution center in Europe, with a capacity of 500.000 tons annually. The Airport of Liège is a dedicated cargo airport operating 24 hours a day and 7 days a week. A High Speed Rail Freight Terminal situated within the Liège Airport will enter into service in 2012. The major seaports of Antwerp and Zeebrugge are linked with the main European inland waterways.

State-of-the-art telecommunications systems access the entire world in seconds. Internationalized and leading the world in per capita exports, and supported by a committed labour force reputed for high productivity, Belgium is a stronghold for European trade.

Multi-lingual in every sector, and rich in culture and cuisine, Belgium is diverse in its facilities for body, mind and spirit.

Technologically advanced and financially stimulated, with expansive support systems readily available, Belgium is poised for new investment.

Belgium is becoming a first-rate international marketplace. The foreign direct investment environment is changing, trending towards financial and trade-related services, but manufacturing still remains important. Therefore, strategic alliances, joint ventures and acquisitions are becoming increasingly important.

Financial investment aid is granted by autonomous regional authorities. The level of grants available in Brussels, Flanders or Wallonia varies slightly, depending upon factors such as employment stimulus, technological composition and desirability of the projected investment in the region.

Fiscal incentives include a.o. exemption from tax prepayment on real property income, the possibility of accelerated depreciation, investment deduction, etc.

Under the so-called 'notional interest deduction', a new and innovative measure in international tax law, all companies subject to Belgian corporate tax will be able to deduct from their taxable income an amount equal to the interest they would have paid on their capital in the case of long-term debt financing.

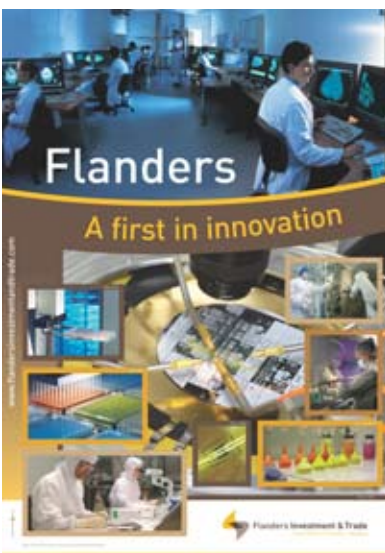
At the same time, the 0.5% registration duty on capital contributions will be abolished. Tax credits and personal tax concessions for expatriate personnel are also granted.

Labour incentives are provided through a reduction in social security contribution, training and job creation measures on the federal and regional levels.

Equipped with these outstanding features, Belgium offers prime opportunities for companies seeking an optimal location for distribution activities or a European headquarters.



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THE STREPY-THIEU BOAT LIFT in Wallonia, Belgium



為何選擇比利時？



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比利時位於歐洲中心，擁有龐大完整的基礎建設，也是歐洲主要決策單位與許多國際組織所在地。

比利時擁有綿密的交通網路，其中包括七條串連法國、德國與荷蘭等地的國際高速公路，也具備完整的鐵路建設，亦有高速列車往返於布魯塞爾及倫敦、阿姆斯特丹、巴黎、科隆等地；布魯塞爾國際機場也設有貨運站。是歐洲最快速便捷的空運裝配處理中心，每年能處理50萬噸的貨物。而列日機場則是全年無休的貨運專用機場。座落在列日機場內的高速鐵路貨運站即將於 2012 年開始提供服務。此外，安特衛普與 Zeeburgge 等主要海港也與歐洲大陸主要水道相連。

比利時的電訊系統先進，分秒間便能溝通全世界，其他優勢包括國際化社會、人均出口值全球第一、高產能勞工等。

比利時各產業勞工具備多種語言能力，當地文化與飲食色彩豐沛多元，徜徉其中能讓人們的身心靈都獲得紓解。

比利時科技進步、金融往來頻繁，政府亦備有多項輔助計畫，準備迎接各項新投資。

比利時是全球優質國際金融市場，外資投資項目正在改變，一方面穩固製造業，另一方面開發金融與貿易相關服務業，因此策略聯盟、合資或併購等商務活動在比利時的重要性也與日俱增。

地方政府提供金融投資補助，且依據創造就業機會多寡、技術精密程度與當地需求高地不同，布魯塞爾、法蘭德斯、瓦龍等地補助額略有差異，財政優惠包括房地產買賣所得稅減免、折舊可能性、投資減免等，國際稅法上也推行新的「虛擬利息抵扣」政策，公司繳納比利時企業稅時，應課稅所得應扣除長期債務融通的資本利得。

另一方面，過往投資金額必須繳納0.5%的稅金規定即將廢除，另提供海外投資人眾多稅賦減免與個人財稅優惠；勞動優惠包括減少社會安全費用、職業訓練提供、中央與地方政府協助創造就業機會等。

具備各項優勢下，比利時已為尋找歐洲總部據點的企業提供最佳投資機會。

BULGARIA

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Already a member of the European Union, Bulgaria has long been pursuing its aim to become an active and contributing partner to companies willing to invest in Bulgaria.

We strive to be investors' first point of contact in Bulgaria and partner that helps investors assess and realize investment opportunities. Because our performance is measured by your success.

Welcome to Bulgaria!
You can rely on our support!
Borislav Stefanov
Executive Director
InvestBulgaria Agency

Why Bulgaria?

- Financial and political stability
- The lowest operational cost in Europe
- The most favorable tax rates (corporate income tax 10%)
- Well educated and highly skilled labour force
- Governmental support to priority investment projects
- Strategic geographic location: Bulgaria – a linkage between Europe and Asia
- Excellent climate, traditional food and hospitality

IBA services

- Comparative macroeconomic information
- Legal advice
- Data on operational costs
- Assistance with feasibility studies
- Assistance with site selection: regional information related to unemployment data, availability of skilled labor force, education level, infrastructure, foreign investors, industrial zones, free premises
- Identification of potential suppliers, contract manufacturing or joint-venture partners
- Creating linkages with local universities
- Creating linkages with central and local governments
- Information and provision of investment incentives



保加利亞

保加利亞身為歐盟會員國之一，長期積極招商，做為有意前來保加利亞投資的企業，最得力的商業夥伴。我們致力擔任投資人的首選窗口與合作夥伴，協助投資人接觸並瞭解我國投資商機，攜手共創雙贏局面。

歡迎前來保加利亞！
我們會為您提供最可靠的協助！
Borislav Stefanov
保加利亞投資局 執行長

保加利亞的優勢

- 金融與政治穩定
- 歐洲最低營運成本
- 最優惠的稅賦(企業所得稅率僅 10%)
- 雙高勞動力- 高教育程度、高技術水準政府支持優先投資計劃
- 便利地理位置：保加利亞作為歐亞之間的橋樑
- 氣候、傳統食物與風土民情皆相當宜人

保加利亞投資局服務項目

- 比較總體經濟資訊
- 法律諮詢
- 營運成本相關資料
- 協助投資可行性研究
- 協助投資設址：提供各地失業率資料、技術勞工人數、教育程度、基礎建設、海外投資人、工業區、免費廠房/辦公大樓
- 尋找潛在供應商、代工廠或合資夥伴
- 與當地大學建立聯繫網絡
- 與中央政府和地方政府建立聯繫網絡
- 投資獎勵資訊與法規



INVESTBULGARIA
AGENCY

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CYPRUS

An International Business and Financial Centre and an Attractive Investment Destination

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Strategic Location

Cyprus, in the south-eastern corner of the Mediterranean, at the junction of Europe, Middle East and Asia, has evolved into an international business and financial centre and the destination of choice for investors seeking an ideal location for doing business. Cyprus offers access to the EU common market as well as to the countries of the Middle East, North Africa and Eastern Europe.

Macroeconomic Stability

Cyprus has a modern, free-market, service-based economy and a positive growth outlook, a transparent regulatory and legal system based on the Common Law, which is fully harmonized with the collective framework of laws and regulations of the EU, offering international investors and domestic businesses confidence to invest, grow and prosper.

Favourable Tax Regime

Cyprus offers the *lowest corporate tax rate in the EU at 10%* and has concluded double tax treaties with 45 countries worldwide. As an EU member, Cyprus tax is in line with EU law.

Quality Services and Talent

A wide range of specialized legal, accounting, banking, business consultancy, auditing and taxation services are available. Cyprus is one of Europe's highest investors in education and boasts a well-educated, qualified and multilingual workforce.

Banking and Financial Services Hub

Cyprus is an attractive financial centre combining low costs and flexibility features while complying with EU regulations and international best practice. The country offers a regional platform for a variety of banking products and financial services including investment funds business ranging from funds setup, management, administration and distribution.

International Shipping Centre

Cyprus is an internationally renowned centre for shipping. The merchant fleet of Cyprus is the 3rd largest in the European Union and the 10th largest in the world. More than 130 ship owning, ship management and shipping related companies maintain offices in and conduct international activities from Cyprus. There are more than 2,300 registered vessels with a gross tonnage of 46 million.

Energy Sector

The Energy sector, with massive reserves of natural gas in the exclusive economic zone of Cyprus, has brought the country to the forefront of the global Energy market and made it a key player in the EMEA region. Many foreign investors have already expressed interest in undertaking energy activities in Cyprus, focusing on the development of the necessary infrastructure concerning the exploitation of natural gas.

Warehouse, Logistics, Distribution and Headquartering

Due to its strategic location, Cyprus can be easily utilized as a platform for investors focusing on Warehouse, Logistics, Distribution and Headquartering activities. Cyprus provides great opportunities for companies aiming at penetrating new geographical markets and expanding their reach internationally.

Development Projects

A number of large development projects, such as marinas, golf courses, as well as more integrated development projects which include residential, commercial as well as high-quality educational and health services, are currently available for foreign investment.

Cyprus Investment Promotion Agency (CIPA)

CIPA has a threefold mandate:

- To promote Cyprus as an attractive international investment centre
- To advocate reform to improve the regulatory and business environment and infrastructure
- To provide investor support

For more information visit <http://www.cipa.org.cy> or e-mail at info@cipa.org.cy



賽普勒斯

國際商業與金融中心，萬眾矚目的投資寶地



有利的地理位置

賽普勒斯位於地中海東南角，同時銜接歐洲、中東與亞洲三地，目前已發展成為國際性的商業與金融中心。對於打算將業務拓展至歐洲共同市場以及中東、北非和東歐各國，且正尋覓理想位置的投資人來說，此處也是他們的首選地點。

總體經濟穩定度

賽普勒斯具有自由市場機制、服務業為主的現代化經濟體系，經濟成長前景樂觀。此外還具有公開透明、採《共同法》為基礎的監管與司法制度；《共同法》將歐盟的法律與法規集體架構徹底統合，為國際投資人和國內企業帶來了投資信心與茁壯成長的願景。

優惠稅制

賽普勒斯提供放眼全歐盟最低的企業所得稅率 (僅需 10%)，目前已與全球 45 個國家/地區簽訂了雙重稅務協定。賽普勒斯為歐盟會員國，其稅制亦遵循歐盟法律。

優質服務與人才

賽普勒斯提供範圍甚廣的法律、會計、銀行、商業諮詢、審計與稅務等專業服務。賽普勒斯在教育投資於全歐洲名列前茅，擁有高學歷、優質且具多國語言能力的勞動人口。素質良好且訓練有素的專業人員可就地方或國際規模，提供各種商業層面的專業能力與可靠建議。

國際航運中心

賽普勒斯以航運起家，晉身為國際聞名的貿易中心，商業船隊規模位居歐盟第三大，也是全球第十大。有一百三十家以上的貨船、船務管理及航運相關公司均於此地設有辦事處，並以此處為據點向外拓展國際航運業務。此地註冊的船隻超過兩千三百艘，總噸位高達四千六百萬噸。

能源產業

賽普勒斯的專屬經濟區蘊藏有大量天然氣資源，這項能源產業使該國得以邁入全球能源市場的第一線，並於 EMEA (歐洲、中東與非洲) 地區佔有舉足輕重的地位。許多外商投資人皆已表露興趣，打算在賽普勒斯開展能源業務，並著重於開發天然氣所需的相關基礎設施。

倉儲、物流、配送與通路總部

因賽普勒斯有利的地理位置，有意開展倉儲、物流、配送業務並設立通路總部的投資人，無疑可簡便地利用此地做為發展平台。對於想要打入新的區域市場並進一步擴大國際觸及率的公司來說，賽普勒斯提供了絕佳的商機。

開發計劃

賽普勒斯目前有為數眾多的大型開發計劃，例如遊艇船塢、高爾夫球場，以及包括住宅用、商業用，還有高品質教育及保健服務在內的綜合開發計劃；這些開發計劃目前均對外資開放。

賽普勒斯投資促進會 (CIPA)

賽普勒斯投資促進會自 2008 年 1 月開始營運，具有分屬三個層面的任務：

- 透過各項重點優先發展產業，促進賽普勒斯成為引人注目的國際投資中心；
- 提倡賽普勒斯的各項改革，以改善監管措施、商業環境與基礎設施；以及
- 為投資人提供事後服務和後續發展推動服務。

如需詳細資訊，請造訪 <http://www.cipa.org.cy>，或以電子郵件寄送到 info@cipa.org.cy



Foreign Investors Service Center

Ministry of Commerce,
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CZECH REPUBLIC

Investment Opportunities

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The Czech Republic is, in terms of FDI per capita, one of the most successful countries which completed their transition towards market economy. Investment incentives stimulate a massive inflow of FDI in greenfield and brownfield projects. While the vast majority of the Czech Republic's external economic exchange happens within the European Union at present, the introduced incentives aim to support further outreach, diversifying these relations and seeking to involve more closely the dynamic Asian markets. The trend is to attract investors in high-tech, focusing on projects leading to establishment of technology and service centres for applied research and innovation. The country is well known to numerous Taiwanese investors, whose activities in the Czech Republic show strong potential to expand further and to be followed by even more Taiwanese companies. The economic development level is comparable with Taiwan, as both countries reached equal per capita figures of GDP.

The Czech Republic's key advantages as an investment location include:

- Central location in Europe
- Safe investment environment
- Compact and high-quality infrastructure
- Wide base of reliable local suppliers
- Existing platform for R&D
- High quality of life (e.g. good medical care, rich cultural life)
- Skilled and reliable workforce
- High share of secondary and tertiary education
- Favourable labour costs and price stability
- Transparent system of investment incentives
- Rich and long industrial tradition

Specific sectors with the best investment opportunities

The Czech Republic focuses on support of the listed sectors, identified due to their significant potential for further development. The specialized executing body is CzechInvest, www.czechinvest.org, the Investment and Business Development Agency established by the Ministry of Industry and Trade.

- Aerospace & Airport Infrastructure
- Automotive
- Electronics/Robotics
- Engineering Technology & Machinery
- Life Sciences
- Nanotechnology
- Renewable Energy and Cleantech
- Business Support Services
- Software & ICT

Investment incentive schemes supporting incoming investors

The Czech Republic offers investors the listed specific incentives in manufacturing. Further schemes of investment incentives are also available for technology centres and business support services.

