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Work Permit Application Review Guidelines Handbook for Foreign Artists and Performers

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WORKFORCE DEVELOPMENT AGENCY, MINISTRY OF LABOR

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These Guidelines are adopted and announced to disclose information to the public and improve transparency of the review process. These Guidelines have been adopted pursuant to current laws and regulations but the review process will be based on laws and regulations current at the time of review. These Guidelines will be revised if there are matters not covered herein to respond flexibly to diverse types of applications. Revisions will be publicly announced.

Class F (Artists and Performers)

1.Classification of artistic and performance work (multiple selections based on actual circumstances may be made)：

(1)Artistic work (code 02)：

A foreigner is hired to engage in non-performing artistic work and interacts with the public while creating or exhibiting art. Artistic work includes music, dance, fine arts, theater, literature, folk art, crafts, environmental art, photography, broadcasting, and motion pictures.

(2)Mass media performance work (code 03)：

A foreigner is hired to perform on television, radio or in a motion picture or commercial a model or celebrity entertainer (singer or actor in screen dramas, musical productions, or appearing as a guest on a television show).

(3)Public performance work (code 04)：

A foreigner is hired for any performance other than those listed above such as a concert or autograph session event, acting or performing in an artistic or cultural event, a public performance by a resident in-house artist or performer (such as performers at amusement parks, resident in-house singers at pubs, or musical or dance performers who appear at a specific venue regularly).

2. Application Qualifications

No.	Item	Relevant laws and Regulations	Review Rules
1	Employer qualifications	Article 47, paragraph 1 of the Qualifications and Criteria Standards for foreigners undertaking the jobs specified under Article 46.1.1 to 46.1.6 of the Employment Service Act ("the Qualifications and Criteria Standards") provides an employer that hires a foreigner shall be a： 1.School or public social, educational, or cultural organization. 2.International and general tourist hotel business 3.International and general tourist entertainment business. 4.Agency and management business (for performing arts, entertainers, and models). 5.Cultural or educational foundation. 6.Performing, academic and cultural, or artistic group. 7.Publishing business. 8.Film business. 9.Wireless, cable or satellite broadcasting and	1.A school means a registered public school at any level, including a public or private elementary school, junior high school, senior high school, college, and above. A public social, educational, or cultural organization means an institution or a non-departmental public body administrative institutions established by the central government, municipality, county, and city governments, and district, township, and city offices in compliance with the respective laws and regulation such as national performing arts centers, museums or exhibition halls, cultural centers in all parts of the country, arts centers or performing venues. (Executive Yuan Directorate-General of Personnel Administration—Article 2 of the Non-departmental

No.	Item	Relevant laws and Regulations	Review Rules
		television business. 10.Government agency. 11.Foreign consulate, institute, or an international organization in Taiwan.	Public Bodies Act; Ministry of Education—Article 8 of the Lifelong Learning Act) 2.International and general tourist hotel: the company has registered ‘international and general tourist hotel’ as a line of business and holds a business license for the same issued by the Tourism Bureau, Ministry of Transportation and Communications. 3.International and general tourist entertainment business: the company has registered ‘international and general tourist entertainment’ as a line of business and holds a business license for the same issued by the Tourism Bureau, Ministry of Transportation and Communications. 4.Agency and management (for performing arts, entertainers, and models): the company has registered ‘agency and

No.	Item	Relevant laws and Regulations	Review Rules
			management for performing arts, entertainers, and models' as a line of business. 5.Cultural and educational foundation: a duly established and registered foundation whose charter states that it promotes or organizes matters related to arts, culture, or education. 6.Performing, academic and cultural, or arts groups. (1)A performing group is a nonprofit group registered pursuant to a local government ordinance that performs music, theater, dance, traditional arts, or other performing activities. (2)Academic and cultural, or arts group: a group that primarily promotes education, culture, and arts, and the advancement of academic research (Operational Regulations on Permit and Registration of

No.	Item	Relevant laws and Regulations	Review Rules
			Social Associations - Ministry of the Interior) 7.Publishing business: a company that has registered publishing as a line of business. 8.Film business: a company that has registered ‘motion pictures’ as a line of business and holds a license for the same. 9.Wireless, cable or satellite broadcasting and television business: a company that has registered wireless, cable or satellite broadcasting, or television as a line of business and holds a license for the same. If the company is not a wireless, cable or satellite broadcasting and television business(such as a radio broadcaster), it must submit an application and supporting documentation pursuant to Article 47, paragraph 1, subparagraph 4, 7, or 8 of the Qualifications and Criteria Standards.

