



**May / Issue 138**

**Sports**

**Administration**

**Newsletter**

**2024 體育署電子報**



**教育部體育署**

Sports Administration, Ministry of Education

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## Great Places for Sports: 21 Civic Sports Centers, Contract Award Rate Hit 90%



- In response to the needs of local people, county and city governments plan various sports facilities in under-construction civic sports centers.

In recent years, with the rise of Taiwanese people's health awareness and the increasing popularity of sports, the Sports Administration (SA) has promoted The Forward-looking Infrastructure Development Program 2.0 "Enhancing the Sports for All Environment" since 2021, subsidizing the construction (renovation) of 21 civic sports centers in 18 counties

and cities in Taiwan, to create high-quality sports venue and facility environment, and to plan and construct a living environment for exercising anywhere. The construction of the civic sports centers is expected to be completed from 2025, providing affordable, people-friendly, community-oriented and dedicated sports spaces for the public to enjoy.

Past subsidies for county and city governments to build civil sports centers required administrative districts to have a population of more than 150,000, resulting in some areas not meeting the conditions and being unable to apply for subsidies; the application requirements for civic sports centers have been relaxed, and administrative districts with a population of 70,000 or above, or administrative districts with a population density of over 800 people per square kilometer can apply. The aim is to achieve balanced urban and rural development through the relaxation of plan conditions and take into account the sports needs of local people.

In the past two years, inflation was caused by the impact of the COVID-19 pandemic and the Russo-Ukrainian war. Thanks to the continuous efforts of the SA and county and city governments, nearly 90% of the civic sports centers have completed project contracting work and have gradually entered the construction stage. Most of the centers are expected to open next year. Before the completion of the civic sports centers, the SA encourages county and city governments to refer

to the outsourcing operation model of civil sports centers and use the "parallel private participation promotion" method to introduce private sector funds and professional capabilities, so that the centers can be seamlessly integrated and put into operation immediately after completion, providing a brand-new indoor space that meets the sports needs of people of all ages, while also achieving the purpose of sustainable operation.

The civic sports centers feature new-style gyms, yoga or aerobics classrooms, all-age physical training grounds, multi-use courts and other sports facilities. In addition, the county and city governments also plan special items in response to the needs of local people, such as the Civic Sports Center in Sanmin District, Kaohsiung City, which has a croquet court suitable for senior citizens that will be completed and opened next year. The varied sports facilities will become the first choice for local residents to exercise. It is hoped that people can participate in sports with family and friends near home, promoting a national sports atmosphere.

## 運動好所在 21 座全民運動館近 9 成發包動工

近年國人健康意識興起，運動風氣日益興盛，教育部體育署自 110 年起推動前瞻 2.0「充實全民運動環境計畫」，補助全臺共 18 個縣市政府興(整)建 21 座全民運動館，目標打造優質運動場館與設施環境，規劃建構隨處可運動的生活環境，預計明(114)年起將陸續完工，提供民衆平價、親民、社區化及專業化的運動空間。

不同於過去補助縣市政府興建國民運動中心，要求申請設立基本條件為人口數達 15 萬以上的行政區，致部分地區未符條件而無法申請補助；全民運動館申請條件放寬為人口數 7 萬以上，或人口密度達每平方公里 800 人的行政區，預期透過計畫條件的放寬達到平衡城鄉發展，並兼顧各地方民衆運動需求與權益。

前 2 年受到新冠肺炎疫情及俄烏戰爭影響導致物價通膨，在體育署及縣市政府不斷努力下，全民運動館近 9 成完成工程發包作業且陸續進入施工階段，多數全民運動館預計明年起陸續完工啟用。在全民運動館完工前，體育署鼓勵縣市政府參照國民運動中心委外營運模式，利用「促參併行」方式，引入民間業者資金與專業能力，使場館完工後即可無縫接軌，立即營運，提供一座室內嶄新，符合全齡運動需求的空間，同時也達到場館永續經營目的。

全民運動館主打新型態健身房、瑜珈或韻律教室、全齡體能訓練場及綜合球場等運動設施，此外，縣市政府也因應當地民衆需求規劃特色項目，例如高雄市三民區全民運動館特別規劃適合樂齡族群使用的槌球場，預計明年陸續完工啟用後，相信豐富的運動設施將成為當地居民運動的首選，屆時希望民衆能呼朋引伴，就近投入運動，營造全民運動風氣。

## Things You Should Know Before River Tracing



- ▶ SA Deputy Director-General Hung Chih-chang said that the SA invites local county and city governments to conduct annual review and provides guidance to operators engaged in river tracing.