- Tax incentives:
 - Corporate tax relief for up to five years for new companies
 - Partial tax relief for up to five years for existing companies
- Job creation grants:
 - Financial support for creation of new jobs
- Training grants:
 - Financial support for training and retraining new employees
- Site support:
 - Preferential transfer of public land at favourable prices

捷克共和國

投資契機



捷克共和國的人均外商直接投資，傲視已完成市場經濟轉型的國家。本國制定的投資獎勵政策大幅度刺激外商直接投資新建廠房與舊址重建計劃。雖然捷克共和國當前的對外經貿交流著重於歐盟境內，為了進一步邁入充滿活力的亞洲市場，並建立多元合作關係，我們遂即推行投資獎勵政策。這股潮流預期可吸引高科技產業、著重開發計劃的投資人進駐，建立技術應用研究和創新的科技與服務中心。不少台商投資人十分熟悉捷克共和國，對我國投資活動發展潛力相當可觀，可望吸引更多台灣企業投資。我國的經濟發展水平與台灣不相伯仲，兩國之人均GDP 表現皆十分出色。

捷克共和國吸引外資的主要優勢：

- 地處歐洲中心
- 安全的投資環境
- 密集優質的基礎建設
- 眾多可靠的當地供應商
- 具有研發平台
- 生活水準高（醫療服務良好、文化生活豐富）
- 勞工技術純熟可靠
- 多具中等與高等教育學歷
- 勞工成本具有競爭力，價格穩定
- 透明投資獎勵機制
- 工業傳統富足悠久

最具投資契機的特定產業

捷克共和國不斷尋覓具有巨大潛力的產業，確定未來潛力後，支持發展這些產業。官方的專門執行機構為捷克投資推廣局 (www.czechinvest.org)，係工業貿易部所成立的投資暨商業發展局。

- 航空與機場基礎設施；
- 汽車業；
- 電子/機器人；
- 工程技術與機械；
- 生命科學
- 奈米科技；
- 再生能源與清潔科技；
- 企業支援服務；
- 軟體與資訊通訊科技

提供給未來外商投資人的投資獎勵計劃

捷克共和國為製造業投資人提供下列特定獎勵措施，日後亦將針對科技中心與商業支援服務提供相關投資獎勵計劃。

- 稅務優惠：
新進外資公司可享用最多五年的減稅優惠，目前已設廠的外資亦能獲得最多五年的部份減稅優惠。
- 工作機會補助：
提昇當地就業機會可獲得政府財務上的支援。
- 受訓進修補助：
政府財務上的補助，獎勵公司提供員工受訓、在職進修。
- 駐點位置協助：
以優惠價格優先轉讓公有地。



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DENMARK

The best place to do business.

24

A highly educated workforce, transparent and favourable framework conditions for conducting business makes Denmark the best choice for business activities in the Nordic region.

Stability and transparency

Denmark was outperforming its European neighbours in the IMD's financial stability stress test in 2009 and is considered a financially stable haven ready to tackle international economic crises. The Danish public sector is respected for its quality, its service mindedness and its positive approach to business. Denmark also receives top rankings on the Corruption Perceptions Index year after year due to Danish employees being unbribeable.

Infrastructure

Denmark is situated in the centre of the EU market and gives access to 100 million of the wealthiest consumers in the world. Denmark has four international airports; Copenhagen Airport is the main hub in Northern Europe and Europe's most efficient airport. The well-developed network of motorways and airports make Denmark a natural gateway to the Scandinavian countries and the Baltic area.

Taxation

Denmark has a favourable tax climate with a corporate tax rate of 25%, almost no social security contributions for employers and several tax treaties and attractive rules for expatriates. Besides, the attractive holding company tax regime makes Denmark the ideal location for foreign investors' European holding company setup.

Flexible labour market

Denmark is one of the top countries in Europe when it comes to competitive salary levels for professionals and management. Though the Danish wages may seem high, the low cost burden of social security taxes, makes the overall labour cost very competitive in Europe. The Danish labour market is very flexible and it is easy for employers to hire and fire employees, making it easier to adjust the workforce. The Danish workforce is among the most productive in Europe and no restrictions apply regarding overtime work, allowing companies to operate 24 hours a day, 365 days a year.

Educated and motivated workforce

Denmark has one of the most well-educated populations in Europe with a high proportion of university graduates. Being relatively small and globally oriented, the population has developed excellent foreign language skills. For several years the Danes have been ranked the happiest people in the world and the Danish workforce is perceived as highly motivated, self-critical and with a willingness to learn and improve.



丹麥

最佳經商地點

丹麥的勞動力擁有良好的教育程度、透明且具有優勢的產業發展架構條件，使我國搖身一變成為北歐地區中最適合從事商業活動的國家。

政商穩定、公開透明的資訊

在瑞士國際管理學院 (IMD) 於 2009 年所做的商業穩定度壓力測試中，丹麥的表現鶴立鄰近各國，公認為穩定的商業防波堤，足以抵禦國際經濟危機大浪。丹麥的公共部門水準、服務態度以及積極的招商方針，皆頗受眾人推崇。此外，由於丹麥的政府雇員廉潔反賄，因此也連年榮獲清廉指數調查的最優秀國家。

基礎建設

丹麥地處歐盟市場的中心，可觸及全世界一億名最富裕的消費者。丹麥有四座國際機場，哥本哈根機場是北歐的航運樞紐，也是全歐洲效率最高的機場。丹麥憑藉著發達的公路系統與機場，成為北歐諸國和波羅的海地區之間的天然門戶。

稅賦

丹麥的稅賦環境十分有利，企業所得稅率僅需 25%，雇主幾乎不需負擔社會保險，外派雇員更享有多項租稅協定與優惠規範。此外，優惠的控股公司稅制，也讓丹麥成為外商投資人設立歐洲控股公司的理想地。

彈性勞工市場

專業與管理人才薪資水準方面，丹麥在歐洲各國中是少數具有競爭力的國家。雖然丹麥的工資看似高昂，但社會保險稅的成本負擔低，造就了全歐洲極具競爭力的整體勞動成本。丹麥的勞工市場相當靈活，雇主可彈性僱用及解僱員工，方便調整勞動人數。丹麥擁有全歐洲最具生產力的勞工，對超時工作並無限制，可讓企業全年無休持續營運。

勞動人口教育水準高，積極認真

丹麥是全歐洲國民教育程度最高的國家之一，大學畢業生佔了相當高的比例。丹麥國民相對較少，且具國際觀，因此皆培養出優異的外語能力。丹麥已連年獲評為全世界人民最快樂的國家，勞工亦積極認真、善自我反省，樂意學習並精進自身能力。



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ESTONIA

Paradise for Your Business in the Nordic countries

26



Estonia – a small and compact country in Northern Europe – has enjoyed the highest economic growth among all EU member countries in 2011.

Stability

Since joining the European Union and NATO in 2004, Estonia has experienced phenomenal economic growth. Today, Estonia's government debt is the lowest in EURO zone and the economy has shown considerable endurance in the face of the global economic crisis.

Closeness

Estonia is accessible, both from a logistical and social point of view – Tallinn is within 3 hours flight from major European capitals and, in terms of economic power, there isn't much distance. Also, as a front-runner in applying modern IT solutions, communications technology makes distances in Estonia irrelevant.

Ease of doing business

Estonia is ranked among the top 20 out of all countries in the Ease of Doing Business index by The World Bank Group. Estonian business life has largely reoriented from the east to the west and today business regulation is less rigid than in neighbouring Nordic countries.

Low cost of doing business

The Estonian cost level is gradually converging with the rest of the European Union, but still there are meaningful differences. Estonian taxes are low and simple, and labor costs are a third of those in Sweden or Finland.

Country of foreign investors

Foreign investors have played a decisive role in building the Estonian economy. Estonia has not based its attraction of FDI on specially designed support schemes; rather, it is our favorable business environment that makes the difference.

It is easy to start up a business here, or to test new solutions, ideas and strategies, in a country where the implementation and feedback process move very quickly. Thanks to its small size, Estonia is perfect for all that. Many solutions engineered in Estonia have later been exported. Skype is not the only success story we have to offer. Estonia is a true Tiger in Northern Europe and everybody has a chance to take part in our leap forward.

Welcome to Estonia!

Urmas Silman
Director, Estonian Investment Agency
Enterprise Estonia
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愛沙尼亞

北歐諸國中的企業樂土

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愛沙尼亞是位於北歐的小巧國家，2011年的經濟成長程度在全體歐盟會員國中位居第一。

穩定

愛沙尼亞於 2004 年加入歐盟和北約後，經濟成長走勢十分強勁。如今，愛沙尼亞政府背負全歐元區最少的負債，而在面臨全球經濟危機時，我國也展現了可觀的經濟韌性。

緊密

無論就物流還是社會層面而言，愛沙尼亞都是便捷開放的國家。塔林距歐洲各大主要首都僅需 3 小時的飛行時間，可與經濟強國互通有無；此外，隨著通訊技術在現代資訊科技解決方案運用上的成熟，也使愛沙尼亞突破國境的限制。

經商便利

愛沙尼亞在世界銀行所評比的「經商便利度」指數中，高居世界各國的前二十名。愛沙尼亞的商業壽命自東邊大幅西移，現今的商業法規也較鄰近的北歐各國更加寬鬆。

經商成本低

愛沙尼亞的成本水平正逐步接近其他歐盟國家，但仍有一些獨特差異。愛沙尼亞的稅賦更低也更單純，勞工成本低廉程度僅次於瑞典和芬蘭。

廣納外資

外國投資人對愛沙尼亞的經濟建設有決定性的影響。愛沙尼亞並非憑藉量身打造的支助計劃吸引外資，乃是因我國與眾不同的良好商業環境所致。

愛沙尼亞可讓您輕易開展業務，或是測試新的解決方案、概念或策略，因為我國的落實與回饋過程十分迅速確實。多虧狹小的國土範圍，愛沙尼亞才得以有此表現。許多於愛沙尼亞設計的解決方案均於日後順利外銷，Skype 僅為其中一項成功案例而已。愛沙尼亞是貨真價實的北歐之虎，歡迎各位前來我國，別讓自己在這場大躍進中缺席。

歡迎前來愛沙尼亞！



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INTRODUCTION TO THE FINNISH INVESTMENT ENVIRONMENT

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Finland is one of the best European countries in which to invest, offering a central location between the sizable Nordic, Baltic and western Russian markets with more than 80 million consumers and direct access to other EU markets. With no currency risk - as the only country of the region in the euro zone, its north-easterly position also provides excellent transport links to China and the rest of Asia, both by rail and air.

It is a global leader in technological innovation, and its major university cities are developing clusters of expertise in the form of science parks to ensure continued progress in this field. Behind this innovative spirit is an educational system that has been ranked as the best in the world, both at primary and tertiary levels. Finland has more qualified researchers and engineers per capita than any other European country, and is continuing to invest in them, with R&D expenditure as a percentage of GDP amongst the highest in the world and growing at a rate of 10% per annum. Language skills are also excellent, with English increasingly becoming the corporate language, and plentiful supplies of Swedish and Russian expertise.

Finland leads the world in terms of competitiveness, transparency, lack of corruption and economic stability. Bureaucracy has been pared down to a minimum level, so starting up a business is quick and easy. The country is cost-efficient in terms of labour, premises, telecommunications and tax rates. Investment in Finnish business is a healthy mix of public and private, with much government funding going to assist Finland-based companies in innovation, entrepreneurial activity and internationalisation.

Finland provides a great test-bed for new products. Consumers are sophisticated and homogeneous, enjoy a high standard of living and are traditionally early adopters of new technology. The country combines a mature and dynamic market with a responsible society that is stable, open and egalitarian. Social infrastructure is second-to-none, with an excellent national healthcare system and public services.

The main opportunities for investment are in the fields of ICT, forestry (and its related industries of wood construction, paper machinery and wood handling) metallurgy, mining, construction technology, healthcare, nutrition, biotechnology, medical equipment, environmental technology, and new services such as security, catering and travel/tourism. Invest in Finland is an expert organisation aimed at helping you to set up business in Finland and continuing to serve you once you have established a presence.



芬蘭投資環境介紹

芬蘭地理位置優越，鄰近北歐、波羅的海與俄羅斯西部共8000萬名消費者，也能直接通往歐盟其他市場，因為芬蘭是北歐唯一歐元區國家，與歐盟貿易無匯兌價差，前往中國及亞洲其他國家也有完整陸空交通聯繫。

芬蘭不僅是全球技術創新領導者，各個大學成也行程科學園區，讓科技領域能夠持續進步，再創新精神背後，芬蘭擁有全球最佳的初等與高等教育，全國研究員與工程師人口比例居歐洲之冠，政府亦持續加碼投資，研發經費佔GDP比例在全球數一數二，年成長率達10%；勞工語言能力優越，英語已逐漸成為企業共通語言，亦擁有來自瑞典及俄羅斯的專業技能。

芬蘭在競爭力、透明度、清廉度、經濟穩定度都領先全球，公文來往亦降至最低程度，故創業簡易迅速；芬蘭勤勞、房屋租賃、電訊、稅賦成本皆具競爭力，公司部門投資均豐，多數政府資金用以協助本地企業創新、國際化與發展企業活動。

由於芬蘭消費者成熟、背景同質性高、生活水準高、很容易接納新科技，故很適合作為新產品上市前的測試地，市場具備成熟及活潑特質，社會也長期穩定、開放、負責平等，社會基礎建設、國內醫護體系、公務服務品質也絕佳。

芬蘭主要投資機會包括資訊與通訊科技、冶金、礦藏、營建科技、醫護、營養、生物科技、醫學設備、環保科技、林業、木造業、製紙機械、木材處理等，以及保全、餐飲與觀光等服務業。

芬蘭投資協會為一專業組織，協助企業在芬蘭成立據點，並持續提供後續服務。

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INVEST IN FRANCE

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France is a dynamic market at the heart of the euro zone with a highly skilled and productive workforce, efficient infrastructures and competitive cost of doing business.

As a global economic player, France is the second largest economy in Europe and the fifth largest economy in the world. Among the Fortune 500 largest companies in the world, there are 35 French companies representing almost every sector of activity. Indeed, France has a strong and diversified industrial base and many sectors of excellence: to name a few, France has the largest pharmaceutical and aerospace industry in Europe, the 2nd largest chemical industry and for ICT and agri-food sectors, France is No.3 in Europe. France is also a very open economy and is at the heart of the international investment scene. France was the 4th leading recipient of FDI in the world in 2010 and the first recipient in Europe for the number of projects in industry and renewable energy in 2010 (Source: Ernst & Young).

For the 20,000 foreign companies currently doing business in France, one of the top reasons to establish a presence in France is the major market potential offered by France. With a population of more than 65 million, France is the second largest market in Europe. Furthermore, France is at the center of the European Single Market of over 500 million consumers and a gateway to Europe, the Middle East & Africa with quick and easy connections to all major destinations. Paris in particular attracts many multinational companies from around the world: the French capital ranked no.3 in the world (after Tokyo and Beijing) and 1st in Europe for the number of Fortune Global 500 company headquarters in 2011.

With regards to innovation, France offers the best research and development (R&D) tax credit in Europe. It allows companies in France to get tax breaks of 40% of all R&D expenses in the first year, then 35% in the 2nd year and 30% in subsequent years, up to 100 million euros. This R&D tax credit remains the most attractive in Europe and is just one example of the efforts made by France to focus strongly on innovation and R&D. As a result of this ambitious policy, France was the second leading recipient in Europe for foreign R&D investment projects in 2010 (source: Ernst & Young).

Through its active pursuit in recent years of economic reforms and the launch in 2010 of a “National Investment Program” providing 35 billion euros of funding to stimulate value creation in higher education, research, industry, the digital economy and clean technologies, France is very committed to prepare its future and to remain one of the world’s most attractive countries for foreign investment.

The Invest in France Agency (IFA) is the national agency responsible for promoting and facilitating international investment in France. The IFA network operates worldwide, with offices in France as well as in North and South America, Europe, the Middle East and Asia. Located in Hong Kong, the representative office of Invest in France Agency works jointly with the French Economic Department of the French Office in Taipei to provide assistance and the best business opportunities to Taiwanese companies who plan to invest in France.

