

Operational Manual for Reviewing Employment Permit Application of Foreign Professional and Technical Workers



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Manual Instructions:

This operational manual was published to make information public and improve the transparency of reviewing operation. It is compiled in accordance with relevant Laws and Regulations, but the reviewing criteria are still subject to the recent Laws and Regulations. In order to flexibly response various categories of application, it will be continuously added and revised then announced for any incomplete issue.

Category A (professional and technical work)

1. Job Items and Description

(1) Items

- a. Construction and maintenance or architecture techniques (code 01)
- b. Transportation (code 02)
- c. Finance and taxation (code 03)
- d. Real estate agency (code 04)
- e. Immigration service (code 05)
- f. Attorney or patent attorney (code 06)
- g. Technician (code 07)
- h. Healthcare (code 08)
- i. Environmental protection (code 09)
- j. Cultural, sports and recreational services (code 10)
- k. Academic research (code 11)
- l. Vet (code 12)
- m. Manufacturing (code 13)
- n. Wholesale (code 14)
- o. Other works designated by central competent authority after consultation with the central supervisory authority (code 15)
 - (a) Foreign workers engaged in management, design, planning or consultation in the professional, scientific or technical service business.
 - (b) Foreign workers worked as cook in the dining business.

(c) Foreign workers teaching cooking in short-term cram schools established by corporations.

(2) Description

Code	Job Item	Detailed Description	Review Principles
A01	Construction and maintenance or architecture techniques	Technical instruction or quality control of construction and maintenance as well as planning, design, supervision or technical advice of architecture project.	<ol style="list-style-type: none"> The category and job item based on foreign worker's job description that employer fills in the application form shall be met with regulations of reviewing criteria. The job item filled in the application form shall be determined by foreign worker's job description and business item of employer. For foreign worker's job involved with more than two items, application shall be based on main business item of employer. (e.g.: Foreign worker's job is management and applicable to both manufacturing and wholesale business, so the application shall be determined by the business with larger annual turnover.) In accordance with the Article 11.3 of Regulations on the Permission and Administration of the Employment of Foreign Workers, the foreign worker engaging in the jobs in accordance with the Subparagraph 1 or 2, Paragraph 1, Article 46
A02	Transportation		
	1. Jobs relevant to land transportation business	1-1 Planning, design, supervision, consultation, operation and maintenance of railroad, road or mass rapid transit project.	
		1-2 Installation, maintenance, technical instruction, test and operation of passenger or cargo transportation machinery on the railroad, road or mass rapid transit imported from abroad or manufactured by foreign business in the country.	
		1-3 Inspection and verification of machinery purchased from abroad and any work which can help to improve R&D of land transportation techniques.	
	2. Jobs relevant to maritime and aviation transportation business	2-1 Planning, design, supervision and evaluation of harbor, dock and pier.	
		2-2 Management of commercial harbor facilities and salvage business, building, maintenance, installation, technical instruction, test and operation of machinery as well as any work which can help to improve R&D of harbor operation techniques.	
		2-3 Building and maintenance of ship, container and car frame as	

Code	Job Item	Detailed Description	Review Principles
		<p>well as any work which can help to improve R&D of technology.</p> <p>2-4 Training and management of personnel engaged in the maritime business as well as any work which can help to improve development of maritime business.</p> <p>2-5 Planning and construction of civil aviation station and aviation aid facilities.</p> <p>2-6 Purchase and maintenance of aircraft as well as inspection and technical instruction of civil aviation facilities which can help to improve R&D of aviation techniques.</p> <p>2-7 Personnel training, management, shipping and trial flight of aircraft, pilot, pilot training and operation of aviation business as well as any work which can help to improve development of aviation business (pilot of non-tethered hot-air balloon included).</p>	<p>shall achieve practice qualification. For those who meet certain practice method and condition, they shall meet laws and regulations of the Central Competent Authority with jurisdiction as well. If occupational license or certificate issued by our country is required by the job items applied by the foreign worker, his qualification and job shall meet laws and regulations of the Central Competent Authority with jurisdiction.</p>
	3. Jobs relevant to postal business	<p>3-1 Planning, design examination and construction supervision of postal machinery and equipment system.</p> <p>3-2 Inspection and instruction of production technology of postal material and equipment purchased from abroad which can help to improve development of postal technology.</p> <p>3-3 Research, design, technical support and maintenance of postal machinery and equipment as well as postal personnel training.</p>	<p>4. For those foreign workers engaged in shipping or trial flight of aircraft, aircraft pilot training, aircraft aviation, pilot of general aviation business in the country and visa relevant to aircraft engine, body or communication electronics, the application shall be submitted under A02 transportation business (maritime and aviation transportation business). However, the application for the trainer job of Article 13 of Review Criteria of Employment from Training Institution unmet Civil Aviation Qualification shall be submitted under A15.</p>
	4. Jobs relevant to telecommunications business	<p>4-1 Planning, design and construction supervision of telecommunication project.</p> <p>4-2 Inspection, manufacturing and</p>	<p>5. The employment of non-tethered hot-air balloon pilot shall follow the Article 17 and 18 of</p>

Code	Job Item	Detailed Description	Review Principles
		<p>technical instruction of telecommunication equipment purchased from abroad that can help to improve R&D of telecommunication technology.</p> <p>4-3 Research, design, technical support, technical instruction and maintenance of telecommunication equipment.</p> <p>4-4 Training of telecommunication personnel.</p> <p>4-5 Design and technical support of telecom value-added network.</p> <p>4-6 Planning, design, supervision and instruction of radio technology and equipment of radio and television.</p>	<p>Review Criteria. If the employer is general aviation provider, the application shall be submitted under A02. The employer of hot-tethered hot-air balloon pilot without qualification of general aviation provider shall submit application under A15.</p>
	5. Jobs relevant to tourism business	<p>5-1 Management, tour guide and tour leader of tourist hotel, hotel and tourism business as well as any work which can help to improve R&D of tourism skill.</p> <p>5-2 Operation and cooking skill of tourist hotel and hotel business which was lacked in the country.</p> <p>5-3 Planning, development and operation of sightseeing or amusement area.</p>	<p>6. The job definition of A02 transportation business (tourist hotel business) and A15 (restaurant business) cook is as below (in accordance with Standard Industrial Classification by Directorate-General of Budget, Accounting and Statistics, Executive Yuan):</p> <p>(1) Executive Chef: his/her work is to supervise and plan events relevant to cooking in the dining places as well as design menu and creative dishes. Cooking is not included.</p>
	6. Jobs relevant to meteorology business	<p>6-1 Information collection, research, determination, treatment, supply and exchange of international meteorology, seismology and marine meteorology.</p> <p>6-2 Technical research and instruction of meteorology, seismology and marine meteorology.</p> <p>6-3 Inspection, maintenance and technical instruction of meteorological, seismic and marine meteorological equipment</p>	<p>(2) Chef: the person engages in cooking in the hotel, restaurant and other places. Those who engage in simple food preparation or preparing fast food in advance are not included (e.g.: Commis III and Assistant Cook).</p>

Code	Job Item	Detailed Description	Review Principles
		purchased from abroad that can help to improve R&D of meteorological, seismic and marine meteorological technology.	
		6-4 Cultivation and training of meteorological, seismic and marine meteorological technician as well as the fact identification of meteorology, seismology, marine meteorology, volcano and tsunami.	
	7. Planning and management relevant to the businesses above	Planning and management of items above.	
A03	Finance and taxation		
	1. Jobs relevant to securities and futures business	1-1 Planning, research, analysis, management or new technology introduction of securities as well as finance and securities business.	
		1-2 Transaction, investment, analysis, finance and business audit or new technology introduction of futures.	
	2. Job relevant to financial business	Financial business: deposit, credit, investment, trust, foreign exchange and other relevant financial business identified by central competent authority after consultation with central supervisory authority as well as planning, research, analysis, management and consultation of businesses above.	
3. Job relevant to insurance business	Insurance business: claim, underwriting, actuarial science, investment, information, reinsurance, agency, brokerage, training, notary, engineering, risk management or new technology introduction of life and property		

Code	Job Item	Detailed Description	Review Principles
		insurance.	
	4. Job to assist treatment of accounting issues	Job to assist treatment of accounting issues.	
	5. Jobs to treat business regulated by Certified Public Accountant Act	Job to treat business regulated by Certified Public Accountant Act.	
A04	Job relevant to Real estate agency	Perform real estate agency or consignment business.	
A05	Job relevant to Immigration service	1. Consultation and agency business of immigration funds relevant to investment immigration and subject to protection of immigrant rights. 2. Other consultation businesses relevant to immigration.	
A06	Job relevant to Attorney or patent attorney		
A07	Technician		
A08	Jobs relevant to Healthcare	1. Doctor, traditional Chinese physician, dentist, pharmacist, medical laboratory scientist, radiologist, physical therapist, occupational therapist, registered nurse, nutritionist, clinical psychologist, consultative psychologist, respiratory therapist, speech therapist, audiologist, certified dental technician and midwife. 2. Other medical professionals or technicians identified to be recruited for medical and health business by central competent authority after consultation with central supervisory authority.	
A09	Jobs relevant to	1. Talent training	

