General Explanation of the Draft 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 "the Act") was enacted and promulgated on November 22, 2017, and came into force on February 8, 2018. It has been amended twice, with the most recent amendment promulgated on July 7, 2021. In response to the intense international competition for talent and the needs of domestic industrial development, it is imperative to recruit the professional talent needed for national economic development. Therefore, this draft amendment of the Act has been proposed to further liberalize regulations pertaining to work, residency, permanent residency, social security, and retirement benefits of foreign professionals in Taiwan. The main points of the amendment are as follows:

- 1. Relaxes restrictions on engagement in professional work in Taiwan for those who have earned a bachelor's degree or higher from a university that meets a specified global ranking criterion. (Amended Articles 6 and 11)
- 2. Adds provisions to allow foreign nationals who have recently earned an associate degree or higher from a school in Taiwan to apply for personalized work permits to engage in work in Taiwan during their post-graduation extension of stay, and to allow the spouses of foreign specialist professionals and foreign senior professionals to apply for personalized work permits valid during their stay in Taiwan as dependent relatives. (Amended Articles 12 and 15)
- 3. Adds a provision to allow foreign professionals to apply for a digital nomad visa to stay in Taiwan for up to two years at a time, provided they engage in remote work, do not provide services to enterprises or employers within Taiwan, and meet certain conditions. (Amended Article 14)
- 4. Relaxes permanent residency eligibility conditions for foreign specialist professionals who meet certain criteria and likewise for their dependent

- family members. Additionally, allows foreign professionals and foreign specialist professionals who have earned an associate degree or higher in Taiwan to count part of their study period toward meeting the continuous residence requirement for permanent residency. (Amended Articles 18 and 19)
- 5. Relaxes restrictions on the length of stay for family visits by the lineal ascendants of foreign specialist professionals and foreign senior professionals, and adds a requirement that they have medical and full-coverage hospitalization insurance for the duration of their stay in Taiwan as a condition of applying for an extension of stay. (Amended Article 20)
- 6. Eases restrictions to allow foreign professionals, foreign specialist professionals, and foreign senior professionals to participate in the retirement pension system under the Labor Pension Act before they have been granted permanent residency. (Amended Article 24)
- 7. Adds a provision to extend coverage under the Employment Insurance Act to foreign professionals, foreign specialist professionals, and foreign senior professionals who are employed to engage in work in Taiwan and have been granted permanent residency. (Amended Article 25)
- 8. Adds provision for foreign professionals, foreign specialist professionals, and foreign senior professionals who are employed as teachers in the bilingual departments of public experimental high schools in science parks to have matters relating to their retirement, severance, bereavement compensation, and separation payments governed, mutatis mutandis, by the regulations applicable to public school teachers, and allows those who have been granted permanent residency to choose, in accordance with the regulations, to receive either a lump-sum pension payment or a monthly pension. (Amended Article 27)
- 9. Adds provisions for foreign professionals, foreign specialist professionals, and foreign senior professionals, as well as their dependents, to be covered, mutatis mutandis, by the provisions of Articles 50 and 51 of the

- People with Disabilities Rights Protection Act and paragraph 4 of Article 8-1 of the Long-Term Care Services Act, provided they have obtained permanent residency and have resided in Taiwan for at least ten years. (Amended Articles 28 and 29)
- 10. Adds a provision to authorize the Competent Authority to collect, process, and use the personal data of those to whom this Act applies. (Amended Article 30)
- 11. Relaxes regulation to allow ROC nationals who also hold foreign nationality and have not established household registration in Taiwan to work in Taiwan without requiring a work permit. (Amended Article 32)

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

Amended Articles	Current Articles	Explanation
Article 1	Article 1	No amendment of this
This Act is enacted for	This Act is enacted for	Article is proposed.
the purpose of enhancing	the purpose of enhancing	
the recruitment and	the recruitment and	
employment of foreign	employment of foreign	
professionals, as a means of	professionals, as a means of	
raising national	raising national	
competitiveness.	competitiveness.	
Article 2	Article 2	No amendment of this
Foreign professionals	Foreign professionals	Article is proposed.
who engage in professional	who engage in professional	
work or seek employment	work or seek employment	
in the Republic of China	in the Republic of China	
(hereinafter referred to as	(hereinafter referred to as	
"the State") are governed	"the State") are governed	
by this Act. Matters not	by this Act. Matters not	
covered by this Act shall be	covered by this Act shall be	
governed by the	governed by the	
Employment Service Act,	Employment Service Act,	
the Immigration Act, and	the Immigration Act, and	
other relevant laws and	other relevant laws and	
regulations.	regulations.	
Article 3	Article 3	No amendment of this
The Competent	The Competent	Article is proposed.
Authority of this Act is the	Authority of this Act is the	
National Development	National Development	
Council.	Council.	
Matters stipulated in	Matters stipulated in	
this Act that involve the	this Act that involve the	
powers and responsibilities	powers and responsibilities	
of the central competent	of the central competent	
authorities shall be	authorities shall be	
implemented by the	implemented by the	
authority concerned.	authority concerned.	

Article 4

Terms used in this Act are defined as follows:

- 1. "foreign professional" means a foreign national who may engage in professional work in the State.
- 2. "foreign specialist professional" means a foreign professional who possesses specific expertise needed by the State in science & technology, the economy, education, culture & the arts. sports, finance, law, architectural design, national defense, digital, and other fields, as announced by the central competent authorities, or who has been recognized by the Competent Authority in consultation with the central competent authorities as possessing specific expertise.
- 3. "foreign senior professional" means a senior professional needed by the State as prescribed in the Immigration Act.

Article 4

Terms used in this Act are defined as follows:

- 1. "foreign professional" means a foreign national who may engage in professional work in the State.
- 2. "foreign specialist professional" means a foreign professional who possesses specific 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 authorities, or who has been recognized by the Competent Authority in consultation with the central competent authorities as possessing specific expertise.
- 3. "foreign senior professional" means a senior professional needed by the State as prescribed in the Immigration Act.

- 1. Paragraph 2 is amended to include the digital sector, in view of the international trend of development in this sector.
- 2. No other amendment of this Article is proposed.

- 4. "professional work" means the following work:
 - (1) Work as specified in subparagraphs 1 to 3, 5 and 6, paragraph 1 of Article 46 of the Employment Service Act.
 - (2) Work as specified in subparagraphs 1 and 3, paragraph 1 of Article 48 of the Employment Service Act.
 - (3) Full-time foreign language teachers in short-term tutorial schools registered in accordance with the Supplementary **Education Act** (hereinafter referred to as "short-term tutorial schools"), or possessing specialized knowledge or skills, and designated as short-term tutorial schools teachers by the central

competent

authorities in

- 4. "professional work" means the following work:
 - (1) Work as specified in subparagraphs 1 to 3, 5 and 6, paragraph 1 of Article 46 of the Employment Service Act.
 - (2) Work as specified in subparagraphs 1 and 3, paragraph 1 of Article 48 of the Employment Service Act.
 - (3) Full-time foreign language teachers in short-term tutorial schools registered in accordance with the Supplementary **Education Act** (hereinafter referred to as "short-term tutorial schools"), or possessing specialized knowledge or skills, and designated as short-term tutorial schools teachers by the central competent

authorities in

- consultation with the Ministry of Education.
- (4) Teachers of a subject other than a foreign language in a special class established by the Ministry of Education for enrolling the children of foreign professionals, foreign specialist professionals, and foreign senior professionals.
- (5) Work in teaching academic subject or foreign language 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

- consultation with the Ministry of Education.
- (4) Teachers of a subject other than a foreign language in a special class established by the Ministry of Education for enrolling the children of foreign professionals, foreign specialist professionals, and foreign senior professionals.
- (5) Work in teaching academic subject or foreign language 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 Experimental Education, and the Education, and the Enforcement Act Enforcement Act for Non-schoolfor Non-schoolbased based Experimental Experimental Education at Education at Senior High Senior High School Level or School Level or Below. Below.

Article 5

Unless exempted from applying for a work permit under Article 7, an employer hiring a foreign professional to engage in professional work in the State as referred to in subparagraph 4 of Article 4 shall apply for a permit to the Ministry of Labor, submitting the relevant documents therewith, and comply with the Employment Service Act in said application. However, for employment to engage in professional work as referred to in subparagraph 3, paragraph 1 of Article 46 of the Employment Service Act and in items 4 and 5, subparagraph 4 of Article 4, the employer shall apply for a permit to the Ministry of Education, submitting the relevant documents

Article 5

Unless exempted from applying for a work permit under Article 7, an employer hiring a foreign professional to engage in professional work in the State as referred to in subparagraph 4 of Article 4 shall apply for a permit to the Ministry of Labor, submitting the relevant documents therewith, and comply with the Employment Service Act in said application. However, for employment to engage in professional work as referred to in subparagraph 3, paragraph 1 of Article 46 of the Employment Service Act and in items 4 and 5, subparagraph 4 of Article 4, the employer shall apply for a permit to the Ministry of Education, submitting the relevant documents

No amendment of this Article is proposed.

therewith.

The job qualifications and review criteria for the employment of foreign professionals to engage in the work referred to in item 3, subparagraph 4 of Article 4 shall be prescribed by the Ministry of Labor in consultation with the central competent authorities.

Regulation on job
qualifications, review
criteria, permit application,
permit revocation,
employment supervision,
and other matters relating to
the employment of foreign
professionals to engage in
professional work as
referred to in the proviso to
paragraph 1 shall be
prescribed by the Ministry
of Education.