River tracing not only allows participants to appreciate the beautiful scenery of Taiwan's river gorges, but also enjoy the cool air in the heat of summer. It has gradually developed into a popular outdoor activity for cooling off. As summer approaches, the Sports Administration (SA) urges the public to carefully choose legal operators before participating in river tracing activities, confirm the safety of the water area and ensure safety protection

before entering the water, and follow the instructions of river tracing guide for self-protection to reduce the risk of accidents.

River tracing, also known as canyoning, is a combined activity that involves moving through rivers, gorges and other water areas and adjacent areas, performing technical climbing or rappelling depending on the needs of the terrain.

As the beautiful scenery and miraculous handiwork of nature can be appreciated during the activity, river tracing attracts many outdoor enthusiasts. However, river tracing can result in accidents or regrettable incidents due to factors such as environment, incorrect weather interpretation, equipment, familiarity with water area terrain or negligence.

To maintain the safety of river tracing and protect the rights and interests of consumers, the SA invites local county and city governments to conduct annual review and provides guidance to operators engaged in river tracing within their jurisdictions. Before the activities, implementation plans must be reported to the local competent authority, a sufficient number of river tracing guides or safety personnel allocated, equipment that meets safety standards worn, complete emergency response measures formulated, and sufficient public accident liability insurance purchased, so that everyone can safely enjoy river tracing.

Summer vacation is the peak season for outdoor and water activities. The SA reminds the public that before participating in river tracing activities, they should confirm the weather is suitable and pay attention to river changes at all times; check equipment, including helmets, river tracing shoes and life jackets, and wear

**Things You Should Know Before River Tracing**

- 1** Check the weather before setting out. Pay constant attention to changes in river flow.
- 2** Personal equipment must be complete, no shortcuts for personal safety. (Helmet, trekking pole, river tracing shoes, Lifejacket, wetsuit, gloves, headlight, safety harness, and buckle)
- 3** Carefully select a legal operator. Pay attention to whether lifesaving equipment in the river area is complete.
- 4** Remember safety moves and basic skills. Follow instructions of the river tracing guide.
- 5** Leave No Trace and be a nature-friendly visitor. Take away nothing, leave nothing behind.

► Things You Should Know Before River Tracing

them correctly; choose licensed operators carefully and pay attention to whether the life-saving equipment in the river tracing area is all in place; keep in mind safe movements and basic skills, avoid being left alone or walking alone during the activity, and pay attention to physical condition and environmental conditions such

as water flow, soil, rocks and weather at all times. In rivers and gorges, when dark clouds begin to cover the upper reaches, the water becomes turbid, thunder is heard, or rain begins to fall, the instructions of the river tracing guide to stop the activity should be followed, and a safe area moved to immediately to prevent tragedy from happening.

The SA stated that to protect the natural environment, ecology and water resources, people should demand of themselves when participating in river tracing activities to not throw away objects, garbage or food waste during river tracing activities, to do their bit for the sustainable development of the ecological environment.

## ■ 溯溪前的貼心提醒 體育署重申參加溯溪活動應注意事項

溯溪不僅可以欣賞臺灣溪谷優美的景觀，也可以享受到炎炎夏日裡的沁涼空氣，因此溯溪已逐漸發展成爲民衆夏日消暑的熱門活動之一。隨著夏季腳步即將到來，教育部體育署呼籲民衆參與溯溪活動前，應慎選合法的溯溪業者，並於下水前做好水域確認及安全防護，並聽從溯溪嚮導指示，以維護自身安全，降低意外發生。

溯溪活動又稱溯行，是一項沿河川、溪谷等水域及鄰近區域溯行，或視地形需要而進行部分技術性攀登或垂降的複合性活動，在活動中可以欣賞大自然的美景及鬼斧神工的地貌，因此吸引衆多戶外活動愛好者參與及體驗。但溯溪活動可能因環境、天候判讀、裝備器材、水域地形熟悉度等因素或一時的疏忽，因而造成意外或憾事。

爲維護溯溪活動安全及保障消費者權益，體育署每年請地方縣市政府查核並輔導轄內從事溯溪活動的經營者，於活動前檢具實施計畫

報活動所在地方主管機關備查，並應配置足額溯溪嚮導或安全人員、穿戴符合安全標準之配備、訂定完整緊急應變措施及投保足額公共意外責任險，讓大家可以安全享受溯溪的樂趣。

暑假是戶外及水域活動的旺季，體育署提醒民衆參與溯溪活動前，應確認氣象報告，隨時注意溪流變化；檢查自身裝備，包括頭盔、溯溪鞋及救生衣，並確實穿戴；慎選合法業者，注意溯溪場域救生設備是否齊備；牢記安全動作及基礎技巧，於活動過程中不宜落單或單獨行走，並隨時注意身體情況及水流、土石及天候等環境狀況；遇有河川、溪谷上游開始烏雲密布、溪水混濁、聽到落雷聲或開始降下驟雨時，應聽從溯溪嚮導指示停止活動，並即刻撤離至安全區域，防止憾事發生。

