
INFORMATION NOTE

Social entrepreneurial activities in Taiwan

1. Introduction

1.1 The purpose of this information note is to provide the Subcommittee to Study the Subject of Combating Poverty with information on the social entrepreneurial activities (社會企業化經營活動) in Taiwan. There are two main characteristics of social entrepreneurial activities in Taiwan. First, social entrepreneurial activities in Taiwan are, most of the time, handled by not-for-profit organizations (非營利團體) directly, instead of being carried out by separate entities spun out or established by not-for-profit organizations as in the cases of the United Kingdom and Spain¹. Second, not-for-profit organizations are financially independent from the government, and thus they have the freedom to engage in social entrepreneurial activities.

1.2 This information note gives an overview of social entrepreneurial activities in Taiwan, including the regulatory framework for the not-for-profit sector, the concept of social entrepreneurship (社會企業化經營), problems faced by not-for-profit organizations engaging in social entrepreneurial activities and measures adopted by them to tackle those problems. The legal reforms that help social entrepreneurial activities flourish in Taiwan are also described in the note.

2. Regulatory framework for the not-for-profit sector

2.1 In Taiwan, not-for-profit organizations refer to social associations (社會團體) and foundations (基金) established for the purpose of promoting culture, academic research, health and medicine, religion, charity, sports, fellowship among alumni of a school or among clansmen of a clan and social services.² Owing to the wide variety of purposes behind the establishment of social associations and foundations, they are regulated by various government authorities.

¹ For details of both cases, please refer to the information note (IN09/06-07) entitled *Overview of Social Enterprise Policies and Measures of the United Kingdom and Spain* prepared by the Research and Library Services Division of the Legislative Council Secretariat.

² Article 2(b) and Article 8 of the *Donations for Public Good Regulation* (公益勸募條例), Article 39 of the *Civil Associations Act* (人民團體法) and Section II of Chapter II of the *Civil Code* (民法).

2.2 While the not-for-profit sector had been in existence for some time prior to 1980, the number of not-for-profit organizations soared in the 1980s, in particular after the lifting of the *Emergency Decree* (戒嚴令)³ in 1987.⁴ The lifting of the *Emergency Decree* gave citizens an impetus to exercise the right of freedom of association and allowed government officials more freedom to approve the formation of associations. In 2005, there were 26 139 social organizations in Taiwan.⁵ According to the *2002 Survey of Foundations in Taiwan*, there were a total of 3 014 foundations in Taiwan in 2002.⁶

2.3 Both social associations and foundations are established as judicial persons⁷ (法人) in accordance with the *Civil Code*. While the operation of all social associations is governed by a single law, i.e. the *Civil Associations Act*, the operation of foundations is governed by different regulations issued by the relevant government authorities of their respective area of activities, e.g. welfare and charitable foundations are regulated by the *Regulations on the Supervision of Incorporated Foundations of Interior Affairs* (內政業務財團法人監督準則) issued by the Ministry of Interior (內政部). The contents of regulations for different foundations are similar but with variations. For example, almost all regulations require a minimum amount of endowment fund in order to set up a foundation and the foundation uses the investment returns from the endowment fund to organize mission-related activities, but the required amount varies among the government authorities.⁸

2.4 Under the relevant laws and regulations, the government authorities concerned are vested with power to approve or disapprove the formation of social associations or foundations. In addition, these not-for-profit organizations are required to report and be assessed annually by the respective government authorities on their activities and financial situations. The authorities not only supervise these not-for-profit organizations, but also are vested with power to dissolve them under certain circumstances, e.g. when activities of a social association/foundation are not commensurate with the purpose of establishment.⁹

³ According to *A Brief History of Taiwan* published by the Government Information Office, the *Emergency Decree* was proclaimed in 1949 and lifted in 1987. During the enforcement period, the *Emergency Decree* was used as a means to regulate and censor publications; prohibit the assembly and formation of associations without prior permission; and enforce bans on such activities as forming processions, creating petitions, and engaging in boycotts or strikes of any kind by students, labourers, shopkeepers, or enterprises.

⁴ According to the *Report of Activities of Taiwan's Civil Organizations* (各級人民團體概況調查報告) (1992), among all social organizations established before 1992, 46% were established in the 1980s. Hsiao (2000) pointed out that among all foundations established before 1997, about 75% were established in the 1980s.