Supervision of the employment of foreign professionals under paragraph 1 to engage in the professional work referred to in items 4 and 5, subparagraph 4 of Article 4, except as otherwise provided in this Act, shall be handled according to the provisions of the Employment Service Act pertaining to those

therewith.

The job qualifications and review criteria for the employment of foreign professionals to engage in the work referred to in item 3, subparagraph 4 of Article 4 shall be prescribed by the Ministry of Labor in consultation with the central competent authorities.

Regulations on job
qualifications, review
criteria, permit application,
permit revocation,
employment supervision,
and other matters relating to
the employment of foreign
professionals to engage in
professional work as
referred to in the proviso to
paragraph 1 shall be
prescribed by the Ministry
of Education.

Supervision of the employment of foreign professionals under paragraph 1 to engage in the professional work referred to in items 4 and 5, subparagraph 4 of Article 4, 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 subparagraphs 1 to 6, paragraph 1 of Article 46 of that Act.

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 governed by the Immigration Act.

engaging in the work referred to in subparagraphs 1 to 6, paragraph 1 of Article 46 of that Act.

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 governed by the Immigration Act.

Article 6

A foreign national who has obtained a master's or higher degree from a domestic or foreign college /university, or who has obtained a bachelor's or higher degree from one of the world's top one thousand universities as announced by the Ministry of Education, is not required to have a specified period of work experience to be employed in the State to engage in specialized or technical work as referred to in subparagraph 1, paragraph 1 of Article 46 of the Employment Service Act, provided that they have obtained the requisite qualifications for engaging

Article 6

A foreign national who has obtained a master's or higher degree from a domestic or foreign college /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, is not required to have a specified period of work experience to be employed in the State to engage in specialized or technical work as referred to in subparagraph 1, paragraph 1 of Article 46 of the Employment Service Act, provided that they have obtained the requisite qualifications for engaging

To expand talent recruitment, the specification of "the world's top universities" is amended to "the world's top one thousand universities."

in such work, comply with the specified manners and conditions for engaging in such work, and comply with relevant laws and regulations prescribed by the central competent authorities.

in such work, comply with the specified manners and conditions for engaging in such work, and comply with relevant laws and regulations prescribed by the central competent authorities.

1. Paragraph 2 is amended to ensure consistency

of terminology.

Article 7

A foreign professional, foreign specialist professional or foreign senior professional who meets one of the following circumstances is not required to apply for a permit to engage in professional work in the State:

- 1. To be employed as a consultant or researcher by any level of government or its subordinate academic research agencies (institutes).
- 2. To be employed by public or registered private colleges / universities for lecturing or academic research as approved by the Ministry of Education.

A foreign professional, foreign specialist professional, or foreign senior professional, Article 7

A foreign professional, foreign specialist professional or foreign senior professional who meets one of the following circumstances is not required to apply for a permit to engage in professional work in the State:

- 1. To be employed as a consultant or researcher by any level of government or its subordinate academic research agencies (institutes).
- 2. To be employed by public or registered private colleges / universities for lecturing or academic research as approved by the Ministry of Education.

A foreign professional, foreign specialist professional, or foreign senior professional, 2. No other amendment of this Article is proposed.

their spouse, minor children, or children having reached the age of majority or above who lack self-care ability due to physical or mental disability, having obtained permanent residency approval from the National Immigration Agency, Ministry of the Interior (hereinafter referred to as "the NIA"), is not required to apply to the Ministry of Labor or Ministry of Education for a permit to engage in work in the State.

their spouse, minor children, or children having reached the age of majority or above who lack self-care ability due to physical or mental disability, having obtained permanent residency, is not required to apply to the Ministry of Labor or Ministry of Education for a permit to engage in work in the State.

Article 8

The approved employment of a foreign specialist 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 five years each time.

Where a foreign specialist professional as referred to in the preceding paragraph has obtained residency approval from the NIA, their Alien Resident Certificate shall be valid for

Article 8

The approved employment of a foreign specialist 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 five years each time.

Where a foreign specialist professional as referred to in the preceding paragraph has obtained residence approval from the National Immigration Agency, Ministry of the No amendment of this Article is proposed.

a term of up to five years starting from the next day following the date of said approval. When there is a need for their residency to continue beyond the expiry of that term, an application for extension may be made to the NIA before the current term of residency expires, and an extension of up to five years may be granted each time. Where such foreign specialist professional's spouse, minor children, or children having reached the age of majority or above who lack self-care ability due to physical or mental disability, have obtained residency approval from the NIA, the same conditions shall apply to the term, and term of extension, of their Alien Resident Certificates.

Interior (hereinafter referred to as "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 a 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 term of residence expires, and an extension of up to five years may be granted each time. Where such foreign specialist professional's spouse, minor children, or children having reached the age of majority or above who lack self-care ability due to physical or mental disability, have obtained residence approval from the NIA, the same conditions shall apply to the term, and term of extension, of their Alien Resident Certificates.

Article 9

A foreign specialist professional who plans to engage in professional work in the State may apply directly to the NIA for a four-in-one Employment Gold Card that combines No amendment of this Article is proposed.

Article 9

A foreign specialist professional who plans to engage in professional work in the State may apply directly 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 reviews jointly with the Ministry of Labor and the Ministry of Foreign Affairs. However, a foreign specialist professional who applies for an Employment Gold Card when having already entered the State shall be exempted from applying for a resident visa when applying for an Employment Gold Card.

An Employment Gold Card as referred to in the preceding paragraph shall be for a term of one to three years. Before expiry of the card, an application for extension may be made subject to specified conditions, for up to three years each time.

Regulation on the application procedure, review, specific conditions for extension, and other matters pertaining to the Employment Gold Card, as referred to in the preceding two paragraphs, shall be prescribed by the Ministry of the Interior in

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 reviews jointly with the Ministry of Labor and the Ministry of Foreign Affairs. However, a foreign specialist professional who applies for an Employment Gold Card when having already entered the State shall be exempted from applying for a resident visa when applying for an Employment Gold Card.

An Employment Gold Card as referred to in the preceding paragraph shall be for a term of one to three years. Before expiry of the card, an application for extension may be made subject to specified conditions, for up to three years each time.

Regulations on the application procedure, review, specific conditions for extension, and other matters pertaining to the Employment Gold Card, as referred to in the preceding two paragraphs, shall be prescribed by the Ministry of the Interior in

consultation with the Ministry of Labor and the Ministry of Foreign Affairs.

The NIA will impose a charge for an Employment Gold Card application under paragraph 1 or extension application under paragraph 2, the fee schedule for which shall be prescribed by the Ministry of the Interior in consultation with the Ministry of Labor and the Ministry of Foreign Affairs.

consultation with the
Ministry of Labor and the
Ministry of Foreign Affairs.

The NIA will impose a charge for an Employment Gold Card application under paragraph 1 or extension application under paragraph 2, the fee schedule for which shall be prescribed by the Ministry of the Interior in consultation with the Ministry of Labor and the Ministry of Foreign Affairs.

Article 10

A foreign professional who works as an artist may apply directly to the Ministry of Labor for a permit to engage in artistic work in the State. Such a work permit shall be for a maximum term of three years, and when necessary, an application for extension may be made for up to three years each time.

Article 10

Regulation on work qualifications, review criteria, application for and revocation of the permit, employment management, and other relevant matters shall be prescribed by the Ministry of Labor in consultation with the A foreign professional who works as an artist may, without applying through an employer, apply directly to the Ministry of Labor for a permit to engage in artistic work in the State. Such a work permit shall be for a maximum term of three years, and when necessary, an application for extension may be made for up to three years each time.

Regulations on work qualifications, review criteria, application for and revocation of the permit, employment management, and other relevant matters shall be prescribed by the

- 1. Since a foreign professional in the arts can apply directly to the Ministry of Labor for a permit to work in Taiwan, it is self-evident that employer sponsorship is not required. Therefore, in paragraph 1, the words "without applying through an employer" are deleted.
- 2. No other amendment of this Article is proposed.

