

Content

Title : The Scope of Application for Tax Preferences Provided to Foreign Professionals [Ch](#)

Date : 2010.03.12

Legislative : 1.Promulgated by Decree No.09600511820 issued by the MOF on 8 January 2008.
2.Amended and promulgated by Decree No. 09804119810 issued by the MOF on 12 March 2010.

Content :

1. The scope of application for tax preferences for foreign professionals is enacted for the purpose of accelerating the internationalization of the economy of the Republic of China and encouraging foreign professionals to work within the territory of the Republic of China.
2. The foreign professionals specified in this scope include those who are already working in Taiwan at the time of the issuance of these regulations, but exclude those who carry both the nationality of the ROC and of another country.
3. The tax preferences specified in this scope denote that payment made in accordance with the content of an employment contract by any organization, institution, school or enterprise, (hereinafter called "the employer") which hires foreign professionals may be claimed as expenses, such as the round trip air fare of the foreign professional and his/her family, home leave vacation pay according to the contract, home moving expenses, utility bills, cleaning bills, telephone bills, house rentals, repair costs for place of residence, and educational scholarships for children and such items may be excluded from the taxable income of the foreign professionals.
4. The present scope of application is enacted in accordance with the provisions of Subparagraphs 1 and 2, Paragraph 1, Article 46 of the Employment Services Act, and limited to the following fields of work for foreign professionals:
 - (1) Architecture and civil engineering.
 - (2) Transportation
 - (3) Tax and financial services
 - (4) Real estate services
 - (5) Immigration services
 - (6) Attorney or patent attorney legal services
 - (7) Technical services
 - (8) Medical and/or health care
 - (9) Environmental protection
 - (10) Cultural, sports, and recreation services
 - (11) Academic research
 - (12) Veterinarian services
 - (13) Manufacturing
 - (14) Wholesale
 - (15) Director/Manager/Executive of a business invested in or set up by overseas Chinese or foreigner(s) with the approval of the government of the Republic of China.
 - (16) Operational management, design, planning and consultation for professional, science or technology services
 - (17) Food & beverage services
 - (18) Other job descriptions designated by the Council of Labor Affairs, the Executive Yuan and the concerned competent authorities at the central government level.
5. The foreign professionals applying for tax preferences are required to stay within the territory of the ROC for 183 days or more in a taxable year and their yearly taxable salaries, whether paid by the employers within the territory of the ROC or not, must be NT1,200,000 or more. If the aforesaid foreign professionals stay less than one year, their yearly taxable salaries calculated in proportion to how long such persons stay in the ROC must be NT1,200,000 or more. However, the yearly taxable salaries of those employed for special needs and approved as a special case by the Ministry of Finance are not limited to be NT1,200,000 or more.
6. The national tax administration under the Ministry of Finance in all districts is responsible for the identification and review of the relevant documents of foreign professionals applying for tax preferences; however, in the case that an employer has special need in hiring foreign professionals, the Ministry of Finance will send the details of the application of the employer to the concerned competent authorities at the central government level for the provision of opinions prior to the holding of a special review meeting in regard to the application.