⁵ Ministry of Interior (2007).

⁶ Plechat (2004) p.15.

⁷ Under the *Civil Code*, there are two types of persons (人), i.e. natural persons (自然人) and judicial persons. The legal capacity of a natural person commences from the moment of live birth and terminates at death. Organizations established as judicial persons under the *Civil Code* are capable of enjoying rights and assuming duties within the limits prescribed by relevant acts and regulations.

⁸ 官有垣 (2000), 許崇源 (2003) and 《財團法人法草案》.

⁹ 官有垣 (2000), 許崇源 (2003), 江明修 梅高文 (2003), 《財團法人法草案》 and 《人民團體法》.

2.5 The regulation of the formation and operation of not-for-profit organizations is relatively tight¹⁰ against the background of the implementation of the *Emergence Decree* for almost four decades. Nevertheless, not-for-profit organizations are financially independent from the government as their funding mainly comes from donations, membership fees and investment returns.¹¹ With a relatively high level of financial autonomy, not-for-profit organizations have the freedom to conduct entrepreneurial activities for social purposes, if they consider appropriate.

3. Overview of social entrepreneurial activities in Taiwan

3.1 Not-for-profit organizations in Taiwan have long engaged in income-generating activities to supplement and complement their mission activities. Since the 1990s, these income-generating activities conducted by not-for-profit organizations have soared, and they are commonly grouped under the umbrella term of "social entrepreneurship". For example, the revenue of social associations derived from social entrepreneurial activities increased from 15.1% of the total income in 1991 to 31.9% in 2003.¹²

3.2 The recent flourishing of social entrepreneurial activities in Taiwan is a result of not-for-profit organizations' quest for financial sustainability as their financial support from donations, membership fees and investment returns has been declining. For example, the donation for social organizations dropped 10% between 1999 and 2003.¹³ Meanwhile, the legislation governing not-for-profit organizations does not forbid not-for-profit organizations to expand their social entrepreneurial activities.

¹⁰ In most advanced places, the establishment of not-for-profit organizations usually follows either the free-to-establish system (自由設立制) or the reporting-to-record system (備案制). Under the free-to-establish system, citizens can establish not-for-profit organizations at their wishes and they are not required to report to the government unless they want to claim charity status and get tax exemption. Under the reporting-to-record system, while again citizens establish not-for-profit organizations at their wishes, they are required to prepare documents (e.g. constitution of the association) for submission to government authorities for record. In Taiwan, the government adopts a tighter approval system (許可制), i.e. citizens who want to establish not-for-profit organizations are required to apply to and obtain approval from the relevant government authority before they can establish not-for-profit organizations. [江明修 梅高文 (2003) p.147] The operation of not-for-profit organizations in Taiwan is also subject to tight regulation by the respective government authorities, unlike other places following the other two not-for-profit organization formation systems. In Taiwan, not-for-profit organizations are required to submit annual reports on their activities and financial statements to the respective government authorities for assessment. [Kuan et al. (2003), pp.15-18 and 瞿海源 (2001)]

¹¹ *Report of Activities of Taiwan's Civil Organizations*, various years, Michael Hsiao et al.(2004) pp.7-11 and 蕭新煌等(2004) p.8.

¹² *Report of Activities of Taiwan's Civil Organizations*, various years.

¹³ *Report of Activities of Taiwan's Civil Organizations*, various years, Plechat (2004) p.8, 陳金貴 (2002) p.40 and 內政部 (2004) Table 6.

4. Concept of social entrepreneurship

4.1 In Taiwan, as in other places of the world, the term "social entrepreneurship" has no universally accepted definition. The Taiwanese government does not provide an official definition for the term either. In any event, the concept of "social entrepreneurship" adopted by the not-for-profit sector in Taiwan is broadly in line with the concept adopted in Europe and North America.¹⁴

4.2 An examination of the definitions of "social entrepreneurship"¹⁵ adopted in Taiwan, Europe and North America reveals that the gist of the term could be understood as the art of organizing and sustaining social entrepreneurial activities by social entrepreneurs (社會企業家). Social entrepreneurs are individuals who use earned income to pursue social purposes, and social entrepreneurial activities are any business activities or strategies undertaken to generate revenue in support of social purposes.