Ministry of Culture.	Ministry of Labor in consultation with the Ministry of Culture.		
Article 11	Trimibily of Culture.	1.	This Article is newly
A foreign national			added.
who, within the preceding		2.	To gain an advantage in
five years, has obtained a			attracting graduates
bachelor's or higher degree			with a bachelor's degree
from one of the world's top			or higher from the
200 universities as			world's top 200
announced by the Ministry			universities to engage in
of Education, may apply			professional work in
directly to the Ministry of			Taiwan, and taking
Labor for a permit to			reference from the UK's
engage in professional			High Potential
work in the State. Such a			Individual (HPI) visa,
work permit shall be for a			which grants
maximum term of two			personalized work
years, and may not be			permits without
extended.			requiring employer
When a foreign			sponsorship, paragraph
national as referred to in the			1 provides that eligible
preceding paragraph has			graduates may apply
obtained residency approval			directly to the Ministry
from the NIA, their Alien			of Labor for a permit to
Resident Certificate shall			engage in professional
be valid for a term of up to			work in Taiwan. Given
two years starting from the			that this is a transitional
next day following the date			measure aimed at
of said approval.			securing top talent
			early, the permits will
			have a maximum
			duration of two years
			and will not be
			extendable.
		3.	In line with paragraph
			1, paragraph 2 stipulates
			that the maximum

		validity of Alien
		Resident Certificates for
		these individuals will be
		two years.
Article 12	1.	This Article is newly
A foreign national who		added.
has obtained an associate	2.	To enhance talent
degree or higher from an		retention, this
educational institution in		amendment takes
the State and has, in		reference from the UK
accordance with the law,		and Australia, where
received approval from the		international students
NIA to extend their term of		are allowed to work
residency as a new		freely during a post-
graduate, may engage in		graduation job-seeking
work in the State without		period. Accordingly,
being required to apply for		paragraph 1 stipulates
a work permit.		that foreign nationals
Where an employer		who obtain an associate
hires a foreign national as		degree or higher in
referred to in the preceding		Taiwan, and receive
paragraph to engage in		approval from the NIA
work, the employment shall		under Article 11 of the
not be subject to the		Regulations Governing
limitations set forth in		Visiting, Residency, and
paragraphs 1 and 3 of		Permanent Residency of
Article 46, Article 47,		Aliens to extend their
Article 52, paragraphs 3		stay as new graduates
and 4 of Article 53,		(for a maximum of two
subparagraph 5 of Article		years in total), may
57, subparagraph 4 of		work in Taiwan during
Article 72, and Article 74 of		this extended residency
the Employment Service		period without needing
Act, and shall be exempt		to apply for a work
from payment of the		permit.
Employment Stability Fee	3.	Paragraph 2 stipulates
as prescribed in Article 55		that, when an employer

of that Act.

hires such new graduate, their employment is not subject to the limitations set out in the relevant provisions of the Employment Service Act.

Article 13

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

A foreign professional who obtains a visitor visa under the preceding paragraph may not reapply for a visitor visa under the same paragraph within three years starting from the date of expiry of the total term of their stay.

The number of persons to whom visitor visas are issued under paragraph 1 shall be announced annually by the Ministry of

Article 11

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

A foreign professional who obtains a visitor visa under the preceding paragraph may not reapply for a visitor visa under the same paragraph within three years starting from the date of expiry of the total term of their stay.

The number of persons to whom visitor visas are issued under paragraph 1 shall be announced annually by the Ministry of 1. The Article number is adjusted; no amendment of the content is proposed.

Foreign Affairs jointly with the Ministry of the Interior and in consultation with the Competent Authority and the central competent authorities, in light of the demand for such personnel and the status of application.

Regulation on the conditions, procedure, review and other relevant matters pertaining to applications under paragraph 1 shall be prescribed by the Ministry of Foreign Affairs jointly with the Ministry of the Interior and in consultation with the central competent authorities, in light of demand for such personnel.

Foreign Affairs jointly with the Ministry of the Interior and in consultation with the Competent Authority and the central competent authorities, in light of the demand for such personnel and the status of application.

Regulations on the conditions, procedure, review and other relevant matters pertaining to applications under paragraph 1 shall be prescribed by the Ministry of Foreign Affairs jointly with the Ministry of the Interior and in consultation with the central competent authorities, in light of demand for such personnel.

1. This Article is newly added.

2. In response to the rise of digital nomad work, Taiwan has introduced a digital nomad visa for foreign nationals. However, due to restrictions under the Act Governing Issuance of R.O.C. Visas in Foreign Passports and the Immigration Act, each stay is limited to a maximum of six months. This may be

Article 14

A foreign professional who engages in remote work through digital means, does not provide services to businesses or employers within the territory of the State, and meets specific conditions as announced by the Competent Authority, may apply, along with their spouse and first-degree relatives, to the Ministry of Foreign Affairs or an overseas mission thereof for a visitor visa, valid for

six months, for multiple entry, to stay for up to a maximum period of six months, and without endorsement prohibiting extension or setting other limitations. After entering the State, and before expiration of the visa, the holder may apply to the NIA for an extension, with each stay not exceeding two years in total.

less competitive compared to neighboring countries such as Japan, South Korea, and Malaysia, which are actively promoting digital nomad visas. Therefore, to strengthen efforts in attracting digital nomads, this amendment specifies the eligibility criteria, application process, and extension provisions, setting a maximum total stay of two years.

Article 15

The spouse of a foreign specialist professional or foreign senior professional, having been approved by the NIA to reside in the State as a dependent relative, may apply directly to the Ministry of Labor for a permit to engage in work in the State. The term of the work permit may not extend beyond the term of stay as a dependent relative.

Where a foreign professional who engages in professional work in the State, a foreign specialist professional, or a foreign

Article 15

Where a foreign professional who engages in professional work in the State, a foreign specialist professional, or a foreign senior professional has been approved by the NIA for permanent residency, their child who has reached the age of majority or above may apply directly to the Ministry of Labor for approval to engage in work in the State, and needs not apply through an employer, provided such child is determined by the NIA to have met one of the requirements listed below:

1. Paragraph 1 is newly added. This provision is introduced in view of the fact that easing restrictions on employment for the spouses of foreign specialist professionals and foreign senior professionals would enhance the appeal of coming to Taiwan for such individuals and help alleviate domestic talent shortages. Drawing reference from Singapore's practice of allowing spouses of ONE Pass holders to work freely, the

senior professional has been approved by the NIA for permanent residency, their child who has reached the age of majority or above may apply directly to the Ministry of Labor for approval to engage in work in the State, provided such child is determined by the NIA to have met one of the requirements listed below:

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

Where an employer hires a spouse or adult child as referred to in the preceding two paragraphs to engage in work, such employer shall not be

- 1. Having lawfully accumulated ten years of residence in the State, and stayed in the State for more than 270 days in each of those years.
- 2. Having entered the State under the age of 14, and stayed in the State for more than 270 days each year.
- 3. Having been born in the State, lawfully accumulated ten years of residence in the State, and stayed in the State for more than 183 days in each of those years.

Where an employer hires children who have reached the age of majority or above as referred to in the preceding paragraph, to engage in work, such employer shall not be subject to the limitations prescribed in paragraphs 1 and 3 of Article 46, Article 47, Article 52, paragraphs 3 and 4 of Article 53, subparagraph 5 of Article 57, subparagraph 4 of Article 72, and Article 74 of the Employment Service Act, and shall be exempt

- provision stipulates that these spouses may apply directly to the Ministry of Labor for a work permit, eliminating the need for their employers to obtain separate hiring approval.
- 2. Paragraphs 1 to 3 in the current Article are repositioned as paragraphs 2 to 4. To ensure consistency of terminology, wording in paragraph 2 is revised accordingly. Wording in paragraphs 3 and 4 is also adjusted in line with the addition of the new paragraph 1.
- 3. No other amendment of this Article is proposed.

subject to the limitations prescribed in paragraphs 1 and 3 of Article 46, Article 47, Article 52, paragraphs 3 and 4 of Article 53, subparagraph 5 of Article 57, subparagraph 4 of Article 72, 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.

Paragraph 2 may apply to children of a foreign professional, foreign specialist professional or foreign senior professional who entered the State under the age of 16 prior to January 1, 2023. Such children are not subject to the limitation of having entered the State under the age of 14 as stipulated in subparagraph 2 of that paragraph.

from payment of the employment security fees as prescribed in Article 55.

Paragraph 1 may apply to children of a foreign professional, foreign specialist professional or foreign senior professional who have entered the State under the age of 16 prior to January 1, 2023. Such children are not subject to the entry limitation on those under the age of 14 as stipulated in subparagraph 2 of paragraph 1.

Article 16

A foreign professional or foreign specialist 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

Article 12

A foreign professional or foreign specialist 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

- 1. The Article number is adjusted.
- 2. Wording in paragraph 2 is amended to ensure consistency of terminology.
- 3. Paragraphs 3 to 5 are deleted, considering that Articles 23-1 and

work permit, engages in professional work in the State, may apply directly to the NIA for residency, and if approved, shall be issued with an Alien Resident Certificate.

Where a foreign professional who engages in professional work in the State, or a foreign specialist professional, has obtained residency or permanent residency, their spouse, minor children, or children having reached the age of majority or above who lack self-care ability due to physical or mental disability, having entered the State with a visa exemption or holding a visitor visa, may apply directly to the NIA for residency, and if approved, shall be issued with an Alien Resident Certificate.

work permit, engages in professional work in the State, may apply directly to the NIA for residency, and if approved, shall be issued with an Alien Resident Certificate.

Where a foreign professional who engages in professional work in the State, or a foreign specialist professional, has obtained residency or permanent residency, their spouse, minor children, or children having reached the age of majority or above who lack self-care ability due to physical or mental disability, having entered the State with a visa exemption or holding a visitor visa, may apply directly to the NIA for residency, and if approved, shall be issued with an Alien Resident Certificate.

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 subparagraphs of paragraph 1 of Article 23 of the

- 24 of the Immigration
 Act, as amended and
 promulgated on June
 28, 2023, already
 regulate applications by
 foreign nationals in
 Taiwan to change their
 purpose of residence, as
 well as the conditions
 for denial and
 applicable timeframes,
 making it unnecessary
 to duplicate such
 provisions in this Act.
- 4. No other amendment of this Article is proposed.

Immigration Act, they may apply to the NIA for a modification of their reason for residence. However, a person to whom the proviso in subparagraph 1, paragraph 1 of that Article applies may not so apply.

Where an application to reside or to modify the reason for residence under the preceding three paragraphs meets one of the circumstances set out in any subparagraphs of paragraph 1 of Article 24 of the Immigration Act, the NIA may deny the application; and where approval has already been given, may withdraw or revoke such approval, and cancel said person's Alien Resident Certificate.

