

Act for the Recruitment and Employment of Foreign Professionals

Text as Passed at 3rd Reading in the Legislative Yuan	Explanation
<p>Article 1</p> <p>This Act is made for the purpose of enhancing the recruitment and employment of foreign professionals, as a means of raising national competitiveness.</p>	<ol style="list-style-type: none"> 1. The purpose of this law's enactment. 2. In this era of the globalized knowledge economy, sufficiency and quality of talent is a core factor in international competitiveness. Taiwan is currently facing the challenges of an exodus of talent and fierce competition among countries to attract talent. Hence, this law is drawn up to enhance Taiwan's recruitment and employment of foreign talent, and thus raise its ability to compete internationally.
<p>Article 2</p> <p>This Act makes provision for foreign nationals who engage in professional work or seek employment in the Republic of China (hereafter referred to as "the State"). Matters not covered by this Act shall be governed by the provisions of the Employment Services Act, the Immigration Act, and other relevant laws and regulations.</p>	<p>This Act's relationship to the application of other laws.</p>
<p>Article 3</p> <p>The Competent Authority for this Act is the National Development Council.</p> <p>Matters stipulated in this Act that involve the powers and</p>	<ol style="list-style-type: none"> 1. Considering that the overall planning, coordination, review and resource allocation for manpower development policy is one of the matters the National Development Council (NDC) is

<p>responsibilities of [other] central competent authorities shall be handled by the authority concerned.</p>	<p>charged with undertaking (see Article 2 Subparagraph 6 of the Organic Act of the National Development Council), the first paragraph of this Article stipulates that the NDC is the Competent Authority for this Act.</p> <p>2. Matters prescribed in this Act concerning work permits, visas, residency, insurance, tax and retirement for foreign professionals involve the powers and responsibilities of central government authorities including the Ministry of Labor, the Ministry of Education, the Ministry of Economic Affairs, the Ministry of Culture, the Ministry of Foreign Affairs, the Ministry of the Interior, the Ministry of Health and Welfare, and the Ministry of Finance. Hence, the second paragraph of this Article stipulates that where matters prescribed in this Act involve the powers and responsibilities of central competent authorities, they shall be handled by the particular authority concerned.</p>
<p>Article 4</p> <p>Terms used in this Act are defined as follows:</p> <ol style="list-style-type: none"> 1. “Foreign professional” means a foreign national engaging in professional work in the State. 2. “Foreign special professional” means a foreign professional as 	<ol style="list-style-type: none"> 1. Defines terms used in the Act. 2. For the recruitment and employment of foreign talent, this Act divides those targeted into the three categories of foreign professional, foreign special professional, and foreign senior professional, according to their

<p>referred to in the preceding paragraph who possesses special expertise needed by the State in science & technology, the economy, education, culture, the arts, sports and other fields, as announced by the relevant central competent authority.</p> <p>3. “Foreign senior professional” means a senior professional needed by the State as prescribed in Article 25 Paragraph 3 Subparagraph 2 of the Immigration Act.</p> <p>4. “Professional work” means the following work:</p> <p>(1) Work as listed in Article 46 Paragraph 1 Subparagraphs 1 to 6 of the Employment Services Act.</p> <p>(2) Possessing specialized knowledge or skill, and approved by the central competent authority in consultation with the Ministry of Education as a teacher of non-academic classes in a short-term tutorial school registered in accordance with the Supplementary Education Act.</p>	<p>level of qualifications.</p> <p>Subparagraphs 1 to 3 define each of these categories, to clarify the applicable qualifying criteria.</p> <p>3. As laid down by Article 46 Paragraph 1 Subparagraph 4 of the Employment Services Act, foreign nationals are only permitted to work in short-term tutorial schools (“<i>buxibans</i>”) as teachers of foreign languages. To meet the rapidly changing needs of industrial development by recruiting foreign professionals to teach in Taiwan will clearly have a positive effect in raising the quality of <i>buxiban</i> teaching and enhancing the content of the professional and technical knowledge that our citizens can acquire in such schools. There is, however, still a limit to the need for fully opening the employment of foreign teachers by <i>buxibans</i>. Taking this into account, and to cater for future potential needs while reducing subsequent shock effects, this Act adopts a policy of moderate and steady opening in conditional mode. Hence, the second item of Subparagraph 4 specifies that such professional work, for employment as a teacher of non-academic classes in a short-term tutorial school registered in accordance with the Supplementary Education Act, requires possession of specialized</p>
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	<p>knowledge or skill plus approval by the central competent authority in consultation with the Ministry of Education.</p>
<p>Article 5</p> <p>An employer hiring a foreign professional to engage in professional work in the State, as referred to in Subparagraph 4 Item 1 of the preceding Article, shall apply for a permit to the Ministry of Labor, submitting the relevant documents therewith, and the application shall be processed in accordance with the provisions of the Employment Services Act. However, an employer of a school teacher as described in Article 46 Paragraph 1 Subparagraph 3 of the Employment Services Act shall apply for a permit to the Ministry of Education, submitting the relevant documents therewith, and shall not be subject to the provisions of Article 48 Paragraph 1 of the Employment Services Act requiring a permit application to the Ministry of Labor.</p> <p>Regulations on qualification, screening criteria, permit application, permit cancellation, employment supervision, and other relevant matters relating to school teachers as referred to in the preceding provision shall be set by the Ministry of Education, and shall</p>	<ol style="list-style-type: none"> 1. The first paragraph of this Article specifies the competent authority and applicable provisions of law when an employer applies for a work permit for hiring a foreign professional to engage in professional work in the State as referred to in Article 4 Subparagraph 4 Item 1 and as provided for by Article 46 Paragraph 1 Subparagraphs 1 to 6 of the Employment Services Act. However, to encourage schools to expand their recruitment of foreign teachers, the proviso to Paragraph 1 stipulates that permitting and administering the hiring of foreign professionals to come to Taiwan to work as school teachers under Article 46 Paragraph 1 Subparagraph 3 is returned to the Ministry of Education. 2. To meet the needs of placing the work permits and administration of school teachers back in the hands of the Ministry of Education, the second paragraph of this Article stipulates that regulations on qualification, screening criteria, permit application, permit cancellation, employment supervision, and

