

General Explanation of the Amendments to the Act for the Recruitment and Employment of Foreign Professionals

The Act for the Recruitment and Employment of Foreign Professionals (hereinafter referred to as “this Act”) was promulgated on November 22, 2017 and came into effect on February 8, 2018. Amendments to match the revision of the age of majority in the Civil Code were promulgated on January 27, 2021, but have not yet come into effect. The new amendments to this Act were proposed for the purposes of bolstering the recruitment of foreign professionals, simplifying their work and resident permit application procedures, increasing incentives for long-term stay in Taiwan, and enhancing provision for keeping their families together and meeting their social security needs. The main points of the amendments are as follows:

1. Adding National Defense to the qualifying Fields of special expertise for foreign special professionals, and adding provision for the recognition of other special expertise by the Competent Authority (the National Development Council) in consultation with the central competent authority of the industry concerned; also amending the scope of professional work to include foreign subject teachers and work relating to experimental education. (Article 4 of the amended text)
2. Adding provision to exempt graduates of the world’s top universities, as announced by the Ministry of Education, from being required to have a specified period of work experience as a prerequisite for taking up specialized or technical work in Taiwan. (Article 6 of the amended text)
3. Adding provision to exempt foreign professionals, foreign special professionals, foreign senior professionals, and their dependent relatives, from being required to apply for work permits. (Article 7 of the amended text)
4. Adding provision for foreign special professionals who have already entered Taiwan and applied for an Employment Gold Card to be exempted from applying for a Resident Visa, and amending reference to applying for a pre-expiry “renewal” of an Employment Gold Card to applying for an “extension.” (Article 9 of the amended text)
5. Adding provision to allow foreign professionals and foreign special professionals who enter the country with a visa exemption or Visitor

Visa, and who obtain permission or are exempt from requiring permission to engage in professional work in Taiwan, to apply directly with the NIA for an ARC without needing to apply for a Resident Visa, and the same for their dependent relatives. (Article 12 of the amended text)

6. Adding provision for foreign professionals and foreign special professionals to apply for an extension of residency for up to one year, provided that they apply before the expiry of their originally permitted period of residency or Employment Gold Card. (Article 13 of the amended text)
7. Easing the conditions for foreign professionals to obtain permanent residency, requiring legal and continuous residence for five years and residing on average for more than 183 days a year, with the requisite duration of residence shortened to three years for foreign special professionals, and allowing time spent at school in Taiwan obtaining advanced degrees of Master's level and above to be partially counted toward fulfilling the requisite duration of continuous residence. (Article 14 of the amended text)
8. Relaxing the law to provide for the dependent relatives of foreign special professionals to apply for permanent residence upon having continuously resided in Taiwan for three years and for an average of more than 183 days a year. (Article 16 of the amended text)
9. Relaxing the law to provide for the lineal ascendants of foreign special professionals and foreign senior professionals to apply for Visitor Visas valid for one year. (Article 18 of the amended text)
10. Extending the period in which foreign special professionals can utilize the tax concession bestowed on them by this Act to five years, and in line with this, removing the provision for deferring utilization of the former three-year concession within a five-year period. (Article 20 of the amended text)
11. Relaxing the law to provide for foreign special professionals and foreign senior professionals who meet the criteria for being insured as employers or self-employed business owners under Article 10 Paragraph 1 Subparagraph 1 Item 4 of the National Health Insurance Act, together with their dependent relatives, to join the NHI system without having to wait for six months. (Article 21 of the amended text)
12. Providing for foreign researchers in government institutions and

their subsidiary academic institutes to have matters concerning their retirement governed, *mutatis mutandis*, by the retirement regulations for public school teachers, and for those who have obtained permanent residency to choose between a one-time lump sum pension or monthly pension payments. (Article 23 of the amended text)

13. Providing for persons who have obtained ROC citizenship through naturalization and come to this country to engage in professional work to be exempted from applying for a work permit. (Article 25 of the amended text)
14. Adding provision that, when a foreign professional, foreign special professional, or foreign senior professional has obtained ROC citizenship through naturalization, their dependent relatives and lineal ascendants may still utilize the relevant provisions of this Act. (Article 26 of the amended text)

Comparative Table of the Amendments to the Act for the Recruitment and Employment of Foreign Professionals

Amended Articles	Current Articles	Explanation
Article 1 This Act is made for the purpose of	Article 1 This Act is made for the purpose of	This Article is not amended.

<p>enhancing the recruitment and employment of foreign professionals, as a means of raising national competitiveness.</p>	<p>enhancing the recruitment and employment of foreign professionals, as a means of raising national competitiveness.</p>	
<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 Service Act, the Immigration Act, and other relevant laws and regulations.</p>	<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 Service Act, the Immigration Act, and other relevant laws and regulations.</p>	<p>This Article is not amended.</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 responsibilities of a central competent authority shall be handled by the authority concerned.</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 responsibilities of a central competent authority shall be handled by the authority concerned.</p>	<p>This Article is not amended.</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 who engages in professional work in the State. 2. “Foreign special professional” means a foreign professional who possesses special expertise needed by the State in science & technology, the economy, education, culture & the arts, sports, finance, law, architectural design, national defense, and other fields, as announced by the central competent authority of the industry concerned, or who has been recognized by the Competent Authority in consultation with the central competent authority of the industry concerned as possessing special 	<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 who engages in professional work in the State. 2. “Foreign special professional” means a foreign professional as referred to in the preceding subparagraph 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 central competent authority of the industry concerned. 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. 4. “Professional work” 	<ol style="list-style-type: none"> 1. Subparagraph 2 is amended to add finance, law and architectural design to the fields of special expertise for foreign special professionals, as announced by the relevant central competent authorities, and also to add national defense to match national defense policy and the need for input of foreign expertise in this field. In addition, considering how in this digital age industries are rapidly changing, with new forms of industry, business operation, development models and occupations constantly emerging, so that otherwise well qualified applicants can hardly be classified as belonging to any of the currently recognized fields of special expertise to