Where approval is not granted to a person as referred to in the preceding paragraph due to the circumstances set out in subparagraphs 10 or 11, paragraph 1 of Article 24 of the Immigration Act, approval shall not be granted for a period between one (inclusive) and three (inclusive) years starting from the next day following their departure

Article 17

Where a foreign professional who engages in professional work in the State, or a foreign specialist professional who has obtained an Alien Resident Certificate under paragraph 2 of Article 8 or an **Employment Gold Card** under Article 9, before the term of their residency or **Employment Gold Card** expires, still has a need to reside, they and their spouse, minor children, or children having reached the age of majority or above who lack self-care ability due to physical or mental disability, may apply to the NIA for an extension of residency.

Where an application for extension of residency as referred to in the preceding paragraph is approved, and an Alien Resident Certificate issued, the Alien Resident Certificate shall be for a 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 the

from the State.

Article 13

Where a foreign professional who engages in professional work in the State, or a foreign specialist professional who has obtained an Alien Resident Certificate under paragraph 2 of Article 8 or an **Employment Gold Card** under Article 9, before the term of their residency or **Employment Gold Card** expires, still has a need to reside, they and their spouse, minor children, or children having reached the age of majority or above who lack self-care ability due to physical or mental disability, may apply to the NIA for an extension of residency.

Where an application for extension of residency as referred to in the preceding paragraph is approved, and an Alien Resident Certificate issued, the Alien Resident Certificate shall be for a 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 the

- 1. The Article number is adjusted.
- Wording in paragraph 1
 is amended to ensure
 consistency of
 terminology.
- 3. No other amendment of this Article is proposed.

extension expires, they may apply again for one further extension, for a total extension of residency up to a maximum of one year.

Article 18

extension expires, they may apply again for one further extension, for a total extension of residency up to a maximum of one year.

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 183 days or more each year, may apply to the NIA for permanent residency if they meet the following requirements:

- 1. Having reached the age of majority or above.
- 2. Having no bad conduct, and no criminal records as certified by the Police Clearance Certificate.
- 3. Having sufficient assets or skills to be self-supporting.
- 4. Having met the national interests of the State.

Periods of residence in the State approved by the NIA for reasons set out in any of the following subparagraphs shall not count towards the period of continuous residence in the State as referred to in the preceding paragraph: 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 183 days or more each year, may apply to the NIA for permanent residency if they meet the following requirements:

Having reached the age of majority or above.

Having no bad conduct, and no criminal records as certified by the Police Clearance Certificate.

Having sufficient assets or skills to be self-supporting.

Having met the national interests of the State

Periods of residence in the State approved for reasons set out in any of the following subparagraphs shall not count towards the period of continuous residence in the State as

- 1. The Article number is adjusted.
- 2. Wording in paragraph 2 is amended to ensure consistency of terminology. Also, subparagraph 2 is added to this paragraph in line with the provisions of paragraph 1 of Article 25 of the Immigration Act, as amended and promulgated on June 28, 2023, stipulating periods of residence that shall not be counted towards the period of continuous residence required for applying for permanent residency. The wording of subparagraph 4 is correspondingly amended for consistency with the addition of subparagraph 2.
- 3. Paragraph 3 is amended by moving its current provisions to subparagraph 1 and adding a new subparagraph 2.

- 1. Attending school in the State.
- 2. Approved to reside under subparagraph 3, paragraph 1 of Article 23, subparagraphs 1 or 2 of Article 26, or subparagraphs 5 to 8, paragraph 4 of Article 31 of the Immigration Act.
- 3. Approved to engage in the State in the work listed in subparagraphs 8 to 10, paragraph 1 of Article 46 of the Employment Service Act.
- 4. Approved to reside as a dependent relative of a person as referred to in the three preceding subparagraphs.

A foreign specialist professional whose reason for residence in the State is that of having obtained a specialist professional work permit under paragraph 1 of Article 8 or having obtained an Employment Gold Card under Article 9, and who meets the requirements set out in all the subparagraphs of paragraph 1, may apply to the NIA for permanent residency if they meet one of the following circumstances:

1. Having legally and

referred to in the preceding paragraph:

Attending school in the State.

Approved to engage in the State in the work listed in subparagraphs 8 to 10, paragraph 1 of Article 46 of the Employment Service Act.

Approved to reside as a dependent relative of a person as referred to in the two preceding subparagraphs.

A foreign specialist professional who has legally and continuously resided in the State for three years, having resided for an average of 183 days or more, and whose reason for residence is that of having obtained a specialist professional work permit under paragraph 1 of Article 8 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.

If a foreign professional or foreign specialist professional has attended, and obtained a

- Drawing reference from Japan's J-Skip system, the new provision stipulates that foreign specialist professionals who meet certain criteria and have legally resided in Taiwan for one year—including a presence of at least 183 days—may apply for permanent residency.
- 4. The amendment of paragraph 4 takes into account that earning a doctorate in Taiwan typically takes four to ten years, while earning a master's degree takes two to six years. Graduates of such programs not only possess a certain level of expertise but also demonstrate a degree of identification with Taiwan and a good record of conduct. To encourage their longterm retention, this provision stipulates that they may count their degree toward the required period of continuous residence when applying for permanent residency. To further expand the pool

- continuously resided in the State for five years, residing for an average of 183 days or more each year.
- 2. Meeting certain conditions announced by the Ministry of the Interior, and having legally resided in the State for one year, residing for 183 days or more.

If a foreign professional or foreign specialist professional has attended a junior college or university in the State and obtained an associate degree or higher therefrom, the degree may be counted toward the period of continuous residence in the State as referred to in paragraph 1 and the preceding paragraph, in accordance with the following provisions:

- 1. Foreign professional: A doctoral degree obtained counts as two years, a master's degree, bachelor's degree or associate degree counts as one year. The four may not be aggregated.
- 2. Foreign specialist

master's degree or higher from an institution of higher education in the State, the degree may be counted as the period of continuous residence in the State as referred to in paragraph 1 and paragraph 3, in accordance with the following provisions:

Foreign professional: A doctoral degree obtained counts as two years, a master's degree counts as one year. The two may not be aggregated.

Foreign specialist professional: A doctoral degree obtained counts as one year.

An application for permanent residency under paragraph 1 or paragraph 3 shall be made within two years after the expiry of the period of residence and stay.

Standards for the determination of no bad conduct as referred to in subparagraph 2, paragraph 1 and subparagraph 1, paragraph 1 of Article 16, and the procedure and other matters relating thereto, shall be prescribed by the Ministry of the Interior.

- of eligible talent, the amendment also allows those who have earned an associate degree or higher in Taiwan to apply the highest degree they obtained toward the continuous residence requirement. Additionally, in accordance with paragraph 1 of Article 3 of the Degree Conferral Act, which states that associate bachelor's degrees are conferred by junior colleges and may also be conferred by universities, the term "university" is revised to "junior college or university."
- 5. Paragraph 6 is deleted in consideration of the fact that paragraph 12 of Article 25 of the Immigration Act, as amended and promulgated on June 28, 2023, already mandates the Ministry of the Interior to prescribe standards for determining good conduct, making it unnecessary to duplicate such provisions in this Act.

professional: A doctoral degree obtained counts as two years, a master's degree counts as one year. The two may not be aggregated.

An application for permanent residency under paragraph 1 or paragraph 3 shall be made within two years after the expiry of the period of residence and stay.

6. No other amendment of this Article is proposed.

Article 19

After a foreign professional who engages in professional work in the State has been approved for permanent residency by the NIA, their spouse, minor children, or children having reached the age of majority or above who lack self-care ability due to physical or mental disability, having legally and continuously resided in the State for five years, and stayed for an average of 183 days or more each year, may apply to the NIA for permanent residency if they meet the following requirements:

1. Having no bad conduct, and no criminal records as certified by the Police

Article 16

After a foreign professional who engages in professional work in the State has been approved for permanent residency by the NIA, their spouse, minor children, or children having reached the age of majority or above who lack self-care ability due to physical or mental disability, having legally and continuously resided in the State for five years, and stayed for an average of 183 days or more each year, may apply to the NIA for permanent residency if they meet the following requirements:

1. Having no bad conduct, and no criminal records as certified by the Police

- 1. The Article number is adjusted.
- 2. Paragraph 2 is amended by moving its current content to subparagraph 1 and revising the cited subparagraph in accordance with the amendment of Article 14. In addition. subparagraph 2 is added in line with the new subparagraph 2 of paragraph 3 in Article 18, to specify that where a person has been granted permanent residency under that provision, their spouse, minor children, and children having reached the age of majority or above who lack selfcare ability due to physical or mental disability may apply for permanent residency after having lawfully resided in Taiwan for at least one year and having been physically present for 183 days or

Clearance Certificate.

2. Having met the national interests of the State.

After a foreign specialist professional has been approved for permanent residency by the NIA, their spouse, minor children, or children having reached the age of majority or above who lack self-care ability due to physical or mental disability, who meet one of the circumstances listed below and who meet the requirements set out in each subparagraph of the preceding paragraph, may apply to the NIA for permanent residency:

- 1. As a dependent of a person approved for permanent residency under subparagraph 1, paragraph 3 of Article 18: having legally and continuously resided in the State for three years, residing for an average of 183 days or more each year.
- 2. As a dependent of a person approved for permanent residency under subparagraph 2, paragraph 3 of Article 18: having legally

Clearance Certificate.