For more information,
please visit Invest in France’s website: <http://www.invest-in-france.org>



投資法國

法國地處歐元區核心，市場活動頻繁、勞工技術熟練且富生產力、基礎建設效率高，經商成本也佔有優勢。

法國在全球經濟扮演重要角色，是歐洲第二大的經濟大國，也是全世界第五大經濟強國。在《財星》雜誌的全球五百大企業調查中，法國即有 35 間企業入選，分執幾乎全部產業活動之牛耳。此外，法國的工業基礎強健而多元，眾多產業亦表現卓越；舉例來說，法國擁有全歐洲規模最大的製藥與航空產業，化學工業居全歐之次，而在資訊通訊科技與農業食品產業上，法國亦排名第三。法國的經濟環境十分開放，是全世界投資體系的命脈。在 2010 年，法國是全世界第四大的外商直接投資接受國，也是全歐洲最大的工業與再生能源計劃接受國 (資料來源：安永)。

法國目前共有兩萬間營運中的外商公司，之所以能有此成就，首要原因是法國提供的廣大市場潛力。法國人口逾 6 千 5 百萬，市場規模大小居全歐第二；此外，法國位於歐洲共同市場之中心，坐擁超過 5 億客源，同時也是前往歐洲、中東、與非洲時的必經樞紐，可輕易迅速連結所有主要商業據點。其中尤以巴黎為重，此城市吸引了來自世界各地的眾多跨國企業。法國首都的都市水平在全世界名列第三 (僅次於東京與北京)，而在 2011 年的《財星》雜誌全球五百大企業調查中，巴黎也是全歐洲最多企業設置總部的都市。

法國針對創新技術提供了全歐洲最優惠的研究與開發稅收扣抵額，前來法國的企業，在第一年享有所有佔研發費用 40% 的稅收扣抵額，第二年與往後每一年則分別享有 35% 和 30% 的稅收扣抵，額度上限達 1 億歐元。這項研發稅收扣抵政策是企業前往歐洲投資時的最大誘因，而且只是法國在極度重視創新技術與研究開發的方針中，其中一項優惠政策而已。隨著這項壯闊政策的推行，法國在 2010 年成為全歐洲外資研發投資計劃的第二大投資國 (資料來源：安永)。

法國近年積極推動經濟改革，並於 2010 年推動「國家投資計劃」，為高等教育、研究、工業、數位經濟與環保再生能源科技等產業提供三百五十億歐元的資金，藉以鼓勵創造其價值。法國致力於為未來發展做好準備，並繼續維持全世界最具外資吸引力的國家定位。

法國政府投資部 (IFA) 為國家機構，負責推廣並促進外商前往法國投資。法國政府投資部的業務網路遍布全球，於法國當地、北美、南美、歐洲、中東與亞洲均設有辦事處。法國政府投資部位於香港的代表辦事處，與法國在台協會經貿處合作，為有意前往法國投資的台灣企業提供協助與最佳商機。

如需詳細資訊，請造訪法國政府投資部網站：<http://www.investinfrance.org>

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INVEST IN GERMANY

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Germany is Europe's best-performing economy and the largest market in Europe. It constitutes 20 percent of European GDP, and is home to 16 percent of the total European Union (EU) population. The German economy is both highly industrialized and diversified; with equal focus placed on services and production.

According to the United Nations Conference on Trade and Development (UNCTAD), Germany ranks among the world's leading countries for foreign direct investment (FDI), with more than EUR 509 billion in inward FDI stocks in 2010. This represents a growth of 33 percent from 2005 to 2010. There are currently more than 270 Taiwanese investment projects in Germany, making Germany Taiwan's preferred investment location in Europe.

German companies are global leaders in the development of new technologies. With over 12,000 patents granted at the European Patent Office in 2010, Germany is a global innovation leader.

German companies represent more than nine percent of European manufacturing companies and generate 27 percent of total EU turnover in the sector. In fact, the manufacturing sector represents nearly one fifth of Germany's "value added" – one of the highest shares in Europe. Increasingly more foreign companies are placing their faith in Germany as a vital production site location, and are benefiting from the country's excellent business framework and superior productivity rates.

The German market is open for investment in practically all industry sectors, and business activities are free from regulations restricting day-to-day business.

Incentives in Germany are designed to meet the immediate capital needs of investors. Early stage investment financing provides funding at the beginning of the new investment project.

Germany Trade & Invest's teams of industry experts will assist you in setting up your operations in Germany. We support your project management activities from the earliest stages of your expansion strategy.

Germany Trade & Invest (GTAI) is the federal foreign trade and inward investment promotion agency of Germany. Supported by an international network of experts and benefiting from close cooperation with the German Chamber Network (AHKs), the agency promotes Germany as a business and technology location and supports companies based in Germany with global market information.



投資德國

德國是歐洲最大的市場，佔全歐國內生產毛額的兩成，人口數也佔全歐盟人口的 16%。德國經濟產業發達而豐富多元，並重於服務業與製造業。

原本已有約 260 間台灣公司於德國開展商業活動，而光是 2010 年，德國就新註冊了 11 件台灣投資計劃。在全歐盟中，德國是台灣新建廠房計劃的首選地點。

經單位產出勞動成本衡量，德國這十年來的產能大幅增加，與其他單位產出勞動成本整體大體增加的歐洲國家相較，德國的單位產出勞動成本於 2005 年至 2010 年平均逐年下降 0.3%，這使經濟更具競爭力，在製造業上尤其明顯。德國的高產能同時也與優異的生產流程標準有著緊密關係。

此外，德國的高技術水準勞工也對高生產率有決定性的影響。德國有超過 4 千萬勞動人口，是歐盟最大的勞動力據點。德國世界一流的教育體系，也確保勞工始終可達最高標準。逾八成的德國勞工受過正規職能訓練或具有學術學位。

同時，德國與東歐鄰國的勞工成本差距已明顯減少。事實上，德國近年的勞工程本優勢大增。自 2000 以來，多數歐洲國家 (歐盟 27 國) 工資均上升，平均幅度達 3.7%，許多東歐國家甚至上升逾 7%，而德國的勞工上升幅度為歐盟最低，僅有 1.6%，這也是德國成為受青睞之優質經商地點的重大原因。

德國企業是全球技術開發的領導者，優質與創新，奠定了一百多年以來「德國製造」的品質保證。在 2009 年，德國的高科技產品出口總額達 1 千零二十億歐元，使德國晉身為歐洲最大與全球第二大高科技產品出口國。

德國專利局於 2010 年授予了超過 1 萬 2 千項專利，專利佔有率幾乎是法國和英國相加後的兩倍，這也展現了德國創新技術的商業生存能力。德國嚴格保障智慧財產權，而科技與商業的創新技術，皆可以實用新型、商標和設計等形式註冊為財產權，且外籍人士註冊智慧財產權的所需條件與德國國民並無差別。也因此，Taylor Wessing 在「2011 全球智慧財產指數」中，將德國評為最重視智慧財產權的國家。

德國市場廣納外資，尤其針對所有工業產業；此外，商業活動並不受日常業務規範所限制。

德國的投資優惠政策專為符合投資人的資本需求而量身打造，可為剛展開的新投資計劃提供初期資金輔助。

德國貿易與投資署係由產業專家所組成的小組，可協助您前往德國拓展商業，為您的擴展初期計劃管理活動提供諮詢。

德國貿易與投資署結合了對外商市場的深度分析，還有對德國重點產業以及其投資、技術領域的全盤瞭解。德國聯邦經濟發展局由 60 位專家提供諮詢，與德國工商網路 (AHKs) 密切合作，可為全球貿易提供全面、穩定與特定產業的市場訊息。德國貿易與投資署透過全球廣泛的專業知識，為外國投資人提供具有國際競爭力的專屬諮詢服務，確保投資人可順利前來德國建立商務。該機構聚焦於促進新聯邦州 (東德) 和柏林的經濟發展。

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INVEST IN GREECE

A Unique Window of Opportunity.

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As Greece responds to its financial crisis, facing challenges of budgetary constraints in the European Union, as well as the effects of the global economic environment, investors are provided a unique window of investment opportunity.

Reform & Results

The structural reforms, the abolishment of bureaucratic constraints in view of creating a business friendly Greece and a transparent public sector, as well as the fiscal improvements that Greece has enacted in the previous two years are yielding solid results, geometrically transforming the Greek economy into a more competitive system, more attractive to investors, and offering more opportunities.

Between 2010 and 2011, Greece regained more than 35 percent of the competitiveness lost between 2000 and 2009. From 2009 to 2011, the real effective exchange rate (vis-a-vis its 26 EU trade partners), as measured by unit labor costs, fell from 114.9 to 107.4 index points.

The current account deficit fell from 15 percent of GDP in 2008 to 9.4 percent in 2011. The deficit reduction is even more significant if the oil trade balance and the general government interest payments are excluded: In this case the deficit in 2011 was around 0 percent of GDP, down from 6 percent in 2008.

In addition, despite the steep recession, the Greek Government managed to drastically reduce the budget deficit. According to the latest Eurostat and other official data, the budget deficit in 2011 has declined by 6.5 percentage points since 2009. There was a significant reduction in the general government deficit: from 15.8 percent of GDP in 2009 to 9.3 percent in 2011. The primary budget deficit (excluding the cost of interest payments on the public debt), fell from 10.6 percent of GDP in 2009 to 2.4 percent in 2011. This means that in just two years the primary deficit decreased by 8.2 percent of GDP or approximately 19 billion Euros.

While Greece still faces daunting challenges, investors are able to profit from a new investment framework and continued structural reform.

A Focus on Growth

Following severe austerity measures to redress fiscal imbalances, Greece today is developing a course to move forward that focuses on growth, employment and investor opportunities.

Oil and gas exploration, a massive privatization program, PPP projects, infrastructure development, R&D and the growth of the knowledge economy point to a dynamic restart that provides significant investor opportunities.

Dynamic Sectors

Sectors that offer superb opportunities include tourism infrastructure, environmental management, renewable energy, food and beverage, biotechnology and ICT. Greece's Fast Track legislation for strategic investments and Investment Incentives Law are designed to offer the most attractive incentives to investors from around the globe.

Invest in Greece S.A. provides the international investment community with support, information, assistance, and guidance, as well as representation, in some cases, in the Greek investment market and official authorities. The Invest in Greece S.A. website is presented in seven languages: Chinese, English, German, Russian, Spanish, Arabic, French, and Greek.

To learn more about investing in Greece visit [http:// www.investingreece.gov.gr](http://www.investingreece.gov.gr) or send an e-mail enquiry to info@investingreece.gov.gr.

投資希臘

獨特的機會之窗

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在面臨歐盟各國預算限制之挑戰，以及受全球經濟環境影響，希臘因應金融危機之際反為投資人打開了一扇獨特的機會之窗。

改革與結果

希臘為廢止官僚制約以創造一個友善的商業環境、以及透明的公部門，進行了結構性改革，再加上兩年前已制定的改善財政措施，現已產生了具體成效，將希臘經濟大幅轉型成為更具競爭力的、對投資人更具吸引力，以及提供較多商機的體制。

希臘於 2000 年至 2009 年所滑落的競爭力，已於 2010 年至 2011 年間復甦了 35% 以上。以單位勞動成本衡量的希臘實質有效匯率指數 (與其他 26 個歐盟貿易夥伴相較)，已由 2009 年的 114.9 點下降為 2011 年的 107.4 點。

希臘的經常帳赤字已由 2008 年佔國內生產毛額的 15%，於 2011 年下降為 9.4%。如果排除石油貿易入超與政府利息支出，赤字則係自 2008 年佔國內生產毛額 6%，於 2011 年減少至將近 0%。

此外，儘管經濟嚴重衰退，希臘政府仍設法大幅削減預算赤字。依據最新的歐盟統計局與其他官方資料顯示，2011 年的預算赤字佔國內生產毛額已較 2009 年顯著減少，從 15.8 下降至 9.3 共減少 6.5 個百分點。基本預算赤字 (不包括公共債務利息支出) 已由 2009 年佔國內生產毛額 10.6% 下降為 2011 年的 2.4%，這表示短短兩年間，基本赤字已減少 8.2%，相當於 190 億歐元。雖然希臘仍面臨嚴峻挑戰，投資人仍可自全新的投資架構與持續性的結構改革中獲取利潤。

專注經濟成長

繼扭轉財政失衡情形的嚴厲緊縮措施後，希臘現正朝專注於經濟成長、就業以及投資機會之路邁進。

石油與天然氣探勘、大規模私有化計劃、民間參與公共建設計畫、基礎建設開發、知識經濟的研發與成長，在在顯示希臘的經濟活力正逐漸復甦，將為投資者帶來顯著商機。

活躍產業

包括旅遊基礎建設、環境管理、再生能源、食品飲料、生物科技與資通訊科技等領域都均提供極佳商機。希臘策略性投資案件快速審批及投資獎勵法的制定，即在為全球投資人提供最具吸引力的誘因。

希臘投資局為國際投資者提供各類支援、資訊、協助與指導，並可作為投資人於希臘投資市場與官方機構的代表。希臘投資局網站提供下列七種語言：中文、英文、德文、俄文、西班牙文、阿拉伯文、法文與希臘文。

如需更多投資希臘的相關資訊，請造訪官網 <http://www.investingreece.gov.gr> 或透過電子郵件洽詢 info@investingreece.gov.gr。



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WHY INVEST IN HUNGARY?

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Foreign direct investments

Since the 1990's the Hungarian economy has attracted foreign direct investment (FDI) of around 65 billion Euros to date, over one-fifth of all FDI invested in Central Eastern Europe (CEE). Per capita FDI in Hungary (EUR 6,500) is the second highest in the CEE region. The automotive industry, software development and life sciences received the highest amount of capital. *Despite the economic crisis, Hungary has attracted major Re-Investment and Investment (GM 500 million EUR, Mercedes 800 million EUR, Audi 930 million EUR, Suzuki 32 billion YEN). Hungary still manufactures the most electronic products in the CEE region including Russia (26% of the Total output).*

Subsidies for investments

The Hungarian Investment and Trade Agency (HITA) - among other activities - supports investments aiming to establish new manufacturing facilities, research and development projects with a one-stop-shop service. As part of the support package, HITA undertakes all-inclusive project management and provides VIP treatment and comprehensive information about the investment environment. The main types of incentives related to investments are:

- Cash subsidies either from the Hungarian Government or tenders co-financed by the European Union
- Development tax allowance, job creation and training subsidies

As a member of the EU, Hungary can offer a broad scale of subsidies. Investment by an enterprise, depending on the location, can be entitled to receive state subsidies of up to 50% of the eligible costs of the investment. The legal basis for all investment subsidies within Hungary is provided by common legal framework of the EU.

Benefit from a well-educated and flexible human capital

Foreign capital is attracted by highly skilled and educated labor force, particularly in engineering, IT, pharmacy, economics, mathematics, physics and professional services. Around two-thirds of the work force in Hungary has completed a secondary, technical or vocational education. Labor market conditions are far more flexible than in Western-Europe. Wages are less than 1/3rd of that of the Western European countries. High English proficiency (90% of students speak English) and a high number of working hours per year make the Hungarians a highly valuable workforce. Statistics have shown that, labor costs associated with the production of one unit of GDP are the lowest in the region.

Location

Hungary is in the heart of Europe, which makes the country a natural logistics centre. The country can serve as a basis for expansion to investors who are looking further afield and are planning large scale business developments, including those coming from distant countries and wishing to seize European markets.

At the crossroads of 4 main European transportation corridors, Hungary offers:

- more than 1100 km of motorways, an extensive railway transportation network and
- six international airports across the country.

Highly developed logistics and telecommunications infrastructure with a wide range of properties available and more than 130 industrial parks ready to serve the investor's needs.

Hungary a country full of potential

Hungary is associated throughout the world with brilliant minds, creativity, a loyal and talented workforce, hospitality, miracle-working thermal waters and spas, a lively cultural life and, of course, culinary delights.