4.3 In Taiwan, there is a wide spectrum of social entrepreneurial activities operating within or independent from the not-for-profit sector, including¹⁶:

- (a) fee-paying services: charging users for utilizing services in order to recover the cost of providing the services;
- (b) product sale: earning income by selling products that may or may not be related to the mission of the organizations to members/clients or the general public;
- (c) affirmative businesses: establishing a business or conducting an income-generating activity to provide training, work opportunities, competitive wages or ownership to the disadvantaged groups, e.g. mentally and physically disabled persons;
- (d) for-profit businesses: establishing an independent business entity to conduct for-profit businesses that may or may not be related to the mission of the not-for-profit organization and the profits are used to support the not-for-profit organization to pursue social purposes;

¹⁴ Emerson and Twersky (1996), Organisation for Economic Co-operation and Development (1999), Johnson (2000), Dees (2001), Defurny (2001), 陳金貴 (2002), The Institute for Social Entrepreneurs (2002), Boschee and McClurg (2003), Plechat (2004), Haugh (2005), Fulton and Dees (2006), Jones and Keogh (2006), Nicholls (2006), Nicholls and Cho (2006), Social Enterprise Alliance (2007), Skoll Foundation (2007) and *Consortium of Asian Foundations and Organizations* (n.d.).

¹⁵ Ibid.

¹⁶ 陳金貴 (2002) pp.44-45, Plechat (2004) pp.20-21, Kuan (2006) and 香港社會服務聯會 (2006).

- (e) community development businesses: establishing a business or conducting an income-generating activity by local community development organizations to promote cultural and economic development of local communities; and
- (f) social co-operatives: businesses organized for and by their members, who come together to provide a shared service, e.g. a retail service from which all members benefit.

5. Problems faced by the not-for-profit sector engaging in social entrepreneurial activities

5.1 In Taiwan, problems faced by the not-for-profit sector engaging in social entrepreneurial activities include resistance to social entrepreneurial activities, lacking competence in running businesses, lacking funding to support social entrepreneurial activities and lacking an overall government policy to support the development of social entrepreneurial activities.¹⁷

Resisting social entrepreneurial activities

5.2 When not-for-profit organizations consider if they should involve in social entrepreneurial activities, the matter commonly at issue is the resistance to let the organizations engage in those activities. The resistance comes from the board, staff or members of the organizations, or the general public, or a combination of them. The root for such resistance lies with the perceived clash between the goals of pursuing social purposes and profit-making.

5.3 For people who oppose to the involvement of not-for-profit organizations in social entrepreneurial activities, they perceive that social entrepreneurial activities are inherited with conflicting values and organizational cultures. On the one hand, the pursuit of social purposes in a social entrepreneurial activity requires a human-centred organizational culture that guarantees the well-being and emotional growth of employees who are possibly suffering from mental or physical disabilities or social disadvantage. On the other hand, the pursuit of profit in the social entrepreneurial activity requires a profit-oriented organizational culture that emphasizes cost control, high profit margin and high productivity level. The sceptics on social entrepreneurial activities see these inherited conflicts as unlikely to be resolved.

¹⁷ Plechat (2004) pp.25-54 and pp.58-60, Kuan et al. (2003) pp.10-22, Kuan (2006), Hsiao (2000) and 陳金貴 (2002) pp.46-50.

5.4 There are some other reasons against the undertaking of social entrepreneurial activities by not-for-profit organizations. Some members and donors of not-for-profit organizations could not accept the fact that their membership fees and donations are used for business activities. In their view, if not-for-profit organizations can raise fund from business activities, it is doubtful whether they should continue paying membership fees and donating money to the organizations. Meanwhile, most of the staff members of not-for-profit organizations are not trained in business management. They resist the undertaking of social entrepreneurial activities because they anticipate that they will be requested to demonstrate business skills and knowledge that they do not have. For the general public, those who receive services from not-for-profit organizations free of charge or at a nominal fee are unlikely to accept social entrepreneurial activities running on a cost recovery basis.

Lacking competence in running businesses

5.5 When not-for-profit organizations decide to engage in social entrepreneurial activities by employing staff with skills and experience in the intended business, e.g. managers or bakers of a bakery, it is difficult for them to recruit and retain competent staff because of the following reasons:

- (a) not-for-profit organizations' resources are limited and they are usually unable to offer competent staff with the same salaries or benefits as for-profit businesses do; and
- (b) competent staff may not be willing to work with staff who are unskilled and possibly with mental or physical disabilities or social disadvantage because they have to invest extra time and effort in training and supervising those staff and the business may not be competitive in the market.