2. Having met the national interests of the State.

After a foreign specialist professional has been approved for permanent residency by the NIA under paragraph 3 of Article 14, their spouse, minor children, or children having reached the age of majority or above who lack self-care ability due to physical or mental disability, having legally and continuously resided in the State for three years, residing for an average of 183 days or more each year, may apply to the NIA for permanent residency if they meet the requirements set out in each subparagraph of the preceding paragraph.

Where the permanent residence permit of a foreign professional or foreign specialist professional as referred to in the preceding two paragraphs is withdrawn or revoked under subparagraphs 1 to 3 and 8 of Article 33 of the Immigration Act, the permanent residence permits of their spouse,

more during that period.

3. No other amendment is proposed for this Article.

resided in the State for one full year, residing for 183 days or more. Where the permanent residence permit of a foreign professional or foreign specialist professional as referred to in the preceding two paragraphs is withdrawn or revoked in accordance with subparagraphs 1 to 3 and 8 of Article 33 of the Immigration Act, the permanent residence permits of their spouse,

minor children, or children having reached the age of majority or above who lack

self-care ability due to

physical or mental disability, shall be withdrawn or revoked

together therewith.

An application for permanent residency under paragraph 1 or paragraph 2 shall be made within two years after the end of the period of residence and stay.

minor children, or children having reached the age of majority or above who lack self-care ability due to physical or mental disability, shall be withdrawn or revoked together therewith.

An application for permanent residency under paragraph 1 or paragraph 2 shall be made within two years after the end of the period of residence and stay.

Article 17

Where a foreign senior professional applies for permanent residency under the Immigration Act, their spouse, minor children, or children having reached the

- 1. This Article is deleted.
- 2. Considering that paragraph 5 of Article 25 of the Immigration Act as amended and promulgated on June 28, 2023, already

age of majority or above who lack self-care ability due to physical or mental disability, may apply for permanent residency along with said professional.

Where the permanent residence permit of a foreign senior professional as referred to in the preceding paragraph is withdrawn or revoked under subparagraphs 1 to 3 and 8 of Article 33 of the Immigration Act, the permanent residence permits of their spouse, minor children, or children having reached the age of majority or above who lack self-care ability due to physical or mental disability, shall be withdrawn or revoked together therewith.

provides for a foreign senior professional's spouse, minor children, and adult children who lack self-care ability due to physical or mental disability to apply for permanent residency together with the foreign senior professional, it is unnecessary for this Act to duplicate this provision, therefore this Article is deleted.

Article 20

Where a foreign specialist professional or foreign senior professional has been approved for residency or permanent residency by the NIA, their lineal ascendants may apply to the Ministry of Foreign Affairs or one of its overseas missions for a visitor visa, valid for one year, for multiple entry, for

Article 18

Where a foreign specialist professional or foreign senior professional has been approved for residence or permanent residence by the NIA, their lineal ascendants may apply to the Ministry of Foreign Affairs or one of its overseas missions for a visitor visa, valid for one year, for multiple entry, for

- 1. The Article number is adjusted.
- The wording of paragraph 1 is revised to ensure better clarity.
- 3. To strengthen incentives for foreign specialist professionals and foreign senior professionals to stay in Taiwan long-term, paragraph 2 is newly added, drawing

a stay of up to six months, without annotation of a restriction disallowing extension or other limitation. After their entry to the State, in case of a need to continue with the stay, then prior to the expiry of the term of stay, an application may be made to the NIA for an extension, without their being required to leave the State. The total length of each stay is limited to a maximum of one year.

Where a lineal ascendant, as referred to in the preceding paragraph, has completed a one-year term of stay and there is a need to continue with the stay, then prior to the expiry of the term of stay, an application may be made to the NIA for an extension, provided they have obtained medical and fullcoverage hospitalization insurance for the duration of their stay. Such an extension may be granted without their being required to leave the State and shall not be subject to the limitation of a maximum total stay of one year as referred to in the preceding

a stay of up to six months, without annotation of a restriction disallowing extension or other limitation. In case of a need to continue with the stay, then prior to the expiry of the term of stay, an application may be made 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.

reference from Singapore's ONE Pass program, which allows the lineal ascendants of qualifying foreign residents to extend their stay continuously. Accordingly, the newly added paragraph 2 removes the one-year maximum limit for each stay, enabling the lineal ascendants to remain in Taiwan without interruption. Additionally, as these lineal ascendants are not covered under the National Health Insurance Act, and to prevent their potential medical expenses from becoming a financial burden on Taiwan, this amendment follows the example of Australia's Sponsored Parent (Temporary) visa, which requires applicants to obtain sufficient health insurance. Thus, paragraph 2 stipulates that they must have obtained medical and full-coverage hospitalization insurance covering their

paragraph.		stay in Taiwan as a condition for extending their stay.
Article 21	Article 19	The Article number is
Where a foreign	Where a foreign	adjusted, the content is not
professional, foreign	professional, foreign	changed.
specialist professional, or	specialist professional, or	
foreign senior professional,	foreign senior professional,	
or their spouse, minor	or their spouse, minor	
children, or children having	children, or children having	
reached the age of majority	reached the age of majority	
or above who lack self-care	or above who lack self-care	
ability due to physical or	ability due to physical or	
mental disability, after	mental disability, after	
obtaining approval for	obtaining approval for	
permanent residency from	permanent residence from	
the NIA, are away from the	the NIA, are away from the	
State for five years or more	State for five years or more	
without re-entering, the	without re-entering, the	
NIA may revoke their	NIA may revoke their	
permanent residence permit	permanent residence permit	
and cancel their Alien	and cancel their Alien	
Permanent Resident	Permanent Resident	
Certificate.	Certificate.	
Article 22	Article 20	The Article number is
Starting from 2018, if	Starting from 2018, if	adjusted, the content is not
a foreign specialist	a foreign specialist	changed.
professional who has no	professional who has no	
household registration in	household registration in	
the State, who is approved	the State, who is approved	
to reside in the State for the	to reside in the State for the	
purpose of work for the	purpose of work for the	
first time, and who meets	first time, and who meets	
specified conditions,	specified conditions,	
engages in professional	engages in professional	
work, or has obtained an	work, or has obtained an	
Employment Gold Card	Employment Gold Card	

under Article 9 and during the term of the Employment Gold Card is employed to engage in professional work, then for five years counting from the tax year in which they first meet the conditions of residing in the State for 183 full days of the year and having a salary income above three million NT dollars, half of the part of their salary income above three million NT dollars in each such tax year in which they reside in the State for 183 full days will be excluded from the assessment of individual income tax, and subparagraph 1, paragraph 1 of Article 12 of the Income Basic Tax Act does not apply.

Regulation on the specified conditions referred to in the preceding paragraph, the procedure for seeking application, the requisite documentary proof, and other relevant matters shall be prescribed by the Ministry of Finance in consultation with related authorities.

under Article 9 and during the term of the Employment Gold Card is employed to engage in professional work, then for five years counting from the tax year in which they first meet the conditions of residing in the State for 183 full days of the year and have a salary income of more than three million NT dollars, half of the part of their salary income above three million NT dollars in each such tax year in which they reside in the State for 183 full days will be excluded from the assessment of individual income tax, and paragraph 1, subparagraph 1 of Article 12 of the Income Basic Tax Act do not apply.

Regulations on the specified conditions referred to in the preceding paragraph, the procedure for seeking application, the requisite documentary proof, and other relevant matters shall be prescribed by the Ministry of Finance in consultation with related authorities.

Article 23

A foreign professional, foreign specialist professional, or foreign senior professional who meets one of the circumstances listed below. and their spouse, minor children, or children having reached the age of majority or above who lack self-care ability 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 subparagraph 1 of Article 9 of the National Health Insurance Act:

- 1. They are hired to engage in professional work.
- 2. They are foreign specialist professionals or foreign senior professionals who are qualified to be insured persons as employers or self-employed business owners under item 4, subparagraph 1, paragraph 1 of

Article 21

A foreign professional, foreign specialist professional, or foreign senior professional who meets one of the circumstances listed below. and their spouse, minor children, or children having reached the age of majority or above who lack self-care ability 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 subparagraph 1 of Article 9 of the National Health Insurance Act:

- 1. They are hired to engage in professional work.
- 2. They are foreign specialist professionals or foreign senior professionals who are qualified to be insured persons as employers or self-employed business owners under item 4, subparagraph 1, paragraph 1 of

1. The Article number is adjusted, the content is not changed.

Article 10 of the
National Health
Insurance Act.

Article 24

Article 10 of the National Health Insurance Act.

Article 22

Foreign professionals, foreign specialist professionals, and foreign senior professionals who engage in professional work shall be included in the retirement pension 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 dated , 20 and are still serving in the same business entity, if, within six months from the date of enforcement of the said amendment of this Act, they submit to their employer a written declaration of their option to remain in the retirement pension system under the Labor Standards Act.

Those who have once submitted to their employer in accordance with the proviso of the preceding paragraph a written declaration of their option to remain in the retirement pension system under the

Foreign professionals and foreign specialist professionals who engage in professional work and have been approved for permanent residence by the NIA under this Act shall from the date of said approval be included in the retirement pension 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, if, within six months of the date of said approval, they submit to their employer a written declaration of their option to remain in the retirement pension system under the Labor Standards Act.