Code	Job Item	Detailed Description	Review Principles
	Environmental protection	2. R&D of technology 3. Installation, operation and maintenance of pollution prevention machinery.	
A10	Cultural, sports and recreational services		7. A10 cultural, sports and recreational services: (1) For the foreign worker who was recruited to Taiwan for A10 sports training instruction, his/her instruction objects shall be relevant technicians (e.g.: seeds teachers, artists). Relevant sports training courses directly to the public are not allowed. (2) For reporters who were sent to Taiwan by foreign media without employment relationship and consented by the Ministry of Foreign Affairs with reporter permit, they may directly apply for residence to National Immigration Agency other than applying for permit to Ministry of Labor.
	1. Job of publishing business	Management of newspaper, magazine and book as well as writing, editing, translation and publication of foreign articles; management, production, arrangement and new equipment and technology introduction of audio publication.	
	2. Job of movie business	Production, editing, directing, art, promotion, management or new technology introduction of movie.	
	3. Job of wireless, cable and satellite radio and television business (program supply business included)	Planning, production, writing in foreign languages, editing, broadcasting, directing, presiding, management or new technology introduction of program.	
	4. Job of arts and sports services business	Creation and review of literature, management of cultural events, brokerage of artists and models, management of sport venue, sports referee, sports training instruction or planning of sports events.	
	5. Job of library and archive business	Collection and maintenance of a variety of information as well as information preservation by photo, map, tape, video and other forms or information management.	
	6. Job of museum, historic site and other cultural assets preservation	Preservation, maintenance, display, exhibition, education or management of a variety of cultural assets or other assets with cultural preservation value	

Code	Job Item	Detailed Description	Review Principles
	institutions		<p>8. A11 academic research: For employers who are college or above or academic research institution or teaching hospital approved in accordance with law by central supervisory authority, their foreign worker employment application for research shall be submitted under A11. However, foreign scholars come to Taiwan for research on their own or with professors in our country based on foreign budget may not apply for permit.</p> <p>9. Where there is any concern that the work of foreign worker applied by employer is similar with that of blue-collar, county and city government will be invited to visit or a consultation will be initiated.</p>
	7. Job of recreational services business	Operation and management of amusement park business.	
A11	Academic research		
A12	Vet		
A13	Job relevant to Manufacturing	Management, research, analysis, planning, design, planning, maintenance and repair, consultation, machinery installation and technical instruction.	
A14	Job relevant to Wholesale	Management, design, planning and technical instruction.	
A15	Other jobs designated by central competent authority after consultation with the central supervisory authority	1. Management, design, planning or consultation of professional, scientific or technical services business.	
		2. Cook in the dining business.	
		3. Cooking instructor in short-term cram schools established by corporations.	

2. Qualifications of Foreign Worker

Serial No.	Qualifications	Relevant Regulations	Review Principles
1	General qualifications	<p>1. One of subparagraphs of Article 5 of Review Criteria shall be satisfied:</p> <p>(1) Subparagraph 1: those who achieved certificate or practice qualification in accordance with Professionals and Technologists Examinations Act.</p> <p>(2) Subparagraph 2: those who achieved bachelor degree of relevant departments in domestic and foreign universities with working experiences more than 2 years or master degree or above.</p> <p>(3) Subparagraph 3: those who have worked in multinational company over one year and were sent to our country.</p> <p>(4) Subparagraph 4: those who have been professionally trained or studied on their own with relevant working experiences more than 5 years, creativity and spectacular performance.</p> <p>2. There's additional ad-hoc consultation mechanism for those foreign workers unmet regulations in each subparagraph. Please refer to "5. Other Regulations – Project Consultation".</p>	<p>1. The Subparagraph 1 refers to those who achieve a variety of exam qualifications of Ministry of Examination, R.O.C.</p> <p>2. The recognition of academic system at each country in Subparagraph 2 shall be subject to education administration organization and academic system in each country and Reference List of Foreign Universities by Ministry of Education.</p> <p>3. Where the working experiences more than 2 years refer to the relevant working experiences since graduation. The internship or work-study during study shall not be counted. (Executive Order No. 0930201811 on 19 April 2004 by Ministry of Labor)</p> <p>4. The multinational company in the Subparagraph 3 refers to that the company builds subsidiaries or branches at more than 2 countries. The parent company or the company conducts effective control and aggregate decisions to engage in cross-border production or operation. The parent company sets up subsidiaries or branches in Taiwan and is an economic entity met one of requirements below (Explanation No.</p>

Serial No.	Qualifications	Relevant Regulations	Review Principles
			<p>1010504602 on 9 April 2012 by Ministry of Labor):</p> <ul style="list-style-type: none"> (1) Held USD 2 billion or more of the worldwide assets one year before the application. (2) Held certification letter of operation scope of corporate head office issued by Industrial Development Bureau, Ministry of Economic Affairs. (3) Have more than 100 local employees among which more than 50 employees with college degree or above. (4) Have NTD\$1 billion or more of annual local net turnover. (5) Have NTD\$1.5 billion or more of annual area net turnover. <p>5. The review principles for Subparagraph 4 are as below:</p> <ul style="list-style-type: none"> (1) Those foreign workers who have been professionally trained or studied on their own with creativity and spectacular performance refer to foreign workers with professional certificate, professional training proof, books, papers, patents and inventions or award of global

Serial No.	Qualifications	Relevant Regulations	Review Principles
			<p>skill competition relevant to the work. Therefore, employer shall attach one proof for above documents and proof for 5 years working experiences relevant to specialty (the working experiences shall be relevant to the applied work).</p> <p>(2) For those foreign workers who have 10 years or more of working experiences and NTD\$80,000 or more of salary without proof of training or spectacular performance, reference document of work performance issued by original (current) employed company can be replaced. The reference document shall specify title, work, work period and special contribution or performance of the foreign worker.</p> <p>a. For those foreign workers who were approved after examination and given work permit, their actual paid and original arranged salary will be reviewed to see if there is any inconsistency when</p>

Serial No.	Qualifications	Relevant Regulations	Review Principles
			<p>they submit extension application. Central supervisory authority will be asked to provide review opinion when necessary if the employer couldn't provide specific and reasonable explanation.</p> <p>b. If foreign workers reference letter and work experience of 5 years or more before November 2015 meet the requirements mentioned in the paragraph, the subsequent application is not subject to work experience of 10 years or more and a salary of NT\$80,000 or more.</p> <p>(3) County and city government will be asked to visit if there is still concern for the above information after recognition.</p>
2	Specific qualifications	<p>Review criteria:</p> <p>1. A culinary instructor as mentioned in Paragraph 15, Article 4 shall meet the following requirements:</p> <p>(1) Certified by an international culinary institute having</p>	<p>1. The professional qualification or certificate required for the foreign worker shall be identified based on each subparagraph.</p>

Serial No.	Qualifications	Relevant Regulations	Review Principles
		<p>been established for 15 years or more or having overseas branches in 3 countries or more (excluding Taiwan).</p> <p>(2) Having international culinary licenses.</p> <p>(3) Working in the foreign catering industry for 5 years or more and teaching in internationally renowned culinary institutes for 2 years or more. (For review principles, see Appendix 2)</p> <p>2. Transportation business in Article 11-20</p> <p>(1) The tour guide or leader of tourism business shall achieve practice license; manager of travel business shall achieve certificate of manager.</p> <p>(2) The personnel of aircraft shipping or trial flight shall achieve pilot qualification, valid test certificate of model employer required and medical certificate.</p> <p>(3) The pilot of aircraft shall achieve trainer qualification, valid test certificate of model employer required and medical certificate.</p> <p>(4) The pilot of aircraft operation shall achieve qualification of civil aviation pilot, valid test certificate of model employer required and</p>	<p>2. The certificate, valid test certificate and medical certificate of the foreign worker listed at left side engaged in tour guide, tour leader, aircraft shipping or trial flight, aircraft pilot training, aircraft operation, pilot of local general aviation business and visa of aircraft engine, body or communication electronics shall be still valid during application of employment permit.</p> <p>3. The application for pilot of hot-air balloon shall attach certificate of foreign worker engaged in hot-tethered hot-air balloon operation issued by Civil Aeronautics Administration, Ministry of Transportation and Communications.</p>

Serial No.	Qualifications	Relevant Regulations	Review Principles
		<p>medical certificate.</p> <p>(5) The pilot of local general aviation business shall achieve pilot qualification, valid test certificate of model employer required and qualified medical certificate.</p> <p>(6) The personnel who engage in visa relevant to aircraft engine, body or communication electronics shall have valid test certificate and 5 years or more of working experiences relevant to aircraft maintenance or related technical areas.</p> <p>3. The personnel of real estate brokerage in Article 22 shall achieve real estate broker certificate issued by municipality or county (city) competent authority or real estate broker certificate issued by the institution or group designated by central supervisory authority.</p> <p>4. The personnel of immigration businesses mentioned in Article 23 shall meet one of the following requirements:</p> <p>(1) have engaged in consultation and brokerage associated with investment immigration (for the protection of immigrants' rights and interests) or other consultation associated with immigration for two years or more.</p> <p>(2) worked as immigration officer responsible for immigration visa for one</p>	