<p>not be subject to the provisions of Article 46 Paragraph 2 and Article 48 Paragraph 2 of the Employment Services Act.</p>	<p>other relevant matters pertaining to such teachers shall be set by the Ministry of Education, and shall not be subject to the provisions of Article 46 Paragraph 2 and Article 48 Paragraph 2 of the Employment Services Act.</p>
<p>Article 6</p> <p>An employer may apply to the Ministry of Labor for permission to hire a foreign professional to engage in professional work in the State as referred to in Article 4 Subparagraph 4 Item 2 of this Act. The job qualifications and screening criteria therefor shall be set by the Ministry of Labor in consultation with the relevant central competent authorities.</p> <p>The hiring of foreign nationals under the provisions of the preceding paragraph, besides being governed by other provisions of this Act, shall be conducted in accordance with the provisions of the Employment Services Act relating to those engaging in work as set out in Article 46 Paragraph 1 Subparagraphs 1 to 6 of said Act.</p> <p>For those granted permission by the Ministry of Labor to engage in professional work in the State under the provisions of Paragraph 1 herein, their stay, residency and permanent residency, besides the application of other provisions of this Act, shall be processed in</p>	<ol style="list-style-type: none"> 1. Paragraph 1 specifies that an employer may apply to the Ministry of Labor for permission to hire a foreign professional to engage in professional work in the State as a <i>buxiban</i> teacher under Article 4 Subparagraph 4 Item 2 of this Act. The job qualifications and screening procedure for such hires are mandated to be set by the Ministry of Labor in consultation with the relevant central competent authorities. 2. Paragraph 2 specifies that the hiring of such foreign professionals, as well as being governed by other provisions of this Act, is also subject to the provisions of the Employment Services Act relating to those engaging in work as set out in Article 46 Paragraph 1 Subparagraphs 1 to 6 of that Act. 3. Paragraph 3 specifies that the stay, residency and permanent residency of those granted permission to work by the Ministry of Labor under Paragraph 1 of this Article, apart from being governed by other

<p>accordance with the provisions of the Immigration Act.</p>	<p>provisions of this Act, will be processed in accordance with the relevant provisions of the Immigration Act.</p>
<p>Article 7</p> <p>The employment permit of a foreign special professional hired to engage in professional work shall be for a term of up to five years. When continuation of the employment is necessary at the expiration of that term, the employer may apply for an extension, of up to five years each time, and this will not be subject to the limitation prescribed in Article 52 Paragraph 1 of the Employment Services Act.</p> <p>Where a foreign special professional as referred to in the preceding paragraph has obtained approval to reside from the National Immigration Agency, Ministry of the Interior, his/her Alien Resident Certificate shall be valid for a period of up to five years starting from the day after the date of said approval. When there is need for his/her residence to continue, an application for extension shall be made to the National Immigration Agency, Ministry of the Interior, before the current time limit on his/her residence expires. An extension of up to five years at a time may be granted, and this shall not be subject to the limitations prescribed in Article 22 Paragraph 3 and Article</p>	<p>1. Article 52 Paragraph 1 of the Employment Services Act prescribes that “Where a foreign worker is employed to engage in work as referred to in Subparagraphs 1 to 7 and Subparagraph 11 of Paragraph 1 of Article 46, the duration of the permit therefor shall not exceed three years; upon the expiration of which the employer may apply for extension thereof pursuant to his/her business needs.” To attract foreign special professionals, drawing reference from the methods adopted in Japan and Korea for such purpose, Paragraph 1 of this Article provides for the work permits of qualifying professionals to have a duration of up to five years, and the same for extensions thereof, and specifies that they will not be subject to the 3-year limit cited above.</p> <p>2. Article 22 Paragraph 3 of the Immigration Act prescribes that “The effective period of an Alien Resident Certificate shall not be longer than three (3) years starting from the second day of the date of the alien’s acquisition of the permission to reside.” To enable foreign special professionals to</p>

31 Paragraph 2 of the Immigration Act. Where such foreign special professional's spouse and minor children, and children over twenty years old who are unable to live independently due to physical or mental disability, have obtained approval to reside from the National Immigration Agency, Ministry of the Interior, the same conditions shall apply to the duration of validity and the duration limit for extension of their Alien Resident Certificates.

reside in Taiwan with ease of mind, reducing their risk of overstaying the duration of their ARC, and to match the provision of Paragraph 1 for work permits to have a duration of up to five years, the second paragraph of this Article provides for the residency permits of such professional to also have a duration of up to five years. It further provides that extensions of the permits, when needed and applied for before the expiration of the current permit, can likewise be granted for up to five years at a time, and that the 3-year limit cited above will not apply in such cases. Furthermore, from consideration of the need for keeping families together, this paragraph provides for the "joining family" residency permits of special professionals' spouses and minor children, plus extensions thereof, to likewise have a duration of up to five years coterminous with those of their spouse/parent who is working in Taiwan as a special professional.

