Content

Title：	Regulations Governing Reduction and Exemption of Income Tax of Foreign Specialist Professionals Ch
Date：	2026.03.02
Legislative：	1.Full text(8 articles) were promulgated by Decree No.10704515900 issued by the Ministry of Finance on January 30, 2018; came into force on February 8, 2018. 2.Full text(8 articles) were amended and promulgated by Decree No.11000655800 issued by the Ministry of Finance on October 28, 2021; came into force on October 25, 2021. 3.Full text(8 articles) were amended and promulgated by Decree No.11400697720 issued by the Ministry of Finance on March 2, 2026; came into force on January 1, 2026.
Content：	Article 1 These Regulations are enacted pursuant to Paragraph 2, Article 22 of the Act for the Recruitment and Employment of Foreign Professionals (hereinafter referred to as "the Act"). Article 2 The term "foreign specialist professional" in these Regulations shall refer to a foreign professional who possesses specific expertise needed by the Republic of China (hereinafter referred to as "the State") in science & technology, digital economy, the economy, education, culture & the arts, sports, finance, law, architectural design, national defense, environmental protection, biotechnology, and other fields, as announced by the central competent authorities, or who has been recognized by the National Development Council in consultation with the central competent authorities as possessing specific expertise pursuant to Subparagraph 2, Article 4 of the Act. The term "professional work" in these Regulations shall refer to the work set forth in Subparagraph 4, Article 4 of the Act. Article 3 A foreign specialist professional who has been recognized as possessing specific expertise in accordance with the preceding article, has obtained the approved employment of a foreign specialist professional issued by the Ministry of Labor or by the Ministry of Education, and has met all of the following requirements is eligible to apply for the tax incentives under Article 22 of the Act: 1.He/she has for the first time been approved to reside in the State for the purpose of work; 2.He/she has engaged in professional work related to recognized specific expertise in the State; 3.During the five years prior to the date of his/her employment engaged in professional work, he/she had no household registration in the State and was not an individual residing in the State in accordance with the Income Tax Act. If a foreign specialist professional applying to the National Immigration Agency, Ministry of the Interior for the Employment Gold Card, meets the requirements in the provisions of Subparagraphs 1 and 2 of the preceding paragraph, and has no household registration in the State and is not an individual residing in the State in accordance with the Income Tax Act during the five years prior to the date of the issuance of the Employment Gold Card, he/she is eligible to apply for the tax incentives under Article 22 of the Act in accordance with these Regulations during the effective period of the Employment Gold Card and engagement in the professional work. If a foreign specialist professional who is not required to apply for a

permit to engage in professional work in the State in accordance with Article 7, Article 12, or Paragraph 1 of Article 31 of the Act, applies to the central competent authorities for a certificate of having specific expertise and meets each of the requirements set forth in Paragraph 1, he/she is eligible to apply for the tax incentives under Article 22 of the Act.
If a foreign specialist professional applies for the approved employment of a foreign specialist professional pursuant to Paragraph 1, or for the Employment Gold Card pursuant to Paragraph 2 (hereinafter collectively referred to as “the approved employment of FSP or the Gold Card”), and simultaneously or subsequently applies for another approved employment and first obtains such other approved employment, then, upon subsequently obtaining the approved employment of FSP or the Gold Card and engaging in the same professional work under the same employment contract, he/she shall be deemed to have met the qualifications of a foreign specialist professional as of the date of obtaining the other approved employment and shall be eligible to apply for the tax incentives under Article 22 of the Act.
If a foreign specialist professional had been previously approved to reside in the State before being employed to engage in professional work in the State, and such approval was not given on the ground of his/her engagement in that professional work, he/she shall not be subject to the first-time approval requirement in Subparagraph 1 of Paragraph 1 herein. If a foreign specialist professional has resided in the State for the purpose of study and has obtained an associate degree or higher from a junior college or university in the State, the period of residence in the State during such study and any period of post-graduation extension of residency granted pursuant to Article 12 of the Act shall not be counted toward the number of days of residence when, pursuant to Subparagraph 3 of Paragraph 1 or Paragraph 2, determining whether he/she is an individual residing in the State in accordance with the Income Tax Act.

Article 4
For a foreign specialist professional who has met the requirements in the preceding Article, during the first five years starting from the year when he/she for the first time has resided in the State for 183 full days of the year and has had an annual salary income of over NT$3 million, one half of the amount of the salary income exceeding NT$3 million for each such year may be excluded from the gross consolidated income of the year for the assessment of individual income tax liability, and if he/she has obtained the income set forth in Subparagraph 1 of Paragraph 1 of Article 12 of the Income Basic Tax Act, such income may be excluded from the basic income when calculating the income basic tax.
The term "first five years" in the preceding paragraph shall start in the taxable year when the foreign specialist professional for the first time has resided in the State for 183 full days, and has had an annual salary income exceeding NT$3 million. The first five years shall not start in the year when the foreign specialist professional starts to apply for the tax incentives under Article 22 of the Act in accordance with Article 5 herein.
The term "salary income" in the first paragraph shall refer to the amount of aggregate salaries which may be calculated in gross consolidated income paid by onshore and offshore employers in accordance with the Income Tax Act and other applicable laws for the foreign specialist professional's engagement of the professional work under Subparagraph 2, Paragraph 1 of the preceding Article herein.
A foreign specialist professional who meets the requirements set forth in the preceding Article and, within the five-year period of tax incentives prescribed in Paragraph 1, changes employer or employment but continues to engage in professional work set forth in Subparagraph 2 of Paragraph 1 of the preceding Article may continue to apply for the tax incentives under Article 22 of the Act until the expiration of such five-year period.