5.6 For not-for-profit organizations which undertake social entrepreneurial activities in the absence of competent staff, they suffer from the following incompetence:

- (a) lacking business planning skills;
- (b) lacking experience in product and service development;
- (c) lacking experience in managing a business;
- (d) lacking experience in marketing products and services; and
- (e) lacking channels to distribute products and services.

5.7 Even for not-for-profit organizations which have successfully launched social entrepreneurial activities, they may still constantly encounter the difficulties in striking the balance between the competing goals of social purposes and profit-making.

Lacking funding to support social entrepreneurial activities

5.8 Since not-for-profit organizations' funding mainly comes from donations, membership fees and investment returns, the gradual decline of income from these sources during recent years implies not enough funding available for its activities. Owing to the aforementioned resistance to social entrepreneurial activities, dwindling funding has a more conspicuous impact on social entrepreneurial activities.

Lacking an overall government policy to support the development of social entrepreneurial activities

5.9 Owing to the lack of an overall government policy on social enterprises, the duties of promoting social entrepreneurial activities are scattered among several government agencies. For example, the Ministry of Interior and the Bureau of Employment and Vocational Training of the Council of Labor Affairs of Executive Yuan (行政院勞工委員會職業訓練局) provide most of the support for social entrepreneurial activities related to physically or mentally disabled and socially disadvantaged persons, the National Youth Commission of Executive Yuan (行政院青年輔導委員會) organizes and sponsors courses, and publishes manuals to train up personnel of not-for-profit organizations, and the Council for Cultural Affairs of Executive Yuan (行政院文化建設委員會) sponsors those social enterprises promoting cultural and economic development of local communities.

5.10 As mentioned previously, against the background of the implementation of the *Emergence Decree* for almost four decades, the regulation of the formation and operation of not-for-profit organizations remains relatively tight. The tight regulatory framework undermines citizens' right of freedom of association as the formation of not-for-profit organizations must be approved by government authorities. In addition, the close supervision by government authorities over the activities of not-for-profit organizations reduces the autonomy of not-for-profit organizations in determining their internal affairs, including the implementation of social entrepreneurial activities.

6. Strategies adopted by the not-for-profit sector to overcome problems encountered in engaging social entrepreneurial activities

6.1 The not-for-profit sector of Taiwan has adopted strategies to overcome problems encountered in engaging social entrepreneurial activities, aiming at increasing the acceptance of social entrepreneurial activities among members and staff as well as the general public, developing competence in running businesses, raising funds to support social entrepreneurial activities and advocating government policy support for the development of social entrepreneurial activities.¹⁸

Increasing acceptance of social entrepreneurial activities

6.2 In order to increase the acceptance of social entrepreneurial activities among their members and staff, some not-for-profit organizations take the following measures to show that social purposes and profit goals could be achieved simultaneously:

- (a) ploughing business profits into the provision of social mission-related services;
- (b) adjusting the organizational management structure to accommodate the incongruous social purpose and profit goals, e.g. setting up specific departments which operate by relevant professionals to pursue either social purpose or profit goals and bridging these departments with communication channels to avoid or resolve conflicts; and
- (c) developing a new organizational culture that accommodates the idea of business trading for a social purpose through integrating business concepts into the management of not-for-profit organizations, including financial sustainability, innovation, competition, risk-taking and professional management.

6.3 Some not-for-profit organizations take the following measures to increase the general public's acceptance of social entrepreneurial activities and show to the general public that donations are used in a responsible manner:

- (a) ploughing recovered service cost into the provision of social mission-related services; and

¹⁸ Plechat (2004) pp.25-54 and pp.58-60, Kuan et al. (2003) pp.10-22, Kuan (2006), Hsiao (2000) and 陳金貴 (2002) pp.46-50.

- (b) establishing the Taiwan NPO Self-Regulation Alliance (台灣公益團體自律聯盟)¹⁹, with its member organizations being encouraged to achieve greater accountability to donors and increase financial transparency and service efficiency as well as good governance of not-for-profit organizations.