3. Where such foreign special professional's adult children are unable to live independently due to physical or mental disability, if they are not permitted to reside and extend their residence in Taiwan as dependents, they will be required to leave the territory at regular intervals. In order to avoid thus

	<p>inconveniencing the lives and work of foreign white-collar personnel, and out of humanitarian considerations, provision is made for such adult children, having obtained approval to reside from the NIA, to also reside here as dependents and extend their residence for up to five years coterminous with that of their ARC-holding special professional parent.</p>
<p>Article 8</p> <p>A foreign special professional who plans to engage in professional work within the State may apply to the National Immigration Agency, Ministry of the Interior, for a four-in-one Employment Gold Card that combines work permit, resident visa, Alien Resident Certificate and re-entry permit. Before the National Immigration Agency, Ministry of the Interior, issues an Employment Gold Card, it shall conduct screening jointly with the Ministry of Labor and the Ministry of Foreign Affairs, and the limitations prescribed in Article 43 and Article 53 Paragraph 1 of the Employment Services Act shall not apply.</p> <p>An Employment Gold Card as referred to in the preceding paragraph shall be valid for a duration of one to three years. Before its expiration, a holder who meets specified conditions may apply for its renewal.</p>	<p>1. Article 43 of the Employment Services Act prescribes that “Unless otherwise specified in the Act, no foreign worker may engage in work within the Republic of China should his/her employer have not yet obtained a permit via application therefor.” Article 53 Paragraph 1 of the same Act prescribes that “Should an employed foreign worker have to transfer to a new employer or be employed by two or more employers within the duration of the employment permit, the new employer(s) shall apply for a permit therefor; in case of transfer to a new employer, the new employer shall submit upon such application the relevant document(s) certifying the termination of the previous employment.” Under these provisions, foreign special professionals have found that it is not easy to apply for a work</p>

Regulations on the application procedure, screening, specific requirements for renewal applications, and other matters pertaining to the Employment Gold Card, as referred to in the preceding two paragraphs, shall be set by the Ministry of the Interior in consultation with the Ministry of Labor and the Ministry of Foreign Affairs.

The National Immigration Agency, Ministry of the Interior will impose a charge for applications for an Employment Gold Card under Paragraph 1 or Paragraph 2, the charging standards for which will be set by the Ministry of the Interior in consultation with the Ministry of Labor and the Ministry of Foreign Affairs.

permit, that it is difficult for them to change jobs, that they cannot hold two or more jobs concurrently, and that they must separately apply for work permits every time they accept paid employment in the private sector to provide short-term consultancy, technical guidance, and suchlike, and even to deliver a lecture. To help attract foreign special professionals by providing a solution to the inconveniences of this situation, and drawing reference from Singapore's Personalized Employment Pass (PEP) system, the first paragraph of this Article provides that foreign special professionals who plan to engage in professional work in Taiwan may apply to the Ministry of the Interior's National Immigration Agency (NIA) for a four-in-one Employment Gold Card that combines work permit, resident visa, Alien Resident Certificate and re-entry permit. Also, because work permits and resident visas respectively belong to the authority of the Ministry of Labor and the Ministry of Foreign Affairs, this paragraph also stipulates that before the NIA issues an Employment Gold Card, it shall conduct screening jointly with the Ministry of Labor and the Ministry of Foreign Affairs, and

	<p>the limitations prescribed in Article 43 and Article 53 Paragraph 1 of the Employment Services Act shall not apply.</p> <p>2. Paragraph 2 stipulates that an Employment Gold Card is valid for a duration of one to three years. It also provides that, when a card nears its expiration date, the holder may apply for a new card to be issued, and not for the expiring card to be extended. This is based on consideration that the purpose of the Employment Gold Card is to provide foreign special professionals with an open personal work permit for a specific period of time, without requiring employment and application by a particular employer. Therefore, before the duration of the card's validity expires, it will be necessary to reconduct a check and review as to whether there has been any change in the card holder's work status, eligibility and other such matters during the time they have held the card, and provided they demonstrate that they still meet the specified conditions, they will be able to apply for a new card before the old one expires.</p> <p>3. Paragraph 3 prescribes that regulations on the application procedure, screening, specific requirements for renewal applications, and other matters</p>
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	<p>pertaining to the Employment Gold Card will be set by the Ministry of the Interior in consultation with the Ministry of Labor and the Ministry of Foreign Affairs.</p> <p>4. Because applications for the Employment Gold Card under Paragraphs 1 and 2 involve reviewing and approving issuance of the relevant professional license, then as prescribed in Article 7 Subparagraph 1 of the Charges and Fees Act, the agency concerned is required to collect administrative fees for it. Hence, Paragraph 4 stipulates that charges for this will be collected by the Ministry of the Interior as the card-issuing authority, and that the applicable charging standards will be set by the Ministry of the Interior in consultation with the Ministry of Labor and the Ministry of Foreign Affairs.</p>
<p>Article 9</p> <p>Starting from the year in which this Act comes into effect, where a foreign special professional engages in professional work and meets specified conditions, does not have household registration within the State and has for the first time been approved to reside in the State for the purpose of work, or has obtained an Employment Gold Card under the provisions of the previous</p>	<p>1. Under the provisions of the Income Tax Act, when a foreign national is employed by a Taiwanese employer and permitted to reside in Taiwan for less than 183 days in a tax year, their withholding agent must withhold 18% of their salary for payment of withholding tax, and the tax return requirements of the Act do not apply. But if such foreign national working in</p>

Article, and during the period of validity of the Employment Gold Card is employed to conduct professional work, then within three years starting from the tax year in which said person for the first time meets the conditions of residing in the State for a full 183 days of the year and having salary income of more than **three** million NT dollars, the part of said person's salary income above **three** million NT dollars in each such tax year in which said person resides in the State for fully 183 days shall be halved in amount in the computation of total income for the assessment of individual income tax liability in that year, and the provisions of Article 12 Paragraph 1 Subparagraph 1 of the Income Basic Tax Act shall not apply.