體育署表示，爲維護自然環境生態及水資源，民衆參與溯溪活動時應自我要求，勿在溯溪活動中丟棄物品、垃圾或廚餘等，爲生態環境永續發展盡一份心力。

## The 2024 National Intercollegiate Athletic Games Conclude Successfully, See You at Chang Jung Christian University Next Year



► The 2024 National Intercollegiate Athletic Games Conclude Successfully, See You at Chang Jung Christian University Next Year

After five days of exciting events, the National Intercollegiate Athletic Games 2024 (NIAG 2024 NTUS) held the closing ceremony at National Taiwan University of Sport (NTUS) on May 8. This year's games featured three events where six participants broke national records, and 64

participants set new games records in 35 events. A total of 541 gold medals were awarded (detailed information is available on the official website: <https://2024niag.ntus.edu.tw/>). Athletes from 142 colleges and universities showcased their outstanding talents. Director-General

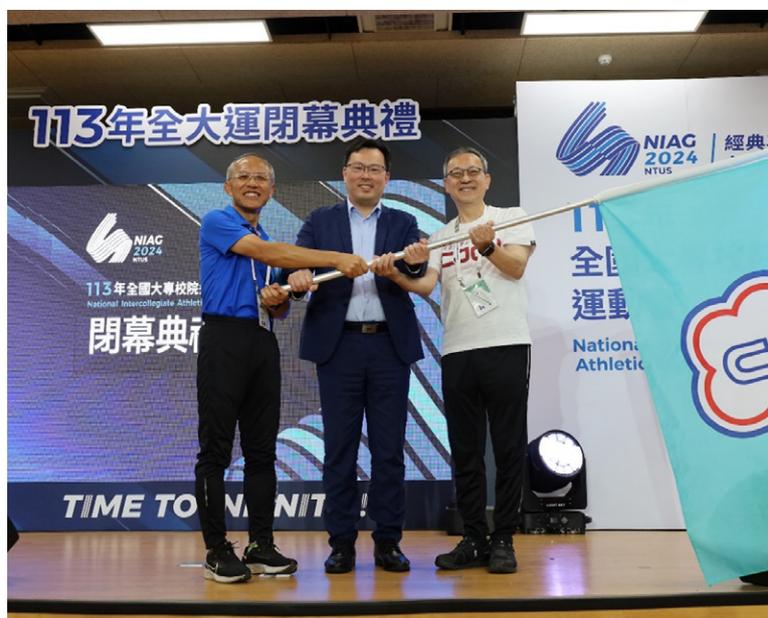
of the Sports Administrator (SA) Cheng Shih-chung announced the closure of the 2024 games, with NTUS President Hsu Kuang-piao handing over the games flag to President Lee Yung-lung of Chang Jung Christian University (CJCU), the host of the 2025 games, who arranged with athletes from each school to meet again in Tainan next year.



In his speech, SA Director-General Cheng expressed gratitude to NTUS President Hsu for successfully integrating resources and combining the university's long history with experience in hosting large-scale events. This effort brought together classic and innovative elements, providing a perfect experience for over 10,000 athletes across 21 competitions. He congratulated all athletes for creating precious lifelong memories and encouraged those who achieved good results to

continue shining in future international competitions.

In addition to increasing Taiwan's sports participation rate and improving student physical fitness indicators, the SA actively promotes the cultivation of sports talents in schools. It provides guidance for establishing regional training systems, integrates a systematic training approach for grassroots athletes, and facilitates further education opportunities to cultivate national sports talents. It is hoped that all athletes can learn the spirit of perseverance, respect for opponents, and self-discipline through their participation in the competition.



NTUS President Hsu said that the games, a major annual domestic sports event, was hosted by the university for the

sixth time, making it the only university in the country to do so. Through media coverage and the efforts of all teams and athletes, he believed participants would take back touching and beautiful memories. He thanked Taichung City Government, the central region universities, corporate sponsors, and all teachers, students, referees, staff, and volunteers for their dedication. This collaboration ensured the event's success and embodied the spirit of the slogan, "Classic Reappearance with Infinite Vitality".

Next year, (CJCU) will host the games. CJCU President Lee Yung-lung announced the theme as "Zero to Infinity, Challenge the Top, Compete in Your Hands". The event aims to create a stage for athletes to surpass their limits and showcase their self-worth. The CJCU team

is ready, and committed to "enthusiasm, professionalism, innovation, and sustainability" in preparing for the 2025 games. They will provide high-quality services to athletes and invite outstanding participants from colleges and universities nationwide to meet in Tainan next year.