No.	Item	Relevant laws and Regulations	Review Rules
			10.Foreign consulates, institutions in Taiwan, or international organizations such as the American Institute in Taiwan, and Australian Office in Taipei.
2	Workplace Qualifications	Article 47, paragraph 2 of the Qualifications and Criteria Standards provides that when an employer hires a foreigner to engage in artistic or performance work, the workplace is restricted 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 recorded video programs,	1.Schools, social, educational, and cultural organizations, parks, stadia (gymnasia), exhibition spaces (exhibition halls), or similar places: These places, in principle, are those listed on the Ministry of Culture's National Arts and Cultural Events website under exhibition and performance venues (http://event.moc.gov.tw/mp.asp?mp=1). 2.International tourist hotels: a company has registered tourist hotel as a line of business and hold a license from the Tourism Bureau, Ministry of Transportation and Communications for the same. 3.Scenic, or tourist and

No.	Item	Relevant laws and Regulations	Review Rules
		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.	recreation areas: (1)Scenic area: a place designated by the competent authority jointly with relevant agencies according to relevant laws and regulations to protect the natural landscape and improve the recreation and tourism environment for citizens. (Article 11 of the Enforcement Rules for the Regional Plan Act – Ministry of the Interior) (2)Tourist and recreation areas: a place that is duly established and registered and licensed for tourism, recreation or leisure. 4.Places where employers hire foreigners to produce publications, films, or recorded video programs, or to broadcast television programs: the company has registered motion pictures, radio, or television as a line of business and holds a license for the same. For example, the Central

No.	Item	Relevant laws and Regulations	Review Rules
			Pictures Corporation, and the studios at a television station, or a radio station. 5.Places where the employers mentioned in the subparagraphs 7 to 9 of the preceding paragraph market and sell performing art works mentioned in the preceding subparagraph: for example, cinemas and television stations. 6.Other places approved or permitted by the competent authority for the performing arts but not included in the preceding five subparagraphs are determined by the qualifications in this subparagraph. The review principles are as follows: (1)A company has registered ‘Arts and Culture Services’ as line of business. (2)Determination should be based on official correspondence or written letter of consent from the central or local government competent

No.	Item	Relevant laws and Regulations	Review Rules
			authority (such as the Ministry of Culture, or the Department of Cultural Affairs), or the competent authority of the owner or administrator of the premises, or based on documentation approving the venue for performances from the applicant organization's competent authority. (3)In principle, one of the documents from either of the preceding paragraphs must be submitted, but if the performance is to take place in the next 30 days and the venue is not owned by a government agency, the employer may provide photos, playbills and an explanation and the reviewing officer may approve use of the venue for the performance based on the review officer's overall determination that the venue does not pose

No.	Item	Relevant laws and Regulations	Review Rules
			safety concerns or will not impact the public. If approval cannot be immediately granted, a project review meeting will be held. 7.If the reviewer officer has concerns about the venue despite submission of the documents, the employer may be requested to explain the actual operations of the venue, the nature of the business, and the event. If necessary, the review officer may request the local government in writing to send personnel to the venue for on-site visits or hold a project meeting.
3	Qualifications of the Foreign National	Article 46 of the Qualifications and Criteria Standards provides that foreigners who are employed to do artistic or performance work must present documents supporting artistic or performance work experience, or recommendations or certificates issued by official	1.Supporting documentation for artistic or performance work includes CDs, VCDs, posters, albums and work collections, publicity and reporting in the media, or videos of public performance. Explanatory examples of different types of work are listed as follows:

No.	Item	Relevant laws and Regulations	Review Rules
		agencies in the countries of origin.	(1)Artistic work: posters, media publicity and reporting in the media, or albums and portfolios. (2)Mass media and public performance work: a.Resident in-house performers: a video of public performance abroad (not rehearsal or practice) must be attached to a new hire application. A video of public performance at the permitted workplace from the previous employment period (not rehearsal or practice) must be attached to an extension application. b.Models: attach a magazine table of contents (or content excerpts) or a video of a runway show. c.Film actors, television actors, or guest entertainers on television shows: attach posters, advertising flyers,

No.	Item	Relevant laws and Regulations	Review Rules
			discs, or media reports of the movie or series. d.Recording artists: attach albums, discs or media reports of performance abroad. e.Performers appearing in concerts, instrumental performances, and musicals: attach posters, media promotional information, or promotion materials for this performance or performance abroad. f.A person without any previous performing experience either in Taiwan or abroad who is to perform for the first time in Taiwan: attach promotional materials for this performance (including posters, website, and advertising flyers). g.Extras (Note): attach evidence of this performance, such as posters, media promotional materials,

No.	Item	Relevant laws and Regulations	Review Rules
			scripts or storyboards of a TV commercial or a short film, or a clothing catalog for a model. 2.A recommendation or certificate issued by an official agency in the country of origin includes a recommendation or certificate issued by the United Nations, an official agency in the country of origin, or foreign consulates or institutions in Taiwan.

Note:

Pursuant to the Documents Required and Notes for Foreign Extras issued on 23 May 2011 (updated 21 July 2015) by the Ministry of Labor, an extra means, in principle, a person who obtains the right of residence in Taiwan through a domestic employer or marriage, who has not engaged in artistic or performance work, and who is hired by an agent or advertisement agency on an irregular basis to be an extra or model for a television or electronic commercial, a print advertisement, or a short film. The work is not professional and no professional training is required.

3. Required Documents

No.	Required Documents	Review Principles	Notes
1	Original copy of review fee payment receipt	1.The receipt should be an original receipt for a post office fund transfer. 2.The amount should be exactly NT$500.	1.The application review fee is collected on a per-case basis regardless of the number of foreigners in an application. For example, if an employer submits one application to apply for work permits for two or more foreigners, only one fee of NT$500 is required. 2.New hires and extensions may not be combined in one application. The applicant must separate new hires and extensions into two different applications and pay the additional review fee if any. 3.No review fee is required for an amendment to update information. There is no refund if the applicant cancels the application. 4.Return the payment receipt to the employer and ask the employer to make the payment again in accordance with these

No.	Required Documents	Review Principles	Notes
			rules and re-submit an original copy of the payment receipt for the new payment if the payment made is more or less than the required review fee, or the payment is not made through by postal transfer. 5.If the payment is more than the correct amount or is made incorrectly, process the overpayment by asking the employer to fill out an application form with the refund option checked and attach with the original copy of the payment receipt from the overpayment or erroneous payment.
2	Application	1.Each field in the application form must be filled out. For example, applicable occupation category, application type, applicant entity name, applicant entity tax ID number, company owner, entity address, document delivery address, contact, specific reasons for this	1.Applications for new hires and extensions must be filled out and submitted separately. 2.The positive effects of employing the foreign professional must be specific and relevant to the work description but are not needed for extensions. 3. If the required information