Serial No.	Qualifications	Relevant Regulations	Review Principles
		<p>year or more.</p> <p>(3) are qualified as lawyers and have engaged in the business relevant to immigration for one year or more.</p> <p>5. The attorney in Article 24 shall be attorney of R.O.C. or solicitor of foreign law.</p> <p>6. The patent attorney in Article 25.1 shall have qualification of patent attorney.</p> <p>7. The practice technician in Article 26 shall achieve the practice license issued by central supervisory authority in accordance with Professional Engineers Act.</p> <p>8. The personnel at medical institution in Article 27 shall be doctor, traditional Chinese physician, dentist, pharmacist, medical laboratory scientist, radiologist, physical therapist, occupational therapist, registered nurse, nutritionist, clinical psychologist, consultative psychologist, respiratory therapist, speech therapist, audiologist, certified dental technician and midwife with professional medical certificate.</p> <p>9. The vet in Article 33 shall achieve vet certificate issued by the Central Competent Authority with jurisdiction.</p>	<p>4. The application for the personnel at medical institution in Article 27 of Examination Standard: Before the foreign worker took technical exam and achieved medical certificate issued by competent authority, he/she may attach acceptance transcript by Ministry of Examination as alternative one. (There are 2 tests for doctor examination. It shall subject to the pass mark in the 2nd test.)</p>

3. Qualifications of Employer

The employer who recruits foreign workers to engage in professional and technical work shall meet the three conditions below at the same time; the employer who recruits foreign spouses of foreign workers residing in company with the foreign workers to engage in part-time work shall meet the conditions in (1) and (2) below:

- (1) The salary of foreign worker employed by the employer shall be equal to the amount announced by Ministry of Labor or above.
- (2) The employer who shall meet the professional and technical work regulations for each business or sector (e.g.: the employer of cultural, sports and recreational services shall include publishing and movie business in the operation registration items in the company registration form.) and recruits foreign workers to engage in A1, A2, A3, A6, A7, A8, A9, A10 (Subparagraph 5 and 6, Article 31 of Examination Standard), A11, A12, and A15 (cooking instructor in short-term cram schools established by corporations) work shall receive permit, practice license or filing approval issued by supervisory authority.
- (3) The employer shall be subject to the relevant regulations of examination standard respectively by the conditions below:
 - a. The employer who recruits foreign workers to engage in A4, A5, A9, A10 (Subparagraph 1, 2, 3, 4 and 7, Article 31 of Examination Standard), A13, A14 and A15 work shall meet one of the conditions below (Article 36 of Examination Standard):
 - (a) The capital/ turnover/ import and export performance/ agency commission of local company shall reach certain standard.
 - (b) The capital/ turnover/ import and export performance/ agency commission of Taiwan subsidiaries of foreign or mainland China company shall reach certain standard.
 - (c) Foreign or mainland China company sets up office in Taiwan with performance.
 - (d) R&D center or corporate head office approved by central supervisory authority.
 - (e) Making substantial contributions to local economic development or recognized by central competent authority after consultation with central supervisory authority for special condition.

For consultation based on (e), please refer to the consultation regulations of “5. Other Regulations: Ad-hoc Consultation” .
 - b. The employer who recruits foreign workers to engage in professional or technical work and is foundation, association, administrative corporation or international non-government organization shall meet Article 37 of Examination Standard.

Serial No.	Qualifications	Relevant Regulations	Examination Principles
(1)	Regulations for the salaries of employed foreign worker	<p>1. the average monthly salaries shall be no less than NT\$47,971 except under the following conditions:</p> <p>(1) Average monthly salary of a full-time research assistant employed by public or private colleges/universities or academic institutions for research programs: no less than NT\$31,520 for Bachelor and NT\$36,050 for Master.</p> <p>(2) Average monthly salary of overseas Chinese students graduating in Taiwan after August 2011 and having obtained the extended employment permit based on Notice Lao-Shi-Guan-Zi No. 1010512093 dated June 14, 2012 of the Ministry of Labor (formerly the Council of Labor Affairs, Executive Yuan): no less than NT\$37,619.</p> <p>(3) Those meeting the requirements in Paragraph 1, Article 5-1 of examination standard (evaluation of overseas Chinese students graduating in Taiwan).</p> <p>2. The foreign spouses of foreign workers employed to perform the work prescribed in Subparagraphs 1~6, Paragraph 1, Article 46 of the Act, who reside in company with them shall receive an average hourly</p>	<p>1. The average monthly salaries includes “regular salary” and “irregular salary”. The regular salary includes basic salary, professional allowance, a variety of bonuses released each month and fixed allowance such as house, utility, transportation and accommodation or in-kind discount. Irregular salary includes overtime pay, bonuses and allowances not released monthly such as holiday bonus, special holiday bonus and meal subsidy.</p> <p>2. Notwithstanding no lower limit of salary for the Points System, it shall be met with regulations of Labor Standards Act. Please refer to the description in the Points System.</p>

Serial No.	Qualifications	Relevant Regulations	Examination Principles
		<p>salary of no less than NT\$200 for part-time work prescribed in Article 4 of examination standard.</p> <p>(Announcement Lao-Dong-Fa-Guan-Zi No. 10605154981 dated August 14, 2017 by the Ministry of Labor)</p>	
(2)	<p>The business employer required to correspond and additional permit, practice license or filing approval he/she required to achieve</p>	<p>Review criteria:</p> <ol style="list-style-type: none"> 1. The employer shall have one of the following qualifications when hiring foreign workers to engage in construction business (A01, Article 9): <ol style="list-style-type: none"> (1) The construction company with permit and registration issued by the Competent Authority with jurisdiction. (2) Achieved architect business certificate and 2 years or more of construction experiences. 2. The employer who hires foreign workers to engage in transportation business shall achieve certificate of business operation issued by the Central Competent Authority with jurisdiction (A02, Article 10). 3. Finance and taxation (A03, Article 21): <ol style="list-style-type: none"> (1) The employer who hires foreign workers to engage in securities, futures, finance, insurance and accounting business shall achieve certificate of securities, futures, finance or insurance business operation issued by the 	<ol style="list-style-type: none"> 1. The 2 years or more of construction experiences in Article 9 refers to the working experiences after the employer achieved business license. 2. The license which was issued by local government such as hotel or bed and breakfast license issued by county (city) government shall not be recognized as the permit issued by the Central Competent Authority with jurisdiction for transportation business in Article 10.

Serial No.	Qualifications	Relevant Regulations	Examination Principles
		<p style="text-align: center;">Central Competent Authority with jurisdiction.</p> <p>(2) The employer who hires foreign workers to engage in business regulated in the Certified Public Accountant Act shall achieve the practice registration of accountant.</p> <p>4. The employer who recruits foreign workers to engage in immigration service shall be the immigration service provider (A05, Article 23).</p> <p>5. The employer who hires foreign workers to engage in attorney shall be attorney of R.O.C. or solicitor of foreign law (A06, Article 25).</p> <p>6. The employer who hires foreign workers to engage in patent attorney shall be patent attorney firm and patent attorney of R.O.C., attorney of R.O.C. or patent agent of R.O.C. (A06, Article 25-1).</p> <p>7. The employer who hires foreign workers to engage in technician business shall have registration certificate of engineering and technology consulting firm or certificate of engineering and technology business operation issued the Competent Authority with jurisdiction (A07, Article 26).</p> <p>8. The employer who hires foreign workers to engage in the medical institution shall be medical institution, nursery institution, pharmaceutical firm</p>	

Serial No.	Qualifications	Relevant Regulations	Examination Principles
		<p>and pharmacy, health foundation or other institutions recognized by the Central Competent Authority after consultation with the Central Competent Authority with jurisdiction (A08, Article 28).</p> <p>9. The employer who hires foreign workers to engage in environmental protection shall be environmental inspection agency, waste water processing service provider, building sewage treatment and facilities cleaning agency, waste clearance agency or other agencies recognized by the Central Competent Authority after consultation with the Central Competent Authority with jurisdiction (A09, Article 30).</p> <p>10. Cultural, sports and recreational services (A10, Article 31):</p> <p>(1) The employer who hires foreign workers to engage in management of newspaper, magazine and book, writing, editing, translation and publication of foreign articles as well as management, production, arrangement and new equipment introduction of audio publication shall be in publishing industry.</p> <p>(2) The employer who hires foreign workers to engage in production, editing, directing, art, promotion,</p>	

Serial No.	Qualifications	Relevant Regulations	Examination Principles
		<p>management or new technology introduction of movie shall be in movie industry.</p> <p>(3) The employer who hires foreign workers to engage in planning, production, writing in foreign languages, editing, broadcasting, directing, presiding, management or new technology introduction of program shall be in wireless, cable and satellite radio and television industry.</p> <p>(4) The employer who hires foreign workers to engage in creation and review of literature, management of cultural events, brokerage of artists and models, management of sport venue, sports referee, sports training instructor or planning of sports events shall be in cultural and sports service industry.</p> <p>(5) The employer who hires foreign workers to engage in the library and file preservation shall achieve certificate of library or file preservation business operation issued by the Competent Authority with jurisdiction.</p> <p>(6) The employer who hires foreign workers to engage in the museum, historical site and other culture assets preservation shall</p>	

Serial No.	Qualifications	Relevant Regulations	Examination Principles
		<p>achieve certificate of museum or historical site business operation issued the Competent Authority with jurisdiction.</p> <p>(7) The employer who hires foreign workers to engage in operation and management of amusement park shall be in recreational services industry.</p> <p>11. The employer who hires foreign workers to engage in research shall be college or above or academic research institution or teaching hospital approved by the Central Competent Authority with jurisdiction in accordance with law (A11, Article 32).</p> <p>12. The employer who hires foreign workers to engage in vet shall be practice institution of vet or other institutions recognized by the Central Competent Authority after consultation with the Central Competent Authority with jurisdiction (A12, Article 33).</p> <p>13. They employer who hires foreign workers to engage in operation, management, research, analysis, design, planning, maintenance, consultation, machinery installation and technical instruction of manufacturing business shall be in manufacturing industry (A13, Article 34).</p> <p>14. The employer who hires</p>	