<p>expertise.</p> <p>3. “Foreign senior professional” means a senior professional needed by the State as prescribed in the Immigration Act.</p> <p>4. “Professional work” means the following work:</p> <p>(1) Work as specified in Article 46 Paragraph 1 Subparagraphs 1 to 3, 5 and 6 of the Employment Service Act.</p> <p>(2) Work as specified in Article 48 Paragraph 1 Subparagraphs 1 and 3 of the Employment Service Act.</p> <p>(3) A full-time foreign language teacher in a short-term tutorial school registered in accordance with the Supplementary Education Act (hereafter referred to as “a short-term</p>	<p>means the following work:</p> <p>(1) Work as specified in Article 46 Paragraph 1 Subparagraphs 1 to 6 of the Employment Service Act.</p> <p>(2) Possessing specialized knowledge or skills, and approved by the central competent authority of the industry concerned, 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>qualify as a special professionals, this is addressed by adding provision for the possession of qualifying special expertise to be recognized by the NDC in consultation with the central competent authority of the industry concerned.</p> <p>2. Subparagraph 3 is amended by deleting the specific reference to Article 25 Paragraph 3 Subparagraph 2 of the Immigration Act, and replacing it with just a general reference to that Act, to avoid any doubts about applicability that might otherwise result from future revisions of that Act that change the numbering of its provisions.</p> <p>3. The provisions of Subparagraph 4 are amended as follows:</p> <p>(1) The provisions of Article 46 Paragraph 1 Subparagraph 4 of</p>
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<p>tutorial school”), or possessing specialized knowledge or skills, and approved as a short-term tutorial school teacher by the central competent authority of the industry concerned in consultation with the Ministry of Education.</p> <p>(4) A teacher of a subject other than a foreign language in a special class approved by the Ministry of Education for the children of foreign professionals, foreign special professionals, and foreign senior professionals.</p> <p>(5) Work in teaching academic subject or foreign language</p>		<p>the Employment Service Act were amended on November 28, 2018 to loosen the scope of work as “full-time teacher in a short-term tutorial school registered in accordance with the Supplementary Education Act.” But considering that in practice it is still necessary to follow the procedures that were set forth in Item 2, for designation of open subjects to be made by the central competent authority of the industry concerned in consultation with the Ministry of Education, Item 1 is accordingly amended to exclude this situation.</p> <p>(2) Item 2 is added to stipulate that the work specified in Article 48 Paragraph 1 Subparagraphs 1 and 3 of the Employment Service Act constitutes</p>
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<p>courses, teacher training, curriculum development, and activity promotion, as specified in the Enforcement Act for School-based Experimental Education, the Act Governing the Commissioning of the Operation of Public Schools at Senior High School Level or Below to the Private Sector for Experimental Education, and the Enforcement Act for Non-school-based Experimental Education at Senior High School Level or Below.</p>		<p>professional work.</p> <p>(3) The provisions set forth in Item 2 are moved to Item 3. In addition to retaining the originally specified scope of work, this provision is amended in keeping with the widened scope of “full-time teacher in a short-term tutorial school registered in accordance with the Supplementary Education Act” stipulated in Article 46 Paragraph 1 Subparagraph 4 of the Employment Service Act.</p> <p>(4) Item 4 is added to open the employment of foreign subject teachers to teach in special classes approved by the Ministry of Education for the children of of foreign professionals, foreign special professionals, and foreign senior professionals (not including the children</p>
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		<p>of local professionals), in addition to the employment of foreign subject teachers in public or private experimental high school bilingual departments or bilingual schools under Article 46 Paragraph 1 Subparagraph 3 Item 3 of the Employment Service Act, with the aim of meeting the education needs of the children of overseas talent returning to Taiwan. These subject teachers will be supplementary hires, not taking up places in the authorized manning strength of schools, to be utilized in assistive “co-teaching” roles.</p> <p>(5) Item 5 is added in consideration of the provisions of the Enforcement Act for School-based Experimental Education, the Act Governing the</p>
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		<p>Commissioning of the Operation of Public Schools at Senior High School Level or Below to the Private Sector for Experimental Education, and the Enforcement Act for Non-school-based Experimental Education at Senior High School Level or Below, which provide for foreign nationals to engage in teaching academic subject or foreign language courses, teacher training, curriculum development, and activity promotion, which should also belong to professional work.</p>
<p>Article 5 An employer hiring a foreign professional to engage in professional work in the State as referred to in Subparagraph 4 of the preceding Article, excepting in the case of those exempted from applying for a work</p>	<p>Article 5 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</p>	<p>1. Paragraph 1 is amended to merge Paragraph 1 of Article 5 and the first part of Paragraph 1 of Article 6, and to match the provisions of Article 4 Subparagraph 4 Items 2, 4 and 5 and Article 7, as amended. Also, since this Act is a</p>

<p>permit under the provisions of Article 7, 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 Service Act. However, for employment to engage in professional work as referred to in Article 46 Paragraph 1 Subparagraph 3 of the Employment Service Act and in Subparagraph 4 Items 4 and 5 of the preceding Article, the employer shall apply for a permit to the Ministry of Education, submitting the relevant documents therewith.</p> <p>Job qualification and screening criteria for the employment of foreign professionals to engage in the work referred to in Subparagraph 4 Item 3 of the preceding Article shall be set by the Ministry of Labor in consultation with the central competent</p>	<p>documents therewith, and the application shall be processed in accordance with the provisions of the Employment Service Act. However, an employer of a school teacher as referred to in Article 46 Paragraph 1 Subparagraph 3 of the Employment Service 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 Service 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 not</p>	<p>special law in the realm of the Employment Service Act and must take precedence of application, its not being subject to the provisions of the Employment Service Act is a matter of course that does not need to be stipulated, hence this stipulation is deleted.</p> <ol style="list-style-type: none"> 2. Paragraph 2 is amended and moved from the last part of Article 6 Paragraph 1, and is adjusted to match the amended order of the items in Article 4 Subparagraph 4. Also, the stipulation of not being subject to the provisions of the Employment Service Act is deleted, for the same reason as set forth in the preceding paragraph of this explanation. 3. Paragraph 3 is amended and moved from Article 5 Paragraph 2. 4. Paragraphs 4 and 5
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<p>authority of the industry concerned.</p> <p>Regulations on job qualification, screening criteria, permit application, permit cancellation, employment supervision, and other relevant matters relating to the employment of foreign professionals to engage in professional work as referred to in the proviso to Paragraph 1 shall be set by the Ministry of Education.</p> <p>Supervision of the employment of foreign professionals under Paragraph 1 to engage in the professional work referred to in Subparagraph 4 Items 4 and 5 of the preceding Article, except as otherwise provided in this Act, shall be handled according to the provisions of the Employment Service Act pertaining to those engaging in the work referred to in Article 46 Paragraph 1 Subparagraphs 1 to 6 of</p>	<p>be subject to the provisions of Article 46 Paragraph 2 and Article 48 Paragraph 2 of the Employment Services Act.</p>	<p>are respectively amended and moved from Article 6 Paragraphs 2 and 3, and amended to match the amendment of Paragraph 1.</p>
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<p>that Act.</p> <p>The visiting, residency and permanent residency of a foreign professional approved to engage in professional work in the State as referred to in the preceding paragraph shall, except as otherwise provided in this Act, be handled according to the provisions of the Immigration Act.</p>		
<p>Article 6</p> <p>A foreigner who has obtained a master's or higher degree from a domestic or foreign university, or who has obtained a bachelor's or higher degree from one of the world's top universities as announced by the Ministry of Education, need not have a specified period of work experience as a prerequisite for being employed in the State to engage in specialized or</p>		<p>1. This Article is newly added, based on consideration that those who have obtained master's degrees or higher from domestic or foreign universities, and those who have obtained bachelor's degrees or higher from the world's top universities as announced by the Ministry of Education, all belong to the caliber of talent that our</p>

<p>technical work as referred to in Article 46 Paragraph 1 Subparagraph 1 of the Employment Service Act, provided that they have obtained the requisite qualifications for engaging in such work, comply with the specified methods and conditions for engaging in such work, and comply with relevant laws and regulations prescribed by the central competent authority of the industry concerned.</p>		<p>country is actively seeking to recruit. Hence, this provision stipulates that such people may be employed to engage in specialized or technical work as referred to in Article 46 Paragraph 1 Subparagraph 1 of the Employment Service Act, without needing to have a prescribed period of work experience.</p> <p>2. The world's top universities announced by the Ministry of Education will refer to that ministry's current list of Top 500 World University Rankings (compiled from the QS World University Rankings, the Times Higher Education World University Rankings, and the U.S. News and World Report Best Global Universities Rankings), as specified for reference in the Regulations on the</p>
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		<p>Procedures for Reviewing and Issuing Employment-Seeking Visas to Foreign Professionals and posted on the ministry's website.</p>
<p>Article 7</p> <p>A foreign professional, foreign special professional or foreign senior professional who meets one of the following conditions need not apply for a permit to engage in professional work in the State:</p> <ol style="list-style-type: none"> 1. To be employed as a consultant or researcher at any level of government or its subordinate academic research institute. 2. To be employed by a public or registered private college/university for lecturing or academic research as approved by the Ministry of Education. <p>A foreign professional, foreign special professional, or</p>		<ol style="list-style-type: none"> 1. This Article is newly added. 2. Paragraph 1 is drawn up with reference to the exemptions from applying for a work permit set forth in Article 48 Paragraph 1 Subparagraphs 1 and 3 of the Employment Service Act. 3. Under the provisions of Article 51 Paragraph 1 Subparagraph 4 and Paragraph 2 of the Employment Service Act, foreign nationals who have been granted permanent residency in Taiwan can apply directly to the central competent authority for a work permit, and do not need to apply through an employer. To provide