Hungarian Investment and Trade Agency (HITA)

HITA is the Hungarian Government's Agency with the aim of promoting FDI and bilateral trade, besides helping the EU integration-oriented SME development. The HITA has representative offices in six regional centers of Hungary and a foreign network operating under Hungary's diplomatic services and special assignments in more than fifty countries. HITA's Investment Promotion Department's main tasks are:

In Pre-decision stage

- Preparing tailored and comprehensive information packages on the economy, financial incentives, business environment, tax
- Assistance in location search and evaluation, organization of site visits
- Organizing partner meetings

In Ramp-up stage

- Project partner and project financing advisory
- Supplying information on permitting procedures
- Assistance in applications for incentives

In operations

- Expansion and reinvestment assistance
- Advocacy to improve the business climate

為何投資匈牙利？

外資企業直接投資

90年代以來匈牙利的經濟已經吸引了約650億歐元的外資企業直接投資(簡稱FDI)，佔中東歐(簡稱CEE)外資企業直接投資的五分之一。匈牙利境內的外資平均每人分得外人直接投資浮流入額(6,500歐元)在中東歐(CEE)地區被列為第二高。汽車工業、軟體開發及生活科技等方面也佔投資中的最高比例。儘管面臨世界經濟危機，匈牙利仍吸引了重要再投資及投資商(通用汽車公司5億歐元，賓士8億歐元，奧迪9.3億歐元，鈴木320億日元)。大部分中東歐地區(包含俄羅斯在內)的電子產品，均由匈牙利所生產(佔總產出量的26%)。

外資企業直接投資

匈牙利投資和貿易局(簡稱HITA)，提供一系列專業服務，以協助計畫投資全新生產設施、研究及發展計畫的投資者。為提供優質的協助，HITA提供包羅萬象的專案管理服務，並提供貴賓級待遇，以及關於投資環境的全方位綜合資訊。投資獎勵型態如下：

- 由匈牙利政府提供的現金津貼補助，或由歐洲聯盟共同出資招標
- 發展減免稅額、創造就業機會和培訓津貼

作為歐盟成員國之一，匈牙利可提供大範圍的津貼補助。企業根據其地理位置，投資成本可獲得國家補助，最高可補助至50%。匈牙利境內的所有投資補貼的法律，皆依據歐盟共同法律架構執行。

擁有良好教育及高彈性的人力資源優勢

國外的資本家容易受到擁有高等教育及具備優良技術的勞工所吸引，尤其是工程學、資訊科技學、藥學、經濟學、數學、物理及其他專門技術方面的人才。匈牙利內三分之二的勞工皆已完成中等教育、技術及職業教育，就此來說，其勞動市場的品質遠比西歐的勞動市場更具彈性空間，且其勞工薪資僅為西歐各國勞工薪資三分之一以下。勞工亦精通英語(高達90%的學生精通英語)，加上極高的工作時數/年資，以上原因使匈牙利人成為具備優質的勞動力。報告指出，以國內生產毛額來看，匈牙利的單位勞工成本是最低的。

地理位置

匈牙利位於歐洲的中心位置，使該國成為一個渾然天成的物流中心。對於投資者而言，匈牙利適合作為商業拓展和擴大規模的發展基地，包括那些遠道而來並期盼獲得歐洲市場商機的投資者。

位於歐洲四個主要交通要道的樞紐，匈牙利提供了：

- 1,100公里以上的高速公路、一個大規模的鐵路運輸網及橫跨全國的六個國際機場
- 物流高度發展且電信設備普及，以及超過130個工業園區等資源皆能滿足投資者的需求。

匈牙利是具備高度潛力的國家

匈牙利具備其卓越的智慧、創造力、忠誠度和優秀的勞動團隊，以及知名的溫泉和水療浴場，豐富多彩的文化生活及美味佳餚等，貫穿聯結世界各地於其境內。

匈牙利投資和貿易局(HITA)

HITA是匈牙利政府的轄下機構，除了幫助以歐盟一體化為導向之中小企業發展外，其宗旨為促進外資企業直接投資和雙邊貿易。HITA在匈牙利境內的六個主要區域皆設有代理處，並在超過五十個國家境內設有匈牙利外交服務及專業服務之國外通訊營運處。HITA投資推廣部的主要任務是：

投資決策前階段：

- 準備對經濟，財政獎勵，經商環境，稅收等方面合適且全方位的資訊計劃案。
- 協助地理位置的尋找及評估，實地考察及組織
- 安排合作夥伴會議

投資準備階段：

- 計劃的合作夥伴及計劃財務諮詢
- 提供認證程序的相關資訊
- 協助申請獎勵補助

投資實施階段：

- 擴建和再投資之協助
- 倡導改善經商環境



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IRELAND

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The Irish economy has performed very strongly over the past number of years. Today, over 1,000 overseas companies have substantial international operations in Ireland.

These include many of the leading companies in

- ICT - information communications technology (software & hardware)
- Life Sciences – Pharmaceuticals, Biotechnology and Medical Technologies
- International Services
- International Financial Services.

The ability to use knowledge quickly flexibly and creatively is a distinguishing feature of Ireland and its people. Ireland continues to win international investments because it is recognised as a business location where companies can innovate and make Business more dynamic, efficient, and ultimately more profitable. A good example is collaborative research in Ireland, with decisions by Cisco, GSK, IBM, PepsiCo, Georgia Tech, Wyeth, Eli Lilly, Medtronic and Avaya to establish R&D activities in the last year. Ireland has also developed into a centre of excellence for a wide range of international financial services such as Banking, Securities Servicing, Financing, Asset Management, Corporate Treasury Management and International Insurance Operations.

Ireland and IDA Ireland continue the transition to more high-value and knowledge intensive economic activities. Ireland has developed competencies to manage global mandates in a range of business integration and headquarter functions such as sales and marketing, procurement, supply chain management, regulatory & compliance functions and intellectual property management.

Why Ireland? Because it has

- **A flexible and highly skilled workforce**
- **A modern telecommunications infrastructure**
- **A high growth economy with a stable political environment**
- **A highly regarded education system**
- **A population of world leading companies**
- **One of the lowest corporate tax rate in the European Union (12.5%)**

IDA Ireland is the government agency responsible for international inward investment. We attract the type of investment that will exploit the wealth of skills, expertise and knowledge in Ireland: “We will win for Ireland, its people and its regions, the best in international innovation and investment so as to contribute to the continued transformation of Ireland to a world-leading society which is rich in creativity, learning and personal and social well-being”.



過去幾年愛爾蘭經濟表現相當強勁，逾千家海外企業在愛爾蘭有相當的營運規模，包括諸多資訊與通訊科技軟硬體產業的領導企業，還包括製藥、生物科技、醫學科技等生命科學產業，國際服務業與金融服務業在愛爾蘭也蓬勃發展。

知識吸收、應用、創新迅速是愛爾蘭人民的特質，政府努力營造創新、活力、高效率、高獲利的環境與氣氛，故屢屢獲得國際投資者的認同，協同式研究即為一例，包括思科、葛蘭素、IBM、百事、Georgia Tech、惠氏、Eli Lilly、Medtronic、Avaya等企業都在去年於愛爾蘭開始研發活動。愛爾蘭也成為眾多國際金融服務的中心，包括銀行業務、證券服務、金融、資產管理、企業基金管理、國際保險業務等。

愛爾蘭國際發展局不斷將輔導目標轉向高價與知識密集產業，並發展企業總部整合功能、例如銷售、行銷、採購、供應鏈管理、智慧財產權管理、法規功能等。

為何選擇愛爾蘭？因為

- 勞工技能品質與工作彈性均高
- 現代化電訊基礎完善
- 經濟成長率高、政治環境穩定
- 教育體制備受政府重視
- 全球領導企業品牌眾多
- 企業稅率為歐盟最低之一(12.5%)

愛爾蘭國際發展局為政府單位，專責吸引國際對內投資，尤其是懂得善用愛爾蘭勞工技能、知識與技術的企業，「我們為愛爾蘭人民與地區帶來勝利，為國家引進國際最佳創新與投資，讓愛爾蘭轉變為富有創意、學習、個人與社會利益的全球領導者」。

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ITALY

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With 60 million consumers, an industrial system of 5 million companies and a strategic location in the centre of the Mediterranean Area, Italy is an interesting market replete with opportunities for expanding businesses.

Companies deciding to invest in Italy can rely on a wide infrastructure network:

- Second longest road network in the EU including about 6,500 km of motorways, representing 13.7% of all motorways in the EU, and 21,500 km of national roads;
- Fifth longest rail network in the EU with 16,703 km of working lines and 24,216 km of tracks;
- One of the most developed freight village systems in Europe. 7 Italian freight centers are classified in the Top 20 of European logistic infrastructures, with Verona ranking first;
- Second most important country in Europe for maritime freight transport: 24 main commercial ports, with 3 International Hubs, scattered along 7,400 km of coastline and a total traffic of container around 10 million TEUs in 2010;
- First EU country in maritime transport of passengers in 2009 with 92 million passengers.

Italy ranks 2nd in Europe in terms of manufacturing companies, with a skilled workforce internationally recognized and praised, contributing to the high quality of Made-in-Italy products. Italy boasts a high standard of human resources in the research field, supported by tradition and the high quality of the University system and several research centers. Companies investing in Italy can rely on an average of 300,000 graduates per year.

Innovation in Italy is driven by an extensive network of 74 high-quality universities, over 200 R&D public centers and a huge presence of private centers nationwide . Over 40 science and technological parks ensure that research is widely integrated into industrial processes, offering qualified technology transfer services.

The parks network is a key to the innovation development:

- 600 Hi Tech settled companies
- Over 200 R&D Centers (public and private)
- 16,000 employees with a high level of technological expertise

Italy ranks 4th for registered trademarks and 8th for number of pending patents amongst G12 countries.

The Italian market offers countless opportunities to expand businesses in strategic sectors such as logistics, ICT, life sciences, renewable energies.

Moreover, Italy is recognized for its international brands in strategic sectors such as fashion, automotive, marine, design, mechanics. The Italian style, innovation, creativity and love for tradition are all key success factors of the “Made-in-Italy” brand in the competitive world market.

Tourism is a further sector in which Italy plays a leading role, boasting an inestimable and absolutely unrivalled architectural, artistic and cultural patrimony. The country has the largest number of World Heritage (UNESCO) sites in Europe, with 43 locations listed as places of outstanding cultural and historical significance.

Recent reforms of the legal framework for foreign companies willing to invest in Italy include: faster procedures for establishing new businesses, reduction of corporate income tax and simplification of general fiscal regime, new employment regulations and more transparent rules for corporate governance especially with reference to flexibility, liability and publicity issues.

Several incentives are available at national and local level to support entrepreneurial development, to create new business, to provide global services to start-ups, to promote research, innovation, and training activities.

Invitalia offers investors the support they might need in finding partners, choosing locations, dealing with public administrations, obtaining subsidies, and expanding operations. The web site of the organization is <http://www.invitalia.it>

義大利

義大利擁有 6 千萬名消費者，產業體系涵蓋 5 百萬家公司，座落於位置優越的地中海區域中央命脈，各種拓展業務的商機皆充斥於這個迷人市場當中。

企業在前往義大利投資時可仰賴其廣闊的基礎建設網路：

- 在歐盟 25 國當中，義大利公路網的幅員位居第二，包括約 6 千 5 百公里的高速公路，佔全歐盟 25 國高速公路總長的 13.7%，以及 2 萬 1 千 5 百公里的國內道路；
- 鐵路網總長於歐盟 25 國中名列第五，營運路線長達 16,703 公里，軌道總長則為 24,216 公里；
- 具備全歐洲最發達的貨運村系統，有七個貨運中心名列歐洲 20 大物流基礎建設，尤以維羅納居冠；
- 為全歐洲航運貨運第二重要的國家，擁有 24 座主要商埠與 3 處國際樞紐，分別散佈於 7 千 4 百公里的海岸線上，2010 年的貨櫃量約為 1 千萬標準貨櫃單位；
- 2009 年的航運載客量為 9 千 2 百萬人次，居歐盟之冠。

義大利的製造業表現居歐洲第二位，勞工的純熟技術受國際認可及讚譽，樹立義大利製品的高品質形象。研究領域的人力資源素質優異，受傳統薰陶，出身於優質大學體制與多間研究中心，讓前來義大利投資的企業可放心仰賴每年平均 30 萬名的畢業生素質。

義大利擁有 74 間優質大學，逾 200 間公共研發中心與遍佈全國的大量私人研發中心，這些機構所構成的廣泛網路造就了義大利的創新技術。義大利共有超過 40 座科學科技園區，確保研究成果得以與工業流程完善整合，以提供優質的技術轉移服務。

園區網路為創新發展關鍵：

- 進駐 600 間高科技企業
- 逾 200 間公共或私人研發中心
- 16,000 名員工高水準技術專長

在 G12 成員國當中，義大利的註冊商標數居第四位，待專利數則名列第八。

義大利市場提供不計其數的投資機會，針對物流、資訊通訊科技、科學、再生能源等各項戰略產業擴展業務。

此外，義大利在時裝、汽車、船舶、設計、機械這類戰略產業的品牌亦享譽國際，義大利的風格、創新、創造力，以及對傳統的重視，都是讓「義大利製造」在競爭激烈的全球市場獲得成功的關鍵因素。

旅遊業則是另一項日漸發揮主導作用的產業，義大利擁有難以估量而無與倫比的建築、技術與文化遺產，共有 43 處別具文化價值與歷史意義的地點獲選列入教科文組織世界遺產，數量居歐洲之冠。

為吸引外商公司前來投資義大利，近年完成的法律架構改革包括：加速成立新公司的作業流程、降低企業所得稅並簡化一般財政體制、為公司管理制定新的僱用法規與更公開透明的規則，特別是涉及適應、責任義務及公眾議題。

此外，政府與民間亦許多獎勵措施來支持企業發展、成立新公司、提供拓展業務所需的整體服務，以及推廣研究、創新與訓練活動。

投資人請洽詢義大利投資促進發展署，瞭解尋找合作夥伴、選址、處理行政事務、獲取輔助以及擴充營運等相關事宜，機構網站為<http://www.invitalia.it>。



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LATVIA

THE SMART INVESTMENT

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Latvia is Your Partner for Your Business

As a small but thriving country in today's globalized world, the Republic of Latvia recognizes the importance of attracting foreign investment to cultivate economic growth. Latvia offers significant opportunities for compelling returns on investment, for business projects in a broad range of manufacturing and services industries. Several competitive advantages that Latvia offers include:

Gateway between large markets, east and west

Latvia's geographic location and cultural background provide a strategic position for business operations targeting developed economies of the EU and emerging markets of eastern neighbors. Latvia's rich history has prepared its workforce with knowledge of business, cultural norms and languages that enable partnership particularly with Russia and other CIS partners, as well as with western European countries.

Educated, skilled and motivated workforce

With a northern European culture, Latvians have a strong work ethic and are highly motivated, especially given the effects of the recent global economic crisis. The labor force in Latvia is well educated, with one of the highest rates of university attendance in the world. Latvia boasts 27 universities and colleges in Riga alone, preparing students for technical, business and service fields.

High cost-effectiveness

Latvia offers significant cost advantages to investors, including competitive labor and real estate expenses, as well as one of the lowest corporate tax rates in the EU (15%). Coupled with strong productivity and numerous cash incentives, Latvia provides investors with a highly cost-effective environment for business. FDI Magazine's Cities and Regions of the Future 2010/2011 ranked the capital Riga as the No. 1 Large European City for Cost Effectiveness.

Business-friendly

The Latvian government has streamlined procedures and regulations for doing business in Latvia. For example, procedures for incorporating a company can be completed in a single day. The government has also implemented the POLARIS Process, a national strategy enabling cooperation and execution of tasks among stakeholders—in industry, government and academics—involved in making investments successful. The World Bank's report Doing Business 2012 ranks Latvia as 21st for ease of doing business.

Advanced transport and services infrastructure

Latvia has three major, ice-free international ports that are closely linked into the country's land-based infrastructure, including an extensive rail, road and pipeline system. The largest airport in the Baltics is Latvia's Riga International Airport, with over 80 international direct destinations. The country is ranked 4th globally for Internet connection speeds (Akamai's State of the Internet report, 3Q 2011).

Customized services for international investors

The Investment and Development Agency of Latvia (LIAA) is a dedicated team of experts who can provide free and customized assistance to companies looking to build operations in Latvia, especially for export purposes. We look forward to serving your investment needs and promoting your company's success in Latvia and abroad.