Developing competence in running businesses

6.4 As mentioned in paragraph 5.5, it is difficult to recruit and retain competent staff in running social entrepreneurial ventures. For not-for-profit organizations running social entrepreneurial ventures, they may try to recruit competent staff who identify themselves with the social purpose of the organizations, hoping that they have the willingness to work with staff that are unskilled and possibly with mental or physical disabilities or social disadvantage. In addition, they may offer competent staff hired salaries commensurate with those of for-profit businesses, hoping that these competent staff will stay.

6.5 For not-for-profit organizations which do not prefer or do not have sufficient resources to employ competent staff to run social entrepreneurial ventures, they may adopt the following measures to develop the competence of their staff in running businesses:

- (a) seeking support from business corporations to provide on-the-job training at the corporations for staff of those not-for-profit organizations who will run social entrepreneurial ventures or to release professional staff of the corporations to help not-for-profit organization set up social entrepreneurial ventures;
- (b) supporting staff of not-for-profit organizations to acquire knowledge and skills of social entrepreneurship through various training programmes, e.g. EMBA programmes provided by universities and short-term training courses provided by government agencies or the not-for-profit sector;
- (c) redesigning jobs to accommodate the special needs of staff who are unskilled and/or with mental or physical disabilities or social disadvantage, e.g. breaking down a job into small tasks so that staff can fulfil their job duties easier; and
- (d) enhancing the business competence of staff through solving problems encountered in running social entrepreneurial ventures and sharing such experiences among social entrepreneurs.

¹⁹ It is a social organization established in 2005 under the *Civil Associations Act*. As at December 2006, the Alliance had 74 member organizations.

Raising funds to support social entrepreneurial activities

6.6 One of the reasons contributing to the gradual decline in revenues from donations during recent years is due to the public's doubt on the proper use of their donations for the relief work after the 1999 earthquake.²⁰ In order to restore the public's confidence, the Taiwan NPO Self-Regulation Alliance organizes activities to inform the public that not-for-profit organizations use donations prudently and are accountable to donors. For example, member organizations of the Alliance post their financial and activities reports on the Alliance's website. In addition, the Alliance urges the government to enact laws to govern donation activities (including who are eligible to solicit donation, the usage of donation and the penalties for violating the law), so as to increase the public's confidence in making donations. Such efforts resulted in the enactment of the *Donations for Public Good Regulation* in 2006.

6.7 Some not-for-profit organizations attempt to solicit corporate sponsorship or partnership to support social entrepreneurial activities. Business corporations sponsor social entrepreneurial activities in the following ways:

- (a) providing opportunities for social entrepreneurial ventures to supply goods or services for corporations, e.g. a social entrepreneurial venture may be invited by a corporation to provide its employees with bakery products during company activities;
- (b) making donations for setting up or expanding social entrepreneurial ventures or supporting activities that facilitate the development of social entrepreneurial ventures, e.g. developing the website of a not-for-profit organization;
- (c) incorporating the name of a not-for-profit organization into a commercial product and offering some forms of financial support to the not-for-profit organization in return, e.g. each time consumers use a credit card issued in the name of a not-for-profit organization, the card-issuing financial institution donates a certain percentage of the amount of the purchase to the not-for-profit organization; and
- (d) allowing the products and promotion materials of not-for-profit organizations being distributed through the corporations' distribution network, e.g. chain stores.

²⁰ Kuan et al. (2003) p.8.

6.8 Some government agencies provide funding for not-for-profit organizations to operate social entrepreneurial projects that aim to increase employment opportunities of the disadvantaged groups and promote cultural and economic development of the local communities. For example, the Bureau of Employment and Vocational Training of the Council of Labor Affairs of Executive Yuan operates the Development of Diversified Employment Opportunities project (多元就業開發方案), which funds not-for-profit organizations to develop local employment opportunities for middle- and old-aged unemployed workers, single mothers, disabled people and aborigines. Some not-for-profit organizations are keen to apply for such funding in order to increase the size and scope of their social entrepreneurial activities. For some others, they are cautious in soliciting government funding because they are aware that heavy reliance on government funding may pose a financial risk to the organization once the funding is withdrawn.

Advocating government policy support for the development of social entrepreneurial activities

6.9 There are views in the not-for-profit sector of Taiwan that the existing regulatory framework needs improvement, which is essential not only for the overall growth of not-for-profit organizations, but also for the development of social entrepreneurial activities. In particular, the sector advocates reforms on the regulatory framework, so that citizens can exercise the right of freedom of association more freely and increase the power of not-for-profit organizations in determining their internal affairs.