Those who have once submitted to their employer in accordance with the proviso of the preceding paragraph a written declaration of their option to remain in the retirement

- 1. The Article number is adjusted.
- 2. To strengthen incentives for the long-term retention of professional talent in Taiwan, this Article provides for their inclusion in the retirement pension system under the Labor Pension Act before they have obtained permanent residency. Employers will contribute to their labor pension on a monthly basis, with the funds deposited in the individual's personal labor pension account. This ensures that changing jobs does not affect their pension contributions, providing them with financial security in retirement. Additionally, it also grants those who were employed prior to the amendment of this Act. are still serving in the same business entity, and are already included in the

Labor Standards Act, may not thereafter change their option and opt instead for inclusion in the retirement pension system under the Labor Pension Act.

For those included in the retirement pension system under the Labor Pension Act as provided for in paragraph 1, their service seniority prior to their inclusion in said system is governed by Article 11 of that Act.

To include a foreign professional, foreign specialist professional, or foreign senior professional in the retirement pension system under the Labor Pension Act, their employer shall file pension contributions with the Bureau of Labor Insurance, Ministry of Labor, and no later than fifteen days after the expiration of the time limit stipulated in paragraph 1.

The preceding four paragraphs shall not apply to foreign professionals, foreign specialist professionals, or foreign senior professionals as referred to in paragraph 1 who were already covered pension system under the Labor Standards Act, may not thereafter change their option and opt instead for inclusion in the retirement pension system under the Labor Pension Act.

For those included in the retirement pension system under the Labor Pension Act as provided for in paragraph 1, their seniority prior to their inclusion in said system is governed by Article 11 of such Act.

To include a foreign professional or foreign specialist professional in the retirement pension system under the Labor Pension Act, their employer shall file pension contributions with the Bureau of Labor Insurance, Ministry of Labor, and no later than fifteen days after the expiration of the time limit stipulated in paragraph 1.

The preceding four paragraphs shall not apply to foreign professionals and foreign specialist professionals as referred to in paragraph 1 who were already covered by the Labor Pension Act prior to

- retirement pension system under the Labor Standards Act, the right to choose to continue being covered under that system.
- 3. Paragraph 5 is amended to specify that paragraphs 1 through 4 do not apply to foreign professionals, foreign specialist professionals and foreign senior professionals who were already covered by the Labor Pension Act before the amendment of this Act.
- 4. A new paragraph 6 is added to specify that individuals who obtained permanent residency before the enforcement of this Act's amendment will still have 6 months in which to declare to their employer that they wish to remain covered by the pension regulations of the Labor Standards Act, in accordance with the current proviso to paragraph 1 or paragraph 2 of Article 8-1 of the Labor Pension Act, and that if they have not so

by the Labor Pension Act prior to the enforcement of the amendment of this Act dated ______, 20___, or who had made to their employer according to law a declaration to remain in the retirement pension system under the Labor Standards Act. Such professionals shall still be subject to the relevant provisions.

An individual who, in accordance with the proviso of paragraph 1 prior to the enforcement of the amendment of this Act , 20 , or dated in accordance with the provisions of paragraph 2 of Article 8-1 of the Labor Pension Act, may declare to their employer that they opt to remain in the retirement pension system under the Labor Standards Act but has not yet done so, may still so declare to their employer within six months from the date of enforcement of the said amendment of this Act. If they fail to make such declaration by this deadline, their pension contributions shall be retroactively effective from the date of

the enforcement of the amendment of this Act on June 18, 2021, or who had made to their employer according to law a declaration to remain in the retirement pension system under the Labor Standards Act. Such professionals shall still be subject to the relevant provisions.

declared to their employer before this deadline, they will still have a full 6 months from the date of enforcement of the amendment of this Act within which to do so if they so choose. It also stipulates that, if they do not make this choice within the extended deadline, their pension contributions will be retroactively effective from the date of their permanent residency approval.

No other amendments are proposed for this Article.

	I	
their permanent residency		
approval.		
Article 25	1.	This Article is newly
Foreign professionals,		added.
foreign specialist	2.	To ensure basic living
professionals, and foreign		protection for foreign
senior professionals who		professionals, foreign
are employed to engage in		specialist professionals,
work in the State and have		and foreign senior
been approved for		professionals during
permanent residency by the		defined periods of
NIA shall, unless otherwise		unemployment, this
provided in this Act, be		Article provides for
subject to the provisions of		those who have been
the Employment Insurance		employed to work in
Act.		Taiwan and have been
Where a person		approved for permanent
referred to in the preceding		residency, to be
paragraph is approved for		included as eligible for
permanent residency by the		unemployment
NIA after commencing		insurance. Their
employment, their		eligibility to enroll in
employer shall declare their		the insurance will not
participation in		be subject to the
employment insurance as of		restrictions of
the date on which		subparagraphs 1 and 2,
permanent residency is		paragraph 1 of Article 5
approved.		of the Employment
Where a person		Insurance Act.
referred to in paragraph 1		Furthermore, except for
obtained permanent		the particular provisions
residency prior to the		in this Act specifying
enforcement of this Act and		when such foreign
remains employed, their		employees' insured unit
employer shall declare their		is required to declare
participation in		their participation in the

insurance, when the

employment insurance as of

the date this Act comes into force.

For those declared as participants in employment insurance in accordance with the preceding two paragraphs, the insurance coverage shall take effect from the date on which the declaration is required to be made. However, if the employer fails to make the declaration on the required date, then, in addition to the penalty prescribed in Article 38 of the Employment Insurance Act, the insurance coverage shall take effect from the day following the date of declaration.

A person who has participated in employment insurance in accordance with the preceding four paragraphs may, during a period of receiving unemployment benefits or a vocational training living allowance, claim additional benefits or allowance in accordance with paragraph 1 of Article 19-1 of the Employment Insurance Act, if they have dependents in the State as defined in paragraph 2 of the same Article.

insurance coverage becomes effective, and the right to claim benefits, other matters related to this insurance are governed by the **Employment Insurance** Act and its related regulations, including matters pertaining to eligibility for employment insurance, the timing of enrollment and withdrawal declarations, the commencement and cessation of insurance coverage, the monthly insured salary, adjustment of the insured salary, premium contributions, payment of premiums, grace periods for payment of premiums, the collection of overdue premiums, the calculation and issuance of insurance benefits, and applicable penalties.

3. For individuals who meet the conditions in paragraph 1 and obtain permanent residency only after being employed, or who have already met those

A person who has participated in employment insurance in accordance with paragraphs 1 to 4 and whose permanent residency has been withdrawn or revoked by the NIA shall lose their entitlement to related employment insurance benefits. However, this shall not apply to those whose permanent residency has been withdrawn or revoked due to their regaining, obtaining, or concurrently holding the citizenship of the State.

The provisions of the preceding six paragraphs do not apply to those referred to in paragraph 1 who, prior to the enforcement of the amendment of this Act dated ______, 20___, were already subject to the provisions of the Employment Insurance Act.

- conditions before the amendment of this Act comes into effect, paragraphs 2 to 4 clarify the timing at which their employer must register them for employment insurance, the commencement of coverage, and the consequences for insured units that fail to register as required.
- 4. Considering that the foreign talent specified in paragraph 1 may bring their family members to live with them in Taiwan, paragraph 5 makes provision for ensuring basic economic security for such families during a specified period of unemployment.
- 5. Paragraph 6 stipulates that individuals who have obtained the qualifications set out in paragraph 1 but later have their permanent residency withdrawn or revoked by the NIA shall lose their entitlement to employment insurance benefits. To streamline administration and

enhance public
convenience, the insurer
may obtain lists of such
individuals through
inter-agency
coordination with the
NIA, ensuring the
accuracy and
completeness of the
data and safeguarding
labor insurance rights.

6. Paragraph 7 specifies that the provisions of paragraphs 1 to 6 do not apply to individuals who meet the criteria in paragraph 1 but were already covered under subparagraph 2, paragraph 1 of Article 5 of the Employment Insurance Act before the enforcement of this amendment, as they are already protected by the relevant provisions of that Act.

Article 26

A foreign professional, foreign specialist professional or foreign senior professional who is employed as a formal full-time, qualified, paid teacher and researcher of a public school in the State, or who is employed as a formal

Article 23

A foreign professional, foreign specialist professional or foreign senior professional who is employed as a formal full-time, qualified, paid teacher and researcher of a public school in the State, or who is employed as a formal

- 1. The Article number is adjusted.
- 2. For heightened clarity, the reference to the mutatis mutandis application of "the retirement provisions applicable to public-school teachers" in the current wording of

full-time, qualified, paid researcher of a government agency or an academic research agency (institute) thereof, may opt for either a lump-sum pension payment or monthly pension payments if their retirement is governed, mutatis mutandis, by the retirement provisions of the Act Governing Retirement, Severance, and Bereavement Compensation for the Teaching and Other Staff Members of Public Schools (hereinafter referred to as "the Retirement Compensation Act") and if they have obtained approval for permanent residency from the NIA. The mutatis mutandis application of the Act Governing Retirement, Severance, and Bereavement Compensation Under the Individual Account System for the Teaching and Other Staff of Public Educational Institutions shall be governed by the provisions of that Act.