拉脫維亞

明智的投資選擇

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拉脫維亞就是您的商務夥伴

拉脫維亞共和國腹地雖小，卻蓬勃發展。在當今的全球化世界中，拉脫維亞理解吸引外資對經濟發展的重要性，故為多項製造與服務產業之商務計劃提供可觀的投資優惠。拉脫維亞的競爭優勢如下：

連接東西兩大市場之門戶

拉脫維亞的地理位置與文化背景，對於有意前往歐盟與東歐新興市場發展經濟活動的企業來說是相當有利的條件。拉脫維亞的悠久歷史造就了其勞工的商業知識、文化規範與語言，因而可與俄國、其他獨立國協國家和西歐諸國建立合作夥伴關係。

勞工態度積極，技術與教育水準優秀

拉脫維亞受北歐文化薰陶，職業道德強烈、態度積極認真，這些優點於全球經濟危機對該國所造成的影響中可見一斑。拉脫維亞的勞動力教育程度良好，是全世界大學學歷比例最高的國家之一。單是在拉脫維亞首都里加，就擁有 27 間大專院校，栽培諸多科技業、商業與服務業人才。

成本效益高

拉脫維亞為投資人提供多項可觀的成本優勢，包括勞工競爭力、房地產開支，企業所得稅率亦為全歐洲最低國家之一（僅需 15 %），再加上強勁產能與多項現金獎勵政策，讓前往拉脫維亞投資的企業得以享有成本效益出色的商業環境。FDI 雜誌的「未來城市與區域 2010/2011」專題亦將首都里加評為全歐洲成本效益最高的大城市。

利於商業發展

拉脫維亞政府已簡化於拉脫維亞經商時的程序與規範，舉例來說，公司的合併程序現可在一天內完成。此外，政府也落實了「POLARIS 流程」這項國家政策，讓產業、政府與學術界可共同合作並執行利益攸關事項，進而使投資流程更加順利。在世界銀行的「2012 經商環境報告」中，拉脫維亞亦名列全世界經商便利度最高之國家的第 21 位。

先進的運輸與服務基礎建設

拉脫維亞共有三座主要的國際性不凍港口，可緊密連結國家內陸的基礎建設，包括四通八達的鐵路、公路與管線系統。波羅的海地區最大的機場即為拉脫維亞的里加國際機場，提供超過 80 條國際直航航線。此外，拉脫維亞也是全世界網際網路連線速度第四快的國家（資料來源：Akamai 於 2011 年第三季公佈的《State of the Internet》報告）。

國際投資人的客製化服務

拉脫維亞國家投資發展局(LIAA) 是由專家所組成的專業團隊，可為有意前往拉脫維亞拓展業務與外銷的企業，提供免費而客製化的協助。我們期盼能滿足您的投資需求，並推廣貴公司的商務發展，進而於拉脫維亞與其他國家獲得成功。



Latvijas Investīciju un attīstības aģentūra
Investment and Development Agency of Latvia

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LITHUANIA

Innovative. Connecting. Reliable.

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Innovative: Skilled and Talented Professionals

Lithuania is world-famous for its innovations in biotechnology and the laser industry: Lithuanian scientists have invented an effective medicine against cancer, which is 30 percent less expensive than other existing medicines. The country has an over 50-percent share of the world's market for high-energy picosecond lasers, and is a global leader in the production of ultra-fast parametric light generators. The world's first tunable wavelength laser, developed by Lithuanian laser scientists and manufacturers, was recognized as the World's Best Scientific Laser in 2011 in the prestigious specialized Prism Awards in San Francisco.

But the country's biggest asset is its people, who are among one the best educated and multilingual nations in Europe and the world. More than 90 percent of Lithuanians have higher or university education and about half speak at least two foreign languages, mostly English and Russian.

Connecting: Globally Leading ICT Resources

Although Lithuania has a population just over 3 million, it boasts leading ICT resources in Europe and the world. Lithuania has the world's fastest Internet download speed and second fastest Internet upload speed, Europe's top and the world's 6th fiber to the home (FTTH) optic communication penetration (23 percent), Europe's highest fiber optic density and Europe's densest network of public Internet access points (875).

The Lithuanian company GetJar is the world's first multi-platform mobile application download provider from 2005 and now the world's second largest mobile application store with over 1 billion downloads to date (more than Nokia, Microsoft, Samsung, LG and less only than Apple).

Reliable: Among the World's Best Places to Live

Lithuania's unique geographic location provides easy access to the Baltic Sea Region countries, EU markets and Eastern markets (the EU has recognized Lithuania as the prime transport centre in the region). Being a member of the EU, NATO, WTO and Schengen Area, Lithuania offers a growing market and a stable currency. The country is the leader among all new EU member states in terms of recovery from the global recession in 2010, has the second-fastest GDP growth in the EU and ranks as the 11th freest in Europe and 23rd freest economy in the world. Lithuania's attractiveness is complemented by its cost-effective business climate (ranked 23rd among the world's 183 economies in terms of ease of doing business), a range of stable financial incentives for investors, as well as talented and loyal people.

Ranked 36th among 190 countries in the International Living 2011 Quality of Life Index, Lithuania offers excellent quality of life. It has fast connections with any European country and is among Europe's Top 10 least expensive countries (Eurostat). Lithuania has four sites included in the UNESCO World Heritage List and offers a multitude of attractions and travel destinations.

Lithuania: a Newfound Home to International Business

Global money transfer company Western Union, international banking services provider Barclays, IT giant IBM, global IT services provider Computer Sciences Corporation, medical equipment manufacturer Moog Medical Devices, scientific supply company Thermo Fisher Scientific and many others are among recent major foreign investors in Lithuania.

Your business, too, could flourish here.

Invest Lithuania – Working Answers

Invest Lithuania is a one-stop-shop and free-of-charge service provider for foreign investors in Lithuania. We offer a full package of services throughout the investment project: investment assistance, project management and aftercare.



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立陶宛

創新、連結、可靠。

創新：專業人才技術純熟

立陶宛在生物科技與雷射產業上的創新表現舉世聞名：立陶宛科學家所發明出的癌症特效藥，價格比其他藥物便宜三成。在全世界的高能量皮秒雷射市場中，立陶宛即有八成以上的市佔率，而在超高速參量光線產生器的製作上，亦居全球領先地位。全世界第一個可調整波長的雷射即為立陶宛科學家與製造商所開發，已於 2011 年在舊金山舉辦的知名專業頒獎典禮 Prism Awards 中，獲頒 World's Best Scientific Laser 獎項。

不過，立陶宛是全歐洲及全世界教育程度與多國語言水準最高的國家之一，最有價值的資源還是在於其人民。九成以上的立陶宛人具有高等教育或大學學歷，逾半數熟稔兩項外國語言，多為英語和俄語。

連結：資訊通訊科技資源全球領先

雖然立陶宛人口僅略多於 300 萬，卻具備領先全歐洲及全世界的資訊通訊科技資源。立陶宛的網際網路下載速度居全球之冠，上傳速度亦居全球之次；光纖到府 (FTTH) 通訊普及率高達 23%，於全球名列第六，亦為全歐最高；光纖網路密度與公共網際網路熱點密度皆為全歐之冠，行動電子簽名技術亦領先全球。

立陶宛公司開發的 GetJar 是全球首創的多平台行動應用程式下載供應商，自 2005 年開始營運，如今已成為全球第二大的行動應用程式商店，迄今已有超過 10 億次下載次數 (高於諾基亞、微軟、三星和 LG，僅次於 Apple)。

可靠：全世界最適宜居住之處

立陶宛獨特的地理位置可與連結波羅的海諸國、歐盟市場和東歐市場互通有無，歐盟也已核定立陶宛做為該地區聯繫歐盟與東歐的首要運輸中心。立陶宛為歐盟、北約、申根區和世界貿易組織的成員國，市場繁盛、貨幣穩定；在 2010 年的全球經濟衰退中，立陶宛是所有新加入歐盟的成員國裡復甦表現最為良好的國家，國內生產毛額成長速度居全歐之次，經濟體系自由程度在全世界名列第 23，於歐洲則名列第 11。在全世界 183 個經濟體中，立陶宛的經商便利程度居第 23 位，商業環境符合成本效益，更為投資人提供各項穩定的投資優惠政策，人民亦幹練忠實，這些條件皆為吸引外資進駐的原因。

《國際生活雜誌》所調查的 2011 年度生活質量指數中，立陶宛於 190 個國家中排名第 36 位，這項指數根據九項關鍵條件以調查方式評估而得，例如生活開銷、文化與休閒、經濟與環境，而立陶宛的生活品質在這些條件上皆有良好表現。立陶宛不僅是理想的經商地點，同時也具備舒適的生活環境。立陶宛與任何歐洲國家之間的交通往來皆相當便捷，同時也名列歐洲十大開銷最低的國家 (資料由歐盟統計局所提供)，這些特色讓立陶宛成為適合舉家遷徙的理想地點，可讓您享受舒適生活以及便利的社會服務。

在 2011 年，立陶宛獲選為全球十大倫理旅遊目的地；立陶宛共有四處地點收錄於教科文組織世界文化遺產名錄，坐擁眾多旅遊景點與旅遊目的地，包括獨特的 Kursiu Nerija 自然保護區、未受污染的原始鄉村、水療中心、溜冰場、自行車、熱氣球、水上旅遊、諸多節慶活動與其他文化活動。

立陶宛：國際商業的新興據點

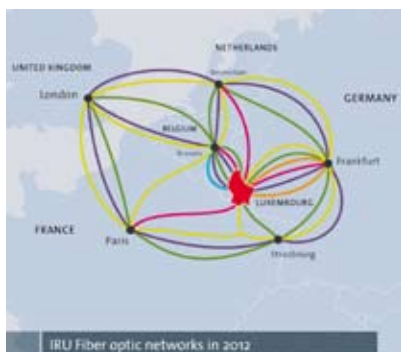
近年來已有許多外商進駐拉脫維亞投資，包括全球匯款公司西聯匯款、國際儲蓄服務供應商巴克萊銀行、IT 巨擘 IBM、全球資訊科技供應商 Computer Sciences Corporation、醫療設備製造商 Moog Medical Devices、科學器材公司 Thermo Fisher Scientific 以及許多公司企業。歡迎您前往立陶宛經商，在這裡發光發熱。

立陶宛投資局—服務範圍說明

立陶宛投資局可為外商提供各項完備資料與一站式免費服務。我們可為您提供全方位的成案投資計劃服務，包括投資協助、計劃管理與後續服務。

LUXEMBOURG

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Luxembourg, well located in Europe between Germany, Belgium and France is ideally close to the large European market counting over 500 million consumers.

Favored with a remarkable political and social stability, a skilled and multilingual workforce, modern infrastructures, excellent connectivity to surrounding markets, a pro-active economic development policy, a favorable legal environment and an attractive tax climate, Luxembourg offers an exceptional set of assets and instruments for doing business in one of Europe's best locations and a prime international financial center.

The government's recent emphasis on emerging and innovative technology-based activities such as ICT, biotechnologies, e-commerce, media development, automotive components, green technologies and value added logistics is making Luxembourg the home to some of the most successful global companies.

In the field of ICT, Luxembourg has become a hub for such household names as: AOL, Amazon, iTunes, PayPal, eBay, Skype etc...

Investors such as Goodyear, Delphi, DuPont de Nemours and Avery Dennison from the United States, Fanuc from Japan as well as Sam Hwa Steel and Hyosung from Korea have all opted for Luxembourg as the base for their European operations.

Small is beautiful! The modest dimensions of Luxembourg a key factor of its historic openness to larger markets. With a population of half a million, foreign trade is vital to Luxembourg's economy: more than 80% of the goods and services produced in the Grand-Duchy are exported almost entirely to the European Market. While pursuing an active policy of geographic diversification, Luxembourg companies are now more and more developing growing trading and investment relations with economic partners in the Asia-Pacific region.

To this effect, the Luxembourg has authorities have set-up a number of "Luxembourg Trade and Investment Offices" in Taipei, Shanghai, Delhi, Tokyo and Seoul, promoting Luxembourg as a prime location for Asian companies eager to expand into Europe while also assisting Luxembourg-based businesses to develop their businesses with the Asian region, wasting no time in seizing the growing potential of economic opportunities between Europe and the Asia-Pacific region.

As a matter of fact, Luxembourg has already put into place a network of tax treaties covering China, Hong Kong, Japan, South Korea, India and most recently a Double Taxation Avoidance Agreement was finalized between the Taiwan and Luxembourg authorities.

For any assistance or information on Luxembourg and any assistance for expanding your business into or from Europe via Luxembourg, please contact the LTIO Taipei Office: Mr. Hugues Mignot, Executive Director: hmignot@luxtrade.org.tw and Ms. Sophie Liao, Assistant: assistant@luxtrade.org.tw



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盧森堡



盧森堡位於歐洲，地處德國、比利時和法國交界，毗鄰具有超過 5 億名消費者的廣大歐洲市場。

盧森堡的政局與社會十分穩定、勞工具備良好技術與多種語言能力、與週遭市場連結便利、基礎建設現代化、經濟開發政策積極主動、法律體制完備、稅賦制度優惠，使盧森堡成為全歐洲最理想的投資地點，同時也是卓越的國際金融中心，可為前往該國經商的企業提供各項特殊資源。

盧森堡政府近年來大力推動各項新興創新科技產業，例如資訊通訊科技、生物科技、電子商務、媒體發展、汽車零組件、綠色科技與附加價值物流業，許多全球首屈一指的企業皆發跡於此。

盧森堡目前已成為資訊通訊科技產業的樞紐，包括美國線上(AOL)、亞馬遜書店(amazon)、iTunes、PayPal、eBay、Skype 等家喻戶曉的企業，均於此地設立營運據點。

此外，許多投資人也選擇盧森堡作為其歐洲營運總部，例如固特異(Goodyear)、Delphi、杜邦(DuPont)和艾利丹尼森(Avery Dennison)等美國企業，發那科(Fanuc)等日本企業，以及南韓的三和鋼鐵(Sam Hwa)和曉星(Hyosung)等。

小而美正是盧森堡的優勢！面積不大的盧森堡對鄰近的廣大市場始終保持開放態度。由於全國人口不及 50 萬，對外貿易便於盧森堡的經濟環境中扮演著重要角色。盧森堡大公國內所生產的商品與服務，逾八成都銷往整個歐洲市場。隨著多元化投資政策的積極推動，有愈來愈多盧森堡企業開始與亞太地區的經濟夥伴建立貿易與投資關係。

為此，盧森堡當局於台北、上海、德里、東京和首爾等地設立了「盧森堡貿易投資辦事處」，吸引亞洲企業選擇盧森堡做為進軍歐洲首站，同時協助盧森堡當地企業向亞洲地區拓展商務，在歐洲與亞太地區之間的商機潛力上搶得先機。

事實上，盧森堡目前與中國、香港、日本、南韓、印度等國家都簽有租稅協定，在亞洲區形成了一個租稅協定網絡；而台灣日前也已與盧森堡當局簽署了避免雙重課稅協定。

如需任何盧森堡相關協助或資訊，或是貴企業透過盧森堡擴展業務至歐洲時需要任何協助，請洽詢盧森堡台北辦事處：處長 Mr. Hugues Mignot：hmignot@luxtrade.org.tw 以及助理 Ms. Sophie Liao：assistant@luxtrade.org.tw



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MALTA

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Strategically located in the middle of the Mediterranean Sea with easy access to nearby markets, Malta is the ideal partner within the European Union for foreign companies seeking to expand their business in Europe, North Africa and the Middle East.

Enjoying economic, political and social stability, Malta's business-friendly conducive to environment is conducive to doing business. This is thanks to its competitive cost structure with relatively low social and labour costs when compared to other European countries, an efficient tax system, and the availability of an attractive incentives package.

Additionally, Malta's highly-skilled workforce is also multilingual – with English as one of the official languages of the country – thus enabling companies based in Malta to target numerous other markets with their products or services.

Malta's global connectiveness was also highlighted in the independent report published by DHL, one of the leading logistics companies, which ranked Malta in 10th place out of 125 countries for its integration with the rest of the world as manifest by its participation in international flows of products and services, capital, information, and people.

Strategic policy decisions implemented by the Government over the years have enabled Malta to undertake the necessary economic restructuring to focus on key areas of sustainable value-added growth, join the EU and adopt the euro as the national currency.

The results are clearly visible, with Malta being one of the top performing EU economies last year, having bounced back from a very short recession in the midst of the global crisis to growth rates of around 3 per cent whilst maintaining its unemployment rate at one of the lowest levels in the EU.

Membership in the EU and the Eurozone has also enhanced Malta's credibility and reputation in the eyes of prospective foreign investors. Besides becoming party to the EU's trade agreements with third countries, through this membership Malta now provides companies operating within the country with access to a market of more than 500 million people.

Companies interested in doing business in Malta can benefit from the assistance provided by Malta Enterprise - which is the Government's arm responsible for facilitating economic development and promoting trade and investment.

As the authoritative single point of contact for business, industry and investors, Malta Enterprise engages with businesses and investors to introduce them to the country's business environment, facilitate their entry into Malta through its professional guidance, and supports their consolidation and growth through a number of incentives and wide-ranging assistance.

Support measures include tax credits on the amounts invested, access to finance, as well as industrial space at competitive rates. Various schemes and incentives are also available to encourage R&D, innovation and competitiveness. These include legislation exempting income from royalties on patents from tax.