Serial No.	Qualifications	Relevant Regulations	Examination Principles
		<p>foreign workers to engage in operation, management, design, planning and technical instruction of wholesale business shall be in wholesale industry (A14, Article 35).</p> <p>15. The employer who hires foreign workers to engage in which is one of the job designated by Central Competent Authority after consulting with the Central Competent Authority with jurisdiction.</p> <p>(1) The employers of foreign workers cooking in dining business shall be in dining business.</p> <p>(2) The employers of foreign workers teaching cooking shall be cram schools established in accordance with the Supplementary Education Act and have signed a contract with internationally renowned culinary institutes.</p> <p>(A15, Subparagraph 15, Article 4).</p>	<p>3. The employers of foreign workers employed to teach cooking in accordance with Paragraph 14, Article 4, shall be corporations (application subject) established in accordance with the Company Act, and the workplace shall be the cram schools subordinate to the corporations.</p>
(3)-1	Regulations for capital, turnover and performance	<p>1. Local company:</p> <p>(1) Established less than 1 year:</p> <p>a. NTD\$5 million or more of paid-in capital.</p> <p>b. NTD\$10 million or more of turnover.</p> <p>c. USD\$1 million or more of import and export performance.</p> <p>d. USD\$400,000 or more of agency commission.</p> <p>(2) Established more than 1 year:</p>	The performance certificate of representative office includes such documents as technical cooperation, contract or trade agreement, negotiation and bill with clients.

Serial No.	Qualifications	Relevant Regulations	Examination Principles
		<ul style="list-style-type: none"> a. NTD\$10 million or more of turnover for the recent year or average turnover for previous three years. b. USD\$1 million or more of average import and export performance. c. USD\$400,000 or more of average agency commission. <p>2. The subsidiary of foreign and mainland China company in Taiwan: same as those of local company.</p> <p>3. The representative office: work performance in Taiwan.</p> <p>4. Organizations making a substantial contribution to domestic economic development or recognized by the central competent authority in consultation with the central competent authority in charge of related business due to special circumstances.</p> <p>5. Employers not meeting the requirements in the aforesaid Paragraphs 1, 2, and 3 may propose the consultation mechanism according to the regulations in Paragraph 4. (See 5. Other Regulations - Ad-hoc consultation)</p> <p>6. The foreign spouses of foreign workers employed to perform</p>	

Serial No.	Qualifications	Relevant Regulations	Examination Principles
		<p>work prescribed in Subparagraphs 1~6, Paragraph 1, Article 46 of the Act, residing in company with them may perform part-time work prescribed in Article 4 of examination standard without being subject to the aforesaid restrictions on capital, turnover and performance.</p>	
(3)-2	<p>R&D center or corporate head office approved by the Central Competent Authority with jurisdiction</p>	<p>Receiving Official Letter of certifying the Scope of Corporate's Operation Head Office or Official Letter of approving Local and Foreign Corporate to Set Up R&D Center in Taiwan issued by the Ministry of Economic Affairs.</p>	<p>The validity period of Official Letter of certifying the Corporate's Operation Head Office is generally 3 years. It shall be still valid during application.</p>
	<p>Foundation, Association, Administrative Corporate or International Non-government Organization</p>	<ol style="list-style-type: none"> 1. Foundation: NTD\$10 million or more of establishment fund for those foundations established less than 1 year and NTD\$5 million or more of business expenses for the recent year or average business expenses for the last 3 years for those foundations established more than 1 year. 2. Association: Members shall be no less than 50 persons. 3. Administrative Corporate: Administrative Corporate established by law. 4. International non-government organization: The office, secretariat, head office or branch approved to set up in Taiwan by the Central Competent Authority with jurisdiction. 5. For foreign workers employed to perform work prescribed in 	<p>The International Non-government Organization indicates the employer who receives the establishment document or certificate issued by the Central Competent Authority with jurisdiction.</p>

Serial No.	Qualifications	Relevant Regulations	Examination Principles
		<p>Subparagraphs 1~6, Paragraph 1, Article 46 of the Act, their foreign spouses residing in company with them may perform part-time work prescribed in Article 4 of examination standard without being subject to the aforesaid restrictions on capital, turnover and performance.</p>	

4. Documents for Application

Serial No.	Documents	Review Content	Notice
1	Original receipt of review fee	<p>1. Information on receipt of the examination fee shall be specified in the application form, so receipt of the examination fee may be exempted. However, it shall be subject to the case and the employer may be asked to attach it. (Announcement No. 10405118501 on 23 September 2015 by Ministry of Labor)</p> <p>2. Review fee is NTD\$500.</p>	<p>1. The review fee for employment of foreign professionals is calculated by unit other than number of applicant. The application from the same company (work permit application for more than 2 foreign workers) is required to pay \$500 of review fee only.</p> <p>2. The new employment and extension shall not be treated as one application. Applicant shall apply separately and pay the supplementary review fee.</p> <p>3. Those who apply for information change do not need to pay review fee. Those who withdraw application will not be refunded.</p> <p>4. Those who overpay or underpay review fee or do not pay it at post office will be asked to repay it in accordance with regulations.</p> <p>5. The refund method for overpaid (mistakenly paid) review fee: The employer will be asked to fill out application form, check refund type and attach original receipt of overpaid (mistakenly paid) review fee for refund.</p> <p>6. For profit-seeking enterprises or businesses paying the examination fee for the employment permit</p>

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			of a foreign worker by postal deposit slip in accordance with the Letter Tai-Shui-Yi-Fa-Zi No. 0930450078 dated February 11, 2004, the examination fee may be recognized as an expense with the deposit receipt.
2	Application form	<ol style="list-style-type: none"> 1. The fields in the application form such as category, job item, unit name of application, unified business no. of application unit, owner, unit address, mailing address, contacts, receipt of examination fee, as well as specific reasons for employment and positive benefits of foreign worker employment (extension application excluded) must be completed. 2. The name of application unit shall be consistent with the seal of unit; unit address shall be the same as that in the certificate of company registration or agency filing registration. 3. For those who commission private employment service agency for treatment, the field of agency name, number, professional signature, agency seal, person in charge's seal and contact phone number shall be filled up. 4. The seal of unit and owner shall be affixed. 	<ol style="list-style-type: none"> 1. The application form of new employment and extension shall be separate. 2. The field of positive benefits of foreign professional employment shall be specifically entered and relevant to the work. The extension application is excluded. In addition, the field of positive benefits in the application of new employment for researcher in A11 academic research and under the program of the Ministry of Science and Technology with its approval letter may not be entered. 3. The employer will be asked to complete the application if the required fields are not completely filled up.
3	List of employed foreign workers	<ol style="list-style-type: none"> 1. The field in the list such as name of application unit, unified business no., name, gender, nationality or area, date of birth, passport number, 	<ol style="list-style-type: none"> 1. The field of occupational classification code may not be entered. 2. Monthly salary shall be entered in accordance with

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		<p>employment period, education, monthly (hourly) or session salary, title, work and address in Taiwan, and information on foreign professionals must not be empty and the photo of foreign worker must be attached.</p> <ol style="list-style-type: none"> 2. The personal information shall be correctly entered based on passport or travel document. 3. The period of work shall be consistent with or less than that of contract. 4. The salary shall be consistent with the employment contract and the regulations governing the employment of foreign workers (see page 18 for details). 5. The address in Taiwan shall be consistent with that in the corporate business registration. 6. The seal of unit shall be affixed. 	<p>employment contract.</p> <ol style="list-style-type: none"> 3. 1” or 2” and color or black photo are all acceptable. The photo which was printed along with the list shall be clear and identifiable. 4. The employer will be asked to provide documents such as the copy of factory registration, operation facility registration or lease contract for proof when the address is inconsistent with that in the business registration.
4	Passport or resident certificate photocopy of employed foreign worker	<ol style="list-style-type: none"> 1. The passport or resident certificate shall be valid at the commencement date of employment. 2. The information page shall be complete, clear and identifiable. 3. It is not permitted for the resident of Mainland China to work in Taiwan except those from Hong Kong and Macau. 4. When foreign spouses residing in company with foreign professionals are employed to perform part-time work, they shall submit the copy of a valid dependent alien resident certificate issued by the immigration authority. 	<ol style="list-style-type: none"> 1. Principally, the document with words such as travel document, identify certificate or not passport will not be recognized. However, for minority of Ukraine, the copy of passport shall be attached and it can be replaced by travel document in certain circumstance. It shall be recognized by case for other countries. 2. The UK passport with overseas mark is for resident in Hong Kong. 3. The empty page of passport may not be attached. Where there is any inconsistency between the