No.	Required Documents	Review Principles	Notes
		hiring case and explanation of the positive benefits of hiring foreigner (not necessary for hiring extension). 2.Applicant entity name must match the entity seal. Entity address must be the same as the registered address shown on the company or entity registration documents. 3.Entity seal and the seal of the responsible person must be affixed.	is not filled out completely, ask the employer to make a supplementary submission.
3	Roster of Foreign Employees	1.Each field in the list should be filled out, including entity（employer）name, number, name, gender, nationality (or region), birthday, passport number, applied employ-ment period, highest level of education, monthly wages or compensation for a show, job title, job description, and work address in Taiwan, along with a headshot photo. 2.Personal data must be filled in accurately based on information in passport or	1.“Occupation Classification Code” does not need to be filled in. 2.Wages or compensation should be filled out in based on actual circumstances. The actual amount, “per agreement”, “group booking fee”, or "unpaid" may be filled in. 3.Either 1-inch or 2-inch headshot photos are acceptable, in color or in black and white. If a photo roster is printed out, the photos must be clear and recognizable.

No.	Required Documents	Review Principles	Notes
		travel document. 3.Employment period should be consistent with the contract period, or the duration of the event as specified in the event plan. 4.Wages should be consistent with the information in the employment agreement. In the case of a resident in-house performer, monthly wages should comply with the minimum wage requirement. 5.Work address in Taiwan should be filled out based on actual circumstances and consistently with the information in the event plan. The registered address of the employer should be filled in for mass media performance work where the work location has yet to be confirmed. 6.Entity seal should be affixed.	4.A level of educations should be checked for the “highest level of education” field. Documentation of level of education is not required.
4	Responsible person identification documents	1.Photocopy of ID Card. In the case of an incorporated association, a valid certification of the election	1.Passport or ARC must be valid at the time of application. 2.The responsible person

No.	Required Documents	Review Principles	Notes
		of the responsible person should also be attached. 2.A photocopy of the foreign national's passport or ARC should be provided if the responsible person is a foreign national.	should be consistent with the responsible person listed on the company registration (or organization) registration.
5	Documentation of company (business) or organization registration	1.Government agencies, public schools, administrative institutions, and public social, educational, and cultural institutions are exempted from providing registration documentation. 2.A company should submit its company registration or current updated company or business registration; the registered line(s) of business should comply with Article 47, paragraph 1 of the Qualifications and Criteria Standards (as indicated in Employer Qualifications section). 3.A civic association such as a cultural and educational organization, a performing arts organization, or an academic, cultural, or arts	Attach the documents require under the "Employer Qualifications" section of the "Application Qualifications." If there are concerns about whether the employer's registered line(s) of business complies with relevant laws and regulations, the following may serve as standards for judgment: the actual circumstances of the employer's main line of business (determined by the category of business income that the employer files for tax purposes), whether tickets are sold for the event, the contract to hold the artistic or cultural event, and other documentation of the organization of the event. Where necessary, the employer can be requested to provide documentation or an

No.	Required Documents	Review Principles	Notes
		organization, should submit its registration certificate and charter (the association’s chartered purpose should include culture, arts, or education). A first-time applicant should also submit its Uniform ID Number assignment letter to confirm accuracy of the Uniform ID Number.	explanation, an on-site evaluation may be conducted, or an inter-agency consultation may be initiated.
6	Photocopy of the employed foreigner's passport	1.The passport must be valid on the date the employment begins. 2.The identity information page and signature page must be complete, clear, and legible. 3.Mainland residents other than persons from Hong Kong and Macau are currently not permitted to work in Taiwan.	1.Documents bearing words such as "travel document", "identity certificate" or "not passport" are in principle not accepted with the exception of minors from Ukraine: in principle a passport photocopy must be attached to an application for a Ukranian minor, but a travel document may be substituted as an exception. Travel documents from other countries will be reviewed on a case-by-case basis. 2.A holder of a UK passport marked with the word "overseas" is a resident of

No.	Required Documents	Review Principles	Notes
			Hong Kong. 3.Blank passport pages do not need to be submitted. If the passport number for the current application is different from that in the previous application as a result of passport renewal/change, a photocopy of the new passport only is acceptable. 4.If the passport number changes after the work permit is issued, a separate application to update this information is required.
	Photocopy of ARC	An extra must attach a photocopy of a valid ARC.	
7	Photocopy of employment agreement	1.The employment agreement must specify the name of the employed foreigner, work description, employment period, wages and compensation, and must be executed by both the employer and the employee. 2.Work description must be related to the performing arts.	1.In the case of a group performance, the group's responsible person may execute the employment agreement on behalf of the group. 2.If a public performance will take place within 30 days, an invitation letter or e-mail correspondence may be substituted. The letter or e-mail must specify the name(s) of the

