## Amendments to Qualifications and Criteria Standards for Foreigners Undertaking the Jobs Specified under Article 46.1.1 to 46.1.6 of the Employment Services Act

- **Article 8.** The wages or remuneration for foreign employees who, or foreigners who, according to the contract for the business lines allowed under international treaties, undertake the jobs specified in Article 4 should not be lower than the amount published by the central competent authority.
- Article 11. The employers of the foreigners referred to in the preceding Article shall acquire the business license issued by the authority concerned at the central government level. Foreigners to be employed as tour guides, tour leaders, or travel agency managers in the tourism industry, as specified in Article 10.5, should respectively obtain a tour guide license, tour leader license, or travel agency management certificate issued by the authority concerned at the central government level.
- **Article 21.** Job descriptions for foreigners to be employed in the tax & financial service field should be within the following categories:
  - 1. Securities & Future Trading
  - (1) Planning, research, analysis, management, and new technique initiation work on securities and marketable securities.
  - (2) Future trading, investment, analysis, auditing in the financial and business sectors, or new techniques initiation.
  - 2. Financial industry: depositing, crediting, investing, trusting, foreign exchange, other financial businesses recognized by the central competent authorities, along with authority concerned at the central government level and the planning, research & analysis, management & consulting work of these business sectors.
  - 3. Insurance industry: Claims for life or property insurance, approval of insurance policy, actuary, investment, information, re-insurance, insurance brokerage, insurance agent, training, notarization, engineering, risk management or new techniques initiation.
  - 4. Assisting business accounting affairs.
  - 5. Assisting businesses or services specified by the CPA Guidelines.

The employers of the foreigners referred to in the subparagraphs 1to4 of the preceding paragraph shall acquire the business license about securities, futures trading, financial industry, or insurance industry issued by the authority concerned at the central government level.

The employers of the foreigners referred to in the subparagraph 5 of the paragraph 1 shall acquire the CPA's practice registration.

**Article 22.** Job descriptions for foreigners to be employed in the real estate agencies should be brokerage or selling of real estates.

Foreign workers in this category should obtain a real estate broker certificate issued by the municipality or county (city) competent authority, or a real estate broker certificate issued by the organization or association designated by the authority concerned at the central government level.

**Article 26.** Foreigners to be employed to practice business as professional engineers should obtain the license issued by the central competent authority as defined in the Professional Engineers Act.

The employers of the foreigners referred to in the preceding paragraph shall acquire one of the following documents:

- 1. Professional engineering consulting firm registration certificate;
- 2. Business license issued by the authority concerned.
- **Article 31.** The job descriptions for foreigners to be employed in the cultural, sports, and recreation service industries should be within the following categories:
  - 1. Publication Industry: management, foreign-language scriptwriting, editing, translation or compilation for newspapers, magazines or books; management, production or music composing, new facilities & techniques initiation for audio publication.
  - 2.Motion picture industry: motion picture production, screenplay writing, art designing, promotion, direction, or new techniques initiation.
  - 3. Wireless, cable, and satellite broadcasting (radio and television) industries: program designing and production, foreign-language scriptwriting, translation & editing, announcing & dubbing, directing & program hosting, management or new techniques initiation.
  - 4. Service industry related to arts, culture and sports: literary work, commentary, operation and management of arts & culture activities, agents for art talents and models, operation & management of sports venues, judges (referees) for sports competition, sports (training) instructor, or organizer for sports events.
  - 5. Library and archive preserving industries: data collecting and maintaining, transformation of data into photographs, maps, audio tapes, video tapes and other preservation or management format.
  - 6. Museums, historical heritages and other organizations dedicated to preserving cultural assets: preservation, maintenance, display and demonstration, education or management of various cultural assets or other cultural assets worthy of preservation.
  - 7. Recreation & service industries: operation and management of theme parks or playgrounds.

