



Taiwan Act for Recruitment and Employment of Foreign Professionals – updated 27 February 2018

Effective from 8 February 2018 and provides for significant changes regarding foreign professionals, foreign special professionals, and the dependents of residents:

Foreign Special Professions

- Eight (8) criteria to define “Foreign Special Professions”, includes: Technology, Economic, Education, Cultural and Art, Sport, Financial, Law and Architecture.
- Foreign special professionals are able to apply for “Employment Gold Card”, which allows for transferring positions if already in Taiwan or seeking jobs; the term of the Employment Gold Card is 1-3 years
- Work permits for foreign special professionals extended from 3-5 years
- Foreign special professionals who work in Taiwan with employment gold card and have salary income of more than NT\$ 3 million a year (approx. US\$ 102K) can deduct half of the amount above NT\$ 3 million from their tax liabilities for the first 3 years
- The visitor visas for parents and grandparents of foreign professionals are extended to allow for a stay of up to 1 year at a time.

Foreign Professions

- Foreign freelance artists are allowed to obtain work permits without applying for them through employers.
- Cram schools in Taiwan are allowed to hire foreign teachers with expertise or professional skills for teaching.
- Foreign professionals looking for jobs in Taiwan are eligible to apply for employment-seeking visa.



For Dependents

- Spouses, minor children, or disabled adult children of foreign professionals & foreign special professionals can participate in National Health Insurance as insured persons immediately, no longer need to wait 6 months
- The requirements for dependents of foreign professionals with permanent residence (APRC) has been relaxed, so that the dependents of any age must only continually and lawfully reside in Taiwan for a period of 5 years, stay more than 183 days in each of calendar years, and there is no longer a requirement to produce proof of assets.
- Requirements are eased for foreign professionals' adult children who meet the specified conditions to apply for work permits without going through an employer.

Alien Permanent Resident Certificate (APRC)

- The required minimum duration of stay of 183 days per year for maintaining permanent residency (APRC) is abolished.

Should you have any questions, please feel free to contact our Relocation Manager:

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