After CJCU received the Universiade flag, the performance team gave a wonderful show at today's closing ceremony. The youthful and energetic DDC Dance Club presented an impressive street dance performance, blending strength and beauty, tradition and fashion, and merging martial arts with dance. The flame of this year's games was then extinguished, marking a successful conclusion. Anticipation is high for the next gathering at CJCU next year.

## 113 年全大運圓滿落幕 相約明年長榮大學見

經過 5 天精彩賽事，113 年全國大專校院運動會今(8)日下午在國立臺灣體育運動大學舉辦閉幕典禮，本屆全大運本屆全大運共有 3 項 6 人次破全國紀錄，及 35 項 64 人次破大會紀錄，共頒出 541 面金牌(詳細訊息以大會官網為主，網址 <https://113niag.ntus.edu.tw/>)。在 142 所大專校院運動好手用精彩表現為賽會劃下句點的同時，教育部體育署鄭世忠署長宣布 113 年全大運閉幕，並由許光廡校長將大會會旗交接給 114 年全大運承辦學校長榮

大學李泳龍校長，與各校運動員續約明年臺南再相見。

體育署鄭世忠署長致詞表示，感謝臺灣體大許光廡校長率領師生團隊，成功整合各界資源，結合臺灣體大悠久的創校歷史與豐富的大型運動賽會承辦經驗，以經典與創新的元素，帶給全國大專校院參賽選手完美的體驗。21 種競賽超過萬名選手參賽，恭賀所有完賽的選手，為人生留下珍貴的記憶，期許在本屆全大

運擁有佳績的選手，未來繼續在國際賽事上發光發熱。

教育部體育署除持續提升我國運動參與率，加強學生體適能指標表現外，也積極推動學校運動人才培育，輔導建立區域培育體系，整合基層運動選手系統化培訓體制，並暢通升學管道，厚植國家運動人才。期盼所有選手都能從參與競賽過程中學習到奮力不懈、尊重對手與自律等精神。

臺灣體大許光廬校長表示，年度國內體壇盛事全大運，第 6 度由臺灣體大承辦，成為全國唯一舉辦 6 次全大運的大專校院，透過賽事期間媒體的報導，及所有工作團隊及各校運動員全力以赴，相信所有參與者都帶回滿滿感動與美好回憶。也特別感謝各界的支持、臺中市政府團隊、中部地區 5 所大學協辦及企業界贊助賽事，以及所有師生、裁判、工作人員與志工的奉獻與付出，才能共同成就這次的重要任務，充分展現大會標語「經典再現 活力無限」的核心精神，成功貫穿融會在這次的賽會中。

明(114)年全大運將由長榮大學承辦，長榮大學李泳龍校長表示將以「Zero to Infinity，挑戰巔峰，競在手中」為賽事主題，全力為運動健兒打造一個璀璨的舞臺，鼓勵運動員超越極限，展現自我價值。長榮大學師生團隊業已整裝待發，秉持「熱情、專業、創新、永續」全力籌辦 114 全大運，為運動健兒提供最優質的服務，歡迎全國各大專校院優秀選手明年相會在臺南。

長榮大學接下全大運會旗後，表演團隊在今日閉幕式上帶來精彩演出，由青春活力的 DDC 勁舞社帶來精彩的街舞表演，在傳統與潮流之間，展現力與美、動與靜，見證全國大專校院運動會的武舞合一、文聞知新。隨後本屆全大運聖火熄滅，圓滿落幕，大家相約明年長榮大學再見。

## Half A Century of Inheritance: 2024 Nantou National Disabled Games Opens With Enthusiasm



- ▶ Vice Premier Cheng Li-chuin attended on behalf of President Lai Ching-te and Premier Cho Jung-tai, announcing the official start of the competition.

The 2024 Nantou National Disabled Games opened on May 25<sup>th</sup> at the Nantou County Agricultural, Industrial, and Commercial Exhibition Center Square. Vice Premier Cheng Li-chuin, representing President Lai Ching-te and Premier Cho Jung-tai, attended and announced the official start of the games. She highlighted President Lai's commitment to making

sports a way of life and promoting an open, inclusive, and equal society. Minister of Education Cheng Ying-yao and SA Director-General Cheng Shih-chung also attended, kicking off the four-day competition.

In her speech, Vice Premier Cheng emphasized the importance of recognizing

the unsung heroes in sports for people with impairments, including coaches, training companions, running companions, arrow pullers, noddors, track assistants, athletic trainers, physical therapists, graders, sign language interpreters, and committee members. She expressed gratitude for their dedication in helping athletes achieve their dreams.

She noted that the Ministry of Education and the SA have actively promoted sports equality for people with impairments through policies such as sports promotion, affirmative action, and friendly sports facility subsidies. These efforts aim to ensure that all citizens can enjoy the fun and beauty of sports.