The employers of the foreigners referred to in the subparagraphs 5 and 6 of the preceding paragraph shall acquire the publication industry license, archive preservation industry license, museum license or historical heritages license issued by the authority concerned.

- **Article 36.** An employer who is to hire a foreigner as set forth in Subparagraph 15 of Article 4, Articles 22, 23, 29, Subparagraphs 1 to 4 and 7 of Article 31, Articles 34 or 35 shall meet one of the following requirements:
  - 1. Domestic company:
  - (1) Established for less than one (1) year, and its paid-up capital has reached five million (5,000,000) New Taiwan Dollars and above, or average turnover, actual import and export revenue, or commission has reached ten million (10,000,000) New Taiwan Dollars and above, one million (1,000,000) United States dollars and above, or four hundred thousand (400,000) United States dollars and above, respectively.
  - (2) Established for more than one (1) year, and its average turnover, actual import and export revenue, or commission in the most recent year or for the past three (3) years has reached no less than ten million (10,000,000) New Taiwan Dollars, one million (1,000,000) United States dollars, or four hundred thousand (400,000) United States dollars, respectively.
  - 2. Foreign branch company established in the Republic of China or Mainland China branch company established in the Republic of China:
  - (1) Established for less than one (1) year, and its working capital, turnover, actual import and export revenue, or commission has reached five million (5,000,000) New Taiwan Dollars and above, ten million (10,000,000) New Taiwan Dollars and above, one million (1,000,000) United States dollars and above, or four hundred thousand (400,000) United States dollars and above, respectively.
  - (2) Established for more than one (1) year, and its average turnover, actual import and export revenue, or commission in the most recent year or for the past three (3) years has reached no less than ten million (10,000,000) New Taiwan Dollars, one million (1,000,000) United States dollars, or four hundred thousand (400,000) United States dollars, respectively.
  - 3. The employer is a representative office of a foreign company or a Mainland China company approved by the authority concerned at the central government level specially, and has actual performance records in Taiwan.
  - 4. The employer is a research and development center, or a corporate operation headquarter, and its establishment has been approved by the authority concerned at the central government level.
  - 5. The employer has made substantial contribution to the domestic economic development. Alternatively, he, she, or it has a special circumstance that is treated as a

special case by the central competent authority after consultation with the authority concerned at the central government level.

- **Article 37.** Whereas an employer which is to hire a foreigner to engage in the work as set forth in Article 4 is a juridical person, a juridical association, an administrative juridical person, or a non-government organization, it shall meet one of the following requirements:
  - 1. Juridical person: Established for less than one (1) year, and its total funding has reached no less than ten million (10,000,000) New Taiwan Dollars; alternatively, established for more than one (1) year, and its average operating expenditure in the most recent year or for the past three (3) years has reached no less than five million (5,000,000) New Taiwan Dollars.
  - 2. Juridical association: it has no less than fifty (50) members.
  - 3. Administrative juridical person: the administrative juridical person established pursuant to laws.
  - 4. Non-government organization: a representative office, secretariat, headquarter, or branch in Taiwan of a non-government organization, and its establishment was or is approved by the authority concerned at the central government level.
- **Article 38.** A foreigner to be hired to serve as a director or manager of a business invested or established by overseas Chinese or foreigner(s) and approved by the Government of the Republic of China, as set forth in Article 46.1.2, shall qualify for one of the following conditions:
  - 1. The foreigner has ever acted as a manager of a company invested in by overseas Chinese or foreigner(s), pursuant to the Statute for Investment by Overseas Chinese, or Statute for Investment by Foreign Nationals, whereas the amount of shares held by or the capital contributed by the overseas Chinese or foreigner(s) exceeds one third (1/3) of the total amount of shares, or the total capital of the business, respectively.
  - 2. The foreigner has ever acted as a manager of a foreign branch company.
  - 3. The foreigner has ever acted as a representative of a representative office, approved by the authority concerned at the central government level.