Where a foreign special professional as referred to in the preceding paragraph, in a tax year within the three-year period as referred to in the same paragraph, does not reside in the State for fully 183 days or does not have salary income of more than **three** million NT dollars, the tax benefit as referred to in the preceding paragraph may be sequentially deferred to a tax year in which he/she resides in the State for fully 183 days and has salary income of more than **three** million NT dollars during another period of work in the

Taiwan resides here for a total of 183 days or more in a tax year, then under the provisions of the Income Tax Act, he/she must file an individual income tax return for income derived in this country (taxable at up to the highest rate of 45%), and apply the relevant provisions of the Basic Tax Act requiring inclusion of overseas income in computing basic income for the levy of income basic tax.

2. In recent years, Taiwan has faced an external environment in which competition for talent has grown increasingly intense. Neighboring countries such as South Korea offer foreign professionals in specific fields the benefit of tax exemption on a certain proportion of their income. Singapore grants tax concessions to foreign nationals whose salary income reaches a certain amount after they have gained tax resident status. Compared to these, Taiwan's current income tax system is relatively unattractive to foreign professionals. Moreover, foreign nationals who for a long period reside in Taiwan for 183 days in a tax year still have basic tax levied on income in their home country and other countries, which reduces their willingness to come to work in Taiwan. In order to recruit and attract particular

State. However, the tax benefit may be deferred for no more than five years starting from the year in which the person first meets the requirements stipulated in the preceding paragraph.

Regulations on the specified conditions and the procedure for applying to utilize the benefit, as referred to in Paragraph 1, on the means of recognition and documentary proofs required to be submitted for the sequential deferral as referred to in Paragraph 2, and on other relevant matters, shall be set by the Ministry of Finance in consultation with related authorities.

kinds of foreign professionals needed by Taiwan's industries, it is necessary to provide a tax environment that is competitive to an appropriate extent. Hence, taking account of the means adopted in Korea and Singapore, Paragraph 1 of this Article provides that, starting from the year in which this Act takes effect, foreign special professionals who are engaged in professional work and who meet specified conditions will be entitled to the tax benefits described in this Article. They will qualify for these benefits provided they do not have household registration in Taiwan and it is the first time they have been approved to reside in Taiwan for the purpose of work, or if they are planning to engage in professional work in Taiwan, have obtained an Employment Gold Card under Article 7 Paragraphs 1 and 2 of this Act, and are employed to conduct professional work during the card's validity. The benefits are as follows: From the first time they reside in Taiwan for at least 183 days in a year and have salary income of more than **three million NT dollars (NT\$3,000,000)** in that year, then in that year and subsequent years in which they meet the qualifying conditions, they may enjoy the tax concessions of (1) having the part

of their salary income above **NT\$3 million** counted at just half of its actual amount for the assessment of their individual income tax liability in that year, and (2) exemption from including overseas income in calculation of alternative minimum tax under the Income Basic Tax Act. On the basis that tax concessions must be limited to the achievement of a reasonable policy goal and may not be excessive, the tax benefits offered to foreign special professionals under this Article are limited to three years, and foreign special professionals who have already become resident in Taiwan prior to this Act coming into effect are not entitled these benefits.

3. The provisions of Paragraph 2 take into consideration that when foreign special professionals, have initially met the conditions for entitlement to these tax benefits, then due to their change of employer, lowering of salary, or personal reasons causing them to leave Taiwan before coming back again to work here, they may not necessarily meet the conditions of residing in Taiwan for at least 183 days and earning more than **NT\$3 million** for three successive years. Hence, this paragraph provides that, where they have not been able to enjoy the full three years

	<p>of the tax benefits straight away, they may defer this sequentially to subsequent tax years in which they meet the qualifying conditions. This deferment is, however, limited to within five years of when the foreign special professional first became eligible for it, to reduce the difficulty of managing tax collection.</p> <p>4. Paragraph 3 stipulates that regulations pertaining to these benefits are to be set by the Ministry of Finance in consultation with related authorities. Matters covered by these regulations will include the specified conditions and procedure for applying to utilize the benefits under Paragraph 1, and the means of recognition and documentary proofs required for the sequential deferral under Paragraph 2.</p>
<p>Article 10</p> <p>A foreign professional who works as an artist may, without applying through an employer, apply direct to the Ministry of Labor for a permit to engage in artistic work in the State, without being subject to the restriction prescribed in Article 43 of the Employment Services Act. Such work permit shall have a maximum duration of three years, and when necessary, said person may apply for an</p>	<p>1. Article 43 of the Employment Services Act prescribes that “Unless otherwise specified in the Act, no foreign worker may engage in work within the Republic of China should his/her employer have not yet obtained a permit via application therefor.” In order to enhance Taiwan’s environment for cultural and artistic employment, Paragraph 1 of this Article stipulates that foreign professionals working as</p>

