

Review Standards and Employment Qualifications for Foreign Workers Engaging in Work Specified in Subparagraphs 8 to 11, Paragraph 1, Article 46 of the Employment Service Act

Chapter I General Provisions

Article 1

These Standards are set up pursuant to the provisions of Paragraph 2, Article 46 and Paragraph 7, Article 52 of the Employment Service Act (hereinafter referred to as the Act).

Article 2

In order to be employed for work specified in Subparagraphs 8 to 11, Paragraph 1, Article 46 of the Act, the qualifications of foreign workers must comply with the standards stipulated herein.

Article 3

Foreign workers hired to engage in ocean fishing work referred to in Subparagraph 8, Paragraph 1, Article 46 of the Act, should be employed as senior or ordinary crew members, undertaking caged aquaculture and related manual work, not as a captain or powered boat driver.

Article 4

Foreign workers hired to engage in work referred to in Subparagraph 9, Paragraph 1, Article 46 of the Act, have the following work responsibilities:

1. Live-in home help work: living with a family and performing house cleaning, cooking tasks, while taking care of the daily needs of family members or other related household work.
2. Institutional care work: take care of the daily lives of disabled residents or patients and related work in institutions or hospitals stipulated in Article 15.
3. Live-in care work: take care of the daily lives of disabled individuals or patients and related work in their homes.

Article 5

Work designated by the Central Competent Authority in accordance with Subparagraph 10, Paragraph 1, Article 46 of the Act includes the following responsibilities:

1. Manufacturing work: Direct involvement in the manufacture of manufacturing industry products or related manual work.
2. Outreach manufacturing work: Dispatched by an employer to an outreach manufacturing service contract work location to engage directly in the manufacture of manufacturing industry products or related manual work.
3. Construction work: Direct involvement in construction work or related manual work at a construction site or related location.
4. Slaughterhouse work: Direct involvement in slaughterhouse work or related manual work.
5. Outreach agricultural work: Dispatched by an employer to an outreach agriculture service contract work location to engage directly in agricultural, forestry, animal husbandry or aquaculture work or related manual work

6. Agriculture, forestry, animal husbandry or aquaculture work: Direct involvement in agricultural, forestry, animal husbandry or aquaculture work, or related manual work at agricultural, forestry, animal husbandry or aquaculture work locations.
7. Other work designated by the Central Competent Authority:

Article 6

Work specially approved by the Central Competent Authority in accordance with Subparagraph 11, Paragraph 1, Article 46 of the Act includes the following responsibilities:

1. Bi-lingual translation work: foreign workers engaged in work stipulated in the Standards engaged in guidance and management related translation work.
2. Chefs and related work: foreign workers engaged in work stipulated in the Standards cook food and undertake related tasks.
3. Intermediate skilled work: Individuals compliant with the provisions on seniority, skills and salary stipulated in Chapter 14 can engage in the following work:
 - (1) Intermediate skilled ocean fishing work: Ocean fishing work on a fishing boat or in a caged aquaculture businesses zone as defined in Article 15.
 - (2) Intermediate skilled institutional care work: Helping with the daily needs and care of disabled residents or patients in care institutions or hospitals as defined in Article 15.
 - (3) Intermediate skilled live-in care work: Attending to the health care of individuals who are disabled or patients in a home environment as defined in Article 18.
 - (4) Intermediate skilled manufacturing work: Engaging in skilled work, the operation of mechanical equipment or assembly work related specialized manufacturing processes as defined in Article 24.
 - (5) Intermediate skilled construction work: Engaging in skilled work, the operation of mechanical equipment or assembly work on a project as defined in Article 42 or Article 43.
 - (6) Intermediate skilled outreach agricultural work: Engaging in agricultural production work at an outreach agricultural service contract work location as defined in Article 53.
 - (7) Intermediate skilled agricultural work: Engaging in orchid, edible mushroom and vegetable related agricultural production work at sites defined in Subparagraph 2, Paragraph 1, Article 56.
 - (8) Other intermediate skilled work at locations designated by the Central Competent Authority in consultation with the central competent authority in charge of the target business.
4. Other work specially approved by the Central Competent Authority:

Article 7

Foreign workers employed to undertake work stipulated in the Standards must not have engaged in any of the following behavior:

1. Violations of the regulations in Article 43 of the Act.
2. Violations of the provisions of Subparagraphs 1 to 3, Article 73 of the Act, by being absent without leave for three consecutive days and out of contact, as well as one of the regulations stipulated in Subparagraphs 5 to 7 of the same Article.
3. Refusal to take a health examination or submission of false samples.
4. Failure of a health examination.
5. When the accumulated employment time of individuals employed in the Republic of China to engage in work listed in Articles 3 to 5 exceeds the duration prescribed in Paragraphs 4 or 6, Article 52 of the Act. However, this does not apply to those foreign workers employed to engage in work referred to in the previous article.
6. When an individual's work expertise does not match the job for which they originally applied.
7. When an individual does not have documents attesting to good behavior.
8. When an individual is under 16 years old.

9. Foreign workers previously hired to engage in work stipulated in the Standards who could not be contacted for **three consecutive days** in the following periods:

(1) Foreign workers who have not obtained an employment permit after being in the Republic of China for **less than three days**;

(2) Foreign workers who have less than three days remaining on their employment permit.

(3) During the period when a local competent authority is settling or transferring a foreign worker to a different employer or when he/she is legally required to leave the country but fails to comply.

10. Violations of other employment qualifications stipulated by the Central Competent Authority.

Article 8

Foreign workers employed to engage in work detailed in Article 4 must be 20 years old or older and possess one of the following qualifications:

1. Have passed a health examination at an overseas hospital approved by the central competent health and welfare authority of the Republic of China, or attended and passed a training program at a training facility designated by the competent labor authority in the country of origin, before entering the Republic of China, or have engaged in the same work in the Republic of China for six months or longer.

2. On arriving in Taiwan, foreign workers employed as live-in caregivers or home help are required to attend orientation classes lasting eight hours or longer at a location designated by the Central Competent Authority and obtain a certificate indicating they completed the class. However, this does not apply to individuals who attended the class within the past five years.

The class in Subparagraph 2 of the above paragraph includes the following:

(1) Laws relating to the employment and management of foreign workers.

(2) Laws relating to labor rights in the Republic of China.

(3) Public health and pandemic prevention related information.

(4) Information on adapting to life and work in the Republic of China.

(5) Other regulations approved by the Central Competent Authority.

Article 9

When an employer applies to employ foreign workers to engage in the following work, the total number hired pursuant to the provisions of Subparagraph 1 or Subparagraphs 8 to 11, Paragraph 1, Article 46 of the Act must not exceed 50 percent of the average number of employees hired per month in the one year period preceding the two months before the date the application was filed.

1. Ocean fishing work and intermediate skilled ocean fishing work pursuant to Subparagraph 3, Article 10.

2. Manufacturing work or intermediate skilled manufacturing work.

3. Outreach agricultural work or intermediate skilled outreach agricultural work.

4. Agriculture, forestry, animal husbandry or aquaculture work or intermediate skilled Agriculture, forestry, animal husbandry or aquaculture work pursuant to Subparagraph 2, Paragraph 1, Article 56.

The average number of employees per month mentioned in the above paragraph is calculated based on the number of workers with labor insurance included on the same labor insurance certificate number.

When an employer applies to employ foreign workers to engage in construction work or intermediate skilled construction work, the total number employed pursuant to the provisions of Subparagraph 1 or Subparagraphs 8 to 11, Paragraph 1, Article 46 of the Act must not exceed 50 percent of the number calculated based on the Project Finance

Methodology and Manpower Demand Model. However, this does not apply when the Executive Yuan approves an increase in the foreign worker allocation ratio.

Chapter II Ocean Fishing Work

Article 10

The employers of foreign workers hired to engage in ocean fishing work referred to in Article 3 are required to possess one of the following qualifications:

1. A fishing boat operator with total gross tonnage of 20 tons or above and a fishing license issued by the competent authority for the target business.
2. A fishing boat operator with powered fishing boats under 20 tons of total gross tonnage and a fishing license issued by the competent authority for the target business.
3. A caged aquaculture businesses zone designated fishing industry license issued by the authority in charge of the target business or a caged aquaculture entry certificate issued by an exclusive fishing rights holder.