This wide-ranging package complements the fiscal incentives provided by Malta's tax regime, which is based on the full imputation tax system. Through this system, upon distribution of dividends, the company may claim refunds that can effectively reduce the tax rate to 5 per cent. Moreover, Malta's extensive network of double taxation treaties with around 60 countries offers significant fiscal efficiency to companies operating in Malta, which additionally remains among the most attractive countries within the EU in terms of taxes and social contributions paid out by companies.

馬爾他



馬爾他位處地中海中央地帶，地理位置優異，與周遭市場往來便利。對於有意前往歐洲、北非和中東拓展業務的外商來說，馬爾他是理想的經商夥伴。

馬爾他經商方便，經濟、政治與社會均屬穩定，其具競爭力的成本結構更是一大優勢，不僅社福與勞工成本較其他歐洲國家為低、具有高效率的稅賦體制，更提供諸多投資獎勵政策。

此外，馬爾他的勞工技術純熟，具備多國語言能力；由於英語為馬爾他的官方語言之一，因此外商企業可根留馬爾他，將產品或服務放眼其他國際市場。

物流公司龍頭 DHL 所發佈的獨立報告中，亦著墨於馬爾他的全球往來便利性。DHL 針對全世界 125 個國家與世界其他國家的整合度做評比，依據產品、服務、資金、資訊與人員的國際流動表現，馬爾他評為第 10 名。

馬爾他政府多年來實施的各項策略性政策，經歷了必要的經濟結構重整，將重點轉移到具永續增值成長的重點領域，並且加入歐盟，採用歐元做為本國貨幣。

憑藉此經濟政策，馬爾他在去年的歐盟各國經濟表現中表現優秀，於全球經濟危機期間，經濟成長率僅經歷十分短暫的經濟衰退便反彈回升，成長率約為 3%，失業率亦在全歐盟中維持最低水準。

歐盟與歐元區成員身份，也拉抬了潛在外資對馬爾他的信譽與聲譽。此外，與歐盟境內其他會員國簽訂貿易協定，歐盟成員身份如今可讓於國內經營的公司觸及超過 5 億人口的市場。

馬爾他企業局可為有意前往馬爾他經商的公司提供各項有利協助；該機構為政府所轄，負責促進經濟發展並推廣貿易投資。

馬爾他企業局是最專業的商業、工業與投資人聯絡窗口，提供專業指導協助公司和投資人進入國內的商業環境，並且提供多項獎勵政策與各類協助，讓外商公司得以於馬爾他穩健成長。

各項協助措施包括投資抵減稅額、提供融資，並為提供具競爭力的工業用地租金。此外還有多項方案與獎勵政策，可鼓勵研發、創新與競爭力，其中包括立法制定可針對非課稅專利增收權利金。

基於完善的兩稅合一稅賦體制上，馬爾他所提供的一系列的獎勵完善其財務獎勵。透過這項體制，公司可在分派股息時申請退稅，即可有效降低 5% 的稅率。此外，馬爾他已與約 60 個國家簽訂雙重課稅協定，於國內經商的企業均可受益於顯著的財政效率。此外，就公司所支付的稅賦與付出的社福成本而言，馬爾他目前依舊是歐盟內最富吸引力的國家。



MALTA ENTERPRISE

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THE NETHERLANDS

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The Netherlands is one of the 6 founding member states of the European Union. The country shares a number of characteristics with Taiwan. It is about the same size, covering 41,526 square km., and also has a high density of population. The National language is Dutch, while 78% of the population is able to communicate in English. 2/3 of the population has a higher education qualification; ranging from senior vocational, vocational college to university. The total population of the Netherlands is over 16 million.

The Netherlands is well known for being the “gateway to Europe” and a stepping-stone to the most highly developed part of the EU. Some 170 million consumers reside within a 500-kilometer radius of Amsterdam, making it a highly lucrative market. Every major economic centre in western Europe can be reached from the Netherlands in two hours flying time or in one day on the road

Dutch people are internationally oriented by nature and have a good understanding of the needs of their customers. Blessed with a well-educated and motivated work force, they are innovative, flexible, responsive to ever-changing market conditions and trends, and closely aligned with international businesses. This probably also explains why Dutch and Taiwanese get on so well, since both sides share similar characteristics.

The Dutch government stimulates private investment, and its economic policies have earned the respect of governments and businesses worldwide. The Dutch government has slashed the budget deficit, reduced its debt and cut taxes for both individuals and corporations.

Over 25% of all industrial investment in the Netherlands comes from abroad. The Dutch have been successful in meeting the needs of international businesses. International studies always rank the Netherlands as one of the best countries in which to do business.

In all, more than 6,300 foreign companies, large and small, have already established over 8,800 operations in the Netherlands; among them are about 200 companies from Taiwan. Their decision to locate their operations in the Netherlands is mainly based on:

- its location in the most prosperous and densely-populated part of Europe and easy access to market.
- its unsurpassed infrastructure, sophisticated logistics network and good accessibility
- its flexible labor force, stable labor relations and high and efficient productivity
- its attractive fiscal climate, particularly for multinational corporations
- the quality of life and language skills of the Dutch people.



The NFIA is an operational unit of the ministry of Economic Affairs, Agriculture and Innovation. The NFIA helps and advises foreign companies on the establishment, rolling out and/or expansion of their international activities in the Netherlands. Besides its headquarters in The Hague, the NFIA has its own offices in Asia, Middle-East and the US. The NFIA works together with Dutch embassies, consulates-general, and other organizations representing the Dutch government abroad, as well as with a broad network of domestic partners. The NFIA Taipei office is part of the Netherlands Trade and Investment Office (NTIO) in Taiwan. Taiwanese companies can obtain information, strategic perspectives, and practical help from the consultants of the NFIA Taipei office. All services are rendered free of charge and full confidentiality is guaranteed.

荷蘭

荷蘭為歐盟六大創始會員國之一，與台灣有諸多相似之處。荷蘭面積為 41,526 平方公里，人口密度亦同樣偏高；官方語言為「荷蘭語」，具英語溝通能力者佔全國人口 78%；三分之二人口具有高等教育學歷，包括高等職業教育、職業教育院校或大學；總人口數則逾 1 千 6 百萬。

荷蘭獲譽為「歐洲之門戶」，是邁向歐盟最高度開發區域的前哨站。1 億 7 千萬名消費者以阿姆斯特丹為中心，居住在方圓 500 公里的範圍之內，荷蘭因此成為饒富商機的市場。西歐的所有經濟中心皆在兩個小時的飛機航程，或一天的公路車程範圍之內。

荷蘭人民世界觀開放，善於理解客戶需求，勞工教育水準高並積極進取，因此態度創新、靈活，瞭解如何應對瞬息萬變的市場環境與趨勢，並與國際企業保持接軌。荷蘭與台灣有這些相似之處，彼此經貿關係也因此十分融洽。

荷蘭政府鼓勵民間投資，其經濟政策已獲世界各地之政府與企業所認同；荷蘭政府同時亦削減預算赤字，為個人與企業降低債務與賦稅。

荷蘭的所有企業投資有兩成五來自海外，在滿足全球企業之需求上表現良好，國際研究亦將荷蘭評為全世界最適合經商的國家。

目前已有逾 6,300 間規模大小不等的外國企業於荷蘭設立了 8,800 以上的營運據點，其中台商即佔約 200 家。這些企業選擇荷蘭設立據點不外乎為下列原因：

- 荷蘭位於全歐洲最繁榮富庶及人口密度最高的地帶，進入市場十分便利。
- 荷蘭的基礎建設卓越、物流網路完備、經貿交流便利。
- 荷蘭的勞工能力彈性大、勞資關係穩定、勞動生產力優異。
- 荷蘭的金融環境對跨國企業尤具吸引力。
- 荷蘭人民生活品質與語言能力皆十分出色。

荷蘭投資局 (NFIA) 係「經濟、農業及創新部」所轄之營運單位，可為外商提供設廠協助與建議，開展和/或擴大於荷蘭的國際商業活動。荷蘭投資局總部設於海牙，於亞洲、中東和美國亦設有辦事處。荷蘭外商投資局與荷蘭大使館、總領事館、其他代表荷蘭政府的其他機構，以及廣闊的國內合作夥伴網路皆保持合作關係。荷蘭投資局台北辦事處隸屬於台灣的荷蘭貿易暨投資辦事處，可為台灣企業提供資訊、策略觀點與實質協助；所提供的所有服務均不需任何費用，保證完全保密。



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POLAND

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Poland is a perfect place for investment and business expansion. In the 2010 Ernst & Young European Attractiveness Survey, international companies' managers indicated Poland as the top potential investment destination for their FDI projects in Europe.

Poland is a country of extensive opportunities, with considerable economic potential. Its features include a stable democracy, an established market economy, close relationships with other countries of the region and an active involvement in the EU, WTO, OECD and NATO. Poland's 38-million strong consumer market is one of the biggest in Europe. The country's favorable location, in the center of Europe, where the main communication routes intersect, makes it possible to export goods to all European countries and thus reach 500 million consumers. Well-educated Polish economists, engineers, IT specialists and scientists are highly sought-after and appreciated employees who find employment in IT companies, R&D centers and scientific institutes in many countries of the world.

The Polish economy can be briefly depicted as:

- robust and resilient to external shocks – mainly due to the country's significant internal market and diversified export structure,
- offering safe environment for undertaking economic activity and long-term planning (stable prices, permanent GDP growth),
- having very low risk of a financial crisis (due to strong financial sector and stable currency),
- offering investment possibilities resulting from modernization of infrastructure and implementing modern technologies in corporations,
- driven by a large number of agile small and medium enterprises.

The country's sustainable development has much to do with its solid economic foundations. Poland was the only country in Europe to record positive economic growth through last decade including the 2008 financial crisis. Between 1995 and 2011, the country's GDP hovered at 4.8% (in 2011: +4,3%).

In the 2011 Ernst & Young European Attractiveness Survey international companies' managers indicated Poland as the top potential investment destination for their FDI projects in Europe. The report places Poland in third place in terms of job creation and 7th among European countries which are most active in attracting FDI projects. Authors of the report emphasize that against the backdrop of other West European countries, Poland has been developing rapidly both in terms of job creation and foreign investment. E&Y indicated that Poland in 2010 recorded the highest increase in FDI in Europe (40% increase in comparison with 2009).

Many overseas companies often choose Poland as an investment destination in Europe. The number of new investment projects is constantly growing, especially in the automotive, R&D, electronic and chemical sectors. The FDI value which Poland attracted in the first half of 2011 exceeded EUR 4,2 billion. According to a the UNCTAD World Investment Report, in 2011, Poland advanced to 6th place worldwide (from 11th position).

The country offers a wide range of investment incentives. Investors are invited to locate their projects in 14 Special Economic Zones which offer attractive tax exemptions, employment incentives and well-prepared investment lots.

All these factors combined with the country's international safety guaranteed by Poland's membership in the EU and NATO make Poland a credible and important business partner for foreign investors.

The Polish Information and Foreign Investment Agency (PAIIZ), helps investors to enter the Polish market and find the best ways to utilise the possibilities available to them. It guides investors through all the essential administrative and legal procedures and supports firms that are already active in Poland. It provides rapid access to the complex information relating to legal and business matters regarding the investments, assists in finding the appropriate partners and suppliers, including new locations.

波 蘭

波蘭是投資和業務擴充的絕佳選擇。安永 2010 年的歐洲吸引力調查指出，跨國公司的經理認可波蘭為歐洲最具潛力的外商直接投資 (FDI) 對象。

波蘭以其可觀的經濟潛力擁有大量的投資機會，其特色包括：穩定的民主政治、完善的市場經濟、與歐陸其他國家緊密而良好的關係，以及活躍於歐盟 (EU)、世界貿易組織 (WTO)、經濟合作暨發展組織 (OECD) 及北約 (NATO)。波蘭擁有的消費人口超過 3800 萬，是歐洲最大的市場之一；位處歐洲心臟地帶，運輸通訊交匯中心的有利地理位置，使其出口市場可遍及歐洲諸國的 5 億人口。受過良好教育的波蘭經濟學家、工程師、IT 專業人員及科學家炙手可熱，是廣受世界各國 IT 企業、研發中心及科學研究機構肯定的人才。



波蘭的經濟概況：

- 對外來衝擊的強硬抗性—主要因為該國廣大的內需市場及多元化的出口結構；
- 提供經濟活動及長期規劃的安全投資環境（如穩定的價格和 GDP 持續成長）；
- 極低的金融危機風險（其金融體系強大、貨幣穩定）；
- 現代化基礎建設與企業導入現代技術所帶來的投資機會；
- 眾多主動積極的中小企業。

波蘭的永續發展，受惠於其穩健的經濟基礎。即使歷經 2008 年的金融海嘯，波蘭是近十年來歐洲唯一經濟持續成長的國家。從 1995 到 2011 年間，波蘭的 GDP 始終維持在 4.8% 上下（2011 年為 +4.3%）。

安永「2011 年歐洲吸引力調查」顯示，跨國公司經理認為波蘭是歐洲最具 FDI 吸引潛力的國家。調查報告顯示，波蘭的工作機會創造排名第 3 而爭取 FDI 的積極度名列第 7。報告的作者也特別強調相對於西歐其他各國，波蘭在工作機會創造及吸引外資方面一直快速發展。安永指出波蘭 2010 年 FDI 增幅名列歐洲諸國第一（比 2009 年成長 4 成）。

許多國際公司選擇波蘭為其歐洲投資的對象，新投資專案持續成長，特別是在汽車、研發、電子及化學產業。2011 上半年波蘭吸引超過 42 億歐元的外資金額。根據聯合國貿易暨發展會議 (UNCTAD)「2011 年世界投資報告」，波蘭已從全球 11 名躍升到第 6 名。

波蘭提供許多投資獎勵，投資者可在 14 個經濟特區落腳，享有優惠租稅減免、就業激勵，和精心準備的投資坵塊。

這些因素加上波蘭身為 EU 及 NATO 會員國所擁有的國際安全保障，使波蘭成為國際投資者可信賴而重要的商務夥伴。

波蘭新聞暨外人投資局 (Polish Information and Foreign Investment Agency, PAIiIZ) 協助投資者進入波蘭市場並充分運用各種投資機會、引導投資者通過各項程序、協助已在波蘭投資的廠商、幫助廠商更快了解有關投資之各種法規或商務事項等繁雜資訊、協助尋求適當的夥伴及供應商和新廠址。



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PORTUGAL

Think Global, Think Portugal

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Portugal has always been a country that has placed itself at the centre of the world. On the West Coast of Europe, Portugal's strategic position makes business both in the West and the East. This prime location makes Portugal an ideal platform from which to reach a substantial range of potential consumers. Brazil, Angola and many other developing economies in Africa and Southern America are easily reached from Portugal, not only due to our geographic location but also due to our cultural and historical links which make business easier. The "Doing Business Report" produced by the World Bank places Portugal above many of its European competitors, in the "Trading Across Borders" ranking. Together with a desire to develop economically, this creates all the conditions for investor's safety and investment growth.

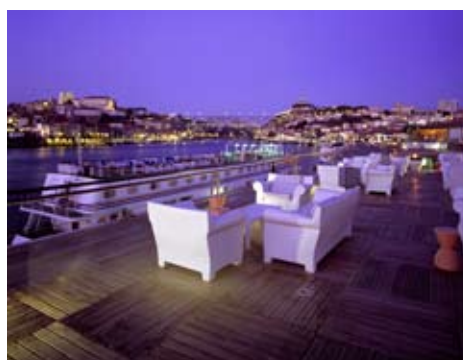
Business relies on quality of infrastructure for its success. Portugal presents an impressive network from modern highways to deep sea water ports, from a 100% digital communications network, with 100% ISDN connection coverage, to a natural gas grid. These infrastructures are available throughout the country allowing a variety of locations to be chosen by companies wishing to locate any part of their operations in Portugal.

To increase the countries competitiveness, Portugal signed agreement with several internationally renowned universities with institutional links to the business community. These include Massachusetts Institute of Technology (MIT), Carnegie Mellon, the University of Texas at Austin, Harvard Medical School and Germany's Fraunhofer Organization. Programs include Masters, PhDs, post-graduate studies, MBAs and R&D.