Where a person who already drew a monthly pension under the mutatis

full-time, qualified, paid researcher of a government agency or an academic research agency (institute) thereof, may opt for either a lump-sum pension payment or monthly pension payments if their retirement is governed mutatis mutandis by retirement provisions applicable to public-school teachers and if they have obtained approval for permanent residency.

Where a person who already drew a monthly pension under the preceding paragraph has their permanent residence permit withdrawn or revoked by the NIA, their right to claim monthly pension shall be forfeited. However, this restriction shall not apply if the permanent residence permit is withdrawn or revoked due to restoration, acquisition, or concurrent possession of the nationality of the State.

paragraph 1 of this Article is revised to the mutatis mutandis application of "the retirement provisions of the Act Governing Retirement, Severance, and Bereavement Compensation for the Teaching and Other Staff Members of **Public Schools** (hereinafter referred to as 'the Retirement Compensation Act')." Additionally, with effect from July 1, 2023, the retirement system for newly appointed public school teaching and other staff members is no longer governed by the Retirement Compensation Act, but instead is governed by the Act Governing Retirement, Severance, and Bereavement Compensation Under the Individual Account System for the Teaching and Other Staff of **Public Educational** Institutions (hereinafter referred to as "the Individual Retirement Accounts Act"). Since foreign teachers and

mutandis application of the		researchers are already
Retirement Compensation		entitled to opt for
Act as referred to in the		monthly pension
preceding paragraph has		payments under Article
their permanent residence		72 of the Individual
permit withdrawn or		Retirement Accounts
revoked by the NIA, their		Act, there is no need for
right to claim monthly		additional relaxation of
pension shall be forfeited.		restrictions under the
However, this restriction		provisions of this Act.
shall not apply if the		Accordingly,
permanent residence permit		paragraphs 1 and 2 are
is withdrawn or revoked		amended to clarify that
due to restoration,		only foreign teachers
acquisition, or concurrent		and researchers who
possession of the		retire under the
nationality of the State.		Retirement
		Compensation Act must
		obtain approval for
		permanent residency in
		order to be eligible to
		opt for monthly pension
		payments. Additionally,
		minor textual
		adjustments are made to
		ensure consistency of
		terminology.
	3.	No other amendment of
		this Article is proposed.
		12 mart 15 propos o
Article 27	1.	This Article is newly
Foreign professionals,		added.
foreign specialist	2.	In view of the fact that
professionals, or foreign	-•	full-time foreign
senior professionals who		teachers employed in
are formally employed as		the bilingual
full-time, qualified, paid		departments of public
teachers of the bilingual		experimental
teachers of the offligual		Схренненца

departments of public experimental senior high schools located in science parks within the State shall have matters related to their retirement, severance, bereavement compensation, and separation payments governed, mutatis mutandis, by the regulations applicable to public school teachers.

Those who are subject to the mutatis mutandis application of the Retirement Compensation Act in accordance with the provisions of the preceding paragraph, and who have been approved for permanent residency by the NIA, may opt to receive either a lump-sum pension payment or monthly pension payments. Where a person who opted to draw monthly pension payments has their permanent residence permit withdrawn or revoked by the NIA, their right to claim the payments shall be forfeited. However, this restriction shall not apply if the permanent residence permit is withdrawn or revoked due to restoration, acquisition, or concurrent

elementary and secondary schools established under the Act for Establishment and Administration of Science Parks are not appointed in accordance with the qualification requirements set out in the Act Governing the Appointment of Educators, they are currently not covered by the provisions of the Retirement Compensation Act or the Individual **Retirement Accounts** Act—making long-term retention more difficult. To attract and retain such talent for longterm work in Taiwan, paragraph 1 stipulates that foreign professionals who are formally employed as qualified, full-time, paid teachers in the bilingual departments of public experimental senior high schools in Taiwan's science parks shall have matters relating to retirement, severance, bereavement compensation, and separation payments

Г		
possession of the		governed, mutatis
nationality of the State.		mutandis, by the
		regulations applicable
		to public school
		teachers.
	3.	While the retirement
		system for teaching and
		other staff members
		appointed by public
		schools after July 1,
		2023, is governed by
		the Individual
		Retirement Accounts
		Act, paragraph 3 of
		Article 3 of that Act
		stipulates that this shall
		not apply to any who
		served as public
		employees, including
		educators, prior to July
		1, 2023, who may have
		their service seniority
		aggregated in
		accordance with the
		provisions of the
		Retirement
		Compensation Act, and
		who will continue to be
		subject to the provisions
		of that earlier Act, with
		foreign nationals who
		are subject to that Act
		thus limited to receiving
		a one-time lump-sum
		pension. Since Article
		72 of the Individual
		Retirement Accounts
		Act already provides for

foreign teachers who are covered by that Act to opt for monthly pension payments, there is no need to duplicate that provision in this Act. But based on the policy objective of attracting outstanding foreign talent, and in support of foreign teachers in the bilingual departments of public experimental high schools who have obtained permanent residency and aim to stay indefinitely to develop their careers in Taiwan, provision is made in paragraph 2 that those who are subject, mutatis mutandis, to the retirement provisions of the Retirement Compensation Act and have been approved for permanent residency by the NIA may opt to receive a monthly pension, thereby placing their pension rights on a par with those of foreign professionals, foreign specialist professionals, and foreign senior

professionals who are employed as formal full-time, qualified, paid teachers and researchers of public schools in Taiwan, as provided for in the amended Article 26 of this Act. Paragraph 2 further specifies that, the same as applies to foreign public-school teachers under Article 26, if their permanent residency is later withdrawn or revoked, they will lose the right to receive a monthly pension.

Article 28

Foreign professionals, foreign specialist professionals, and foreign senior professionals, as well as their spouses, minor children, and children having reached the age of majority or above who lack self-care ability due to physical or mental disability, having obtained permanent residency from the NIA and having lawfully and cumulatively resided in the State for ten years, staying for 183 days or more each year, may be eligible to access the

- 1. This Article is newly added.
- 2. To attract a diverse range of high-caliber talent to work in Taiwan and to enhance the protection of their fundamental rights, paragraph 1 stipulates that foreign professionals and their family members may, mutatis mutandis, access relevant services in accordance with Articles 50 and 51 of the People with Disabilities Rights Protection Act and related regulations.
- 3. Given that this provision is intended for foreign

services set forth in Articles 50 and 51 of the People with Disabilities Rights Protection Act and related regulations if they suffer from structural or functional impairments of the body that result in significant deviation from or loss of normal function, thereby affecting their ability to perform daily activities and participate in social life, and have been assessed and evaluated by a professional team in accordance with Article 5 of that Act.

Periods of residency in the State approved by the NIA that meet any of the circumstances set forth in the following subparagraphs shall not be included in the cumulative period of residence in the State as referred to in the preceding paragraph:

- 1. Permitted to reside for the purpose of attending an educational institution in the State.
- 2. Permitted to reside in accordance with the provisions of subparagraph 3, paragraph 1 of Article

- professionals working in Taiwan, paragraph 2 stipulates that any period of residency granted for the purpose of studying in Taiwan, or for a purpose other than work, or as a dependent, shall not be counted toward the cumulative period of residence specified in paragraph 1.
- 4. Paragraph 3 stipulates that those who have obtained the qualifications specified in paragraph 1 but have later had their permanent residency withdrawn or revoked by the NIA will lose their right to access the services under Articles 50 and 51 of the People with Disabilities Rights Protection Act. However, a proviso specifies that this will not apply if the person's permanent residency was withdrawn or revoked due to their acquiring or regaining ROC nationality or concurrently holding ROC nationality, since such a loss of rights would conflict with the purpose of this Act.

- 23, subparagraphs 1 and 2 of Article 26, or subparagraphs 5 to 8, paragraph 4 of Article 31 of the Immigration Act.
- 3. Permitted to reside as a dependent of a person referred to in the preceding two subparagraphs.

Those who have obtained the qualifications specified in paragraph 1 but whose permanent residence permit is withdrawn or revoked by the NIA shall lose their right to access the services provided under Articles 50 and 51 of the People with Disabilities Rights Protection Act. However, this restriction shall not apply if the permanent residence permit is withdrawn or revoked due to restoration, acquisition, or concurrent possession of the nationality of the State.

The content, application procedures, documentary requirements, and other matters pertaining to the services referred to in paragraph 1 shall be prescribed by the Ministry of Health and Welfare in 5. Paragraph 4 mandates that matters concerning the provision of the services referred to in paragraph 1, including the content of the services, the application procedures for obtaining them, and the documents required to support an application, are to be prescribed by the Ministry of Health and Welfare in consultation with other related agencies.

consultation with related agencies. Article 29 1. This Article is newly Foreign professionals, added. foreign specialist 2. To attract a diverse range of high-caliber talent to professionals, and foreign senior professionals, as well work in Taiwan and to as their spouses, minor enhance the protection of children, and children their fundamental rights, having reached the age of paragraph 1 stipulates majority or above who lack that foreign professionals self-care ability due to and their family members physical or mental who meet specified disability, having obtained criteria of physical or permanent residency from mental disability may, the NIA and having mutatis mutandis, access relevant services in lawfully and cumulatively resided in the State for ten accordance with years, residing for 183 days paragraph 4 of Article 8or more each year, may be 1 of the Long-Term Care Services Act. eligible to access the services set forth in 3. Given that this provision paragraph 4 of Article 8-1 is intended for foreign of the Long-Term Care professionals working in Taiwan, paragraph 2 Services Act, provided they meet one of the following stipulates that any period conditions: of residency granted for 1. Aged 65 or over. the purpose of studying 2. Having been assessed in Taiwan, or for a purpose other than work, and evaluated by a professional team in or as a dependent, shall accordance with the not be counted toward provisions of Article 5 the cumulative period of of the People with residence specified in Disabilities Rights paragraph 1. Protection Act, and 4. Paragraph 3 stipulates meeting the relevant that those who have

criteria stipulated in said Act.

