

# Ministry of Finance Decree

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The Act for the Recruitment and Employment of Foreign Professionals (hereafter “the Act”) became effective on February 8, 2018. Where a foreign national for the first time took up engagement in professional work in the Republic of China (hereafter “the State”) before the Act came into effect, then provided the duration of this first employment contract covers a period extending from before and into the year in which Act came into effect (2018), and during the term of this contract said person has been recognized as a foreign special professional as prescribed in Article 4 Subparagraph 2 of the Act, said person may be recognized as meeting the conditions in Article 9 of the Act in respect 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. When filing an individual income tax return, said foreign national may apply to utilize the applicable tax benefit by appending relevant documentation (such as a foreign special professional work permit or Employment Gold Card) issued by the Ministry of Labor or the Ministry of the Interior’s National Immigration Agency, sufficient to prove his/her being a foreign special professional during the term of this first employment contract.