The main spiritual themes of this competition are "root seeking," "tracing origins," and "spreading love." Sun Moon Lake symbolizes the root spirit of Nantou, with the dynamic beauty of water representing the pulse of life and cultural inheritance. This evokes the exploration of roots and reflects on Taiwan's first "Love Games" for people with impairments, hosted by the former Department of Education of Taiwan Provincial Government in 1974. Fifty years later, Nantou County continues this mission, upholding the founding spirit, tracing roots, and spreading the sports spirit far and wide. The event's torch relay began on May 2, embarking on a 12-day journey across the



► Boccia player Cai Cheng-en took the athlete oath on behalf of all athletes.

north, central, south, and east regions, outlying islands, and 15 special education schools and units. This relay not only conveyed the spirit of equal rights in sports but also invited people nationwide to join in the excitement and celebrate the athletes' performances.

Nantou County Magistrate Hsu Shuhua stated in her speech that to welcome sports enthusiasts from all over the country, the games' preparatory office mobilized 25 groups of staff from 5 departments, including referee technicians, venue service personnel, and volunteers, totaling 2,580 people, to serve the participating counties and cities. They aimed to create the warmest and most creative sports event for the 4,102 athletes with impairments and their team members, highlighting Nantou's characteristics and the spirit of "love sports and move without

hindrance." She expressed her hope that participants would experience the purity and honesty of Nantou County. During the competition, Nantou County will strive to be an excellent host, ensuring that everyone leaves with beautiful memories from the event and truly appreciates the livability and beauty of Nantou.

This competition provides attentive services, including 80 sign language interpreting professionals, 30 free barrier-free taxis, 4 stations for assistive device maintenance, 2 low-floor buses on major routes, 100 parking spaces for large vehicles (rehabilitation buses), tour buses between the 14 venues in four townships, and 100 8-seat transportation buses for the games headquarters. To serve visually impaired players, a Braille service manual has been launched for the first time, and 30 audio description and voice machines are provided for use at the opening ceremony.

The prelude performance of the opening ceremony featured the Tianlai Ancient Rhythm Drum Troupe, Shilek Cultural and Art Troupe, Nantou Special School, Manhui Dance Troupe, Nantou Dance Troupe, Mixed Disabled Art Group, and the cheerleading team of Miaoli Special Education School, recent gold medalists at the International 2024 ICU World Cheerleading Championships. The finale showcased

the Yingbei Junior High School Athletic Dragon Dance troupe's performance. The ceremony included four parts: River God's Drumming during the torch lighting, River God's Roots with the Puli Heritage Dance Troupe leading athletes in, the Bunun "Pasibutbut" harmony and Puli Chorus for the national anthem, then Tracing the Origin of the River God with the entry of the games flag and Dragon and Phoenix Present Auspiciousness with the sacred flame lighting, supplemented by a torch drone show.

The National Disabled Games, inspired by the Paralympic Games, Asian Para Games, Deaflympics, and Special Olympics, aims to align Taiwan's disabled sports with international standards. The event features 16 types of competitive and social activities, including track and field, swimming, badminton, table tennis, tennis, powerlifting, shooting, basketball, bowling, archery, boccia, and various Special Olympics sports. Participants include athletes with physical impairments, intellectual disabilities, hearing impairments, and visual impairments. Exciting events are anticipated, and all sports enthusiasts are welcome to join the excitement in Nantou to support and encourage the athletes.

## 「樂在南投」半世紀的傳承 113 年全國身心障礙國民運動會熱情開幕

113 年全國身心障礙國民運動會今(25)日於南投縣農工商會展中心廣場盛大開幕，行政院鄭麗君副院長代表賴清德總統及卓榮泰院長親臨會場並宣布賽會正式開始。她指出賴總統非常重視體育，將會保障所有人運動的機會，讓「運動成爲一種生活方式」，促進社會更開放、更包容、更平權。教育部鄭英耀部長及體育署鄭世忠署長也出席盛會，爲 4 天的賽會揭開序幕。

鄭副院長致詞時指出，身心障礙運動除選手辛勤訓練，始能獲最佳競賽表現外，更要特別感謝選手背後的無名英雄，包括教練、陪練員、陪跑員、拔箭員、點頭員、軌道助理員、運動防護員、物理治療師、分級師、手語翻譯員、心智審查委員、競賽審查委員等，感謝各專業人員的投入與付出，輔助選手邁向競技舞台，在夢想的舞台上發光、發熱。

她表示，教育部及體育署近年積極推廣身心障礙運動平權，從社區到學校、從軟體到硬體，藉由體育活動推廣、平權倡議宣導與友善運動場館設施補助等政策，讓每一位國民都能享受運動的樂趣與美好。