<p>foreign senior professional, their spouse, child under the age of majority, and child over the age of majority who is unable to live independently due to physical or mental disability, having obtained permanent residency, need not apply to the Ministry of Labor or Ministry of Education for a permit to engage in work in the State.</p>		<p>a friendly immigration environment by simplifying related procedures, Paragraph 2 stipulates that foreign professionals, foreign special professionals, foreign senior professionals, and their dependents, having obtained permanent residency, are exempted from applying for work permits.</p>
<p>Article 8</p> <p>The permission to employ a foreign special professional to engage in professional work shall be for a term of up to five years. When there is need to continue the employment beyond the expiry of that term, the employer may apply for an extension, of up to</p>	<p><i>(Current text as amended and announced on January 27, 2021)</i></p> <p>Article 7</p> <p>The permission to employ a foreign special professional to engage in professional work shall be for a term of up to five years. When there is</p>	<ol style="list-style-type: none"> 1. The Article number is changed. 2. Since this Act is a special law in the realm of the Employment Service Act and must take precedence of application, its not being subject to the limitations of the Employment Service

<p>five years each time.</p> <p>Where a foreign special professional as referred to in the preceding paragraph has obtained permission to reside from the National Immigration Agency, Ministry of the Interior [hereafter abbreviated to “the NIA”], their Alien Resident Certificate shall be valid for a term of up to five years starting from the next day following the date of said approval. When there is need for their residence to continue beyond the expiry of that term, an application for extension may be made to the NIA before the current time limit on their residence expires, and an extension of up to five years at a time may be granted. Where such foreign special professional’s spouse, child under the age of majority, or child over the age of majority who is unable to live independently due to physical or mental disability, has obtained permission to reside</p>	<p>need to continue the employment beyond the expiry 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 Service Act.</p> <p>Where a foreign special professional as referred to in the preceding paragraph has obtained permission to reside from the National Immigration Agency, Ministry of the Interior [hereafter abbreviated to “the NIA”], their Alien Resident Certificate shall be valid for a term of up to five years starting from the next day following the date of said approval. When there is need for their residence to continue beyond the expiry of that term, an application for extension may be made to the National Immigration Agency before the current time limit on their residence expires. An extension of up to</p>	<p>Act is a matter of course that does not need to be stipulated, hence the stipulation in Paragraph 1 of not being subject to such limitation is deleted.</p> <p>3. The age of majority as referred to in the provisions of this Act is in accordance with the provisions of our nation’s Civil Code. Therefore, the provisions relating to the age of the children of foreign special professionals set forth in the end part of Paragraph 2 follow the amendment of Article 12 of the Civil Code announced on January 13, 2021, which reduced the age of majority from 20 to 18. To avoid disputes as to whether the age of majority for foreign nationals is according to their country’s law or according to our country’s law, the original references to</p>
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<p>from the NIA, the same conditions shall apply to the effective term of, and time limit on extension of, their Alien Resident Certificate.</p>	<p>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 31 Paragraph 2 of the Immigration Act. Where such foreign special professional's spouse, child under 18 years old, or child over 18 years old who is unable to live independently due to physical or mental disability, has obtained approval to reside from the NIA, the same conditions shall apply to the effective term of, and time limit on extension of, their Alien Resident Certificate.</p>	<p>“under the age of majority” and “over the age of majority” were amended to “under 18 years old” and “over 18 years old”. Considering that the aforesaid amendment of the Civil Code will not become effective until January 1, 2023, and this Act is now being amended in full, if the implementation date of these amendments precedes the implementation date of the amended age of majority in the Civil Code, then prior to January 1, 2023, there will be a disparity between the meanings of “18 years old” and “the age of majority”, which might give rise to uncertainties in its subsequent implementation. Therefore, “under 18 years old” and “over 18 years old” in Paragraph 2 are</p>
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		<p>amended to “under the age of majority” and “over the age of majority”.</p> <p>Furthermore, since this Act is a special law in the realm of the Immigration Act and must take precedence of application, its not being subject to the limitations of the Immigration Act is a matter of course that does not need to be stipulated, hence the stipulation in Paragraph 2 of not being subject to such limitation is deleted.</p>
<p>Article 9</p> <p>A foreign special professional who plans to engage in professional work in the State may apply direct to the NIA for a four-in-one Employment Gold Card that combines work permit, resident visa, Alien Resident Certificate and re-entry permit. Before the NIA approves the issuance of an Employment Gold Card,</p>	<p>Article 8</p> <p>A foreign special professional who plans to engage in professional work in the State may apply to the NIA for a four-in-one Employment Gold Card that combines work permit, resident visa, Alien Resident Certificate and re-entry permit. Before the NIA approves the issuance of an Employment Gold Card, it shall conduct</p>	<ol style="list-style-type: none"> 1. The Article number is changed. 2. To simplify the residency application procedures for foreign professionals coming to work in Taiwan, Paragraph 1 is amended by adding the proviso that foreign special professionals who have already entered the country (including those

<p>it shall conduct screening jointly with the Ministry of Labor and the Ministry of Foreign Affairs. However, a foreign special professional who applies for an Employment Gold Card when having already entered the State shall be exempted from applying for a resident visa.</p> <p>An Employment Gold Card as referred to in the preceding paragraph shall have an effective term of one to three years. Before its expiry, a holder who meets specified conditions may apply for its extension, for up to three years at a time.</p> <p>Regulations on the application procedure, screening, specific conditions for extension, 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</p>	<p>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 Service Act shall not apply.</p> <p>An Employment Gold Card as referred to in the preceding paragraph shall have an effective term of one to three years. Before its expiry, a holder who meets specified conditions may apply for its renewal.</p> <p>Regulations on the application procedure, screening, specific conditions 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.</p> <p>The NIA will impose a charge for an Employment Gold Card</p>	<p>entering with a visa exemption or a visitor visa) do not need to apply for a resident visa when applying for an Employment Gold Card. Also, since this Act is a special law in the realm of the Immigration Act and must take precedence of application, its not being subject to the limitations of the Immigration Act is a matter of course that does not need to be stipulated, hence the stipulation in Paragraph 1 of not being subject to such limitation is deleted.</p> <p>3. Paragraph 2, which regulates the duration of validity of the Employment Gold Card, is amended in accordance with the provisions of the Immigration Act to stipulate that an application for extension of the card must be made before its current period of</p>
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<p>with the Ministry of Labor and the Ministry of Foreign Affairs.</p> <p>The NIA will impose a charge for an Employment Gold Card application under Paragraph 1 or extension application under Paragraph 2, the charging standards for which shall be set by the Ministry of the Interior in consultation with the Ministry of Labor and the Ministry of Foreign Affairs.</p>	<p>application under Paragraph 1 or Paragraph 2, the charging standards for which shall be set by the Ministry of the Interior in consultation with the Ministry of Labor and the Ministry of Foreign Affairs.</p>	<p>validity expires, and additionally to stipulate that it can be extended for up to three years at a time.</p> <p>4. To match the amendment of Paragraph 2, in Paragraph 3's mandating of matters for regulation, application for "renewal" is amended to application for "extension".</p> <p>5. The wording of paragraph 4 is amended to match the amendment of 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. Such work permit shall have a maximum effective term of three years, and when necessary, said person may apply for an</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 limitations prescribed in Article 43 of the Employment Service Act. Such work permit shall have a</p>	<p>1. Since this Act is a special law in the realm of the Employment Service Act and must take precedence of application, its not being subject to the limitations of the Employment Service Act is a matter of course that does not need to be stipulated, hence the current stipulation in</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>maximum effective term of three years, and when necessary, said person may apply for an 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>Paragraph 1 of not being subject to such limitation is deleted.</p> <p>2. Paragraph 2 is not amended.</p>
<p>Article 11</p> <p>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.</p> <p>A person who obtains a visitor visa under the provisions of the preceding paragraph</p>	<p>Article 19</p> <p>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.</p> <p>A person who obtains a visitor visa under the provisions of the preceding paragraph</p>	<p>The number of the Article is changed, the content is not amended.</p>