No.	Required Documents	Review Principles	Notes
		3.The employment period should be consistent with the work period in the application (the employment period in the employment agreement may be longer).	invitee(s), the employment period, a description of the work, wages and compensation, the inviting entity, and confirmation by the invitee(s). (30 July 2015 Letter No. Labor-Workforce-Affairs-1040508752)
8	Event Plan	1.The Event Plan must clearly describe the event, time and schedule, and the location of the event. (1)Artistic and mass media performance work: the Event Plan must include the work schedule and a specific description of the work and time. (2)Public Performance Work: a.The Event Plan must include name of the show, the name of the group or the name(s) of the performer(s), and the time, location, and address of the performance. b.In the case of regular performances by a resident in-house	1.The Event Plan must contain the foreign national’s itinerary in Taiwan. It should not contain the employer's plan for the event or a private itinerary. 2.Description of work or performance description: (1)If there are concerns that a performance may violate the Social Order Maintenance Act or good morals, the employer may be requested to make a declaration that the performance does not violate the Social Order Maintenance Act before granting approval; the letter of approval should note reservation of the

No.	Required Documents	Review Principles	Notes
		performer on a regular basis, the Event Plan must include the total area of the entire space independently used for business, the size of the stage, and audience seating. 2.The time and schedule must be consistent with the work period in the application.	right to revoke the approval. (2)If there are obvious concerns, the Ministry of Labor may, pursuant to Article 6, paragraph 2 of the Regulations on the Permission and Administration of the Employment of Foreign Workers, consult with relevant agencies, groups, and experts before granting approval; the letter of approval should note reservation of the right to revoke the approval.
9	Letter of permission to use the venue	1.Refer to the attached table to determine whether a letter of consent is required based on the applicant entity and the workplace and venue management entities. 2.An applicant that does not own the work place should submit a letter of consent from the management of the venue or a signed agreement between the applicant and the	1.If the performance venue is not leased by the employer, the employer must submit documentary evidence of the relationship between the employer and the lessee of the venue in addition to the letter of consent from the venue management to show the relationship between three parties. 2.Circumstances where a letter of consent for the

No.	Required Documents	Review Principles	Notes
		management.	venue is not required: (1)Celebrity entertainers such as singers, actors, movie actors, or celebrities making guest appearances on television. (2)Performers that are employed by a Taiwanese performing group on a long-term basis and that perform with the group on a touring basis. (3)A promotional event, press conference, autograph session, movie premiere, or meet-and-greet event with no public performance. 3.If the employment period is at least 31 days and the rehearsal venue rehearsal is not the performance venue, a letter of consent for the rehearsal venue must be submitted. If there are any concerns regarding an employment period of 30 days or less, ask the employer to submit a letter

No.	Required Documents	Review Principles	Notes
			of consent for the rehearsal venue on a case-by-case basis.
10	Documentary evidence that venue is zoned for the work	1.Please refer to the attached table to determine whether documentation is required to show that the venue is zoned for the work based on characteristics of the applicant entity, the workplace and venue management. 2.The work place must comply with Article 47, paragraph 2 of the Qualifications and Criteria Standards.	1.If the place of performance is a temporary structure, an official letter of recordation or official document from the competent authority approving the building and use of the temporary structure must be submitted in addition to an agreement or documentary evidence of the use. 2.Tourism and recreation businesses may substitute documentation from the competent authority permitting the business to continue the application license process if the business has not yet passed re-inspection during the re-inspection remedial period. 3.Circumstances where documentary evidence is not required: (1)Celebrity entertainers such as singers, actors, movie actors, or