本屆賽會精神主軸爲「尋根」、「溯源」、「愛流傳」，以日月潭象徵南投的根源精神，以水的靈動之美，隱喻生命脈動與文化傳承，喚起對根源的探尋，回顧民國 63 年我國首次身心障礙國民「仁愛運動會」係由前臺灣省政府教育廳主辦，歷經各承辦縣市的努力，50 年後南投縣再度承擔起這項使命，延續著初創

之心，追尋根源，讓運動精神源遠流長。而賽事聖火自 5 月 2 日起展開 12 天傳遞行程，繞行北、中、南、東、離島及 15 所特殊教育學校及單位，除傳達運動平權精神外，並邀請全國民衆一起爲選手精彩競賽表現喝采。

許淑華縣長致詞表示，爲了迎接全國各地運動愛好者到訪南投，大會籌備處動員 5 部 25 組工作人員、裁判技術人員、場地服務人員及志工等計 2,580 人，來服務各縣市參與賽會的 4,102 位選手及隊職員，以各項南投特色及「愛運動·動無礙」的精神，打造最有溫度與創意的身心障礙運動賽事。期待讓全國民衆及縣市代表隊都能體會南投縣最純粹、最敦實的民風，在賽事期間，南投縣一定盡好地主之誼，讓大家在汗水淋漓的競技中留下最美回憶，更能感受宜居城市，樂在南投的美好。

本屆賽會提供 80 位手語翻譯專業人員、30 輛免費無障礙計程車、4 站輔具維修、2 大主要路線低底盤公車、100 個大型車(復康巴士)停車空間、4 大鄉鎮 14 個競賽場地巡迴專車及 100 輛次 8 人座大會團本部交通車等貼心服務，且爲服務視覺障礙選手，首度推出點字版服務手冊，並在開幕典禮提供口述影像及語音機 30 台供使用。

開幕典禮序幕表演，邀請了天籟古韻太鼓團、喜列克文化藝術團、南投特殊學校、曼暉舞蹈團、南投舞蹈團、混障綜藝團，以及甫在國際 2024 年 ICU 世界啦啦隊錦標賽奪金的苗栗特教學校啦啦隊等優秀團隊演出，並由營北

國中競技龍壓軸帶來精湛表演。整體賽會表演分爲四部曲，首先聖火引燃活動中展開首部(河神啟鼓)演出，開幕典禮現場並由埔里薪傳舞蹈團編製二部曲(河神尋根)帶領運動員進場，接續布農族八部合音及埔里合唱團帶領全場唱國歌，再由三部曲(河神溯源)引領大會會旗進場，最終以四部曲(龍鳳呈祥)點燃聖火，輔以聖火無人機表演呈現開幕儀式禮成。

全國身心障礙國民運動會以帕拉林匹克運動會、亞洲帕拉運動會、達福林匹克運動會及特殊奧林匹克運動會等競賽種類爲核心規劃，肩負我國身心障礙競技運動接軌國際的重要任務，本屆全障運競賽性活動及聯誼性活動競賽種類計 16 種，包括田徑、游泳、羽球、桌球、網球、健力、射擊、籃球、保齡球、射箭、地板滾球、特奧羽球、特奧保齡球、特奧滾球、特奧輪鞋競速及特奧籃球等，參加對象涵蓋肢體障礙、智能障礙、聽覺障礙、視覺障礙等類別選手，賽事精彩可期，歡迎所有喜愛運動的朋友一起樂在南投，爲選手加油。

## The Sports Administration Encourages Companies and Individuals To Support The Pride of Taiwan



- ▶ The SA encourages companies and individuals to jointly contribute to the development of sports, create an excellent training environment, and together become the strongest backing for athletes. (From left: SA's Sports for All Division Chief Lu Hung-ching, legislator Luo Ting-wei, motorsport driver Liu Chun-mei, SA Director-General Cheng Shih-chung, SA's Sports Industry and Planning Division Chief Liu Tzu-chun)

To encourage private sector investment in sports, the "Sports Industry Development Act" provides tax incentives for enterprises and individuals to donate to sports, detailed in Articles 26, 26-1, and 26-2. Article 26 covers donations by enterprises to sports groups, training and supporting sports teams or athletes,

promoting employee sports activities, donating sports venues, facilities, equipment, and supplies, and donating sports event tickets to students or disadvantaged groups. These donations are unlimited and fully recognized as expenses for profit-making enterprise income tax purposes. Article 26-2, recently passed, further