<p>may not reapply for a visitor visa under the same provisions within three years starting from the date of expiry of the total time limit for their stay.</p> <p>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 central competent authorities of the industries concerned, in light of the demand for such personnel and the status of applications as annually announced.</p> <p>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</p>	<p>may not reapply for a visitor visa under the same provisions within three years starting from the date of expiry of the total time limit for their stay.</p> <p>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 central competent authorities of the industries concerned, in light of the demand for such personnel and the status of applications as annually announced.</p> <p>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</p>	
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<p>central competent authorities of the industries concerned, in light of demand for such personnel.</p>	<p>central competent authorities of the industries concerned, in light of demand for such personnel.</p>	
<p>Article 12</p> <p>A foreign professional or foreign special professional who enters the State with a visa exemption or holding a visitor visa and who, having obtained a work permit or with exemption from obtaining a work permit, engages in professional work in the State, may apply to the NIA for residency, and if approved, shall be issued with an Alien Resident Certificate.</p> <p>Where a foreign professional who engages in professional work in the State, or a foreign special</p>		<ol style="list-style-type: none"> 1. This Article is newly added. 2. Under the provisions of Article 22 Paragraph 1 and Article 23 Paragraph 1 Subparagraph 3 of the Immigration Act, a foreign professional who enters the country with a visa exemption or holding a visa for a visit of less than sixty days is not yet able to apply for residence, but must apply to the Ministry of Foreign Affairs to change to a visitor visa of appropriate duration or a resident visa before he or she can apply for an Alien

<p>professional, has been approved for residency or permanent residency, their spouse, children under the age of majority, and children over the age of majority who are unable to live independently due to physical or mental disability, having entered the State with a visa exemption or holding a visitor visa, may apply to the NIA for residency, and if approved, shall be issued with an Alien Resident Certificate.</p> <p>Where a person who has been permitted to reside and has obtained an Alien Resident Certificate under the preceding two paragraphs has a change in their reason for residence, and meets one of the circumstances set out in any subparagraph of Article 23 Paragraph 1 of the Immigration Act, they may apply to the NIA for a modification of their reason for residence. However, a person to whom the proviso in</p>		<p>Resident Certificate. To simplify the application procedures for those people to come to work and stay in Taiwan, the first step is for foreign professionals or foreign special professionals who enter the country with a visa exemption or holding a visitor visa, and who have obtained permission or are exempted from applying for permission to engage in professional work in Taiwan, to be allowed to apply directly to the NIA for a residence permit. A further loosening of the law is set forth in Paragraph 2, providing that when a foreign professional engaging in work in Taiwan or a foreign special professional has obtained a residence or permanent residence permit, his or her dependent relatives</p>
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<p>Paragraph 1 Subparagraph 1 of that Article applies may not so apply.</p> <p>Where an application to reside or to modify reason for residence under the preceding three paragraphs meets one of the circumstances set out in any subparagraph of Article 24 Paragraph 1 of the Immigration Act, the NIA may decline to give approval; and where approval has already been given, may revoke or terminate such approval, and cancel said person's Alien Resident Certificate.</p> <p>Where a person as referred to in the preceding paragraph has approval declined due to meeting the circumstances set out in Article 24 Paragraph 1 Subparagraphs 10 or 11 of the Immigration Act, approval shall not be granted for a period of between one and three years starting from the next day following their</p>		<p>who have entered Taiwan with a visa exemption or holding a visitor visa may also apply directly to the NIA for an ARC.</p> <p>3. Taking account of the provisions of Article 23 Paragraph 2 of the Immigration Act, Paragraph 3 stipulates that where there is a change of the reason for residence of a person who has entered the country with a visa exemption or holding a visitor visa and has obtained an ARC, they may apply to the NIA for a modification of their reason for residence.</p> <p>4. Considering that the provisions of Article 24 Paragraph 1 of the Immigration Act under which the NIA may decline to permit an application for residence or for modification of reason for residence are applicable only to those who apply under Article 23 of</p>
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<p>departure from the State.</p>		<p>that Act, Paragraph 4 stipulates that if a foreign professional or foreign special professional or their dependent relative applies for residence or for modification of reason for residence and meets any of the circumstances set forth in the subparagraphs of Article 24 Paragraph 1 of that Act , then the NIA may decline to approve the application or revoke or terminate approval.</p> <p>5. Taking account of the period stipulated for entry bans in Article 24 Paragraph 3 of the Immigration Act, Paragraph 5 stipulates that where an application for residence or modification of reason for residence is declined due to meeting the circumstances set out in Article 24 Paragraph 1 Subparagraph 10 or</p>
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		<p>Subparagraph 11 of the Immigration Act, a ban of corresponding duration will be imposed.</p>
<p>Article 13</p> <p>Where a foreign professional who engages in professional work in the State, or a foreign special professional who has obtained an Alien Resident Certificate under the provisions of Article 8 Paragraph 2 or an Employment Gold Card under the provisions of Article 9, before the effective term of their residency or Employment Gold Card has expired, still has need to reside, they and their spouse, children under the age of majority, and children over the age of majority who are unable to live independently due to physical or mental disability, may apply to the NIA for an extension of residency.</p> <p>Where an application</p>		<ol style="list-style-type: none"> 1. This Article is newly added. 2. This Article is drafted with reference to the current provisions of Article 22 of the Regulations Governing Visiting, Residency, and Permanent Residency of Aliens, under which foreign nationals taking up employment to engage in professional work in Taiwan may apply to the NIA for extension of residence before the time limit of their original period of residency expires, for periods of extension adding up to a maximum of one year, to enable them to remain in Taiwan to seek employment, and their family members who

<p>for extension of residency as referred to in the preceding paragraph is approved, and an Alien Resident Certificate issued, the Alien Resident Certificate shall have an effective term of six months starting from the next day following the expiry of the original Alien Resident Certificate or Employment Gold Card; if needed, before this period expires, they may apply again for one further extension, for a total extension of residency up to a maximum of one year.</p>		<p>originally obtained permission to reside as dependent relatives may likewise apply for extensions. It also takes into consideration that freelance artistic workers and foreign special professionals who hold Employment Gold Cards are all people of high talent needed by Taiwan, and that they and their dependent relatives have the same needs for extension of residence.</p>
<p>Article 14 A foreign professional who engages in professional work in the State, and who has legally and continuously resided in the State for five years, having resided for an average of more than 183 days each year,</p>		<ol style="list-style-type: none"> 1. This Article is newly added. 2. Under the provisions of Article 25 Paragraph 1 of the Immigration Act, a foreign national who meets the specified requirements must have legally and