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			<p>passport number for this and previous application because of passport replacement, only the photocopy of new passport shall be attached.</p> <p>4. If the passport number was changed after issuance of approval letter, the application of information change shall be made separately.</p>
5	Consent document of legal representative	For foreign worker under 20 years old, the consent document and passport of legal representative shall be attached.	<p>1. The calculation of under 20 years old is made from the commencement date of employment other than application date. For foreign worker under 20 years old, the document shall be attached.</p> <p>2. If legal representative cannot attach passport, other document such as local ID or driving license which is enough to proof his/her identity can be alternative one.</p>
6	Education attainment of foreign worker	<p>1. Education attainment may be exempted for foreign workers having received the permit (Class A) from the Ministry of Labor by meeting the requirements in Paragraph 2, Article 5 or Article 5-1 of examination standard. Employers may be requested to submit education attainment on a case-by-case basis.</p> <p>2. The foreign worker name in the certificate shall be consistent with that in the list.</p> <p>3. The degree and graduation years shall be ensured (It shall be Bachelor, Master or above in accordance with</p>	<p>1. Principally, the recognized document for education attainment of foreign worker shall be diploma, and certificate or transcript certificate issued by the school may be recognized in certain circumstance (graduation or degree date shall be specified).</p> <p>2. For the degree made in Afghanistan, Algeria, Bangladesh, Bhutan, Burma, Cambodia, Cameroon, Cuba, Ghana, Iran, Iraq, Laos, Nepal, Niger, Nigeria, Pakistan, Senegal, Somalia, Sri</p>

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		Subparagraph 2, Article 5 of Examination Standard).	<p>Lanka, Syria, the Philippines, Thailand, Vietnam, Malaysia and Indonesia shall be verified by our missions. The certificate of foreign worker working experiences issued by multinational company and certificate of degree which was recognized as that of foreign university or independent college by central supervisory authority for foreign worker engaged in A11 academic research may not be verified (Executive Order No. 1040508120 on 21 July 2015 by the Ministry of Labor).</p> <p>3. Academic diploma issued in Mainland area will suffice only when the school is on the List of recognized universities published by the Ministry of Education (web address : http://emhd.nchu.edu.tw/V MHD), and will be reviewed and recognized as to the criteria of “Regulations Governing the Examination and Recognition of Educational Qualifications from Mainland Area”. (For review principles, see Appendix 1)</p> <p>4. If schools foreign workers graduated from are not included in the list of the Ministry of Education, foreign workers shall</p>

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			<p>provide a document issued by the local authority in charge of education proving that education is equivalent to college/university. If the said document requires certification, the document shall be sent to the local representative office for certification first; then, the original certification document (to be returned upon verification) shall be submitted to the Ministry of Labor for review.</p> <p>5. For the education of foreign worker not under those required for verification mentioned above, the employer will be asked for verification if necessary in accordance with Paragraph 3, Article 7 of Regulations on the Permission and Administration of the Employment of Foreign Workers.</p> <p>6. The credits for a degree of a foreign worker obtained through distance education, whether the school is included in the list of the Ministry of Education, shall not be more than 1/2 of total graduation credits in accordance with Regulations Regarding the Assessment and Recognition of Foreign Academic Credentials for Institutions of Higher Education and</p>

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			<p>Implementation Regulations Regarding Distance Learning by Universities (Executive Order No. 0950506890 on 15 December 2006 by Ministry of Labor).</p> <p>7. The degree achieved: Doctor, Master (called “Xiu Shi” in Japan) and Bachelor; in addition, please pay special attention that the degree of junior college in Japan or associate does not belong to the degree of Bachelor; an expert (or professional) degree in Russia is recognized as Master before 1994 and Bachelor after 1994.</p> <p>8. Diploma is only for proof of degree and the education system of located country shall be referred for determination of education. The website of Reference List of Foreign Universities by the Ministry of Education is www.edu.tw/bicer/consent.aspx?site_consent_sn=8487. Please pay special attention that the degree certificate in European countries (especially in Germany) is harder to identify the education level.</p> <p>9. The format and signature of degree certificate will be verified to see if there is any abnormality or suspect of fraud.</p>

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			<p>10. The degree of those foreign workers with a previous work permit (Class A) in Taiwan may not be reviewed again when:</p> <p>(1) Application for new employment is made by the same employer because of interruption of employment</p> <p>(2) Application for new employment is made by different employers because foreign workers met the requirements in Paragraph 2, Article 5 or Article 5-1.</p>
7	Working experiences of foreign worker	<ol style="list-style-type: none"> 1. Work experience may be waived for foreign workers receiving an employment permit in accordance with Paragraph 2, Article 5 of examination standard. Employers may be requested to submit work experience on a case-by-case basis. (Order Lao-Dong-Fa-Guan-Zi No. 10605185961 dated October 11, 2017 by the Ministry of Labor) 2. The certificate of work experience shall be issued by the employed company or the document sufficient to prove employment. 3. The working experiences shall include the foreign worker 	<ol style="list-style-type: none"> 1. The meaning of “2 years or more of working experiences” in the Subparagraph 2, Article 5 of Review Criteria refers to the working experiences after degree achieved. The internship or work-study during study shall not be counted. In addition, for those who entered public or filed private university or independent college and achieved Bachelor degree in accordance with Degree Conferral Law after graduated from high school or occupational school and worked for several years, these

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		<p>basic information, work and title, work period, company name and company seal with officer signature or seal.</p>	<p>working experiences are not relevant to the work and shall not be counted due to these working experiences were achieved before achievement of Bachelor degree, the professionalism at the sector at that time was not established (Official Letter No. 0930201811 on 19 April 2004 by the Ministry of Labor).</p> <p>2. The foreign worker working experiences listed in the Subparagraph 8-10, Paragraph 1, Article 46 of Employment Service Act shall not be counted (Official Letter No. 1031810869 on 15 May 2014 by the Ministry of Labor).</p> <p>3. For the working experiences in Afghanistan, Algeria, Bangladesh, Bhutan, Burma, Cambodia, Cameroon, Cuba, Ghana, Iran, Iraq, Laos, Nepal, Niger, Nigeria, Pakistan, Senegal, Somalia, Sri Lanka, Syria, the Philippines, Thailand, Vietnam, Malaysia and Indonesia shall be verified by our missions. The certificate of foreign worker working experiences issued by multinational company and certificate of degree which was recognized as that of foreign university or independent college by</p>

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			<p>central supervisory authority for foreign worker engaged in A11 academic research may not be verified (Executive Order No.1040508120 on 21 July 2015 by Ministry of Labor).</p> <p>4. According to Article 7 of Act Governing Relations between the People of the Taiwan Area and the Mainland Area, the foreign worker working experiences in the mainland China shall be reviewed and recognized after verified by Straits Exchange Foundation.</p> <p>5. The relevant working experiences refer to the foreign worker's local or foreign working experiences which are relevant to the work scope and area of application (e.g.: those who engage in English teacher in the cram school in Taiwan apply for writing, editing, translation and publication of foreign language in A10 publishing business).</p> <p>6. For those unemployed individual workers of cultural and artistic creation such as director and writer, their working experiences which couldn't be issued by the employed company but were publicized and could be found in the internet shall be recognized.</p>

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8	Employment contract	<ol style="list-style-type: none"> 1. Content of employment contract: The name, job title or description (sufficient to identify the scope of work actually performed by the foreign worker), employment period and salary of employed foreign worker shall be specified with signature of employer and employee. 2. Title and work: they shall meet the job of foreign professional. 3. Employment period: <ol style="list-style-type: none"> (1) The application work period shall not be longer than the employment period. In case of any discrepancy, the work period of the application shall prevail. (2) The contract shall specify the start date of employment or that the contract shall take effect upon the Ministry of Labor's approval of the employment permit according to the Civil Code (however, the work period of application in the list of foreign workers shall specify the start date of employment). 4. Salary: The regulations of foreign workers' salaries shall be complied with (see Page 18 for details). 	<ol style="list-style-type: none"> 1. The job of foreign worker shall meet Article 4 of Examination Standard. 2. If the salary is the sum of a variety of allowances such as overtime pay, performance bonus and annual bonus to achieve monthly announcement standard, the detailed salary structure shall be listed. 3. School shall attach letter of appointment with specification of employment period and provide certificate of salary standard (e.g.: approval letter of Ministry of Science and Technology) if it does not have employment contract. 4. The employment contract or the document of assignment to Taiwan branch that the foreign worker signed with foreign head office can be deemed as employment contract and local application unit (branch) may not need to enter additional contract with the foreign worker. 5. The labor contract shall meet the laws and regulations of R.O.C. Any labor contract in violation of the laws and regulations shall be invalid. 6. Considering the diverse types of service, contractual documents submitted by employers in association with employment, appointment

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			<p>or contract shall be approved. To implement employers' responsibilities under the Labor Standards Act, the Ministry of Labor adds the following instructions to the letter of approval: "Employers and foreign workers shall follow the regulations of other applicable laws, if any, during the review and issuance of the employment permit."</p>
9	<p>Salary withholding certificate (tax withheld at source included) (may be exempted)</p>	<ol style="list-style-type: none"> 1. The salary withholding certificate may be waived due to the data transfer from the Ministry of Finance. However, the employer may be subject to the case circumstance and be asked to provide it (Announcement No. 10405118501 on 23 September 2015 by Ministry of Labor). 2. Based on the indirect information from the Ministry of Finance, the name and unified business no., of withholding unit, name of income recipient and total payment shall be ensured. 3. The year on the information shall be examined: <ol style="list-style-type: none"> (1) New employment: Salary withholding certificate may be exempted principally. However, the employer may be asked to attach the salary withholding certificate for previous year or the recent year or the local government may be invited to have a field visit if there is any doubt for the 	<ol style="list-style-type: none"> 1. For extension application, the total foreign worker payment shall be ensured. If the average monthly salary is less than that prescribed in the regulations of foreign workers' salaries (see Page 18) or less than NT\$80,000 for the application applicable to the method of reference letter in the Subparagraph 4, Article 5 of Review Criteria, the employer shall provide description and attach relevant supporting document. If no income occurred in Taiwan or local income doesn't meet the regulation, proof of offshore payment shall be attached. The Competent Authority with jurisdiction will be asked to provide review opinion when necessary. 2. When the employer is required to attach salary withholding certificate, the