Article 5
A foreign specialist professional meeting the requirements set forth in the preceding two Articles shall, when filing his/her annual income tax return for the applicable taxable year pursuant to Paragraph 1, Article 71 or

Article 71-1 of the Income Tax Act and meeting the requirements set forth in Article 22 of the Act and these Regulations, apply to the tax authorities for the tax incentives under Article 22 of the Act for that taxable year by filing an application in the prescribed format and submitting the following required documents. If the application is not filed in the prescribed format before the expiration of the filing period for the income tax return of the applicable taxable year, the tax incentives shall not apply:
1.If the foreign specialist professional is an applicant pursuant to Paragraph 1, Article 3 herein:
(1)The supporting document of the first-time residence approval in the State for the purpose of work; if there is a situation set forth in the first sentence of Paragraph 5, Article 3 herein, the supporting document showing the previous approval not related to the engagement of the professional work is required.
(2)A photocopy of the approved employment of a foreign specialist professional issued by the Ministry of Labor or by the Ministry of Education.
(3)An employment contract or other supporting document showing that the employment engaged in professional work is related to the recognized specific expertise.
(4)If there is a situation set forth in Paragraph 4, Article 3 herein, the supporting documents showing the timing of the application for the approved employment of a foreign specialist professional, the timing of any other approved employment, and that he/she engages in the same professional work under the same employment contract are required.
2.If the foreign specialist professional is an applicant pursuant to Paragraph 2, Article 3 herein:
(1)The supporting document of the first-time residence approval in the State for the purpose of work; if there is a situation set forth in the first sentence of Paragraph 5, Article 3 herein, the supporting document showing the previous approval not related to the engagement of the professional work is required.
(2)A photocopy of the Employment Gold Card.
(3)An employment contract or other supporting document showing that the employment engaged in professional work is related to the recognized specific expertise.
(4)If there is a situation set forth in Paragraph 4, Article 3 herein, the supporting documents showing the timing of the application for the Employment Gold Card, the timing of any other approved employment, and that he/she engages in the same professional work under the same employment contract are required.
3.If the foreign specialist professional is an applicant pursuant to Paragraph 3, Article 3 herein:
(1)The supporting document of the first-time residence approval in the State for the purpose of work; if there is a situation set forth in the first sentence of Paragraph 5, Article 3 herein, the supporting document showing the previous approval not related to the engagement of the professional work is required.
(2)The relevant supporting document of having specific expertise as set forth in Article 2, issued by the central competent authorities. However, if a foreign specialist professional has obtained permanent residency approved by the National Immigration Agency, Ministry of the Interior pursuant to Paragraph 3, Article 18 of the Act, and submits the Alien Permanent Resident Certificate for verification of recognized specific expertise, the required document shall be exempted.
(3)An employment contract or other supporting document showing that the employment engaged in professional work is related to the recognized specific expertise.
If a foreign specialist professional is unable to obtain the approved employment of FSP or the Gold Card before the expiration of the application period specified in the preceding Paragraph due to the circumstances set forth in Paragraph 4, Article 3 or other reasons not attributable to him/her, he/she shall, within one month from the date of obtaining the approved employment of FSP or the Gold Card, apply to the tax authorities for the tax incentives under Article 22 of the Act in the prescribed format

and with the required supporting documents in accordance with the preceding Paragraph. Any application not submitted in the prescribed format before the expiration of such period is not eligible for the tax incentives.
If any of the documents required to be submitted by a foreign specialist professional pursuant to the preceding two Paragraphs are deficient and are not supplemented or corrected within the prescribed period after notification by the tax authorities, or are supplemented or corrected but remain deficient, the application shall not be accepted.
When reviewing the application mentioned under Paragraph 1 and Paragraph 2, the tax authorities may seek opinions and assistance from the central competent authorities if they have any doubts regarding whether or not the foreign specialist professional's engagement in professional work in the State is related to his/her specific expertise.

Article 6
If a foreign specialist professional has been eligible for the reduction or exemption of the consolidated income tax and income basic tax pursuant to these Regulations, but is later found by the tax authorities not in compliance with the conditions in Articles 3 and 4 herein, his/her case shall be handled in accordance with the Income Tax Act, Income Basic Tax Act, and the Tax Collection Act.

Article 7
These Regulations shall apply mutatis mutandis to residents of Hong Kong or Macau applying for the tax incentives set forth in Article 22 of the Act in accordance with Paragraph 1, Article 30 of the Act.

Article 8
These Regulations take effect on January 1, 2026.

Data Source：Ministry of Finance, R.O.C. Laws and Regulations Retrieving System