<p>may apply to the NIA for permanent residency if they meet the following requirements:</p> <ol style="list-style-type: none"> 1. Being above the age of majority. 2. Having no bad character, and having no criminal case recorded on a police criminal record certificate. 3. Having sufficient assets or skills to be self-supporting. 4. According with the national interests of the State. <p>Periods of residence in the State approved for reasons set out in any of the following subparagraphs shall not be counted in the calculation of the period of continuous residence as referred to in the preceding paragraph:</p> <ol style="list-style-type: none"> 1. Attending school in the State. 2. Approved to engage in work in the State as listed in Article 46 Paragraph 1 Subparagraphs 8 to 10 of the Employment Service 		<p>continuously resided in Taiwan for five years, being present in the country for more than 183 days each year, before they may apply for permanent residency. However, considering that foreign professionals and foreign special professionals frequently need to move between countries, and in order to boost their recruitment, Paragraph 1 of this Article relaxes the conditions they must meet to apply for permanent residency by changing the requirement for presence in Taiwan to an average of more than 183 days each year.</p> <ol style="list-style-type: none"> 3. Considering that, where persons have resided in Taiwan as students, or to do the kinds of work listed in Article 46 Paragraph 1 Subparagraphs 8 to 10 of the
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<p>Act.</p> <p>3. Permitted to reside as a dependent relative of a person as referred to in the two preceding subparagraphs.</p> <p>A foreign special professional who has legally and continuously resided in the State for three years, having resided for an average of more than 183 days each year, and whose reason for residence is that of having obtained a special professional work permit under Article 8 Paragraph 1 or having obtained an Employment Gold Card under Article 9, may apply to the NIA for permanent residency if they meet the requirements set out in all the subparagraphs of Paragraph 1.</p> <p>Where a foreign professional or foreign special professional has obtained a master's degree or higher from attending an institution of higher education in the State, the period of attending that school</p>		<p>Employment Service Act, and also where they have resided as dependent relatives, they would not have been engaged in professional work at such times, hence it is not appropriate to count such periods of residence in a foreign professional's lawful and continuous residence for the purpose of applying for permanent residency, and Paragraph 2 of this Article prescribes accordingly.</p> <p>4. Considering that foreign special professionals are people with special expertise in various fields who are being actively recruited by Taiwan, Paragraph 3 stipulates that those who reside in Taiwan as holders of special professional work permits under Article 8 Paragraph 1 or as holders of Employment Gold Cards under Article 9</p>
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<p>may be counted in the calculation of the period of continuous residence in the State as referred to in Paragraph 1 and the preceding paragraph, in accordance with the following provisions:</p> <ol style="list-style-type: none"> 1. Foreign professional: Obtaining a doctoral degree counts as two years, obtaining a master's degree counts as one year, but the two may not be counted together. 2. Foreign special professional: Obtaining a doctoral degree counts as one year. <p>An application for permanent residency under the provisions of Paragraph 1 or Paragraph 3 shall be made within two years after the end of the applicant's period of residence and stay.</p> <p>Standards for the determination of good character as referred to in Paragraph 1 Subparagraph 2 and Article 16 Paragraph 1 Subparagraph 1, and the</p>		<p>can apply for permanent residency after fulfilling three years of legal and continuous residence, with their presence in Taiwan averaging above 183 days per year.</p> <ol style="list-style-type: none"> 5. To enhance the inducement for foreign holders of local master's and doctoral degrees to to stay to engage in professional work in Taiwan, Paragraph 4 prescribes that time spent studying for such degrees in Taiwan can be partially included in calculating the length of their continuous residence for the purpose of applying for permanent residency. For example, a foreign professional wishing to apply for permanent residency must have legally and continuously resided in Taiwan for five years, but if he had obtained a doctoral
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<p>procedure and other matters relating thereto, shall be set by the Ministry of the Interior.</p>		<p>degree in Taiwan, then under the provisions of Subparagraph 1 he could reduce that by two years, so would only need to have legally and continuously resided in Taiwan for three years, with an average presence in the country of above 183 days per year, and could right away apply to the NIA for permanent residency.</p> <p>6. Under the provisions of Article 25 Paragraph 9 of the Immigration Act, foreigners who apply for permanent residency under Article 25 Paragraphs 1 and 2 of that Act must make such application within two years after their period of stay and residence expires. In order to provide the same benefit to those who apply for permanent residency under this Act, Paragraph 5 follows</p>
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		<p>the Immigration Act in stipulating that applications for permanent residency must be made within two years of the applicant ending their period of residence and stay in Taiwan.</p> <p>7. To provide a basis for determining that a person has no bad character as specified in Paragraph 1 Subparagraph 2 and also in Article 16 Paragraph 1 Subparagraph 1, Paragraph 6 stipulates that standards for its determination, attendant procedures and other related matters shall be set by the Ministry of the Interior. In addition, with regard to foreigners who have a criminal record in Taiwan, who threaten to endanger Taiwan's public security, or whose behavior disturbs good customs, which</p>
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		<p>should include the circumstances of criminal offenses committed by children and juveniles for which they have been adjudged guilty by a judicial authority, it is for the Ministry of the Interior to decide whether such cases warrant deportation under the provisions of the Immigration Act and related regulations.</p>
<p>Article 15 Where a foreign professional who engages in professional work in the State, a foreign special professional, or a foreign senior professional has been approved for permanent residency, their child who is over the age of majority may apply direct to the Ministry of Labor for a work permit to engage in work in the State, and need not apply through an employer, provided such child has obtained</p>	<p><i>(Current text as amended and announced on January 27, 2021)</i></p> <p>Article 17 Where a foreign professional who is hired to engage in professional work has been approved for permanent residence by the NIA, their child who is over 18 years old may apply direct to the Ministry of Labor for a work permit to engage in work in the State, and need not apply through an employer, provided such child has obtained</p>	<ol style="list-style-type: none"> 1. The Article number is changed. 2. Paragraph 1 is amended as follows: <ol style="list-style-type: none"> (1) This paragraph is amended to expand the ambit of its application beyond the currently specified foreign professionals who are hired to engage in professional work, so as to also include unhired freelance artistic workers as provided for in Article 10, as well as foreign special professionals

<p>confirmation from the NIA of having met one of the conditions listed below:</p> <ol style="list-style-type: none"> 1. Having lawfully accumulated ten years of residence in the State, and having been present in the State for more than 270 days in each of those years. 2. Having entered the State before the age of 14, and having been present 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 been present in the State for more than 183 days in each of those years. <p>Where an employer hires a child who is over the age of majority, as referred to in the preceding paragraph, to engage in work, they shall not be subject to the limitations prescribed in Article 46</p>	<p>confirmation from the NIA of having met one of the conditions listed below, and in such case shall not be subject to the limitations prescribed in Article 43 of the Employment Service Act:</p> <ol style="list-style-type: none"> 1. Having lawfully accumulated ten years of residence in the State, and having been present in the State for more than 270 days in each of those years. 2. Having entered the State before the age of 16, and having been present 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 been present in the State for more than 183 days in each of those years. <p>Where an employer hires a child who is over 18 years old, as referred to in the preceding</p>	<p>and foreign senior professionals.</p> <p>(2) Also, since this Act is a special law in the realm of the Immigration Act and must take precedence of application, its not being subject to the limitations of the Immigration Act is a matter of course that does not need to be stipulated, hence the current stipulation of not being subject to such limitation is deleted.</p> <p>(3) The reference to “over 18 years of age” is amended to “over the age of majority”, for the same reasons as stated in the 3rd point of explanation for Article 8.</p> <ol style="list-style-type: none"> 3. Paragraph 2 is amended for consistency of wording with Paragraph 1. 4. The current Paragraph 3 was added by amendment on
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<p>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 Service Act, and shall be exempt from payment of the employment security fees as prescribed in Article 55 of that Act.</p> <p>A child of a foreign professional, foreign special professional or foreign senior professional as referred to in Paragraph 1, having entered the State before the age of 16 prior to January 1, 2023, may utilize the provisions of that paragraph, and shall not be subject to the limitation pertaining to entering the State before the age of 14 as stipulated in Subparagraph 2 of that paragraph.</p>	<p>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 Service Act, and shall be exempt from payment of the employment security fees as prescribed in Article 55 of that Act.</p> <p>Where a child of a foreign professional as referred to in Paragraph 1 is under 16 years old prior to the December 30, 2019 amendment of this Act becoming effective, they may utilize the provisions after the amendment becomes effective, and shall not be subject to the limitation pertaining to entering the State before the age of 14 as stipulated in Subparagraph 2 of that paragraph.</p>	<p>January 27, 2021, in response to the amendment of Paragraph 1 Subparagraph 2 from “before the age of 16” to “before the age of 14” in line with amendment of the Civil Code, in order to protect the rights and interests of children of foreign professionals who entered Taiwan before they were 16 years old and prior to this amendment taking effect. Since this amendment is set to take effect on January 1, 2023, this date is specified accordingly. Also, it is specified, as necessary, that these provisions apply to the children of foreign special professionals and foreign senior professionals, in addition to the children of foreign professionals to whom the current provisions of this</p>
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		Article apply.
<p>Article 16</p> <p>After a foreign professional who engages in professional work in the State has been approved for permanent residency by the NIA, their spouse, children under the age of majority, and children over the age of majority who are unable to live independently due to physical or mental disability, having legally and continuously resided in the State for five years, being present for an average of more than 183 days each year, may apply to the NIA for permanent residency if they meet the following requirements:</p> <ol style="list-style-type: none"> 1. Having no bad character, and having no criminal case recorded on a police criminal record certificate. 2. According with the national interests of the State. <p>After a foreign special</p>	<p><i>(Current text as amended and announced on January 27, 2021)</i></p> <p>Article 16</p> <p>After a foreign professional hired to conduct professional work has been approved for permanent residence by the NIA, their spouse, children under 18 years old, and children over 18 years old who are unable to live independently due to physical or mental disability, having continuously and legally resided in the State for five years, being present in the State for more than 183 days each year, and being of proper behavior and according with the national interests of the State, may apply to the NIA for permanent residency.</p> <p>Where the permanent residence permit of a foreign professional as referred to in the preceding paragraph is revoked or</p>	<p>1. Paragraph 1 is amended as follows:</p> <ol style="list-style-type: none"> (1) This paragraph is amended to expand the ambit of its application beyond the currently specified foreign professionals who are hired to engage in professional work, so as to also include unhired freelance artistic workers as provided for in Article 10. (2) The days per year presence required for dependents to apply for permanent residency is relaxed to “an average” of more than 183 days each year, to match the corresponding requirement stipulated for foreign professionals in Article 10; and the wording “continuously and legally resided” adjusted to “legally and continuously resided”, to match