No.	Required Documents	Review Principles	Notes
			celebrities making guest appearance on television. (2)Performers that are employed by a Taiwanese performing group on a long-term basis and that perform with the group on a touring basis. (3)A promotional event, press conference, autograph session, movie premiere, or meet-and-greet event without public performance. (4)For master classes (a public performance with lectures), documentary evidence that the venue is zoned for the work must be provided for the public performance component.
11	Specific artistic or public performance work experience	1.Documentation of artistic or performance work experience including CDs, VCDs, posters, albums, promotion or advertising materials or promotional media reports or videos of	1.Refer to the “Qualifications of the Foreign National” in “Application Qualifications” for documentary evidence that may be submitted for different types of work.

No.	Required Documents	Review Principles	Notes
		public performance. 2.The name of the group or performer should be noted for performing work experience.	2.A video file for submission may be in the RM, MPEG, or AVI formats. The file size may be up to 5MB. If there are two or more foreign nationals, a written explanation of the time of appearance along with a screen capture must also be submitted. 3.Work experience as an extra may not be deemed to be professional performance work experience.
12	Consent by guardian	A foreign national less than 20 years of age must provide a letter of consent from the foreign national's guardian and the guardian's passport.	1.These documents are required only if the foreign national is less than 20 years of age on the date that the employment period begins (not the date of the application). 2.If the guardian is not able to provide the guardian's passport, attach other supporting identification documentation such as a local ID or driving license. 3.A written undertaking by the employer can be substituted for a short-term performance (30 days or

No.	Required Documents	Review Principles	Notes
			less) other than a performance as an extra. The written undertaking affidavit should state the number of foreigners less than 20 years of age, the employment period, and a guarantee of the foreign national's personal safety and the relevant legal liability.
13	Tax Withholding Statement (including withholding at source)	1.Ensure that the name of the withholding entity, its Uniform Business Number, the name of the income recipient, and the payment amount are correct. 2.Statement year: (1)New hire: In principle, no Tax Withholding Statement is required, but if there are concerns, the employer may be requested to provide a Tax Withholding Statement from the previous year or the most recent year, or the local government may be requested to make an on-site visit.	1.For extension cases, check that the total payment is correct. If amount paid is less than the minimum wage, or is materially different from the wages stated in prior application documents, ask the employer to explain and submit relevant supporting documentation. If there is no income in Taiwan or the income in Taiwan does not meet minimum wage requirements, the employer should provide evidence of payment outside Taiwan. 2.If the employer is unable provide a tax withholding statement, a List of

No.	Required Documents	Review Principles	Notes
		(2)Extensions: The Tax Withholding Statement from the previous year or the most recent year as issued by the employer should be submitted. The time of application determines whether a statement from the previous year or the most recent year must be submitted. For example: a.If the employer files application to hire a foreign national between 1 January 2015 and 31 January 2015, the employer should submit the foreign national's tax withholding statement for 2013 or 2014. b.If the employer files the application to hire a foreign national after 1 February 2015, the employer should submit the foreigner's tax withholding statement for 2014.	Income, an e-filing tax return, or a tax return filing receipt may also be recognized. 3.Under Taiwan tax law, income tax should be withheld at the source and the withholding statement should be stamped by the National Tax Administration if a foreign national stayed in Taiwan for less than183 days in the previous year.
14	Individual	1.Check that the name of the	1.If the spouse is listed as the

No.	Required Documents	Review Principles	Notes
	Income Tax Certificate for Alien ("Tax Certification" -includes withholding at the source)	taxpayer (income recipient) and the income period in the Tax Certification are correct. 2.Certification year (1)New hire and extension: If the foreign national has worked in Taiwan previously, the foreign national's Tax Certification for the most recent year should be submitted (including a withholding statement for withholding at the source for the entire year) based on the date of the application, records of past work in Taiwan, and the filing period. If there are records of work during the year of the application date, withholding statements for withholding at the source for each month worked may be provided as the Tax Certification. (2)Take for example an application filed in	taxpayer, submit any one of the following supporting documents: (1)Tax Certification bearing the names of the taxpayer and the spouse. (2)The income recipient and the spouse as stated in the "Income Tax E-filing Statement" or "E-filing Receipt." 2.One of the following documents may be attached as the Tax Certification: (1)Individual Income Tax Certificate for Alien (the gazetted form). (2)Income tax return filing slip. (3)Income Tax E-filing Statement or E-filing Receipt. (Barcode Tax Filing Statement not accepted because it has not been transmitted to the National Tax Administration). (4)Statement of withholding at the source. (5)Voluntary tax payment receipt.