If the number of foreigners to be hired by the employer pursuant to the preceding Paragraph exceeds one (1), the qualifications of the foreigners and the employer, or other qualifications thereof shall conform to provisions set forth in Chapter 2.

The provisions referred to in the preceding two paragraphs shall apply to a foreigner to be hired by a Mainland China branch company or representative office to act as a manager of the company.

**Article 39.** The employer who is to hire a foreigner specified in the preceding Article shall meet one of the following requirements:

- 1. Established for less than one (1) year, and its paid-up capital or working capital in Taiwan has reached five hundred thousand (500,000) New Taiwan Dollars and above, or average turnover, actual import and export revenue, or commission has reached three million (3,000,000) New Taiwan Dollars, five hundred thousand (500,000) United States Dollars and above, or two hundred thousand (200,000) United States dollars and above, respectively.
- 2. Established for more than one (1) year, and its average turnover, actual import and export revenue, or commission in the most recent year or for the past three (3) years has reached no less than three million (3,000,000) New Taiwan Dollars, five hundred thousand (500,000) United States dollars, or two hundred thousand (200,000) United States dollars, respectively.
- 3. Whereas the employer is a representative office of a foreign company, whose establishment has been approved by the authority concerned at the central government level, with actual performance records, provided that no such performance records are needed, if it has been established for less than one year.
- 4. The employer has made substantial contribution to the domestic economic development. Alternatively, he, she, or it has a special circumstance that is treated as a special case by the central competent authority after consultation with the authority concerned at the central government level.
- Article 41-1 The quota for foreigners to be hired for teaching work specified in Article 46.1.3.2 of the Act shall be no more than the outcome after the total number of school classes authorized by the authority concerned multiplies by the number of foreign language studies sessions per class per week defined in the course syllabus, plus the total number of language studies sessions per class per week in the school exceeding that defined in the course syllabus and then divided by the maximum weekly working hours of each subject teacher authorized by the authority concerned, except the senior high schools which are approved to organize the second foreign language studies session.
- **Article 45.** The employers have to be qualified for one the following when hiring foreign workers for the work stipulated in the previous two Articles:
  - 1. Schools.
  - 2. Government Institutions.
  - 3. Non-profit sports groups.
  - 4. Companies that are involved in physical educations, sports and related businesses
  - 5. Companies or organizations that participate in the sports competitions and games organized by national sports federations or associations, with certificate evidencing the participation.

- **Article 47.** Employers who or which hire the foreigners mentioned in the preceding Article shall be qualified for one of the following:
  - 1. Schools, or public organizations in the social, educational and/or cultural sector.
  - 2. International tourist hotels.
  - 3. Tourism and recreation enterprises.
  - 4. Show business enterprises.
  - 5. Cultural and educational entities.
  - 6. Performing, academic and cultural, or artistic groups.
  - 7. Publication enterprises.
  - 8. Motion picture enterprises.
  - 9. Wireless, cable or satellite broadcasting and television enterprises.
  - 10. Government agencies.
  - 11. Foreign consulates or institutions in Taiwan, or international organizations in the same nation.

When the employers mentioned in the preceding Paragraph hire foreigners to engage in arts and/or performing arts occupations, their working places are limited to the following:

- 1. Schools, social, educational and/or cultural organizations, parks, stadia (gymnasia), exhibition places (exhibition buildings), or other similar places;
- 2. International tourist hotels;
- 3. Scenic, or tourist and recreation areas.
- 4. Places where the employers mentioned in the subparagraphs 7 to 9 of the preceding paragraph hire foreigners to produce publications, films, or video with recorded programs, or to broadcast television programs.
- 5. Places where the employers mentioned in the subparagraphs 7 to 9 of the preceding paragraph market and sell works produced as a result of the performing arts occupations mentioned in the preceding subparagraph.
- 6. Other places approved by the competent authority to be dedicated to arts & performing arts.