A tourism country’s competitiveness is important especially when countries strive for bigger market shares. Tourism managers have to identify and explore competitive advantages and analyze the destination’s competitive position. (Gomezelj & Mihalič, 2008). The development of a model of destination competitiveness allows tourism stakeholders in both private and public sector to identify key strengths and weaknesses of their destination from the visitor perspective, to highlight opportunities for tourism development, and to develop strategies to counter possible threats to future visitation (Dwyer, Mellor, Livaic, Edward, & Kim, 2004). From the literature review, it was found that there are very little attention have been paid on the issue of destination competitiveness studies in Taiwan, nor has the empirical analysis for Taiwan’s tourism competitiveness in the Asia tourism market been found. Thus, there are four objectives for this study as follows:

(1) to construct a set of destination competitiveness indicators for evaluating Taiwan’s tourism competitive advantages.

(2) to explore the tourism competitors against Taiwan.

(3) to find out the tourism competitive advantage of Taiwan.

(4) to compare the perceptions differences of Taiwan’s tourism competitiveness between tourism stakeholders.