No.	Required Documents	Review Principles	Notes
		2015 (current year) a.If the application is filed between 1 January 2015 and 31 May 2015,Tax Certification for 2013 or 2014, should be reviewed in principle; however a withholding statement for withholding at the source for 2015 may also be accepted. b.If the application is filed between 1 June 2015 and 31 December 2015, Tax Certification for the year of 2014 should be reviewed in principle; however a statement of withholding at the source for 2015 may also be accepted.	(6)List of income. If the foreigner has worked in Taiwan, Tax Certification should be submitted; however, if annual income does not reach the minimum taxable amount, a list of income as issued by the National Tax Administration may be recognized. This only applies to applications from those who are exempted from filing a tax return. (A taxpayer whose annual income is less than NT$262,000 is exempted from filing a return). 3.No Tax Certification need be submitted with respect to a new hire or extension application if the foreign national has worked in Taiwan only in the year of the application prior to the tax filing period.
15	Prior Work Permit	1.The employment period for an extension should continue the prior work permit's employment period without	An application to extend employment should be filed no sooner than four months before the work permit expires. If the employment

No.	Required Documents	Review Principles	Notes
		interruption. 2.The prior work permit is required for applications to extend employment, to add performances, or to update information.	period is less than six months, the employer may apply for an extension only after two thirds of the employment period has elapsed. Early applications will be rejected.

4. Other Rules

No.	Item	Rules and Explanations	Notes
1	In-person Pick Up Declaration	If the applicant wishes to pick up the work permit in person, the applicant should apply in person at one of the counters at the Ministry and fill out a declaration for pick-up in person. The declaration may not be filed via registered mail.	
2	Use of seals	If application documents are photocopies, the notation "Identical to original" should be added to the copies. The copies should be stamped with the seals of the applicant entity and its responsible person.	In principle, documents submitted by the employer should be stamped with seals of the entity and its responsible person affixed. However, in an application filed by a government agency or a school: application form and the roster should be stamped with the official seal but other documents may stamped with the entity or the department or graduate school seal.
3	Extensions after expiration	Process these under Article 46-1 of the Regulations on the Permission and Administration of the Employment of Foreign Worker	1.If the employer files for an extension after the prior employment period expires, the application should be treated as a new-hire application. The Tax Withholding

No.	Item	Rules and Explanations	Notes
			Statement and Individual Income Tax Certificate for Alien must also be submitted. 2.Exception: if the employer invokes Article 46-1 of the Regulations on the Permission and Administration of the Employment of Foreign Worker and files the application no later than 15 days after the expiration of the prior employment period (the employer should also submit an explanation; this exception is only allowed once), the application for extension may be approved with the extension beginning retroactively from the original expiration date (The reviewer should put a note in the system for control. The employer may not invoke a supplemental application a second time).
4	Number of persons	In principle, there is no limitation on the number of	

No.	Item	Rules and Explanations	Notes
	allowed to work at the same workplace	employees permitted to work at one work location. Approval will be granted based on the list of foreign employees, event plan, and actual circumstances; however, there is a limitation on the number of foreign employees for the following types of business (based on a 21 December 2011 decision made after discussions among the Ministry of Culture, the Ministry of Transportation and Communications, city and county governments and relevant arts and performing arts entities): 1.In principle, the number of foreign employees at an amusement park should not exceed 50; however, if the amusement park wishes to increase the number of foreign employees, approval may be granted based on the following review principles: (1)No more than 60 foreign employees. (2)One of the following conditions is met:	

