The staging of sporting events directly affects the quality of life of the residents living in the host communities (Deccio & Baloglu, 2002; Gursoy & Kendall, 2006). Large-scale sporting events trigger a wide variety of short- and long-term, positive, and negative impacts, which lead to expected or unexpected outcomes. If sustained, these outcomes become legacies. However, academia and the public sector have thus far been mostly interested in the economic and tourism impacts of mega-events (e.g., the Olympic Games, the World Cup) (Carlsten, Ali-Knight, & Robertson, 2007; McPherson & Flinn, 2008). This trend is indicative of the generally held belief that hosting such sporting events is hugely beneficial (Andranovich, Burbank, & Heying, 2001; Desbordes, 2007). Furthermore, the type of intangible impacts and legacy outcomes has been largely neglected (Mason & Beaumont-Kerridge, 2004; Berridge, 2012). Thus, it is unclear whether small events actually affect the overall wellbeing of the local community and whether legacy outcomes are important for these residents’ quality of life, especially when examined in terms of intangible legacies. The present study targets the Tour de Taiwan because it is a unique sporting event that is annually staged across Taiwan since 1978, in major cities over one week. The event will be restaged in host cities in the future. It is timely for this research to examine the legacy outcomes of a sporting event with such a long history because an evaluation of an event, as urged by Wood and Thomas (2006), should include the key objectives regarding “what an event is worth to society, to its owners, and to all stakeholders.” As Balduck et al. (2011) observed, a major event of this kind might have only a limited effect on time and a small impact on each host city. Compared to the tangible structures usually left over from sporting events at host destinations, nothing tangible remains after the closure of the event. While much is known about the perceived economic and social impact of cycling race such as Tour de France (Balduck et al., 2011; Bull & Lovell, 2007; Desbordes, 2007; Ma et al., 2012; Simth, 2009), no other study to date has attempted to provide a comprehensive understanding of these long-term and net legacy benefits and costs, which can be used to justify public investment in such a major sporting event. Clearly then, this research is vital. This study: (1) examines the importance of the various legacy outcomes for the host resident quality of life and expectation level to be matched across host destinations; and (2) facilitates a strategic approach for sustainable development of host destinations from these events.

**References**