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		<p>application.</p> <p>(2) Extension: The employer's salary withholding certificate for previous year or the recent year shall be attached. The "previous year or the recent year" mentioned above shall be identified by return period. For example,</p> <p>a. The employer who submits employment application from 1 January to 31 December 2015 shall attach 2013 or 2014 salary withholding certificate.</p> <p>b. The employer who submits employment application after February 2015 shall attach 2014 salary withholding certificate.</p> <p>c. The employer of a foreign worker with 10 or more years of work experience and a monthly salary of NT\$80,000 or more with a reference letter shall attach the salary withholding certificate in the previous period of employment permit or related documents (such as proof of overseas payment certificate, proof of payroll or proof of salary payment) whenever the application for employment is made.</p>	<p>list of income or consolidated income tax electronic return or receipt specifying the salary paid to the foreign worker may be recognized as well.</p> <p>3. According to the regulation of tax law, for those who stayed in Taiwan fewer than 183 days at previous year shall take tax withheld at source with seal verification by national taxation bureau.</p>
10	Certificate of owner identity	1. The photocopy of ID. The owner of association shall attach valid certificate of	1. The passport or photocopy of residence certificate shall be in validity during

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		<p>election.</p> <p>2. For the owner who is a foreigner, his/her passport or photocopy of residence certificate shall be provided.</p>	<p>application.</p> <p>2. It shall be consistent with that in the company registration (or institution establishment certificate).</p>
11	Certificate of company registration (business registration) or institution registration	<p>1. Government agency and public school may not attach it.</p> <p>2. For those companies which shall attach establishment (change) registration form:</p> <p>(1) Whether the company name is correct.</p> <p>(2) Date of approving establishment:</p> <p>a. Established less than 1 year: examine paid-in capital or turnover.</p> <p>b. Established over 1 year: examine turnover, import or export performance or agency commission.</p> <p>c. Private association or corporation shall attach filing or registration certificate.</p> <p>d. For those who submit application for the first time, allocation notice of unified business number shall be attached to ensure its correctness.</p>	
12	Permit, practice license or registration approval certificate	<p>1. The employer under A1, A2, A3, A6, A7, A8, A9, A10-5, A10-6, A11 or A12 shall attach this document. For example, permit of construction business, operation license of banking business, operation license of securities business, operation license of insurance business, practice license of medical institution and registration approval certificate of academic research institution.</p>	

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		<p>2. The name in the permit shall be consistent with that of application unit.</p> <p>3. The permit specified with validity shall still be valid during application.</p>	
13	These certificates listed in Article 36 of Review Criteria (capital, turnover and performance)	<p>1. Due to the data transfer from the Ministry of Finance, the certificate of turnover may be waived for the application dated 1 September at the year to 31 May of the following year. However, the employer may be subject to the case and asked to attach it (Announcement No. 10405118501 on 23 September 2015 by Ministry of Labor).</p> <p>2. For new employment and extension application, one of the following documents shall be examined to ensure the name, unified business no., year and amount of application unit meeting the standard:</p> <p>(1) Capital:</p> <ul style="list-style-type: none"> a. Attach company establishment (change) registration. b. The company shall be established less than 1 year. c. NTD\$5 million or more of the specified paid-in capital. <p>(2) Turnover:</p> <ul style="list-style-type: none"> a. Examine annual profit-seeking enterprise income tax return (income and tax calculation sheet) or Declaration of Sales and Business Tax (401, 402, 403 or 405 statements) which was returned 	<p>According to the Letter Explanation on 13 February 2012 by Ministry of Finance, triangular trade is not the item under monthly 401 statement. Due to it is required to be counted in the calculation of business tax, turnover shall be recognized firstly. However, the provision for reservation of administrative abolishment right was noted in the approval letter of employment application in accordance with Subparagraph 3 and 4, Paragraph 2, Article 93 of Administrative Procedure Act. The employer shall submit to Ministry of Labor for reference within 15 days after the due date of business tax return at the year. Any approval of employment application unmet regulations will be abolished in accordance with Employment Service Act.</p>

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		<p>monthly (bi-monthly).</p> <p>b. The information shall be verified by National Taxation Bureau with seal if it was attached by the employer.</p> <p>c. It shall be subject to the sales or operating income, whichever is larger.</p> <p>d. \$10 million or more of turnover for the recent year or average turnover for the last 3 years.</p> <p>(3) Import and export performance or agency commission:</p> <p>a. The certificate of Importer and Exporter – Classified by Trade Performance provided by Bureau of Foreign Trade, Ministry of Economic Affairs</p> <p>b. For the application involved with triangular trade, one of invoice, bank bill and bank money order shall be attached.</p> <p>(4) Performance of office: The performance proof documents such as signed contract, product quotation, negotiation, tender and procurement for the recent year shall be attached. It may be exempted from the other approved applications within the same year.</p> <p>3. The year on the information of turnover, import and export performance or agency commission shall be examined:</p>	

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		<p>(1) The returned information for the recent year or the last 3 years based on this application date and return period of tax law shall be examined. All of the other applications within the same year are not required to be examined after this application approved.</p> <p>(2) Taking the application dated in 2017 (current year) and returned at May as an example:</p> <p>a. The application time from 1 January 2017 to 31 May 2017: 2015 Income and Tax Calculation Sheet or that from 2013 to 2015 shall be attached.</p> <p>b. The application time from 1 June 2017 to 31 December 2017: 2016 Income and Tax Calculation Sheet or that from 2014 to 2016 shall be attached.</p> <p>c. The Declaration of Sales and Business Tax by a Business Entity shall include the return data of sequential 12 months before application month. For example: the application at September 2017 shall include return data from July 2016 to August 2017 or from January 2016 to December 2016.</p> <p>4. For some employers returning the data which is not within return period (May) in accordance with tax law, those</p>	

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		documents shall be attached subject to the return period.	
14	Certificate of R&D center or corporate head office approved by the Central Competent Authority with jurisdiction	The official approval letter issued by the Central Competent Authority with jurisdiction shall be in validity at the application date.	
15	Documents relevant to Article 37 of Review Criteria (foundation, association, administrative corporate or international non-government organization)	<p>1. Foundation:</p> <p>(1) Due to the data transfer from the Ministry of Finance, the application from 1 January to 31 May at the year may be exempted from being attached to the tax return of the agency, association and its operation organization. However, subject to the case the employer may be asked to attach it (Announcement No. 10405118501 on 23 September 2015 by Ministry of Labor).</p> <p>(2) The information shall be verified by National Taxation Bureau with seal if it was attached by the employer.</p> <p>(3) \$5 million or more of business expenses for the recent year or average business expenses for the last 3 years.</p> <p>2. Association</p> <p>(1) The member list for the recent year shall be attached. However, it may be exempted from the other approved applications within the</p>	Although foundation is tax-exempt entity, the business expenses are required to be returned in accordance with tax law.

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		<p>same year. (2) Members shall be 50 or more.</p> <p>3. Administrative corporate: Approval of establishment of administrative corporate issued by the Central Competent Authority with jurisdiction in accordance with law.</p> <p>4. International non-government organization: certificate or approval letter of establishment of office, secretariat, head office or branch in Taiwan by the Central Competent Authority with jurisdiction.</p>	
16	Original employment approval letter	<p>1. The employment period of extension application shall be succeeded by that of original employment.</p> <p>2. The original employment approval letter shall be attached for the application of extension and information change.</p>	The extension application shall be submitted 4 months before the expiration of employment approval. For the employment period less than 6 months, the employer shall submit application after 2/3 of employment period passed. Any application submitted earlier will be returned.
17	The description of specific reason and positive benefits of foreign cook employment and employee list	<p>1. Each field must not be empty for cook application in A02 transportation business (tourism hotel business) or A15 (dining business).</p> <p>2. The description and list of actual dining preparation staff include the number of employed locals and foreign workers as well as foreign workers in this application.</p>	<p>1. The application of administrative chef of tourism hotel may be exempted.</p> <p>2. The dining preparation staff listed in the description shall not include cleaners and waiters.</p>
18	Contract entered into by the company and	Employers employing foreign workers to teach cooking in cram schools under A15 shall submit	(For the review principles for internationally renowned culinary institutes and

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	the internationally renowned culinary institute	the contract; the cram schools shall be established in accordance with the Supplementary Education Act.	international licenses, see Appendix 2)
19	Certification document issued by the internationally renowned culinary institute	Foreign workers employed to teach cooking in short-term cram schools under A15 shall submit the certification document.	
20	International culinary license		
21	Proof of work in foreign catering industry for five years or more		
22	Proof of teaching in the internationally renowned culinary institute for two year or more		
23	Proof of good conduct	1. Foreign workers employed to teach cooking in short-term cram schools under A15 for the first time shall submit	

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		<p>proof of good conduct.</p> <p>2. The proof of good conduct without criminal records nationwide shall be issued by the country of the employed foreign worker in the last six months.</p> <p>3. The proof of good conduct is waived for foreign workers having received the full-time employment permit to teach foreign languages in short-term cram schools from the Ministry of Labor.</p>	
24	Proof of marital relationship	Foreign spouses residing in company with foreign professionals shall submit proof of marital relationship with the foreign professionals when being employed to perform part-time work.	Foreign spouses are required to submit proof of marital relationship when applying for the dependent alien resident certificate with the National Immigration Agency, Ministry of the Interior. In case of any doubts about the review, please seek advice from the agency.
25	Statement of total working hours in the most recent year	1. Foreign spouses residing in company with foreign professionals shall receive the hourly salary or income no less than that announced by the	The statement shall specify the total working hours of the foreign worker and the period of work; the period of work shall be consistent with that

