

## ※ Overview of competent authorities for foundations

Central competent authority	Regulations on minimum endowment	Minimum endowment (NT\$) for foundation	Related sectors	Website and telephone number
<b>Ministry of the Interior</b>	Minimum Total Endowed Assets to Establish a National Foundation and Proportion of Endowment in Cash	NT\$30 million	Civil affairs, land administration, vocational training, construction, urban planning, elections	<a href="https://www.moi.gov.tw/">https://www.moi.gov.tw/</a> (02) 8195-8151
<b>Department of Civil Affairs, Ministry of the Interior</b>	Ministry of the Interior Approval and Supervision Directions on Reviewing National Religious Foundations	NT\$30 million	Religious foundations and temples	<a href="https://www.moi.gov.tw/dca/">https://www.moi.gov.tw/dca/</a> (02) 8195-8151
<b>Ministry of National Defense</b>	Regulations for the Establishment and Supervision of National Defense Foundations	NT\$50 million	National defense, border defense, regional security	<a href="https://www.mnd.gov.tw/">https://www.mnd.gov.tw/</a> (02) 2311-6117
<b>Ministry of Economic Affairs</b>	Regulations for Management and Supervision of Economic	NT\$30 million	Economic technology, management, technology, productivity,	<a href="https://www.moea.gov.tw/Mns/populace/home/Home.asp">https://www.moea.gov.tw/Mns/populace/home/Home.asp</a> (02) 2321-2200

	Foundations governed by the Ministry of Economic Affairs		Energy, industrial science, information technology	
<b>Ministry of Finance</b>	Regulations on the Minimum Total Endowment to Establish a Foundation Supervised by the Ministry of Finance and the Specified Amount for Total Property or Annual Revenue Required to be Audited and Certified by a Certified Public Accountant of the Foundation	NT\$30 million	Finance, taxation	<a href="https://www.mof.gov.tw/">https://www.mof.gov.tw/</a> (02) 2322-8000
<b>Ministry of Transportation and Communications</b>	Minimum of the Total Endowment and Percentage of Endowment in Cash for National Foundations related to Transportation Affairs	NT\$30 million	Tourism, maritime issues, railways, aviation, telecommunications, post, meteorology, roads, traffic safety	<a href="https://www.motc.gov.tw/ch/index.jsp">https://www.motc.gov.tw/ch/index.jsp</a> (02) 2349-2900

<b>Ministry of Justice</b>	Justice-related Foundation's Minimum Total Endowment and Percentage of Endowment in Cash	NT\$30 million	Legal system, after-care protection, legal services, prison services, legal system research	<a href="https://www.moj.gov.tw/mp-001.html">https://www.moj.gov.tw/mp-001.html</a> (02) 2191-0189
<b>Ministry of Health and Welfare</b>	Minimum Total Value and Total Cash Ratio of Assets for Establishing a National-level Health Foundation	NT\$30 million	Health	<a href="https://www.mohw.gov.tw/mp-1.html">https://www.mohw.gov.tw/mp-1.html</a> (02) 8590-6666
<b>Department of Medical Affairs, Ministry of Health and Welfare</b>	<b>Standard for Minimum Assets for Juridical Persons concerning Medical Care</b>	Case-by-case determination	Medical care	<a href="https://www.mohw.gov.tw/mp-1-06.html">https://www.mohw.gov.tw/mp-1-06.html</a> (02) 8590-6666
<b>Department of Long-Term Care, Ministry of Health and Welfare</b>	Necessary Assets to Establish Institutional Long-Term Care Juridical Entities	Case-by-case determination	Long-term care	<a href="https://dep.mohw.gov.tw/DOLT/C/mp-123.html">https://dep.mohw.gov.tw/DOLT/C/mp-123.html</a> <a href="https://dep.mohw.gov.tw/DOLT/C/mp-123.html">https://dep.mohw.gov.tw/DOLT/C/mp-123.html</a> (02) 8590-6666
<b>Social and Family Affairs Administration, Ministry of Health and Welfare</b>	Minimum Total Value and Total Cash Ratio of Assets from Donations for a National-level Social Welfare Foundation	NT\$30 million	Social welfare, social relief and aid	<a href="https://www.sfaa.gov.tw/SFAA/default.aspx">https://www.sfaa.gov.tw/SFAA/default.aspx</a> (02) 8590-6666

<b>Environmental Protection Administration</b>	Regulations for the Establishment and Supervision of Environmental Protection Foundations	NT\$15 million	Environmental protection, natural ecology, pollution prevention	<a href="https://www.epa.gov.tw/">https://www.epa.gov.tw/</a> (02) 2311-7722
<b>Council of Agriculture</b>	Minimum Amount of Endowment and Percentage of Endowment in Cash at the Time of Establishment of National-level Agricultural Foundations	NT\$20 million	Agricultural administration; forestry, fishing and animal husbandry; food; aquaculture; botany	<a href="https://www.coa.gov.tw/">https://www.coa.gov.tw/</a> (02) 2381-2991
<b>Mainland Affairs Council</b>	Regulations Regarding Authorized Matters under the Foundations Act under Purview of the Mainland Affairs Council	NT\$30 million	Exchanges between mainland China and Taiwan	<a href="https://www.maca.gov.tw/">https://www.maca.gov.tw/</a> (02) 2397-5589
<b>Ministry of Foreign Affairs</b>	Regulations Regarding Authorized Matters under the Foundations Act under Purview of the	NT\$30 million	International cooperation	<a href="https://www.mof.gov.tw/">https://www.mof.gov.tw/</a> (02) 2348-2999

	Ministry of Foreign Affairs			
<b>Ministry of Culture</b>	Minimum Total Value and Total Cash Ratio of Assets from Donations at National-level Cultural Welfare Foundations; Subparagraph 3 of Paragraph 2 of Article 21 of the Foundations Act is applicable when a national-level cultural welfare foundation makes an award or donation	NT\$30 million	Culture, art, popular music, film, radio, television, publications	<a href="https://www.moc.gov.tw/">https://www.moc.gov.tw/</a> (02) 8512-6000
<b>Ministry of Education</b>	Minimum Total Value and total Cash Ratio of Assets from Donation at National Education Welfare Foundations	NT\$30 million	Education affairs	<a href="https://www.edu.tw/">https://www.edu.tw/</a> (02) 7736-6666
<b>Sports Administration, Ministry of Education</b>	Minimum Total Value and total Cash Ratio of Assets from	NT\$30 million	Sports affairs	<a href="https://www.sas.gov.tw/">https://www.sas.gov.tw/</a> (02) 8771-1800

	Donation at National Education Welfare Foundations			
<b>Youth Development Administration, Ministry of Education</b>	Minimum Total Value and total Cash Ratio of Assets from Donation at National Education Welfare Foundations	NT\$30 million	Youth affairs	<a href="https://www.yda.gov.tw/index.aspx?SiteID=56342606757565731">https://www.yda.gov.tw/index.aspx?SiteID=56342606757565731</a> <u>3</u> (02) 7736-5111