<p>professional has been approved for permanent residency by the NIA under Article 14 Paragraph 3, their spouse, children under the age of majority, and children over the age of majority who are unable to live independently due to physical or mental disability, having legally and continuously resided in the State for three years, residing for an average of more than 183 days each year, may apply to the NIA for permanent residency if they meet the requirements set out in each subparagraph of the preceding paragraph.</p> <p>Where the permanent residence permit of a foreign professional or foreign special professional as referred to in the preceding two paragraphs is revoked or repealed under the provisions of Article 33 Subparagraphs 1 to 3 and 8 of the Immigration Act, the permanent residence permits of their spouse, children under the age of</p>	<p>repealed under the provisions of this Act or of Article 33 of the Immigration Act, the permanent residence permits of said person's spouse, children under 18 years old, and children over 18 years old who are unable to live independently due to physical or mental disability, shall be revoked or repealed together therewith.</p>	<p>the wording of Article 25 of the Immigration Act.</p> <p>(3) The currently stipulated requirements of "being of proper behavior" and "according with the national interests of the State" are respectively moved to Subparagraphs 1 and 2, and to match the wording used in Article 3 Paragraph 1 Subparagraph 3 of the Nationality Act and in the Act Governing Issuance of Police Criminal Record Certificates, "being of proper behavior" is amended to "having no bad character, and having no criminal case recorded on a police criminal record certificate."</p> <p>2. Paragraph 2 is added to match the amendment of Article 14 Paragraph 3 that added provision for foreign special professionals</p>
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<p>majority, and children over the age of majority who are unable to live independently due to physical or mental disability, shall be revoked or repealed together therewith.</p> <p>An application for permanent residency under the provisions of Paragraph 1 or Paragraph 2 shall be made within two years after the end of the applicant's period of residence and stay.</p>		<p>to apply for permanent residency, stipulating that the requirements as to period of residence in Taiwan are the same for their dependent relatives as for the foreign special professionals. It also makes clear that the amended provisions of Article 14 Paragraph 3, by which a foreign professional or foreign special professional who has obtained a master's or doctoral degree in Taiwan can apply for permanent residency after a shortened period of continuous residence, do not apply to their dependents.</p> <p>3. The current Paragraph 2 is moved to Paragraph 3, and considering that the permanent residence permit of a foreign professional or foreign special professional may be revoked or repealed</p>
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		<p>under the amended provisions of Article 19 if they leave Taiwan for more than five years without returning, or under the provisions of Article 33 Subparagraphs 5 to 7 if they have restored, acquired, or concurrently have the nationality of the State, causing the permanent residence permits of their dependent relatives to be revoked or repealed together therewith, and concerned that this goes against the purposes of retaining and recruiting talent for which this Act was made, and therefore to relax these provisions so that only where the permanent residence permit of a foreign professional or foreign special professional is revoked or repealed under the provisions of Article 33</p>
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		<p>Subparagraphs 1 to 3 and 8 of the Immigration Act will their dependent relatives' permanent residence permits be revoked or repealed therewith, this paragraph is accordingly amended by deleting the words "of this Act or" and by amending "revoked or repealed under the provisions of Article 33 of the Immigration Act" to "revoked or repealed under the provisions of Article 33 Subparagraphs 1 to 3 and 8 of the Immigration Act."</p> <p>4. Paragraph 4 is newly added to stipulate that a dependent relative's application for permanent residency must be made within two years of the end of their period of residence and stay in Taiwan, for the same reasons as set forth in the 6th point of explanation for the</p>
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		<p>amendment of Article 14. Also, children under the age of majority who have met the requirements stipulated in Paragraph 1 or Paragraph 2 will still be able to utilize this provision in the two years up to the age of majority as stipulated herein.</p> <p>5. The specification of “under 18 years old” and “over 18 years old” in Paragraph 1 and Paragraph 2 are respectively amended to “under the age of majority” and “over the age of majority”, for the same reasons as set forth in the 3rd point of explanation for the amendment of Article 8.</p>
<p>Article 17 Where a foreign senior professional applies for permanent residency under the provisions of the Immigration Act, their</p>	<p><i>(Current text as amended and announced on January 27, 2021)</i></p> <p>Article 15 Where a foreign senior professional</p>	<p>1. The Article number is changed.</p> <p>2. In Paragraph 1, the reference to “Article 25 Paragraph 3 Subparagraph 2” of the Immigration Act</p>

<p>spouse, children under the age of majority, and children over the age of majority 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 repealed under the provisions of Article 33 Subparagraphs 1 to 3 and 8 of the Immigration Act, the permanent residence permits of their spouse, children under the age of majority, and children over the age of majority who are unable to live independently due to physical or mental disability, shall be revoked or repealed together therewith.</p>	<p>applies for permanent residency under the provisions of Article 25 Paragraph 3 Subparagraph 2 of the Immigration Act, said person’s spouse, children under 18 years old, and children over 18 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 repealed under the provisions of Article 33 of the Immigration Act, the permanent residence permits of said person’s spouse, children under 18 years old, and children over 18 years old who are unable to live independently due to physical or mental disability, shall be revoked or repealed together therewith.</p>	<p>is deleted, to avoid doubt as to its application if the numbering of that provision is adjusted by a subsequent amendment of that Act.</p> <p>3. In Paragraph 2, the words “this Act or” are deleted, and “revoked or repealed under the provisions of this Act or of Article 33 of the Immigration Act” is amended to “revoked or repealed under the provisions of Article 33 Subparagraphs 1 to 3 and 8”, for the same reasons as set forth in the 3rd point of explanation for the amendment of Article 16.</p> <p>4. The specification of “under 18 years old” and “over 18 years old” in Paragraph 1 and Paragraph 2 are respectively amended to “under the age of majority” and “over the age of majority”, for the</p>
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		<p>same reasons as set forth in the 3rd point of explanation for the amendment of Article 8.</p>
<p>Article 18</p> <p>Where a foreign special professional or foreign senior professional has been approved for residence or permanent residence by the NIA, their lineal ascendant may apply to the Ministry of 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 expiry of the time limit on the stay, said person may apply to the NIA for an extension, without having to leave the State. The total length of each stay is limited to a maximum of one year.</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 NIA, a lineal ascendant of said person may apply to the Ministry of 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 expiry of the time limit on the stay, said person may apply to the NIA for an extension, without having to leave the State. The total length of such stay is limited to a</p>	<ol style="list-style-type: none"> 1. The Article number is changed. 2. In its current form, this Article applies only to foreign special professionals who are hired to engage in professional work. But considering that foreign special professionals may also come to Taiwan to start businesses, set up companies, and engage in other forms of unhired work, and considering as well that foreign senior professionals are also actively targeted for recruitment by our country, this Article is amended to extend its application to all foreign special professionals and foreign senior professionals who have been approved for residence or