## 推薦運動員上架「體育運動贊助媒合平臺」流程



### ► Process of recommending athletes to be listed on the "Sports Sponsorship Matchmaking Platform"

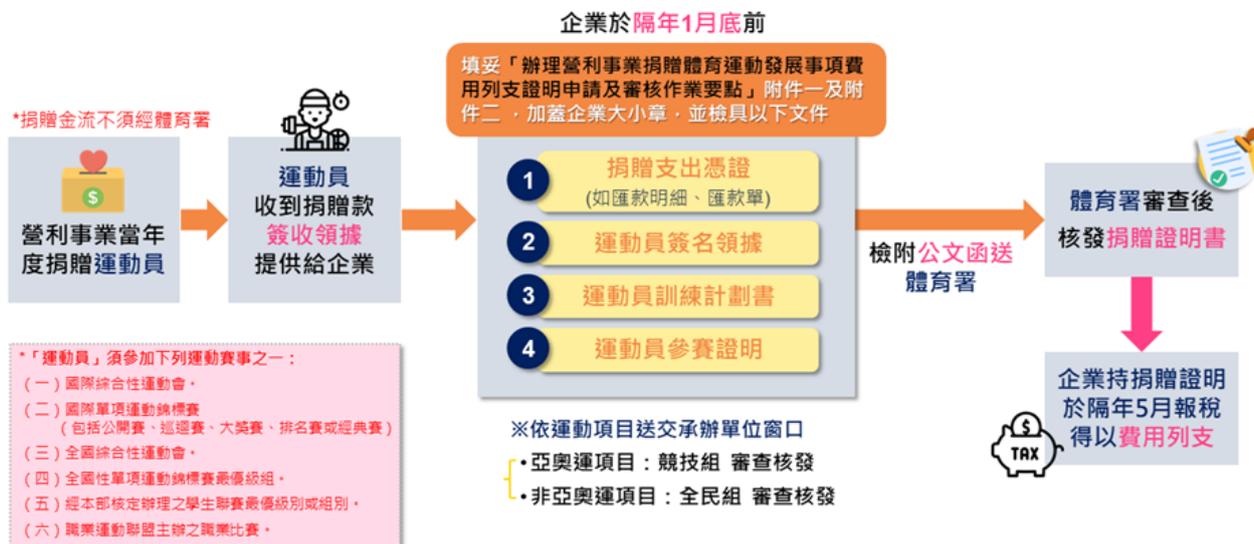
stipulates that when enterprises donate to professional sports, amateur sports (corporate leagues), and key sports events through a special account set up by the SA, up to 150% of the donation amount can be listed as an expense for the current year when declaring profit-making enterprise income tax.

In addition to the aforementioned corporate donations, Article 26-1 of the Sports Industry Development Act also stipulates that individuals can designate or undesignate donations to athletes through the special account set up by the SA as an itemized deduction in their comprehensive income tax return. This measure broadens the resource channels for these "Pride of Taiwan" athletes, enabling them to fully

implement their training plans. It also allows individuals who support sports development to benefit from government feedback through tax savings programs.

To more effectively promote corporate and individual sports sponsorship, the SA will launch the newly revised "Sports Sponsorship Database Matching Platform" (the "New Platform") in early June this year. The aim is to assist athletes and teams in securing private sponsorship more efficiently. In the future, the new platform will recommend recipients through schools, local governments, and associations for exposure. It will also integrate the donation tax incentive programs from the aforementioned provisions, providing an online and convenient donation

## 營利事業捐贈運動員證明書申請流程



### ► Application process for certificate of donation to athletes by for-profit enterprises

channel. This will allow the sponsorship needs of athletes and teams to be clearly and quickly communicated to businesses and the public, thereby increasing the willingness to sponsor sports and improving matchmaking efficiency.

In addition, Legislator Luo Ting-wei suggested that the SA, in addition to providing incentives for donations and new platforms, should be more proactive in marketing and promoting Taiwanese athletes to attract sponsorship. This support can help cultivate outstanding athletes to achieve international success. For example, motorsport driver Liu Chun-may, recently sponsored, qualified for the 2024 WSBK World Superbike Championship,

becoming the first Taiwanese athlete in a world-class motorcycle event. The event selects 24 contestants from 18 countries worldwide. The SA has listed her on the Sports Sponsorship Database Matching Platform to support her participation. To enhance public understanding of various sports and strengthen women's sports participation, the SA will share training and competition experiences of outstanding athletes in the "iSports Personality" section of the "iSports" social media platform. The content will be exciting and varied.

The SA announced a Sports Enterprise Sponsorship Briefing Session on May 24 in the auditorium of the Sports Joint Office Tower to discuss the benefits of

sports sponsorship programs and commend donating companies. All companies are invited to contribute to the develop-

ment of domestic sports and support athletes. For more information, contact Miss Chiu at 02-87711975.