<p>extension of up to three years at a time.</p> <p>Regulations on work qualifications, screening criteria, application for and cancellation of the permit, employment management, and other relevant matters shall be set by the Ministry of Labor in consultation with the Ministry of Culture.</p>	<p>artists may themselves apply direct to the Ministry of Labor for a permit to engage in artistic work in Taiwan, and do not need to apply through an employer. It also specifies that the above-cited restriction in Article 43 of the Employment Services Act does not apply in such cases. The permit granted to a self-applying artist under this provision will have a duration of up to three years, which can be extended if so needed for up to three years at a time.</p> <p>2. Paragraph 2 stipulates that regulations pertaining to such work permits for artists are to be set by the Ministry of Labor in collaboration with the Ministry of Culture. Matters covered by these regulations will include work qualifications, screening criteria, application for and cancellation of the permit, and employment management.</p>
<p>Article 11</p> <p>Foreign professionals who are hired to engage in professional work, and who have been approved for permanent residence by the National Immigration Agency, Ministry of the Interior, shall from the date of enforcement of this Act be included in the retirement pension system under the Labor Pension Act. However, this shall not</p>	<p>1. This Article is based on the consideration that foreign professionals who obtain permanent residence in Taiwan have the purpose of staying and developing in this country for a long time, and should thus be accorded parity of treatment with ROC citizens, and have their living safeguarded in old age after they retire. Hence, Paragraph 1</p>

apply to those who obtained employment prior to the enforcement of this Act and are still serving in the same business entity, provided that, within six months of the date of enforcement of this Act, they submit to their employer a written declaration of opting to remain in the retirement pension system under the Labor Standards Act.

Foreign professionals as referred to in the preceding paragraph who obtain permission for permanent residency after the enforcement of this Act shall be included in the retirement pension system under the Labor Pension Act from the date of said permission. However, this shall not apply to those who obtained employment prior to the enforcement of this Act and are still serving in the same business entity, provided that, within six months of the date on which they receive said permission, they submit to their employer a written declaration of opting to remain in the retirement pension system under the Labor Standards Act.

Those who have once submitted to their employer a written declaration of opting to remain in the retirement pension system under the Labor Standards Act, in accordance with the provisions of the two preceding paragraphs, may not thereafter change to opting

enables such people to join the retirement pension system under the Labor Pension Act, and gives those who are already covered by the retirement pension system under the Labor Standards Act the right to choose to continue belonging to that system.

2. Paragraph 2 specifies the date on which those who obtain permanent resident status after the enforcement of this Act shall be included in the retirement pension system of the Labor Pension Act. It also gives such people a six-month period, starting from the date on which they obtain permanent residency, within which they may declare in writing to their employer that they choose to remain in the retirement pension system of the Labor Standards Act.
3. Paragraph 3 specifies that those who, under the provisions of Paragraph 1 or Paragraph 2, have already declared in writing to their employer that they choose to remain in the retirement pension system under the Labor Standards Act, may not thereafter change to choosing coverage under the Labor Pension Act system.
4. Paragraph 4 specifies the provisions of law governing the treatment of prior seniority (i.e., years of entitlement accumulated under the Labor Standards Act)

<p>for inclusion in the retirement pension system under the Labor Pension Act.</p> <p>For those included in the retirement pension system under the Labor Pension Act as provided for in Paragraphs 1 and 2, their seniority prior to their inclusion in said system shall be treated in accordance with the provisions of Article 11 of said Act.</p> <p>To include a foreign professional in the retirement pension system under the Labor Pension Act, his/her employer shall conduct the procedures for payment to the Bureau of Labor Insurance, Ministry of Labor, and shall file no later than fifteen (15) days after the expiration of the time limit stipulated in Paragraphs 1 and 2.</p> <p>The provisions of the preceding five paragraphs shall not apply to foreign professionals as referred to in the first paragraph who were already covered by the Labor Pension Act prior to the enforcement of this Act.</p>	<p>for those who are included in the retirement pension system of the Labor Pension Act under the provisions of Paragraph 1 or Paragraph 2.</p> <p>5. Paragraph 5 prescribes that the employer of a foreign professional who is included in the Labor Pension Act retirement pension system under Paragraph 1 or Paragraph 2 shall have an obligation to conduct the procedures for payment into the system, and sets a time limit for filing by the employer.</p> <p>6. Paragraph 6 specifies that Paragraphs 1 to 5 do not apply to a foreign professional (as referred to in Paragraph 1) who is already covered by the Labor Pension Act prior to the enforcement of this Act.</p>
<p>Article 12</p> <p>A foreign professional who is currently employed as a full-time, qualified, paid teacher within the authorized manning strength of a public school in the State, and who has been approved for permanent residency by the National</p>	<p>1. Article 20 of the Act Governing the Retirement of School Teachers and Staff prescribes that “In the case of a foreign national who serves as a teacher in a Republic of China public middle school or above, matters concerning his/her retirement shall be governed, <i>mutatis mutandis</i>, by the</p>

Immigration Agency, Ministry of the Interior, shall have matters concerning his/her retirement governed, *mutatis mutandis*, by the **retirement regulations for public school teachers**, and may opt for either a one-time lump sum pension payment or a monthly pension.

Where a retired foreign teacher has received a monthly pension as referred to in the preceding paragraph, and said person's permanent residence permit has been revoked or cancelled by the National Immigration Agency, Ministry of the Interior, his/her right to claim the monthly pension shall be forfeited. However, this restriction shall not apply if the permanent residence permit was revoked or cancelled due to regaining nationality of the State, obtaining nationality of the State, or concurrently possessing nationality of the State.

provisions of this Act. However, said person's pension shall be limited to a one-time lump sum payment." Considering that foreign nationals who are currently employed as full-time, qualified, paid teachers within the authorized manning strength of public schools in Taiwan, and who have obtained permanent residence, have done so with the purpose of developing their lives and careers in Taiwan as their permanent home, and hence should be accorded parity of treatment with ROC citizens, it follows that they should enjoy retirement benefits similar to those of teachers who are ROC citizens, to safeguard them in their old age. Also, this should not be limited only to teachers in middle schools and above. Accordingly, Paragraph 1 of this Article stipulates that matters relating to their retirement shall be governed, *mutatis mutandis*, by **the retirement regulations for public school teachers**, and that they may choose to receive either a one-time lump-sum pension payment or a monthly pension. It should also be stated that, at the present time, full-time, qualified, paid teachers within the authorized manning strength of public elementary and junior high schools are required to hold