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		<p>central competent authority when being employed to perform part-time work.</p> <p>2. To review the compliance of hourly salaries paid to foreign spouses, employers shall submit the statement of total working hours in the most recent year at the time of extension. The hourly salary is calculated by the total salary paid in the previous year or the most recent year divided by the total working hours.</p>	<p>specified in the copy of salary withholding certificate.</p> <p>(Taking the salary from January to December 2017 for example, the total working hours in the said period shall be calculated)</p>

5. Other Regulations

Serial No.	Item	Relevant Regulations and Description	Notice
1	Ad-hoc consultation: foreign worker qualifications (2 and 5 years working experiences exempted)	<p>1. Ad-hoc consultation refers to those foreign worker qualifications exempted from administrative rules by the Ministry of Labor:</p> <p>(1) Those who have Bachelor degree and were exempted from 2 years working experiences including:</p> <p>a. who were employed by the company achieved Certification Letter of Operation Scope of Corporate Head Office or Approval Letter of Local and Foreign Corporate to Set Up R&D Center in Taiwan issued by Ministry of Economic Affairs or Certification Letter of Outstanding Manufacturer for Electronic Information International Partner which is valid within one year from the next day of award date or are under 10 technical service providers listed in the attachment 9, Paragraph 1, Article 5 of Part Reward Regulations for New, Important and Strategic Industry under Manufacturing and Technical Service Sector.</p> <p>b. who were employed by the company located in the science park and engage in design, improvement of industry technology or R&D, management and relevant research, business promotion in foreign</p>	The working experiences which were exempted from project consultation shall be proposed by the employer with supporting documents in the application.

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		<p>special language area and market research required by production of goods or services.</p> <p>c. who were employed by the company located in the free economic pilot zones.</p> <p>d. who were employed by the new company founded less than 5 years and satisfied Identification Principles for New Business with Innovation Capacity in the outstanding venture proposal (see page 52 for details).</p> <p>e. who are foreign students, overseas Chinese students and other Chinese students graduated from local public or filed private universities or colleges since August 2011 (Executive Order No. 10398016741 on 7 January 2015 by the Ministry of Labor).</p> <p>(2) Those who were exempted from 5 years working experiences: foreign workers employed by a new business with innovation capability specifically consented by central competent authority after consultation with central supervisory authority in accordance with Subparagraph 4, Article 5 (Executive Order No. 10405050451 on 1 May 2015 by the Ministry of Labor).</p> <p>2. Case consultation (Paragraph</p>	

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		1, Article 6 of Examination Standard) refers to the application submitted by the employer for the foreign worker graduated from university and exempted from 2 years working experiences after consultation.	
2	Ad-hoc consultation: employer qualifications (capital, turnover and performance exempted)	<p>1. Ad-hoc consultation refers to those employer qualifications exempted from administrative rules by the Ministry of Labor including:</p> <p>(1) the company in the free economic pilot zones with business registration issued by competent authority.</p> <p>(2) the new company founded less than 5 years and satisfied Identified Principles for New Business with Innovation Capacity in the outstanding venture proposal with the certificate for following circumstances:</p> <p>a. Acquired NTD\$2 million or more of local or foreign venture capital.</p> <p>b. Registered at Go Incubation Board in Taipei Exchange</p> <p>c. Applied for patent in our country or transferred or authorized patent by the owner with registration at Intellectual Property Office, Ministry of Economic Affairs.</p> <p>d. Entered Taiwan Startup Stadium (TSS) approved by Executive Yuan and business incubator operated by, cooperated with or evaluated as excellent for the recent 3</p>	The capital, turnover, and performance which were exempted from project consultation shall be proposed by the employer with proof documents in the application.

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		<p>years by Ministry of Economic Affairs.</p> <p>e. Application company or owner was awarded at local or foreign representative venture or design competition (Executive Order No. 10405033951 on 1 May 2015 by Ministry of Labor).</p> <p>2. Case consultation (Subparagraph 5, Article 36 of Examination Standard) refers to the application submitted by the employer and exempted from the limitation of turnover, capital and performance after consultation.</p>	
3	Other consultations: foreign worker qualifications	<p>1. Subparagraph 2, Article 19 of Examination Standard: The model of single pilot seat unmet the regulations at preceding paragraph in the same subparagraph but with special work nature and skills may be approved by the Central Competent Authority after consultation with the Central Competent Authority with jurisdiction.</p> <p>2. The healthcare professional or technical personnel in the Subparagraph 2, Article 27 of Review Criteria unmet the regulation of Subparagraph 1 may be recognized by the Central Competent Authority after consultation with the Central Competent Authority with jurisdiction..</p>	
4	Other consultations – employer	1. The medical institution in Article 28 of Examination Standard unmet subparagraphs 1 to 4 may	

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	qualifications	<p>be recognized for foreign worker employment in accordance with Subparagraph 5 the Central Competent Authority after consultation with the Central Competent Authority with jurisdiction..</p> <p>2. The environmental protection business in Subparagraph 5, Article 30 of Examination Standard unmet Subparagraph 1 to 4 may be recognized for foreign worker employment in accordance with Subparagraph 5 by the Central Competent Authority after consultation with the Central Competent Authority with jurisdiction..</p>	
5	Validity period of the work permit	<p>1. According to Article 52 of Employment Service Act, the longest validity period of work permit is 3 years. The validity of work permit shall be approved based on the above regulation, application by the employer and the signed contract.</p> <p>2. For those foreign workers who apply to work in Taiwan with related work experience of 10 years or more and salary of NT\$80,000 or more with a reference letter in accordance with Subparagraph 4, Article 5 of examination standard:</p> <p>(1) New employment: a work permit with up to one year validity will be granted.</p> <p>(2) Extension: a work permit with up to three years validity will be granted.</p> <p>3. Those foreign workers who apply to work in Taiwan by meeting the Qualifications of Employer – Consultation</p>	<p>1. The Ministry of Labor may decide it based on the application of employer and circumstance of the case as well as visit or activate consultation mechanism when necessary.</p>

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		<p>(Paragraph 5, Article 36 of examination standard) will be granted a work permit with one year validity:</p> <p>(1) New employment: a work permit will be granted for a year from the date of issuance (to the end date prescribed in the application and contract).</p> <p>(2) Extension: a work permit will be granted on the date of issuance for a year to the end date of the employment permit (or the end date prescribed in the application and contract).</p> <p>(3) For applications for new employment or extension of other foreign workers submitted by employers during the review period, the period of the work permit shall be up to the same period of the case through consultation.</p> <p>4. The foreign spouses of foreign workers employed to perform work prescribed in Subparagraphs 1~6, Paragraph 1, Article 46 of the Act, who reside in company with them shall perform part-time work prescribed in Article 4 of examination standard for a period less than the approved period of work of the foreign professionals.</p>	<p>2. If foreign professionals have multiple work permits, the employers of their foreign spouses may request the period of multiple work permits in one application. The Ministry of Labor will approve the multiple part-time work permits with the periods of employment separately attached to the work permits of foreign professionals.</p> <p>3. If the work permit of a foreign professional is revoked due to early dismissal or other causes, the part-time work permit of the foreign spouse residing in company with the foreign professional shall also be revoked.</p>
6	Limitation of approved persons	<p>1. Category A worker of business office: Principally, one category B representative and one category A professional and technical worker will be approved for the application of foreign business office.</p> <p>2. The approval percentage of cooks: the total valid number of</p>	<p>1. If two or more category A professional and technical workers were required by the office, the approval shall be reviewed after the specific description was provided.</p> <p>2. One staff will be approved for new dining company</p>

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		<p>persons approved (including the number of persons requested in this application and approved) shall not exceed 1/2 of the actual dining preparation staff.</p> <p>3. According to Article 15 of Review Criteria, the number of total foreign pilots shall not be exceed the number of local pilots self-trained for the last 7 years since application date and 2.5 times of the number of persons in the self-train local pilot program in the year.</p>	<p>or department which was founded less than 1 year without the limitation of 1/2 number of persons.</p> <p>3. Please refer The Statistics of Local Trained Pilots and Employed Foreign Pilots in Our Civil Aviation Transportation Industry provided by Civil Aeronautics Administration, the Ministry of Transportation and Communications to approve the upper limit of total number of foreign pilots in the year for each airline company.</p> <p>4. Except for the circumstance listed in the left side, the employer shall be asked to provide description for the necessity of employment if there is any doubt for the number of employed foreign workers by the employer. A visit or consultation with the Central Competent Authority with jurisdiction will be activated when necessary.</p>
7	The treatment principle of extension application for an overdue employment	It shall be treated in accordance with Article 46-1 of Regulations on the Permission and Administration of the Employment of Foreign Workers.	<p>1. For the employer who submits extension application when original employment expired, it shall be treated as new employment application, and the salary shall be reviewed.</p> <p>2. For exceptional cases that the employer submit re-application within 15</p>