	<p>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>permanent residence in Taiwan. In addition, since this Act is a special law in the realm of the Immigration Act and must take precedence of application, its not being subject to the limitations of the Immigration Act is a matter of course that does not need to be stipulated, hence the current stipulation of not being subject to such limitation is deleted.</p>
<p>Article 19</p> <p>Where a foreign professional, foreign special professional, or foreign senior professional, or their spouse, minor child, or child over the age of majority who is unable to live independently due to physical or mental disability, after having obtained approval for permanent residence from the NIA, leaves the State for more than five years without re-entering, the NIA may</p>	<p>Article 18</p> <p>Where a foreign professional, after having obtained approval for permanent residence from the NIA, leaves the State for more than five years without re-entering, the NIA 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</p>	<ol style="list-style-type: none"> 1. The Article number is changed. 3. Considering that foreign professionals, foreign special professionals, and foreign senior professionals may all need to move from country to country for long periods, and their dependent relatives will also need to move with them, this Article is amended to apply not only to foreign professionals but also

<p>revoke their permanent residence permit and cancel their Alien Permanent Resident Certificate.</p>	<p>Immigration Act do not apply.</p>	<p>to include foreign special professionals, foreign senior professionals, and dependent relatives of all three types of foreign professionals, so that they may leave Taiwan and not re-enter for up to five years at a time without this being a cause for having their permanent residence permits revoked and their APRCs canceled by the NIA. In addition, since this Act is a special law in the realm of the Immigration Act and must take precedence of application, its not being subject to the limitations of the Immigration Act is a matter of course that does not need to be stipulated, hence the current stipulation of not being subject to such limitation is deleted.</p>
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<p>Article 20</p> <p>Starting from 2018, a foreign special professional who has not established household registration in the State, who is approved to reside in the State for the purpose of work for the first time, and who meets specified conditions, engages in professional work, or has obtained an Employment Gold Card under the provisions of Article 9 and during the effective term of the Employment Gold Card is employed to engage in professional work, then within five years counting from the tax year in which they for the first time meet the conditions of residing in the State for fully 183 days of the year and having salary income of more than three million NT dollars, the part of their salary income above three million NT dollars in each such tax year in which they reside in the State for fully 183</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 Article, and during the effective term of the Employment Gold Card is employed to engage in 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 fully 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</p>	<ol style="list-style-type: none"> 1. The Article number is changed. 2. Considering that, under the amended provisions of Article 8, the employment permit for hiring a foreign special professional to engage in professional work can have an effective term of up to five years, Paragraph 1 is amended to extend to a maximum of five years the period in which this tax benefit can be utilized, to enhance the incentives for such talent to stay and work in Taiwan for a long time. Also, the current wording "Starting from the year in which this Act comes into effect" is amended to "Starting from 2018", to ensure that foreign special professionals who could utilize the tax benefit starting from 2018 also could

<p>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.</p> <p>Regulations on the specified conditions referred to in the preceding paragraph, the procedure for applying to utilize the benefit, the requisite documentary proofs, and other relevant matters, shall be set by the Ministry of Finance in consultation with related authorities.</p>	<p>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.</p> <p>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 they reside in the State for fully 183 days and have salary income of more than three million</p>	<p>utilize the five-year tax benefit after the amendment. Furthermore, recruiting and attracting foreign special professionals needed by Taiwan's industries is a fundamental purpose of this Act, and lightening the tax burden they bear in consequence of coming to work and take up residence in Taiwan, and providing them with income tax relief, are means to heighten their willingness to come to work in our country. Therefore, no matter whether they have obtained an employment permit or an Employment Gold Card to come to work in Taiwan, all must meet the condition of not having established household registration in Taiwan and being approved to reside in Taiwan</p>
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	<p>NT dollars during another period of work in the 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.</p> <p>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.</p>	<p>for the purpose of work for the first time, and the wording of this provision is amended to clearly express this, and with reference to the wording related to household registration in the Immigration Act.</p> <p>3. The current provisions of Paragraph 2 providing for utilization of the three-year tax concession to be deferred within a five-year period are deleted, in line with the extension of the tax concession to five years in Paragraph 1, which enables the taxpayer to promptly utilize this concession upon meeting the stipulated conditions all through this period.</p> <p>4. The current Paragraph 3 is moved to Paragraph 2, and its wording amended to match the deletion of the current</p>
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		Paragraph 2.
<p>Article 21</p> <p>A foreign professional, foreign special professional, or foreign senior professional who meets one of the conditions listed below, and their spouse, children under the age of majority, and children over the age of majority 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 having completed six months of residence in the State as prescribed in Article 9 Subparagraph 1 of the National Health Insurance Act:</p> <ol style="list-style-type: none"> 1. They are hired to engage in professional work. 2. They are foreign special professionals or foreign senior professionals who are 	<p><i>(Current text as amended and announced on January 27, 2021)</i></p> <p>Article 14</p> <p>Where a foreign professional is hired to conduct professional work, said person's spouse, children under 18 years old, and children over 18 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 as prescribed in Article 9 Subparagraph 1 of the National Health Insurance Act.</p>	<ol style="list-style-type: none"> 1. The Article number is changed. 2. Foreign special professionals who obtain the Employment Gold Card and foreign senior professionals are all urgently needed by our country, but such people may be engaged in professional work in Taiwan without being in employment, and need to stay in Taiwan continuously for six months before they can participate in the National Health Insurance program. Considering that such people are developing and contributing their strengths in our country as employers or self-employed business owners, and their economic contribution is no less than that of employed foreign professionals, and

<p>qualified to be insured persons as employers or self-employed business owners under Article 10 Paragraph 1 Subparagraph 1 Item 4 of the National Health Insurance Act.</p>		<p>may even be creating more job opportunities or spurring possibilities for the development of emerging technologies in our country, this Article is amended by adding two subparagraphs to describe the two different situations that qualify foreign professionals, foreign special professionals, and foreign senior professionals, together with their dependent relatives, to receive coverage under the NHI system without having to wait until they have resided in Taiwan for six months, and in Subparagraph 1 specifying that this applies to foreign professionals who are hired to engage in professional work, and in Subparagraph 2 specifying that it also applies to foreign special professionals or foreign senior</p>
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<p>Article 22</p> <p>Foreign professionals and foreign special professionals who engage in professional work, and who have been approved for permanent residence by the NIA under the provisions of this Act, shall from the date of said approval be included in the retirement pension</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 NIA, 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 apply to</p>	<p>1. The Article number is changed.</p> <p>2. The current provisions of Paragraph 1 and Paragraph 2 are combined as Paragraph 1 and amended as follows:</p> <p>(1) In the case of those to whom the Labor Pension Act applies, as specified in Article</p>