Another major advantage Portugal offers is its political and social stability. Portugal has one of the lowest crime rates worldwide; it is among the top 20 in the Global Peace Index when we measure crime against people and business. Portuguese society is known for welcoming foreigners and, contributing to their easy integration into the country.

In recent years, Portugal has been implementing the SIMPLEX, a far-reaching reform to make the everyday life of citizens and business easier by using ICT, cutting red tape and reducing compliance costs. It has been recognized by the European Commission, United Nations and the World Bank. Additionally, to build an even more attractive and efficient business-friendly framework, the Portuguese Government provides a comprehensive range of support programs to investors.

At a time when companies worldwide face legal, political or social difficulties in choosing a country to locate investments, Portugal's strong stability and its superior investment climate keeps the country on the corporation's investment shortlists.



葡萄牙

放眼全球、立足葡萄牙

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葡萄牙一直定位自己是世界的中心。位於歐洲西岸的葡萄牙，不論往東或往西走，葡萄牙優異的地理位置，使其成為接觸大量潛在客戶的理想跳板。除了地理位置，葡萄牙的文化及歷史淵源，使其與巴西、安哥拉、許多其他非洲及南美開發中國家的商務往來更形便利。世界銀行出版的經商環境報告 (Doing Business)，葡萄牙的跨境貿易指標，高於許多歐洲競爭國家，再加上全國對經濟發展的決心，都為投資者安全和投資成長開創了有利的條件。

商業的成功有賴於高品質的基礎建設。葡萄牙擁有現代化高速公路及深水港組成的交通系統、100% ISDN 連結覆蓋的全數位化通訊網路、以及天然氣管線。這些基礎建設遍及全國，因此多數地點適用於各種的業務發展，例如從研發到生產製造。

為提高國家競爭力，葡萄牙與多所國際知名的大學簽有產學合作協定，其中包括：麻省理工學院 (MIT)、卡內基美隆大學、德州大學奧斯丁分校、哈佛醫學院、和德國Fraunhofer組織；範圍涵蓋碩士、博士、博士後研究、MBA 及研發。

葡萄牙政治及社會穩定為另一主要優勢。葡萄牙的犯罪率全球最低；其按人口及企業犯罪率排名的全球和平指數，名列全球 20 名，葡萄牙社會素以老吾老以及人之老，幼吾幼以及人之幼的關愛接待外國人，有助於外國人融入當地社會。

葡萄牙自去年開始實施 SIMPLEX 計劃，這是一套廣泛的改革活動，旨在消除官僚體系的繁瑣手續、降低符規費用以及運用 ICT，以改善民眾和企業的日常生計，並獲得歐盟、聯合國、及世界銀行的認可。除此之外，為建立更有吸引力且有效的商務環境，葡萄牙政府還提供完善的投資協助辦法。

在當今各國企業均面臨選擇投資國家不可避免的法規、政治或社會難題之際，葡萄牙的高穩定性及其優異的投資環境，勢必成為各國企業投資的首選。



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ROMANIA

Your partner for global business

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One of the large EU members, Romania represents a solid pillar of strength for international enterprising, offering excellent opportunities for development and growth. Standing at the crossroads of different business cultures and civilizations, where East meets West, Romania, innovative, and future oriented is providing a solid base for cost-effective investments, enjoying a mature and sound business environment. Today, the international community acknowledges the country as a land of opportunities, where achievement proved to be not only a possibility but a reality.

Great market potential *Reaching out widely broadens your opportunity!*

- largest market in SEE, 2nd largest market in CEE
- market gateway to EU - one of the major single markets world wide (access to approximately 500 million consumers)
- one of the biggest domestic markets in EU (#9 in terms of size and #7 by population)
- access to the Black Sea region – one of the fastest growing, large economic areas outside Asia (300 mill consumers)

Strategic location *Is the location that gives the perspective!*

- crossroads of three major markets: EU, CIS and Middle East
- crossed by 3 important pan-European transportation corridors: no. 4 (links Europe from West to East), no. 9 (from North to South), and no. 7 (inland water transportation on the Danube river)

Extensive maritime and river navigation facilities *Gateway to EU business and beyond!*

- 1/3 of the Danube river
- over 200 km of the Black Sea shore and largest and deepest port at the Black Sea - Constanta Port

Delivering performance for world class business *Your profit, our gain!*

- # 1 in SEE in attracting FDI, including Greenfield investment projects
- # 1 oil and gas producer in CEE and SEE
- # 1 in EU27 by internet connection speed and the 2nd world wide
- # 1 in EU27 and #6 in the world by the number of certified IT specialists
- # 2 in EU27 by total investment share in GDP (23.2%)
- # 3 highest geothermal potential in Europe and # 10 most attractive country in the world in wind energy investment
- # 3 shipyard exporter in EU27
- # 4 largest vehicle manufacturer in CEE - automotive hub in the region
- One of the most important software producers in Eastern Europe and top IT outsourcing service provider worldwide
- One the lowest EU27 sovereign debt as percentage of GDP (31%) against the European average (80.2%)
- Highly skilled workforce at competitive prices - second lowest in EU
- Competitive taxation (16% flat tax) and incentives for investments
- Supporting R&D activities: Largest Renault R&D centre outside France; #1 CEE in terms of R&D investment in pharmaceutical field
- fostering top international players: Renault, Ford, Continental, Pirelli, Michelin, Bosch, Siemens, Oracle, IBM, Ericsson, Microsoft, OMV, Saint Gobain, Lafarge, Procter & Gamble

Romania Trade and Invest *We know the price of success: dedication, hard work, and an unremitting devotion to the things you want to see happen!*

- government's leading body under the direct coordination of the Prime Minister
- one - stop - shop for foreign investment
- member of the OECD Investment Committee - host the Romanian National Contact Point

羅馬尼亞

您全球商務的夥伴

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在歐盟成員國中，羅馬尼亞具有發展國際企業的實力，也提供絕佳的成長與發展契機。身處在東西方交會、各種商業文化和文明的要衝之地，創新與未來導向的羅馬尼亞提供符合成本效益投資方案與完善商業環境的基礎。今天，國際社會認知到這個國家裡處處是機會，成就不再只是夢想。

龐大的市場潛力 *向外招手，擴大您的機會*

- 東南歐最大的市場、中東歐第二大市場。
- 通向歐盟市場的跳板 – 歐盟是全球主要的單一市場（約有 5 億消費人口）。
- 歐盟最大的內需市場之一（市場規模排名第 9、人口排名第 7）。
- 進入黑海地區的門戶 – 亞洲以外成長速度最快的大型經濟區（3 億消費人口）。

戰略性地理位置 *高瞻遠矚的地理位置！*

- 三大主要市場的交匯點：歐盟、獨立國家國協、及中東
- 連接三大主要泛歐交通走廊：第 4 走廊（從西歐到東歐）、第 9 走廊（從北歐到南歐）、第 7 走廊（多瑙河的內河航運）

廣泛的海運及內河航運設施 *通往歐盟和更多國家的跳板*

- 擁有多瑙河 1/3 的河段
- 擁有黑海超過 200 公里的海岸以及最深最大的海港 - 康斯坦察港

為世界級企業提供高超的效能 *您的利益就是我們的收穫*

- 東南歐吸引外商直接投資第 1 名，包括新建廠房專案
- 東南歐和中東歐石油及天然氣第 1 大產國
- 網際網路連線速度歐盟 27 國排名第 1，全球排名第 2
- 經認證的 IT 技術人員在歐盟 27 國排名第 1
- 總投資金額佔 GDP 百分比 (23.2%) 在歐盟 27 國排名第 2
- 歐洲地熱資源排名第 3，全球風力發電投資最具吸引力國家排名第 10
- 船塢出口在歐盟 27 國排名第 3
- 中東歐第 4 大汽車生產國 – 為此地區的汽車產業核心
- 東歐主要軟體生產國之一、全球頂尖的 IT 外包服務
- 歐盟 27 國主權債務佔 GDP 比重 (31%) 最低國家之一，歐洲平均值達 80.2%
- 高素質低成本的人力資源 – 歐盟各國薪資排名倒數第 2
- 低稅賦（16% 單一稅率）及投資獎勵
- 對研發活動的支援：法國以外最大的雷諾研發中心；製藥領域研發投資在中東歐排名第 1
- 助長多家國際品牌，包括：Renault, Ford, Continental, Pirelli, Michelin, Bosch, Siemens, Oracle, IBM, Ericsson, Microsoft, OMV, Saint Gobain, Lafarge, Procter & Gamble。

羅馬尼亞商貿及投資

我們深知成功的代價：專心致力、努力不懈、以及對於實現目標無休止的奉獻！

- 政府各部門直接受總理的協調指揮；
- 外商投資一站式服務；
- 經濟合作暨發展組織投資委員會會員 – 主導羅馬尼亞國家聯絡中心（Romanian National Contact Point）



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BUSINESS FRIENDLY SLOVAKIA

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Slovakia is a beautiful country, located in the heart of Europe. Our progressive economic environment provides potential investors unparalleled opportunities for growth. The country's rapid and fruitful economic development is strengthened by the common currency of the Euro, a simple and fair taxation system, including a 19% flat tax rate with a 0% dividend tax.

Why invest in Slovakia?

- Member of EU, Schengen Area, OECD, WTO, NATO
- Highly productive and skilled labour force
- Strategic geographic location
- Official currency: EURO
- Lowest debt ratio in the Eurozone
- Fastest growing economy in EU(27) in the past decade (European Commission)
- Best conditions for doing business in CEE in last 4 years (The World Bank)
- Flexible Labour Code

Our people, our treasure

The Slovak workforce reaches the same productivity compared to its Western European peers but at significantly lower labour costs. Slovakia has gained reputation by offering an educated and well trained working population, of which 93% have completed secondary or higher education. The country has a strong tradition in engineering, mechanical production and IT services.

Join ranks with the best

10 out of 15 most admired companies globally already operate in Slovakia.
e.g. IBM, Microsoft, Amazon and Google (Fortune, 2011).

In recent years, Slovakia has managed to attract and satisfy the requirements of various foreign investors including Volkswagen, Peugeot Citroen, Kia, Delta Electronics, DELL, AT&T, HP, Samsung, Foxconn, AU Optronics, Johnson Controls, Getrag Ford, Ness, T-Systems and many others.

They said about Slovakia... (Source: AUO Press release, 2009, www.auo.com)

AU Optronics – why we chose Slovakia as a location for our major plant in Europe?
“Europe is one of the major markets for LCD TV. To provide clients with direct and prompt supports, and be closer to customers are the key considerations of this investment project. Slovakia is located in the centre of Europe and has been a member of the Eurozone since 2009. The country not only offers high quality and competitive human resources to enterprises, but also has stable economy development to drive the growth of GDP.”

K. Y. Lee AUO's Chairman of the Board

SARIO - partner of choice for your investment in CEE.

The Slovak Investment and Trade Development Agency (SARIO) operates under the Ministry of Economy of the Slovak Republic. We provide free of charge tailor-made services to investors. Our team of experts offers a broad portfolio of services from providing information about the Slovak business environment to complete real estate service. Our agenda includes consulting services on receiving state aid.

Did you know that..

Legendary antivirus NOD 32 is made by Slovak company ESET?

NOD 32 currently protects PCs of more than 100 million users worldwide. <http://www.eset.com>



積極促進商業發展的斯洛伐克



斯洛伐克是位於歐洲中央風景美麗的國家。充滿活力而又力求發展的經濟環境為潛在的投資者，提供前所未有的發展機會。戰略性的地理位置，使斯洛伐克成為進軍中東歐高速轉變市場的理想跳板。除有高速發展的經濟之外，斯洛伐克更受惠於歐盟的共同貨幣、簡單而公平的賦稅體系（包括 19% 的單一稅率及 0% 的股息稅）。

在斯洛伐克投資的優點

- 歐盟、申根區、經濟合作暨發展組織 (OECD)、世界貿易組織 (WTO)、北約 (NATO) 的成員國
- 高生產力及高技術水準的勞工
- 戰略性的地理位置
- 以歐元為官方貨幣
- 簡單而公平的賦稅體系
- 歐盟地區最低的國債比
- 過去十年內歐盟 27 國中成長最快的國家
- 過去 4 年內中東歐商業環境排名蟬聯第一（世界銀行的評估）
- 彈性的勞動法規

以人為本

斯洛伐克的勞工生產力與西歐各國相較毫不遜色但成本相去甚遠。斯洛伐克一直以其高教育水準且訓練良好的勞動力聞名，全國人口中 93% 具有中學以上學歷，在工程和機械生產兩方面素有良好的傳統，機械、化學、及 IT 服務也正是斯洛伐克主要的產業。

躋身最佳者的行列

全球15家最受尊敬企業中有10家已在斯洛伐克設有據點。

包括：IBM、Microsoft、Amazon 及 Google (Fortune 2011 年)。

近年來，斯洛伐克努力吸引多家海外投資者並滿足其需求，其中包括：Volkswagen、Peugeot Citroen、Kia、Delta Electronics、DELL、AT&T、HP、Samsung、Foxconn、AU Optronics、Johnson Controls、Getrag Ford、Ness、T-Systems 及其他多家公司。

對斯洛伐克的讚譽... (轉載自 2009 年友達光電新聞稿：www.auo.com)

友達光電 - 為何選擇斯洛伐克設立我們在歐洲的主要工廠？

「歐洲是 LCD TV 的主要市場之一。本投資專案的關鍵就在於貼近客戶、為客戶提供直接快速的支援。斯洛伐克位居歐洲中心，且自 2009 年即已加入歐盟，不但能夠提供高品質且具競爭力的人力資源，同時擁有穩定的經濟發展環境以提升 GDP 的成長。」

友達光電董事長 李焜耀

直屬斯洛伐克經濟部的斯洛伐克投資暨貿易發展局 (Slovak Investment and Trade Development Agency, SARIO) 為投資者提供免費且量身打造服務，已有 10 年以上的經驗。從有關斯洛伐克商業環境的詳盡資訊，產業機會、到解決設立企業的日常作業中可能碰到各種問題的解決辦法 (包括完整的廠房設施服務)，我們的專業團隊能提供無微不至的服務，甚至爭取政府補助的諮詢服務也不例外。

你知道嗎？...

廣受好評的 NOD 32 防毒軟體是斯洛伐克 ESET 公司的產品？

NOD 32 為全球超過 1 億台個人電腦使用者提供病毒保護。 <http://www.eset.com>

SARIO

Slovak Investment
and Trade Development Agency

Slovak Investment and Trade Development Agency

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SLOVENIA AS AN ANCHOR OF INVESTORS AND THE BUSINESS COMMUNITY

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A combination of qualified people, a can-do ethic and infrastructure

Often referred to as “the best kept secret of Europe”, Slovenia is respected for its merits. Its people set standards in industry and science, and enjoy a reputation for innovation and commitment to deliver. Add excellent facilities and education institutions to the picture and Slovenia becomes a perfect place to expand operations of foreign companies by investing in the country between the Alps and the Adriatic Sea.

Traditionally open for trade and investment, Slovenia continues to improve the conditions for attracting new inward investment. Slovenia’s commitment to meeting investors’ expectations has created a predictable and non-discriminatory regulatory environment and an absence of administrative impediments to business. The rules and their implementation rest on the principle of non-discrimination between foreign and domestic enterprises.

Quality infrastructure

Slovenia’s geostrategic position at the cross-roads of transport routes, well-developed ITC and physical infrastructure, technological networks and platforms, centres of excellence and clusters as evidence of a high-level innovation activity, make it a location of choice for many types of businesses. It provides the shortest link for transporters to the Mediterranean, and through the Suez Canal to the Middle and the Far East. Cargo sent by train to the distribution centre in the Port of Koper travels ten days less than cargo sent by sea from North European ports.

Quality link to regional markets

Strong commercial contacts across Eastern and South-eastern Europe give easy access to some 500 million consumers in Europe. More than 40 years of trading with the large block of countries ready to boost their economic performance is a unique experience Slovenia is willing to share with its business partners. Slovenia boasts the attributes of a hub for business services, customer support centres, and logistics and distribution HQs thanks to high penetration of information and communication technology.

