

Explanation

- ▶ This decree of interpretation relaxes the conditions for tax benefit eligibility by stipulating that a foreign national shall be recognized as meeting the condition of “having been approved to reside in the State for the purpose of work starting from the year in which the Act came into effect” if he/she took up professional work in Taiwan for the first time **before the Act came into effect**, but the period of that employment contract **ran into the year in which the Act came into effect (2018)**, and if during that period he/she obtained an Employment Gold Card, foreign special professional work permit, or other relevant documentation constituting recognition of him/her as a foreign special professional.
- ▶ Eligibility is illustrated in the diagram below:



1 Before Act effective (**this relaxation**)

Foreign national came to Taiwan to take up employment as a foreign professional for **the first time** before the Act came into effect, with the period of his/her **first employment contract** commencing after the start of 2015 (the longest term of a foreign professional work permit being set at 3 years), and obtained an Employment Gold Card or foreign special professional work permit during this period.

2 From year Act became effective

Foreign national came to Taiwan to take up employment as a foreign professional for **the first time** in the year in which the Act came into effect, with the period of his/her **first employment contract** commencing after January 1, 2018, and obtained an Employment Gold Card or foreign special professional work permit during this period.