Periods of residency in the State approved by the NIA that meet any of the circumstances set forth in the following subparagraphs shall not be included in the cumulative period of residence in the State as referred to in the preceding paragraph:

- 1. Permitted to reside for the purpose of attending an educational institution in the State.
- 2. Permitted to reside in accordance with the provisions of subparagraph 3, paragraph 1 of Article 23, subparagraphs 1 and 2 of Article 26, or subparagraphs 5 to 8, paragraph 4 of Article 31 of the Immigration Act.
- 3. Permitted to reside as a dependent of a person referred to in the preceding two subparagraphs.

Those who have obtained the qualifications specified in paragraph 1 but whose permanent residence permit is withdrawn or

- obtained the qualifications specified in paragraph 1 but have later had their permanent residency withdrawn or revoked by the NIA will lose their right to access the services under paragraph 4 Article 8-1 of the Long-Term Care Services Act. However, a proviso specifies that this will not apply if the person's permanent residency was withdrawn or revoked due to their acquiring or regaining ROC nationality or concurrently holding ROC nationality, since such a loss of rights would conflict with the purpose of this Act.
- 5. Paragraph 4 mandates
 that matters concerning
 the provision of the
 services referred to in
 paragraph 1, including
 the content of the
 services, the application
 procedures for obtaining
 them, and the documents
 required to support an
 application, are to be
 prescribed by the
 Ministry of Health and
 Welfare in consultation
 with other related

revoked by the NIA shall	agencies.
lose their right to access the	
services provided under	
paragraph 4 of Article 8-1	
of the Long-Term Care	
Services Act. However, this	
restriction shall not apply if	
the permanent residence	
permit is withdrawn or	
revoked due to restoration,	
acquisition, or concurrent	
possession of the	
nationality of the State.	
The content,	
application procedures,	
documentary requirements,	
and other matters pertaining	
to the services referred to in	
paragraph 1 shall be	
prescribed by the Ministry	
of Health and Welfare in	
consultation with related	
agencies.	
Article 30	1. This Article is newly
In order to understand	added.
the key factors affecting the	2. Paragraph 1 specifies
recruitment and retention of	the authority of the
foreign professionals, as	Competent Authority to
affect both themselves and	collect, process, and use
their families in regard to	the personal data of
employment, education,	various types of foreign
and living conditions in the	professionals and their
State, the Competent	family members, as
Authority may collect,	well as of foreign
process, and use the	students, and sets out
personal data of foreign	the purposes for which
professionals, foreign	such data may be
specialist professionals, and	collected, processed,

foreign senior
professionals, as well as
that of their spouses, minor
children, and children
having reached the age of
majority or above who lack
self-care ability due to
physical or mental
disability, and of foreign
students, for the purposes
of enhancing the efficacy of
foreign professional policy
analysis and the conduct of
recruitment work.

The Competent Authority may request all competent authorities to provide the personal data referred to in the preceding paragraph for collection, processing and use. Those receiving such requests are obligated to cooperate in the provision of such data. The Competent Authority shall keep the obtained data confidential and use it solely for statistical and recruitment purposes; it shall not be used for any other purpose.

Regulation on the scope, management, and other matters pertaining to the collection, processing, and use of personal data as referred to in the preceding two paragraphs shall be

- and used.
- 3. If the Competent Authority needs to request another competent authority to provide personal data that it intends to collect, process, and use, such provision of data constitutes a use beyond the originally specified purpose under the Personal Data Protection Act. To clarify the legal basis for such provision, paragraph 2 stipulates that the requested authority is obligated to comply, in accordance with subparagraph 1 of the proviso to Article 16 of the Personal Data Protection Act. It further provides that the Competent Authority must maintain the confidentiality of the data obtained and may use it only for statistical and recruitment purposes, and not for any other use.
- 4. Paragraph 3 authorizes the Competent
 Authority to prescribe regulations governing the scope, management,

prescribed by the Competent Authority.

and other related matters concerning the collection, processing, and use of personal data.

Article 31

Residents of Hong Kong or Macau engaging in professional work or seeking employment in the Taiwan Area are subject, mutatis mutandis, to paragraphs 1 to 4 of Article 5, Article 6, paragraph 1 of Article 7, Articles 8 to 14, paragraph 1 of Article 15, Article 17, Articles 22 to 24, paragraph 1 of Article 27, and Article 30. Matters concerning their entry, stay and residence shall be handled by the Ministry of the Interior in accordance with the Act Governing Relations with Hong Kong and Macau and its related provisions.

The foreign spouses, minor children, and children having reached the age of majority or above who lack self-care ability due to physical or mental disability, of residents of Hong Kong or Macau as referred to in the preceding paragraph are subject,

Article 24

Residents of Hong Kong or Macau engaging in professional work or seeking employment in the Taiwan Area are subject, mutatis mutandis, to paragraphs 1 to 4 of Article 5, Article 6, paragraph 1 of Article 7, Articles 8 to 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 Act Governing Relations with Hong Kong and Macau and its related provisions.

- 1. The Article number is adjusted.
- 2. The current provisions of this Article are set forth in paragraph 1, and the references to the provisions that are applicable, mutatis mutandis, to residents of Hong Kong or Macau are revised to align with other amendments to this Act. Furthermore, for clarification, as individuals who are in Taiwan solely for the purpose of seeking employment are not actually engaged in work, the amended labor pension provisions of Article 24 do not apply to them mutatis mutandis.
- 3. A new paragraph 2 is added in consideration of the fact that the scope of mutatis mutandis application in paragraph 1 does not include the foreign-

mutatis mutandis, to paragraph 2 of Article 8, paragraph 2 of Article 13, paragraphs 1 and 3 of Article 15, paragraph 2 of Article 16, Article 17, Article 23, and Article 30. national spouses, minor children, and children having reached the age of majority or above who lack self-care ability due to physical or mental disability, of residents of Hong Kong or Macau as referred to therein. Paragraph 2 accordingly specifies the provisions that apply, mutatis mutandis, to such individuals.

Article 32

A national of the State who concurrently holds foreign nationality and has no household registration in the State, and who meets one of the following circumstances, is not required to apply for a permit to engage in work in the State:

- 1. Having acquired nationality of the State by naturalization.
- 2. Having been approved for residency by the NIA in accordance with subparagraphs 1 and 4, paragraph 1 of Article 9 of the Immigration Act, and having a father or mother who is or was a

Article 25

A national of the State who concurrently holds foreign nationality and has no 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, is governed by 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.

A person who has acquired nationality of the State by naturalization and concurrently holds foreign nationality but has no

- 1. The Article number is adjusted.
- 2. Subparagraph 1 of paragraph 1 of the amended provisions is a consolidation and revision of the current paragraph 1 proviso and paragraph 2. In order to foster a more immigrant-friendly environment, it relaxes the rules for naturalized ROC nationals by uniformly exempting them from the requirement to apply for a work permit, regardless of whether they hold a foreign passport or an ROC passport. Subparagraph 2 is newly added in

national of the State residing in the Taiwan Area with household registration.

A national of the State who concurrently holds foreign nationality and has no household registration in the State, except as referred to in the preceding paragraph, and who comes to the State as holder of a foreign passport to engage in professional work or to seek employment, is governed by the provisions of this Act pertaining to foreign nationals.

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.

view of the fact that individuals who have obtained residency under subparagraphs 1 and 4 of paragraph 1 of Article 9 of the Immigration Act, and whose father or mother is or was an ROC national with household registration in Taiwan. are deemed to have relatively close ties to Taiwan. These individuals are likewise exempted from the requirement to apply for a work permit.

3. Paragraph 2 of the amended article is relocated from the main text of the current paragraph 1, with minor wording adjustments made to align it with the revisions to paragraph 1.

Article 33

Where a foreign professional, foreign specialist professional, or foreign senior professional has acquired nationality of the State by naturalization, the work permits of their children having reached the age of majority or above,

Article 26

Where a foreign professional, foreign specialist professional or foreign senior professional has acquired nationality of the State by naturalization, the work permits of their children having reached the age of majority or above,

- 1. The Article number is adjusted.
- 2. The specification of Articles to be applied mutatis mutandis is revised to align with the amendments to the Act.

permanent residency for	permanent residency for	
their spouse, minor	their spouse, minor	
children, or children having	children, or children having	
reached the age of majority	reached the age of majority	
or above who lack self-care	or above who lack self-care	
ability due to physical or	ability due to physical or	
mental disability, and	mental disability, and	
visitor visas of their lineal	visitor visas of their lineal	
ascendants for the purpose	ascendants for the purpose	
of visiting relatives, are	of visiting relatives, are	
subject, mutatis mutandis,	subject, mutatis mutandis,	
to Article 15 and Articles	to Articles 15 to 19.	
19 to 21.		
Article 34	Article 27	The Article number is
The date of	The date of	adjusted, the content is not
enforcement of this Act	enforcement of this Act	changed.
shall be prescribed by the	shall be prescribed by the	
Executive Yuan.	Executive Yuan.	