<p>system under the Labor Pension Act. However, this shall not apply to those who obtained employment prior to the enforcement of the amendment of this Act on June 18, 2021 and are still serving in the same business entity, provided that, within six months of the date of said approval, they submit to their employer a written declaration of opting to remain in the retirement pension system under the Labor Standards Act.</p> <p>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 proviso of the preceding paragraph, may not thereafter change to opting 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</p>	<p>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.</p> <p>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</p>	<p>7 of that Act, their employer is required to make pension contributions for those covered by the Labor Standards Act, who may also make voluntary pension contributions. In the case of those specified in Article 7 Paragraph 2 of the Labor Pension Act (namely, employers who actually engage in labor work, self-employed operators, commissioned workers, and workers not designated under the Labor Standards Act), although there is no provision for compulsory contributions by employers, such persons may make voluntary pension contributions to safeguard their life in retirement. Therefore, Paragraph 1 is amended to extend Labor Pension Act coverage to those working as unhired</p>
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<p>Pension Act as provided for in Paragraph 1, their seniority prior to their inclusion in said system shall be treated in accordance with the provisions of Article 11 of that Act.</p> <p>To include a foreign professional or foreign special professional in the retirement pension system under the Labor Pension Act, their 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 Paragraph 1.</p> <p>The provisions of the preceding four paragraphs shall not apply to foreign professionals and foreign special professionals as referred to in the first paragraph who were already covered by the Labor Pension Act prior to the enforcement of the amendment of this</p>	<p>written declaration of opting to remain in the retirement pension system under the Labor Standards Act.</p> <p>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 provisos of the two preceding paragraphs, may not thereafter change to opting 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</p>	<p>freelance artists under the amended provisions of Article 10 and to unhired foreign special professionals, in addition to foreign professionals hired to engage in professional work, to whom the current provisions apply.</p> <p>(2) Under the amended provisions of Article 7 Paragraph 1 Subparagraph 4 the Labor Pension Act that went into effect on May 17, 2019, all foreign nationals who obtain permanent residency under the Immigration Act are included in the coverage of the Labor Pension Act's retirement pension system, which is not limited to foreign professionals alone. To distinguish them from foreign nationals who have already obtained permanent residency and become covered by the retirement</p>
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<p>Act on June 18, 2021, or who had made to their employer as prescribed by law a declaration to remain in the retirement pension system under the Labor Standards Act, who shall still be subject to the said provisions of law.</p>	<p>system under the Labor Pension Act, their 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>pension system under the provisions of the Immigration Act and the Labor Pension Act, this Article is amended to limit its application to foreign professionals who have obtained permanent residency under the provisions of this Act, with corresponding amendment of the point of time for application and the related text.</p> <p>3. The current Paragraphs 3 to 6 are renumbered as Paragraphs 2 to 5, and amended accordingly.</p>
<p>Article 23</p> <p>A foreign professional, foreign special professional or foreign senior professional who is currently employed as a full-time, qualified, paid teacher and researcher within the authorized manning strength of a public school in the State, or who is currently</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 NIA, shall have matters concerning their</p>	<p>1. The Article number is changed.</p> <p>2. Considering that this provision is currently specified as applying only to foreign professionals, Paragraph 1 is amended to clearly specify that it also applies to foreign special professionals and foreign senior</p>

<p>employed as a full-time, qualified, paid researcher within the authorized manning strength of a government institution or its subsidiary academic research institute, shall have matters concerning their retirement governed, <i>mutatis mutandis</i>, by the retirement regulations for public school teachers, and having been approved for permanent residency, may opt for either a one-time lump sum pension payment or a monthly pension.</p> <p>Where a person has already claimed a monthly pension under the provisions of the preceding paragraph, and their permanent residence permit has been revoked or repealed by the NIA, their right to claim the monthly pension shall be forfeited. However, this restriction shall not apply if the permanent residence permit was revoked or repealed due to regaining nationality</p>	<p>retirement governed, <i>mutatis mutandis</i>, by the retirement regulations for public school teachers, and may opt for either a one-time lump sum pension payment or a monthly pension.</p> <p>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 repealed by the NIA, their right to claim the monthly pension shall be forfeited. However, this restriction shall not apply if the permanent residence permit was revoked or repealed due to regaining nationality of the State, obtaining nationality of the State, or concurrently possessing nationality of the State.</p>	<p>professionals. Furthermore, considering that foreign nationals who are currently employed as full-time, qualified, paid researchers within the authorized manning strength of Taiwan's public schools or government institutions or their subsidiary academic research institutes, have matters concerning their retirement governed, <i>mutatis mutandis</i>, by the retirement regulations for public school teachers, and if they have obtained permanent residency, with the purpose of permanently living and developing in our country, then it is only proper that they should be accorded quasi-national treatment in assuring their security in their old age, therefore an amendment is made to include them in</p>
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<p>of the State, obtaining nationality of the State, or concurrently possessing nationality of the State.</p>		<p>the entitlement to opt for either a one-time lump-sum pension payment or a monthly pension.</p> <p>3. The wording of Paragraph 2 is adjusted for consistency with Paragraph 1.</p>
<p>Article 24</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 Paragraphs 1-4, Article 6, Article 7 Paragraph 1, Articles 8-11, Article 13, Article 20 and Article 21. Matters concerning their entry, stay and residence shall be handled 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>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. The Article number is changed.</p> <p>2. Adjustment is made to the listing of the provisions of the Act that apply, <i>mutatis mutandis</i>, to residents of Hong Kong or Macau who engage in professional work or seek employment in the Taiwan Area, to match the various amendments of the Act's contents.</p>
<p>Article 25</p> <p>A citizen of the State</p>	<p>Article 21</p> <p>A citizen of the State</p>	<p>1. The Article number is changed.</p>

<p>who concurrently holds foreign nationality and has not established household registration in the State, and who comes to the State as holder of a foreign passport to engage in professional work or to seek employment, shall be treated in accordance with the provisions of this Act pertaining to foreign professionals. However, such person who has acquired nationality of the State by naturalization is exempted from applying for a work permit.</p> <p>A person who has acquired nationality of the State by naturalization but has not established household registration in the State, and who enters the State as holder of an ROC passport to engage in professional work or seek employment, is exempted from applying for a work permit.</p>	<p>who concurrently holds foreign nationality and has not established household registration in the State, and who comes to the State as holder of a foreign passport to engage in professional work or seek employment, shall be treated in accordance with the provisions of this Act pertaining to foreign professionals.</p>	<p>2. Under the current provisions of this Article, as retained in Paragraph 1, a person who has acquired nationality of the State by naturalization and who comes to the State as holder of a foreign passport to engage in professional work shall be treated in accordance with the provisions of this Act pertaining to foreign professionals. But based on considerations of equity and the policy objectives of recruiting and retaining talent, a proviso is added to relax this provision by stipulating that a foreign professional who has acquired nationality of the State by naturalization is exempted from applying for a work permit.</p> <p>3. Under the provisions of Article 79 of the</p>
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<p>Article 26 Where a foreign professional, foreign special professional or foreign senior professional has acquired nationality of the State by naturalization, work permits for their adult children, permanent residency for their spouse, children under the age of majority, and children over the age of majority who are unable</p>		<ol style="list-style-type: none"> 1. This Article is newly added. 2. In order to enhance the rights of those belonging to the families of foreign professionals, foreign special professionals and foreign senior professionals who have acquired nationality of the State by naturalization, and thereby enhance the

<p>to live independently due to physical or mental disability, and visitor visas for their lineal ascendants, are subject, <i>mutatis mutandis</i>, to the provisions of Articles 15 to 19.</p>		<p>incentives for outstanding talent to put down roots in Taiwan, this Article is added to relax the law by providing that, after such professionals have naturalized as ROC citizens, their dependent relatives and lineal ascendants can still enjoy the preferential treatment conferred by the relevant provisions of this Act, as applied to them <i>mutatis mutandis</i>.</p>
<p>Article 27 The effective date of this Act shall be decided by the Executive Yuan.</p>	<p>Article 22 The effective date of this Act shall be decided by the Executive Yuan.</p>	<p>The Article number is changed, the content is not amended.</p>