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			<p>days from original employment overdue date (description letter shall be attached and it is limited to once only) in accordance with Article 46-1 of Regulations on the Permission and Administration of the Employment of Foreign Workers, the extension application shall be consented and employment period shall be traced (Examiner shall note in the system so that no re-application shall be submitted based on this next time).</p>
8	Document for employment transfer	<p>According to Article 53 of Employment Service Act, new employer will be required to ensure whether the foreign worker replaces employer if he/she was employed by other employers during employment application:</p> <ol style="list-style-type: none"> 1. Yes: please provide termination certificate between the foreign worker and original employer. 2. No: it will be regarded as part time work and documents may be exempted. 	
9	The repeal sanction for company dissolution	<p>The sending object of repeal letter of employment approval and the treatment principles for dissolved company with valid foreign worker employment record in the system of Ministry of Labor are as below:</p> <ol style="list-style-type: none"> 1. Employer: <ul style="list-style-type: none"> (1) Dissolved and under liquidation: Its object is application unit (owner) and it was sent to the address of business registration. 	<ol style="list-style-type: none"> 1. For those employers who were known to be dissolved and are under liquidation through the website relevant to the court, it shall be known that whether the company had liquidated, bankrupted or settled debt. 2. The foreign worker's immigration status shall be known through the website

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		<p>(2) Bankrupted and under debt cleanup: Its object is insolvency administrator and it was sent to contact or permanent address provided by the court of local jurisdiction.</p> <p>(3) Dissolved and liquidated or bankrupted and debt settled: it doesn't need to be sent due to the legal person is eliminated and there is no object for sanction.</p> <p>(4) Original company discontinued from reorganization or merger: it doesn't need to be sent due to the legal person is eliminated and there is no object for sanction.</p> <p>2. Foreign worker:</p> <p>(1) still in the country: it was sent to residence address in the application or address of company operation registration if it is not provided. However, service by publication shall be used for company with condition of 1(3) and (4) above.</p> <p>(2) left our country or never enter to work: it was sent to address of company operation registration based on service by publication.</p>	of National Immigration Agency, the Ministry of the Interior.
10	Statement of picking up in person	For those would like to pick up in person, please fill out and submit your statement of picking up in person at the counter in the Ministry of Labor. Registered mail is not accepted.	
11	Principle of affixing with seal	For the copied document attached in the application, the words of "in conformity with the original" shall	Principally, the document attached by the employer shall be affixed with the seal

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		be noted with the seal of application unit and owner.	of application unit and owner. However, except that the application and list shall be affixed with official seal, the seal for other documents in the application from government agency or school may be replaced by the seal of unit or department.
12	Documents translation	The Chinese translation for documents submitted by the employer shall be attached if those documents are not made in Chinese. (Lao-Dong-Fa-Guan-Zi Order No. 10605185961 dated October 11, 2017 by the Ministry of Labor)	
13	Documents verification	If the certificate was issued by the country in the announced list, verification from our missions shall be made first (Executive Order No. 1040508120 on 21 July 2015 by Ministry of Labor).	

Appendix 1. Review Principles for Mainland China Education of Foreign Workers Applying for Employment Permit to Perform Professional and Technical Work

1. The Ministry of Labor adopts the same approach as the Ministry of Education regarding the degree of a foreign worker conferred in mainland China. The colleges/universities where foreign workers received their degrees in mainland China shall be included in the list of the Ministry of Education, and their degrees shall be in accordance with the Regulations Governing Recognition of Degrees Conferred in Mainland China. Foreign workers having studied in colleges/universities or institutes in mainland China from September 18, 1992 to September 3, 2010 are required to apply for a degree examination; those studying in colleges/universities or institutes in mainland China after September 3, 2010 are required to apply for degree recognition (verification).
2. According to Articles 4 and 5 of the Regulations Governing Recognition of Degrees Conferred in Mainland China, those applying for the recognition of degrees received from colleges/universities or institutes in mainland China shall submit related proof of graduation to the unit (National Chung Hsing University) designated by the Ministry of Education. For related procedures, visit the website at <http://emhd.nchu.edu.tw/VMHD>.
3. To avoid making degree examination and recognition an obstacle to corporate recruitment, applications with degrees conferred in mainland China attached shall be reviewed according to the following regulations:
 - (1) If foreign workers receive the proof of graduation from colleges/universities in mainland China included in the list of the Ministry of Education, their degrees shall be recognized in principle; in addition, the letter of approval shall specify the right of revocation and that the applicant shall submit the data within the given time limit after the degree is recognized in accordance with the Regulations Governing Recognition of Degrees Conferred in Mainland China. Where applications meet the aforesaid requirements for degrees, the letter of approval shall specify the following: “According to the Regulations Governing Recognition of Degrees Conferred in Mainland China, the applicant shall submit the qualified proof of education by ○○(mm) ○○(dd), ○○○○(yyyy). If the proof of education is not submitted within the said time limit or the proof of education is not recognized, the Ministry of Labor will revoke the employment permit.”
 - (2) The time limit mentioned in the preceding paragraph shall be based on the degree conferred in the mainland China. The time limit is as follows:
 - A. Having studied in colleges/universities or institutes in mainland China from September 18, 1992 to September 3, 2010:
 - a. For those holding a Bachelor’s degree and applying for the employment permit on or before April 30, the Ministry of Labor shall specify that they shall submit the proof of education issued by the Ministry of Education on or by November 30 of the same year

as the review and issuance of the employment permit. For those holding a Bachelor's degree and applying for the employment permit after April 30, the Ministry of Labor shall specify that they shall submit the proof of education issued by the Ministry of Education on or by November 30 of the year following the review and issuance of the employment permit.

b. For those holding a Master's or doctorate and applying for the employment permit on or before April 30, the Ministry of Labor shall specify that they shall submit the proof of education issued by the Ministry of Education on or by January 31 of the following year as the review and issuance of the employment permit. For those holding a Master's degree or doctorate and applying for the employment permit after April 30, the Ministry of Labor shall specify that they shall submit the proof of education issued by the Ministry of Education on or by November 30 of the year following the review and issuance of the employment permit.

B. Studying in colleges/ universities or institutes in mainland China after September 3, 2010:

At the review and issuance of the employment permit, the Ministry of Labor shall specify that applicants shall submit the letter of approval of education issued by the Ministry of Education within six months.

- (3) Reviewers shall also mark in the Foreign Worker Submission and the Foreign Worker Information Maintenance of the Foreign Professional Application Review System and review the status on a regular basis.
- (4) When the end date of employment of foreign workers is earlier than the time limit of submission, it is known at the time of review that it is impossible for employers to submit the data within the time limit regardless of the proof of graduation from colleges/universities in mainland China recognized by the Ministry of Education; in this case, employers are required to submit data within 30 days according to the principles for processing of general applications. The employment permit will not be granted if the said data are not submitted within 30 days.

Appendix 2. Review Principles for Internationally Renowned Culinary Institute and International Licenses of Culinary Instructors

1. The review principles for internationally renowned culinary institute and international licenses are based on the list provided by the Ministry of Education below:

(1) Internationally Renowned Culinary Institute

Internationally Renowned Culinary Institute	Country	Type	Year of Foundation	Branch
International Culinary Center http://www.internationalculinarycenter.com/	US	Dessert/ Cooker y	1984	
Culinary Institute of America http://www.ciachef.edu/about-the-cia/	US	Dessert/ Cooker y	1946	New York, California, Texas, and Singapore
Culinary Arts Academy http://www.culinaryartsswitzerland.com/en/	Switzerland	Cooker y	1997	
Lenôtre http://www.lenotre.com/l-univers-lenotre/notre-histoire.html	France	Dessert	1971	
Tokyo Confectionery School http://www.tokyoseika.ac.jp/summary.html	Japan	Dessert	1954	Tokyo
New England Culinary Institute http://www.neci.edu/about-neci/	US	Dessert/ Cooker y	1980	Vermont
Italian Culinary Institute for Foreigners (ICIF) http://www.icif.com/en/about-us/history/	Italy	Dessert/ Cooker y	1991	36 countries
Ferrandi The French School of Culinary Arts http://www.ferrandi-paris.fr/en	France	Dessert/ Cooker y	1920	Paris
Ecole Nationale Supérieure de Pâtisserie http://www.ensp-adf.com/	France	Dessert	1984	Yssingaux
Institut National de la Boulangerie Pâtisserie http://www.inbp.com/	France	Dessert/ Cooker y	1974	
Institute Paul Bocuse http://www.institutpaulbocuse.com/	France	Dessert/ Cooker y	1990	

International Academy of Italian Cuisine in Lucca http://www.italiancuisine.it/italian_cooking_school.php	Italy	Dessert/ Cooker y	1985	
Vatel International Business School Hotel & Tourism Management http://www.vatel-madrid.es/en	France	Dessert/ Cooker y/Hospi tality	1981	31 campuses / 4 Continents
H-e St POL Barcelona http://santpol.edu.es/en/	Spain	Cooker y/Hospi tality	1966	
Le Cordon Bleu https://www.cordonbleu.edu/our-story/en	France	Dessert/ Cooker y	1895	50 schools / 20 countries

(2) International Licenses

Country	License
France	CAP: Certificat d'Aptitudes Professionnelles
France	BEP: Brevet d'Etudes Professionnelles
Canada	Red Seal Certification
Japan	Cook certificate
Japan	Confectionery hygienist certificate
America	CMC: Certified Master Chef
Italy	ICMC: International Certified Master Chef

2. Institutes not listed above and cases in dispute will not be reviewed and approved. Addition to the list will be evaluated by the Ministry of Labor and the Ministry of Education on a case-by-case basis.