	<p>teaching certificates, and the fact is that there are no foreign nationals holding full-time positions as teachers in such schools.</p> <p>2. Paragraph 2 stipulates that, where a retired foreign teacher who has been receiving a monthly pension has his/her permanent residence permit revoked or canceled by the National Immigration Agency under the Ministry of the Interior, he/she will lose the right to claim the monthly pension. However, taking account of the possibility that a retired foreign teacher might have his/her permanent residence permit revoked or canceled because he/she regains, obtains or concurrently possesses ROC citizenship, and if that were to cause them to lose their monthly pension, it would have a negative effect on the recruitment of foreign professionals to Taiwan and run counter to the purpose of this Act, a proviso has been added to exclude such cases from the application of this provision.</p>
<p>Article 13</p> <p>Where a foreign special professional is hired to engage in professional work, and has been approved for residence or permanent residence by the National Immigration Agency, Ministry of the Interior, a lineal ascendant of said person may apply to the Ministry of</p>	<p>Article 3 Subparagraph 7 of the Immigration Act specifies that “Visit: Means a visit in the Taiwan Area for the period of less than six (6) months.” The provision of Article 13 in this Act draws reference from Singapore, where the lineal ascendants of Employment Pass (EP) holders whose monthly salary</p>

<p>Foreign Affairs or one of its overseas missions for the issuance of a visitor visa, valid for one year, for multiple entry, for a stay of up to six months, without annotation by the visa-issuing authority of a restriction disallowing extension or other limitation. In case of need to continue the stay, then prior to the expiration of the time limit on the stay, said person may apply for an extension to the National Immigration Agency, Ministry of the Interior, without having to leave the State. The total length of such stay is limited to a maximum of one year at a time, and is not subject to the six-month limitation of stay prescribed in Article 3 Subparagraph 7 of the Immigration Act.</p>	<p>reaches a specified level can apply for long-term family visitor visas. To enhance the inducements for foreign professionals to come to Taiwan, this Article stipulates that, in the case of foreign special professionals who are hired to engage in professional work and who have been approved for residence or permanent residence by the Ministry of the Interior's National Immigration Agency, their lineal ascendants may apply to stay in Taiwan for a family visit, up to a maximum total period of one year for each stay, and this will not be subject to the six-month limit prescribed in Article 3 Subparagraph 7 of the Immigration Act, as cited above.</p>
<p>Article 14</p> <p>Where a foreign professional is hired to conduct professional work, said person's spouse and minor children, and children over twenty years old who are unable to live independently due to physical or mental disability, having obtained documentary proof of residence, shall participate in National Health Insurance as insured persons, without being subject to the requirement of a full six months of residence in the State prescribed in Article 9 Subparagraph 1 of the National Health Insurance Act.</p>	<p>Article 9 Subparagraph 1 of the National Health Insurance Act provides that those who have documentary proof of having established residence in Taiwan and who have resided here for at least six months shall be included as beneficiaries under the National Health Insurance system. To attract foreign professionals, Article 14 of this Act prescribes that, when a foreign professional is hired to conduct professional work in Taiwan, his/her spouse and minor children, and also his/her children over twenty years old who are unable to live independently due to physical or mental disability, shall, subject to</p>

	<p>having obtained documentary proof of their residence in Taiwan, be entitled to coverage under the National Health Insurance system, and that such eligibility shall not be restricted by the prescription of Article 9 Subparagraph 1 of the National Health Insurance Act limiting coverage to those who have resided in Taiwan for a full six months.</p>
<p>Article 15</p> <p>Where a foreign senior professional applies for permanent residency under the provisions of Article 25 Paragraph 3 Subparagraph 2 of the Immigration Act, said person's spouse and minor children, and children over twenty years old who are unable to live independently due to physical or mental disability, may apply for permanent residency with said person.</p> <p>Where the permanent residence permit of a foreign senior professional as referred to in the preceding paragraph is revoked or cancelled under the provisions of Article 33 of the Immigration Act, the permanent residence permits of said person's spouse and minor children, and children over twenty years old who are unable to live independently due to physical or mental disability, shall be revoked or cancelled at the same time.</p>	<ol style="list-style-type: none"> 1. To help attract high-grade foreign talent to Taiwan, and increase incentives for such people to establish permanent residence in Taiwan, Paragraph 1 of this Article prescribes that when a foreign senior professional applies for permanent residency under Article 25 Paragraph 3 Subparagraph 2 of the Immigration Act, his/her spouse and minor children, and his/her children over twenty years old who are unable to live independently due to physical or mental disability, may apply for permanent residence in accompaniment with him/her. 2. Paragraph 2 prescribes that, if the foreign senior professional's permanent residence is revoked or canceled for any reason, the permanent residence of his/her spouse and minor children, and children over twenty years old who are unable to live