6.10 In addition, the not-for-profit sector requests that the government should take initiatives to provide more assistance for social entrepreneurs and foster the growth of social entrepreneurial activities, e.g. enacting legislation to facilitate the development of social enterprises and extending the available services for small- and medium-sized industries to social enterprises.

7. Legal reforms that help social entrepreneurial activities flourish

Amending the *Physically and Mentally Disabled Persons Protection Act*

7.1 Addressing the concerns of the not-for-profit sector, the government has been amending and enacting related laws since 2000. The related legal reform aims to provide a legal environment that expands the size of the not-for-profit sector and boost social entrepreneurial activities.

7.2 The following amendments of and new provisions in the *Physically and Mentally Disabled Persons Protection Act* (身心障礙者保護法) aim at supporting social enterprises employing disabled persons:

- (a) the amended Article 58 of the Act stipulates that the central and local governments shall establish by themselves, or consolidate the resources of the private sector, including not-for-profit organizations, to establish, various types of welfare institutions for the disabled, including the establishment of sheltered workshops;
- (b) the *Establishment and Subsidization of Sheltered Workshop for Physically and Mentally Disabled Persons Regulation* (身心障礙者庇護工場設立及獎助辦法) enacted in accordance with the amended Article 58 of the Act stipulates methods that encourage the private sector, including not-for-profit organizations, to run sheltered workshops for disabled persons;
- (c) the amended Article 62 of the Act stipulates that government departments and institutions which receive government subsidies are required to give priority to purchase products manufactured and services provided by welfare institutions for the disabled, and a new Article 64-1 to the Act specifies the penalties for violating Article 62; and
- (d) the *Priority Purchase of Products Manufactured and Services Provided by Welfare Institutions or Groups for Physically and Mentally Disabled Persons Regulation* (優先採購身心障礙福利機構或團體生產物品及服務辦法) enacted in accordance with the amended Article 62 of the Act stipulates the procedures that government departments and institutions which receive government subsidies should follow in doing priority purchase.

Enacting the *Donations for Public Good Regulation*

7.3 The *Donations for Public Good Regulation* has been in force since 2006. The regulation specifies those types of organizations, including not-for-profit organizations, which are eligible for soliciting donations for public good. In addition, the regulation governs the conduct of soliciting donations and utilizing donations collected. The regulation also stipulates penalties for violation of its provisions. The enforcement of this law is expected to boost the confidence of the public in making donations, thereby increasing the available financial resources of not-for-profit organizations for conducting social entrepreneurial activities.

Reforming the regulatory framework for the not-for-profit sector

7.4 In order to improve the situation that different authorities adopt different regulations to govern foundations within their respective area of activities, the *Judicial Persons of Foundations Bill* (財團法人法草案) has been drafted by the government. The bill consolidates the existing relevant laws and regulations on foundations into a single law, thereby providing a unified regulatory framework for the formation, operation and dissolution of foundations. The improvement of the legal environment for foundations is expected to facilitate the growth of foundations and encourage them to engage in activities pursuing public good. The drafted bill is awaiting the approval of the Executive Yuan for sending it to the Legislative Yuan (立法院).

7.5 Aiming to improve the legal environment for social associations, the government has drafted another bill, the *Civil Associations Act Amendment Bill* (人民團體法修正草案). The bill suggests a fundamental change to the formation of social associations, i.e. from an approval system to a reporting-to-record system. Under the existing *Civil Associations Act*, social associations could not be formed without the approval of the respective government authority. The bill suggests that after a social association has been formed, its representatives should gather all the required documents and report to the authority concerned for record. This fundamental change allows citizens to exercise more freely of their right of freedom of association.

7.6 Concerning the operation of social associations, the *Civil Associations Act Amendment Bill* allows social associations to determine their internal affairs. At the same time, the bill prescribes regulations that social associations should follow to safeguard financial transparency and good governance. For example, social associations are required to make their financial and operation information publicly available, e.g. publishing in newspapers. Regarding the engagement in social entrepreneurial activities, the bill requires social associations to maintain a high degree of financial transparency by setting up a separate account for such activities and ploughing profits of such activities into mission-related activities. At present, the Ministry of Interior is studying the policy and legal impacts of the bill.

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