No.	Item	Rules and Explanations	Notes
		a.The employment period is during a busy tourist season such as special festivals or holidays. b.Due to program scheduling or the arrangement of air tickets, there is an overlap in employment period between the new foreign employees and the ones that are leaving, provided that the overlap period may not exceed 14 days. c.The business has proposed specific business and recruitment plans, explained the special characteristics and irreplaceability of the foreign artists and performers and how the employment rights of citizens will not be affected, and has obtained approval from the Ministry of Labor in consultation with the central government competent authority for the industry.	

No.	Item	Rules and Explanations	Notes
		2.The number of foreign artists and performers should, in principle, not exceed 35 at one night club or one entertainment venue. 3.The number of foreigners at an ordinary restaurant should not exceed 15.	
5	Standards for deciding the duration of work permits	Pursuant to Article 52 of the Employment Service Act, the duration of a work permits for a foreign national is approved based on the employer's application and the contract period for a maximum of three years. The work permit periods for specific types of artistic and performance work in principle are as follows: 1.Three months: models, performers in amusement parks or (opera) theaters or at unspecified locations (applied for through an agent), artists/performers for restaurants, night clubs, and television game shows. 2.Six months: artists/performers hired directly by a tourist hotel or a tourism and recreation	The Ministry of Labor may make decisions based on the application and the circumstances of each case. On-site visits or consultations with other agencies will be held when necessary.

No.	Item	Rules and Explanations	Notes
		business. 3.One year: mass media celebrities, performers employed by a Taiwanese performing group on a long-term basis who perform with the group on tours. 4.Extras: in principle seven days.	
6	Documentation of Employment Transfers	In accordance with Article 53 of the Employment Service Act, ask the new employer to confirm with the foreign national whether he or she will change employers if the foreign national is already employed by another employer during the period for which the work permit application is made: 1.Yes: Provide a certification of employment termination or ask the previous employer to proceed with the employment termination procedure. 2.No: Deem it a part-time position. No documentation is needed.	
7	Adding performance	The application must be filed within the valid employment	

No.	Item	Rules and Explanations	Notes
	venues	period and be attached with an Event Plan, letter of consent to use the venue, and documentary evidence that the venue is properly zoned.	
8	Support staff that come to Taiwan with a performing group (Per 30 July 2015 Letter No. Labor-Workforce-Affairs-1040509278)	1.An employer may apply for work permits based on artistic and performance work regulations for support personnel who are indispensable, integral and necessary to the performances of performing groups that come to Taiwan to perform and fall within the scope of support personnel listed in the Letter of Declaration. 2.Job title and description in the Roster of Foreign Employees should be completed factually. 3.A “Letter of Declaration on the Necessity of the Support Staff for a Foreign Arts/Performing Group Coming to Taiwan” must be submitted. The Letter must list the group’s industry, the number of support personnel and a serial number for each	In order to safeguard the employment opportunities for Taiwan nationals, the Ministry of Labor may evaluate and approve the necessity of the support staff based on consideration of the number of support personnel, the nature of the performance, the venue and the employment period, or initiate consultations with the central government competent authority for the industry concerned to seek its views.

No.	Item	Rules and Explanations	Notes
		support person on the roster of foreign nationals.	

Table Required documents with respect to workplace in an application for a work permit for a foreign national to engage in artistic or performance work.

Applicant Entity	Owner of Workplace	Venue Management	Documents to be submitted		Note
			Letter of consent to use the venue	Documentary evidence that venue is properly zoned	
Public Sector	Owned by applicant entity		×	×	
	Public entity is not the applicant	Public management	✔	×	
		Private management	✔	✔	
	Private property		✔	✔	
Private Sector	Public property	Public entity	✔	×	
		Private entity	✔	✔	
	Owned by applicant entity		×	✔	
	Privately owned by one who is not the applicant entity		✔	✔	