	<p>independently due to physical or mental disability, will be revoked or canceled at the same time (unless they meet conditions for retaining it through some qualification other than as family members of the foreign senior professional).</p>
<p>Article 16</p> <p>After a foreign professional hired to conduct professional work has been approved for permanent residence by the National Immigration Agency, Ministry of the Interior, said person’s spouse and minor children, and children over twenty years old who are unable to live independently due to physical or mental disability, who have resided in the State lawfully and continuously for five years, have stayed in the State for more than 183 days in each of those years, and have behaved properly in compliance with the national interests of the State, may apply for permanent residency to the National Immigration Agency, Ministry of the Interior.</p> <p>Where the permanent residence permit of a foreign professional as referred to in the preceding paragraph is revoked or cancelled in accordance with the provisions of this Act or of Article 33 of the Immigration Act, the permanent residence permits of said person’s spouse and minor children, and</p>	<p>1. Paragraph 1 makes provision for a foreign professional’s spouse and minor children (under 18 years of age), and children over twenty years old who are unable to live independently due to physical or mental disability, to apply for permanent residence if said foreign professional is hired to conduct professional work and has already been approved for permanent residence by the Ministry of the Interior’s National Immigration Agency. To be eligible for this, the spouse and/or the child concerned must have resided continuously and lawfully in Taiwan for five years, must have stayed in Taiwan for more than 183 days in each of those five years, and must have behaved properly in compliance with the national interests of the State. If they meet those conditions, they may apply for permanent residency to the National Immigration Agency under the Ministry of the Interior. It should also be stated that, if the spouse meets the relevant conditions set</p>

<p>children over twenty years old who are unable to live independently due to physical or mental disability, shall be revoked or cancelled together therewith.</p>	<p>out in Article 25 Paragraph 1 of the Immigration Act, the he/she may apply for permanent residence under those provisions.</p> <p>2. Paragraph 2 stipulates that, if the foreign professional's permanent residence permit is revoked or cancelled, then his/her spouse's and dependent children's permanent residence will be revoked or canceled at the same time (unless they meet conditions for retaining it through some qualification other than as family members of the foreign professional).</p>
<p>Article 17</p> <p>Where a foreign professional is hired to conduct professional work and has been approved for permanent residence by the National Immigration Agency, Ministry of the Interior, an adult child of said person may apply direct to the Ministry of Labor for a work permit to engage in work within the State, and need not apply through an employer, provided such child has obtained confirmation from the National Immigration Agency, Ministry of the Interior, of having met one of the conditions listed below, and in such case shall not be subject to the limitations prescribed in Article 43:</p> <p>1. Having lawfully accumulated ten years of residence in the State, and having stayed in the State for</p>	<p>1. In recent years, Taiwan has come to face the social phenomena of a declining birth rate and an aging population. At the same time, the labor force participation rate has been falling year by year. Under these circumstances, it is beneficial for Taiwan to attract people of diverse talents to stay and serve this country. The adult children of foreign professionals who are engaged in professional work in Taiwan, and who have already obtained permanent residence here, fit this purpose well if they meet the conditions of having lawfully stayed here for a certain length of time as stipulated, since it means that they already have a relatively close connection with this country.</p>

more than 270 days in each of those years.

2. Having entered the State before the age of sixteen, and having stayed in the State for more than 270 days each year.
3. Having been born in the State, and having lawfully accumulated ten years of residence in the State, and having stayed in the State for more than 183 days in each of those years.

Where an employer hires an adult child, as referred to in the preceding paragraph, to engage in work, they shall not be subject to the limitations prescribed in Article 46 Paragraphs 1 and 3, Article 47, Article 52, Article 53 Paragraphs 3 and 4, Article 57 Subparagraph 5, Article 72 Subparagraph 4, and Article 74 of the Employment Services Act, and shall be exempt from payment of the employment security fees as prescribed in Article 55 of that Act.

Therefore, and in consideration of according families the right to stay together, this Article provides for relaxing the law to allow them to apply to the Ministry of Labor for personalized work permits, enabling them to take up employment in Taiwan. Hence, Paragraph 1 stipulates that, if a foreign national is employed in professional work in Taiwan and has been approved for permanent residence by the Ministry of the Interior's National Immigration Agency, then his/her adult children who meet the prescribed conditions may apply for a personal work permit to engage in work in Taiwan, and shall not be subject to the restriction stipulated in Article 43 of the Employment Services Act.

2. Paragraph 2 specifies that, when an adult child as referred to in Paragraph 1 is hired by an employer to engage in work, this shall not be subject to the limitations prescribed in Article 46 Paragraphs 1 and 3, Article 47, Article 52, Article 53 Paragraphs 3 and 4, Article 57 Subparagraph 5, Article 72 Subparagraph 4, and Article 74 of the Employment Services Act. In addition, taking account of the provisions of Article 51 of the same Act, it provides for exemption from payment of the employment

	<p>security fees as prescribed in Article 55 of that Act.</p>
<p>Article 18</p> <p>Where a foreign professional, after having obtained approval for permanent residence from the National Immigration Agency, Ministry of the Interior, leaves the State for more than five years without re-entering, the National Immigration Agency, Ministry of the Interior, may revoke said person's permanent residence permit and cancel said person's Alien Permanent Resident Certificate, and the provisions of Article 33 Paragraph 1 Subparagraph 4 of the Immigration Act do not apply.</p>	<p>As stipulated in Article 33 Paragraph 1 Subparagraph 4 of the Immigration Act, if a foreign national has resided in Taiwan for less than 183 days of any year during his or her permanent residence, the National Immigration Agency shall revoke that person's permanent residence permit and cancel their Alien Permanent Resident Certificate. Taking account of the fact that foreign professionals may need to depart on business trips for uncertain periods, they could find it difficult to meet the 183-day residence requirement. Therefore, in order to help recruit foreign professionals to come to Taiwan, to raise national competitiveness, and to induce foreign business people to stay rooted in Taiwan; and taking reference from related measures adopted in Japan, Korea, Singapore and other neighboring Asian countries, this Article relaxes the restrictive provision as to the number of days in a year that a permanent resident must remain in the country, but instead stipulates that a permanent resident who stays away from Taiwan for more than five years may have their permanent residence permit revoked and their Alien Permanent Resident Certificate (APRC) cancelled.</p>

Article 19

A foreign professional who plans to engage in professional work in the State, and who needs a long period to seek employment, may apply to an overseas mission of the Ministry of Foreign Affairs for the issuance of a six-month visitor visa, valid for **three months**, for multiple entry, **to stay for up to a maximum period of six months**.