Quality workforce

Education in general and occupational qualifications in particular have a long tradition in Slovenia and guarantee both potential inward investors looking to locate their business here and existing companies wishing to expand that their skills needs will be met. As the economic environment continues to be challenging over the next couple of years, the role of continuous innovation in Slovenia’s future as a knowledge-based economy becomes even more important.

Quality of life

Slovenia’s natural beauties and historical sights make it a prime tourist destination but its diversity makes it unique. As the relief changes, so do the climate, flora and fauna. Colourful, vibrant and authentic Ljubljana charms visitors with the castle overlooking the cobbled streets adorned by 16th century façades, baroque churches, and fine restaurants. It is home to the national opera, ballet, and two symphonic orchestras plus world-class museums.

Call us anytime

JAPTI, a public agency with a mandate to boost entrepreneurship and attract inward investment, plays an important role in creating global recognition and visibility of Slovenia as a prime investment location for companies seeking a base to expand their operations in Europe in general and in the Western Balkans in particular.



斯洛維尼亞：投資與商務重鎮

高人民素養、積極任事的國民性以及優良基礎建設的綜合體

常被譽為「歐洲最神秘國度」的斯洛維尼亞，素以其優良的傳統、在理工方面的人力素質、以及創新和信守承諾的國民性聞名，再加上優良的基礎設施和教育機構，位於阿爾卑斯山和亞德里亞海之間的斯洛維尼亞，已成為外商投資和擴展業務的理想國家。

素來對商貿和投資開放的斯洛維尼亞持續改善吸引外商投資的條件，以滿足外來投資者期望為目標而努力，造就一個可依賴、一視同仁的監管，以及無行政官僚文化的環境。各項法規的執行標準不分本土和外資企業。

高水準的基礎設施

地處多條交通要道的交會處，加上完善的 ITC 及實體基礎設施、技術網路和平台、眾多高水準創新活動的中心，在在都益於斯洛維尼亞成為各產業企業的最佳落腳之處。斯洛維尼亞具有地中海經蘇伊士運河到中東及遠東的最短運輸路線，經火車運送到科佩爾港集散中心耗時比從北歐海運少十天。

與地區市場的良好連結

與東歐及東南歐的強大商務連結，可輕易接觸到歐洲的 5 億消費人口。斯洛維尼亞樂意分享與多個國家超過 40 年的商貿經驗，藉由資訊和通訊技術的普及，斯洛維尼亞在商務服務、客服中心、物流及配銷總部等方面，作為極為重要的交會點。

高水準的勞動力

教育，特別是技職認證，在斯洛維尼亞素來極受重視，因此能為想要來此投資的新投資人以及想要擴充本地業務的原有廠商，提供足夠技術能力的保證。在未來幾年的嚴峻經濟環境中，斯洛維尼亞未來在知識經濟扮演的創新者角色也將益顯重要。

高水準的生活品質

自然景觀和歷史古蹟足以讓斯洛維尼亞成為主要的旅遊熱點，其多樣性更使斯洛維尼亞獨樹一格。氣候、動植物都隨著心情的放鬆而變化。多彩多姿且充滿活力首都盧比亞那魅力獨特，不但有可從古堡鳥瞰被鵝卵石街道圍繞的 16 世紀圍牆、巴洛克式教堂、和高檔餐廳，更提供國家歌劇、芭蕾、兩個交響樂團、和世界級的博物館。

歡迎隨時賜教

創業及投資促進機構 (JAPTI) 這個肩負振興創業及吸引外商投資使命的政府機構，對於想以歐洲 - 特別是在西巴爾幹地區 - 作為擴展業務基地的企業，本機構作為斯洛維尼亞在國際舞台發光並成為主要投資對象的推手。

**Public Agency of the
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INVEST IN SPAIN

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Spain is ranked 15th among the world's economies which received the most FDI in 2011 with a market share of 1.65%, according to the report "Global Investment Trends Monitor 2011" by UNCTAD, United Nations Conference for Trade and Development.

Spain's main attraction as an investment destination stems from its geostrategic location, making it an ideal platform for international business. Companies can access 1,400 million potential consumers in markets in the EMEA region (Europe, Middle East and Africa) and, in particular, in Latin America, thanks to the prestige and strong presence of Spanish companies in these regions.

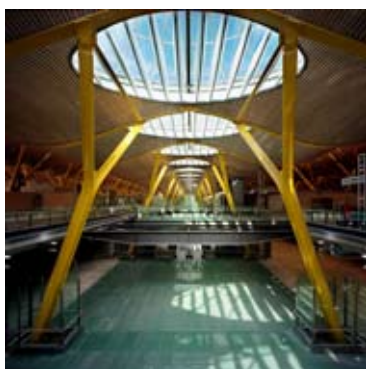
Among the competitive advantages offered by Spain are its excellent transport, energy and telecommunications infrastructure and the existence of a labour market that combines a highly qualified and young workforce with very competitive labour costs compared with the average of the countries in the Eurozone.

Since early 2012 the Spanish government has been undertaking an intensive task of reforming its labour market and financial system to make them more competitive. Both reforms are aimed at improving the climate for starting and expanding businesses in Spain.

Last but not least, Spain also offers an exceptional quality of life, thanks to the hospitality of its citizens and a wide variety of first-class educational, cultural, world class leisure and sporting opportunities.

Reasons for investing in Spain

1. Favorable geostrategic situation: Spain is the gateway to the Mediterranean, North Africa and Latin America.
2. Large domestic market made up of 46 million inhabitants.
3. It has a network of high quality modern infrastructures where innovation is the common denominator.
4. Excellent transport, energy and telecommunications infrastructure.
5. The existence of a labour market that combines a highly qualified young workforce.
6. Highly competitive labour, utility, service rental and telecommunications costs.
7. Attractive tax incentives to boost investment from large companies as well as small and medium enterprises. The Organisation for Economic Cooperation and Development (OECD) has named Spain the country with the best tax incentives for R&D activities.
8. Great business opportunities in some of the fastest growing sectors in the world: ICT, renewable energy, automotive, aerospace, environment and biotechnology.
9. Since Spain is an EU Member State, potential investors are able to access European aid programmes.
10. Investors can count on the support of INVEST IN SPAIN, in addition to the support provided by local and regional administrations throughout the investment process.



For further information please visit www.investinspain.org

西班牙投資環境

根據聯合國貿易暨發展會議 (United Nations Conference for Trade and Development, UNCTAD) 「2011 年全球投資趨勢監測」 (Global Investment Trends Monitor 2011) 報告所述，西班牙是 2011 年全球各經濟體外商直接投資 (FDI) 金額排名第 15 的國家 (市占率達 1.65%)。

西班牙成為投資對象的主要優勢，來自其作為國際貿易平台的理想地緣戰略位置。企業從西班牙可接觸到歐洲、中東、非洲地區 (Europe, Middle East and Africa, EMEA) 及拉丁美洲地區，高達 14 億的消費人口。這一切都歸功於西班牙企業在這些地區良好的信譽與投資。

西班牙所具有的各项競爭優勢，包括其優異的交通、能源及電信基礎設施，以及結合高素質年輕勞動力，且比起歐盟國家平均勞動成本，西班牙勞動力市場更具競爭力。

西班牙政府自 2012 年開始即以提升競爭力為目標，著手改革其勞動力市場和金融體系，兩者均著眼於改善在西班牙新創及擴充業務的環境。

最後但同樣重要的是，西班牙以其民眾的熱情好客心態，以及多元的頂級文教、休閒和運動機能，具備獨樹一幟的生活品質。

投資西班牙的理由

1. 有利的地緣戰略環境：西班牙是通往地中海、北非和拉丁美洲的咽喉。
2. 4 千 600 萬消費人口的龐大內需市場。
3. 擁有任何創新所必需的高水準現代化基礎建設結構。
4. 優異的交通、能源及電信基礎設施。
5. 結合高素質且年輕勞動人口的勞動力市場。
6. 具競爭力的勞力、公用設施、服務租賃及電信成本。
7. 可吸引大型及中小企業高額投資的租稅獎勵。榮獲經濟合作暨發展組織 (Organisation for Economic Cooperation and Development, OECD) 指名為，對研發產業提供最佳租稅獎勵的國家。
8. 在資訊及通訊技術 (ICT)、可再生能源、汽車、航太、環境和生物技術等多個全球成長最快速產業的大量商業機會。
9. 身為歐盟會員國，西班牙的潛在投資者可取得歐洲援助計劃。
10. 整個投資過程中，除當地及地區政府機構的支援外，投資者還可取得西班牙工業觀光暨商業部--西班牙投資環境的協助。

如需進一步的資訊，請瀏覽 www.investinspain.org 網站。



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INVEST SWEDEN

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Invest Sweden is the official investment promotion agency of Sweden. We connect international companies with business opportunities in Sweden and offer comprehensive, one-stop investment consultancy services free of charge.

Your business facilitator

Whether you are interested in accessing new markets or technologies, establishing new operations, expanding your existing business or finding companies for acquisition or partnership, Invest Sweden can help you every step of the way. Our job is to ensure that your business in Sweden is as successful as possible.

Experienced staff with industry insight

Since 1996 Invest Sweden and its experts have assisted approximately 2,000 international companies to do business in Sweden. Our strength lies in our experienced team of business professionals, who have solid corporate backgrounds in sectors such as, cleantech, ICT, life sciences and materials and across a wide range of service industries. You can rely on our deep knowledge in industries where Sweden enjoys specific competitive advantages. Headquartered in Stockholm, Invest Sweden has offices in China, Japan, India, Brazil and the US. In addition we cooperate with Swedish embassies and consulates around the world.

Extensive network

We work closely with Swedish embassies and consulates worldwide as well as with an extensive regional network in Sweden, giving us a unique spectrum of contacts to get your business up and running quickly.

Key facts

Official name: The Kingdom of Sweden

Political system: Constitutional Monarchy

Head of State: King Carl XVI Gustaf

Prime Minister: Mr Fredrik Reinfeldt (Moderate Party)

Language: Swedish

Population: 9 422 661 (February 2011)

Area: 450,000 sq.km = 174 000 sq.mi.

Time zone: GMT +1 hour

Currency: 1 krona = 100 öre

Largest cities: Stockholm (capital), Göteborg, Malmö

Noteworthy memberships: EU since 1995, WTO, OECD

Most important export goods: Electrical and telecom equipment, machinery, passenger cars, paper, pharmaceuticals, iron and steel.

Most important import goods: Electrical and telecom equipment, machinery, foodstuffs, crude oil, textile products, footwear, passenger cars.

Most important export and import markets: Europe, North America and Asia.



瑞典投資局是瑞典政府促進外商投資的官方機構。本機構結合國際企業與瑞典當地的商業機會，並免費提供完善的一站式投資諮詢服務。

您企業的推手

不論是要尋找新市場或技術、成立新業務、擴展原有的業務或尋求購併或合作的機會，瑞典投資局 (Invest Sweden) 都能從頭到尾提供協助，確保您的企業能在瑞典獲得最大可能的成功。

經驗及產業知識俱佳的人員

自 1996 年以來，瑞典投資局 (Invest Sweden) 及其專家已協助 2000 家左右的國際企業在瑞典展開業務。我們的優勢在於擁有對汽車、清潔技術、資訊及通訊技術 (ICT)、生命科學及材料、以及多種服務產業具備紮實背景經驗的專業商務人員，因此可為您提供產業的深厚知識，特別是瑞典極具競爭優勢的產業。總部位於斯德哥爾摩的瑞典投資局 (Invest Sweden) 除在中國、日本、印度、巴西及美國都有辦事處外，並與瑞典在世界各國的大使館和領事館有合作關係。

無遠弗屆的關係網絡

瑞典投資局 (Invest Sweden) 除與瑞典在世界各國的大使館和領事館密切合作外，在瑞典各地也有廣泛的區域關係網，獨一無二的人脈網絡能快速設立企業並永續營運。

瑞典概要

國名：瑞典王國

政治體系：君主立憲制

國家領導人：國王卡爾十六世·古斯塔夫

總理：賴因費爾特先生 (溫和聯合黨)

語言：瑞典文

人口：9,422,661 (截至 2011 年 2月)

面積：450,000 平方公里 = 174,000 平方英里

時區：格林威治標準時間 +1 小時

貨幣：1 克朗 = 100 歐爾

最大的都市：斯德哥爾摩 (首都)，哥德堡，馬爾默
主要的會員國身份：歐盟 (始自1995年)、世貿組織 (WTO)、經濟合作暨發展組織 (OECD)

主要的出口產品：電氣及電信設備、機械、轎車、紙製品、藥品、鐵及鋼。

主要的進口產品：電氣及電信設備、機械、食品、原油、紡織品、鞋類、轎車。

主要的進出口市場：歐洲、北美及亞洲。



INVEST:SWEDEN

Invest Sweden

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INVEST IN THE UK

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The UK is Europe's top destination for Foreign Direct Investment and there are many reasons for its success.

As the 6th largest economy in the world, the UK offers an open and deregulated economy and attracts diverse foreign investors. The UK labour market is flexible and features a competitive tax regime, especially for R&D. The UK is the number one location for European headquarters and there are over 180 Taiwanese companies with a business presence in the UK including HTC, Foxconn, Asus, Acer, D-Link, Evergreen, etc.

Prospective investors seeking to grow their business will receive a warm welcome from UK Trade & Investment. This UK Government Department helps investors to establish business in the UK and assists UK companies seeking to grow internationally.

Business Opportunities/Emerging sectors:

- **ICT:** The UK is Europe's leading market for software and IT services with a market value of Euro 50 billion in 2010. The UK is a powerhouse for software development attracting £900 million pa software R&D investment from international businesses.
- **Creative:** The UK is the largest digital games consumer market in Europe. Online gaming has increased in line with improved internet infrastructure and broadband speeds in response to demand.
- **Renewables:** At least £100 billion is expected to be invested in renewables and the UK has pledged to source at least 15% of its energy from renewable sources by 2020 (presently 2.5%).

R&D activities in the UK:

- The UK government provides some significant tax incentives for companies who are undertaking research and development work in the UK. For example of the R&D tax credit, SMEs can claim a tax deduction for 225% of their R&D expenditure from April 2012.
- UK is ranked as having the second strongest research base in the world, second only to the US (Source: Evidence, 2009).
- Over 275 R&D investment projects were made by international companies in the UK in 2009/10
- The UK produces 8 per cent of the world's scientific papers and has a citation share of 12 per cent, second only to the US (Source: Evidence, 2009).



投資英國

英國是外商直接投資在歐洲的首選國家。其成功吸引投資的優勢如下。

英國是全球第 6 大的經濟體，其開放的自由經濟環境吸引許多外國投資人落腳。英國的勞動市場極富彈性、同時擁有（特別在研發方面）具競爭力的稅制。英國是許多企業歐洲總部的首選，已有包括宏達電、富士康、華碩、宏碁、友訊科技、長榮等 180 多家台灣企業在英國設立據點。

英國貿易暨投資署為英國政府的官方單位，主要負責協助外商在英國設立企業及幫助英國公司拓展全球市場。竭誠歡迎有意在英國開拓市場及設立據點的企業，與我們連繫。

商業機會/新興產業：

- 資訊及通訊技術：英國是歐洲軟體及 IT 服務的領導市場。2010 年的市場價值為 500 億歐元。英國具有非常活躍的軟體開發環境及動力，吸引來自跨國企業的軟體研發投資每年高達 9 億英鎊。
- 創意：英國是歐洲最大的數位遊戲消費市場。網際網路基礎設施、寬頻速度的改善以及市場需求，造就線上遊戲的成長。
- 再生能源：預估再生能源的投資將超過 1000 億英鎊。英國政府也已承諾，在 2020 年前至少要有 15% 的能源來自再生能源（目前僅 2.5%）。

英國的研發活動：



- 英國政府對於在英國從事研發的企業提供可觀的租稅獎勵，例如：研發費用的租稅扣抵，2012 年 4 月以後，中小企業可按研發費用享有 225% 的抵稅額。
- 英國為全球排名第二強大，僅次於美國的研究基地（資料來源：Evidence, 2009）。
- 在 2009/10 年期間，超過 275 項研發投資專案是由設立於英國的企業所進行，同時
- 英國所提出的科學論文篇數佔全球總篇數的 8%，被引用次數佔 12%，僅次於美國（資料來源：Evidence, 2009）。

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