## 如何進行體育運動捐贈 ( §運動產業發展條例說明)

法條	捐贈方	受贈方	法規
§ 第26條	企業	運動團隊 運動員	營利事業捐贈體育運動發展事項費用列支實施辦法 企業捐贈運動員，須於捐贈隔年度1月底檢附相關文件向體育署申請捐贈證明
§ 第26-1條	個人	經體育署認可之運動員	個人捐贈運動員專戶與所得稅列舉扣除實施辦法
§ 第26-2條	企業	經體育署認可或專案核准之職業或業餘運動業與重點運動賽事	營利事業捐贈職業或業餘運動業與重點運動賽事專戶及捐贈費用加成減除實施辦法

### ► Sports donation instructions

## ■ 體育署鼓勵企業與個人一起來挺臺灣之光

為鼓勵民間投入資源支持體育運動，「運動產業發展條例」在第 26 條、第 26 條之 1 及第 26 條之 2 分別訂有鼓勵企業與個人捐贈體育運動之稅賦優惠規定，其中第 26 條為規範企業捐贈體育團體、培養支援運動團隊或運動員、推行員工體育活動、捐贈興設運動場館設施或運動器材用品及捐贈運動賽事門票予學生或弱勢團體等，享有捐贈金額可不受限制以 100% 全數認列為費用的營利事業所得稅優惠；而近年通過的第 26 條之 2 更規範企業可透過

教育部體育署設置的專戶捐贈職業運動、業餘運動(企業聯賽)及重點運動賽事等，在申報營利事業所得稅時，最高可按捐贈金額的 150% 列為當年度費用。

除了上述的企業捐贈外，「運動產業發展條例」第 26 條之 1 也規範個人透過教育部體育署設置的專戶可指定或未指定捐贈運動員，作為申報綜合所得稅列舉扣除額項目，此措施擴大了挹注各單項優秀或潛力運動員相關資源

的管道，讓這些臺灣之光可全力落實訓練計畫外，也讓支持體育運動發展的民衆透過節稅方案得到政府的回饋。

爲更有效推展企業或個人贊助體育運動業務，體育署將於今(113)年6月上旬啟動新改版的「體育運動贊助資料庫媒合平臺」(下簡稱「新平臺」)，希望能更有效協助運動選手及團隊爭取民間贊助，未來除了可透過學校、地方政府、協會推薦受贈對象於新平臺曝光，新平臺也將整合前述各條文的捐贈租稅優惠方案，提供線上化且便民的捐贈管道，讓運動員及團隊的贊助需求明確快速地傳遞給企業或民衆，以提升民間贊助體育運動的意願進而增加媒合成功率。

此外，立法院羅廷瑋委員也建議體育署除了提供前述法規捐贈誘因與改版新平臺外，可更積極主動地去協助行銷曝光所有臺灣之光的選手們，以利吸引企業或民衆提供捐贈或贊助，並透過各方資源協助培育無數優秀選手於國際賽場上獲得卓越成就。其中近期受到贊助的

賽車運動劉君眉選手，也在今(113)年初取得2024 WSBK WorldWCR(世界超級摩托車錦標賽)參賽資格，成爲首位入選世界級摩托車賽事的臺灣選手，該賽事是從全球18個國家中選出24位選手，能入選參賽實屬不易。爲支持劉君眉選手參賽，體育署已協助將劉君眉選手上架目前「體育運動贊助資料庫媒合平臺」成爲受贊助對象，且爲增進民衆對各類型運動項目的認識及強化女性運動參與意識，體育署後續也將於「i運動」社群平臺「i運動人物誌」單元分享各項目優秀選手訓練參賽的心路歷程，內容精彩豐富，敬請拭目以待。

體育署表示，若對體育運動贊助方案有進一步瞭解需求，體育署定於今(113)年5月24日下午在體育聯合辦公大樓3樓大禮堂舉辦「體育運動企業贊助說明會」，解析各項體育運動贊助方案之優點及進行捐贈企業表揚儀式，歡迎各界企業蒞臨共襄盛舉，爲國內體育運動發展貢獻心力、共創優良培訓環境，一起成爲選手最堅強的後盾(聯絡方式:02-87711975 邱小姐)。

## **Sport Terms 運動詞彙**

<b>National Disabled Games</b>	<b>全國身心障礙國民運動會</b>
<b>All-age sports</b>	<b>全齡運動</b>
<b>Aerobic classroom</b>	<b>韻律教室</b>
<b>River tracing</b>	<b>溯溪</b>
<b>Lifejacket</b>	<b>救生衣</b>
<b>Street dance</b>	<b>街舞</b>
<b>Kung-fu dance</b>	<b>功夫舞</b>
<b>Motorsport</b>	<b>賽車運動</b>
<b>Corporate donation</b>	<b>企業捐贈</b>



**May / Issue 138**

**Sports Administration  
Newsletter**

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