A person who obtains a visitor visa under the provisions of the preceding paragraph may not reapply for a visitor visa under the same provisions within three years starting from the date of expiration of the total time limit for his/her stay.

The number of persons to whom visitor visas are issued under the provisions of Paragraph 1 shall be decided by the Ministry of Foreign Affairs jointly with the Ministry of the Interior and in consultation with the Competent Authority and the relevant central competent authorities, in light of the demand for such personnel and the status of applications as annually announced.

Regulations on the conditions, procedure, screening and other relevant matters pertaining to applications under Paragraph 1 shall be set by the Ministry of Foreign Affairs jointly with the Ministry of the Interior and in consultation with

1. Article 3 Subparagraph 7 of the Immigration Act specifies that “Visit: Means a visit in the Taiwan Area for the period of less than six (6) months.” Hence, Paragraph 1 of this Article stipulates that a foreign professional who plans to engage in professional work in Taiwan, and who needs a substantial length of time to seek employment, may apply to one of Taiwan’s overseas missions for a visitor visa that is valid for **three months and allows multiple entry for a stay of up to six months**.
2. Considering that the proper purpose of coming to Taiwan to seek employment is to turn this into formal employment, and to prevent misgivings that this relaxation of the law might be abused, Paragraph 2 stipulates that a foreign professional who obtains a visitor visa under this provision may not reapply for another visitor visa under the same provision within three years of the expiration of the total stay under the expired visa.
3. As a measure to effectively control long-term employment-seeking visitor visas, Paragraph 3 stipulates that the number of people to whom such visas may be issued will be decided by the Ministry of Foreign Affairs jointly with the

<p>the relevant central competent authorities, in light of demand for such personnel.</p>	<p>Ministry of the Interior and in consultation with the Competent Authority (the National Development Council) and the relevant central competent authorities, and that this will be decided in light of demand for such personnel and the status of applications as annually announced.</p> <p>4. Paragraph 4 prescribes that regulations on the conditions, procedure, screening and other relevant matters pertaining to applications under Paragraph 1 shall be set by the Ministry of Foreign Affairs jointly with the Ministry of the Interior and in consultation with the relevant central competent authorities, and will be drawn up in the light of demand for such personnel.</p>
<p>Article 20</p> <p>Residents of Hong Kong or Macau engaging in professional work or seeking employment in the Taiwan Area are subject, <i>mutatis mutandis</i>, to the provisions of Article 5, Article 6 Paragraphs 1 and 2, Articles 7 to 10, Article 14 and Article 19. Matters concerning entry, stay and residence shall be conducted by the Ministry of the Interior in accordance with the provisions of the Act Governing Relations with Hong Kong and Macau and its related regulations.</p>	<p>1. Taking consideration of the provisions of Article 13 of the Act Governing Relations with Hong Kong and Macau, which stipulates that residents of Hong Kong or Macau hired to work in the Taiwan Area are subject, <i>mutatis mutandis</i>, to the provisions of the Employment Services Act concerning, <i>inter alia</i>, the employment and supervisory control of foreign nationals; and in order to attract professionals from Hong Kong and Macau by according them parity of rights</p>

	<p>with foreign professionals: the fore part of this Article accordingly stipulates that residents of Hong Kong or Macau engaging in professional work or seeking employment shall be included, <i>mutatis mutandis</i>, within the scope of the relevant provisions of this Act.</p> <p>2. Also, taking into consideration that the entry, stay and residency of Hong Kong and Macau residents is handled in accordance with the provisions of the Act Governing Relations with Hong Kong and Macau, the Regulations Governing Entry to the Taiwan Area and Permission to Reside and Establish Naturalization Residency for Hong Kong and Macau Residents, and other relevant regulations, while foreign nationals are subject to the different provisions of the Act Governing the Issuance of Visas in Foreign Passports and the Immigration Act, it is accordingly stipulated in the after part of this Article that where matters concerning the <i>mutatis mutandis</i> application of the provisions of this Act to Hong Kong or Macau residents involve matters of entry, stay and residency, etc., they shall be handled by the Ministry of the Interior in accordance with the Act Governing Relations with Hong Kong and Macau and its related</p>
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	regulations.
<p>Article 21</p> <p>A citizen of the State who concurrently holds foreign citizenship and has not established household residence in the State, and who comes to the State to engage in professional work or seek employment as holder of a foreign passport, shall be dealt with in accordance with the provisions of this Act pertaining to foreign professionals.</p>	<p>Taking account of the provisions of Article 79 of the Employment Services Act and Article 93 of the Immigration Act, which stipulate that ROC citizens who also hold foreign citizenship but do not have household registration in Taiwan, and who enter Taiwan with a foreign passport, are to be subject to the provisions applicable to foreign nationals, this Article accordingly prescribes that such people coming to Taiwan to engage in professional work or seek employment shall be subject to the provisions of this Act as applicable to foreign professionals.</p>
<p>Article 22</p> <p>The effective date of this Act shall be decided by the Executive Yuan.</p>	<p>The enforcement of this Act still requires time for preparation, hence this Article stipulates that its effective date will be separately decided by the Executive Yuan.</p>