Article 11

The total number of foreign workers employed to engage in ocean fishing work pursuant to Subparagraphs 1 and 2 of the preceding Article shall include the following and cannot exceed the number of crew permitted on the fishing boat license.

1. Number of foreign workers on an initial recruitment application.
2. Minimum number of senior crew permitted on an ocean going vessel or required crew compliment on a small powered boat; minimum of one.
3. Number of workers on an application for a recruitment permit, number of workers granted a recruitment permit and number of foreign workers already employed.

Minimum number of senior crew permitted on an ocean going vessel, or required crew compliment on a small powered boat referred to in the preceding paragraph, shall be determined by regulations publicly announced by the central competent authority in charge of the target business and the related provisions of the Small Vessel Management Regulations. When the number of domestic crew on the same fishing boat is more than the minimum number of crew allowed for ocean going vessels referred to in the preceding paragraph, the number of ocean going crew must be recorded.

The number of employed foreign workers referenced in Subparagraph 3, Paragraph 1 should also include those workers engaged in intermediate skilled ocean fishing work.

Foreign workers employed to engage in ocean fishing work by employers detailed in Subparagraph 3 of the previous Article are required to comply with the aquaculture area specified on the fishing industry license or fishing business entry certificate, where the employer can hire one foreign worker per half hectare. However, the number of foreign workers cannot exceed two-thirds of the total number of domestic workers employed.

The number of domestic workers referred to in the previous paragraph, is calculated based on the average number of employees with labor insurance on the same insurance certificate number per month in the one year period preceding the two months before the application.

However, if the employer's labor insurance is not compulsory pursuant to Article 6 of the Labor Insurance Act and he/she does not establish an insurance coverage unit, a certified document verified by the municipal or county (city) government competent fishing authority must be submitted.

If employers referred to in Subparagraph 3 of the previous Article work with a partner in the caged aquaculture industry detailed in Article 3, the partnership must be notarized and a list of partners be verified by the municipal or county (city) government competent fishing authority. In addition, the number of partners should be included in the calculation of domestic workers in the previous paragraph.

The number of foreign workers employed pursuant to Paragraph 5 should also include intermediate skilled ocean fishing workers.

Chapter III Live-in Home Help Work

Article 12

When an employer applies to recruit foreign workers to engage in live-in home help work as referenced in Subparagraph 1, Article 4, one of the following situations must pertain:

1. The applicant must have three or more children aged six and under.
2. The applicant must have four or more children aged 12 and under, with two six years old or younger.
3. The applicant must have accumulated 16 sixteen points.

The individuals or related points referred to in the subparagraphs of the preceding paragraph do not include those who have a different household registration from the employer, have already applied to hire a live-in caregiver, intermediate skilled live-in caregiver or are already counted as applying for live-in home help.

The calculation of accumulated points referred to in Subparagraph 3, Paragraph 1, is undertaken pursuant to the provisions of Addendum 1 and includes the number of children under the age of six the employer has, direct blood relatives or step parents, a spouse's parents or step parents aged 75 and above.

Article 13

Employers of foreign workers hired to engage in live-in home help work referred to in Subparagraph 1, Article 4 are required to comply with one of the following conditions:

1. Foreign employees hired as **general managers** or above at companies that have foreign investment of NT\$100 million or more; or foreign employees hired as department heads or above at companies with foreign investment of NT\$200 million or more.
2. Foreign employees hired as **general managers** or above at companies that had annual turnover of NT\$500 million or more the previous year; or foreign employees who are employed as department heads or above at companies that had annual turnover of NT\$1 billion or more the previous year.
3. Foreign employees who earned an income of NT\$3 million or more the previous year and paid individual income tax in the Republic of China; or foreign employees hired in a senior management position or higher at a company, **foundation, corporation** or international non-profit making organization, and whose monthly income was NT\$250,000 or higher in the current year.
- 4) Evidence confirmed by the central competent authority for the target business that a foreign employee served as a senior official or core technical member of a research and development team in an overseas startup company taken over by another company for US\$5 million or more.
- 54) Evidence confirmed by the central competent authority for the target business that a foreign employee served as a senior official or core technical member of a research and

development team in an overseas startup company that was successfully publicly listed.

6) Evidence confirmed by the central competent authority for the target business that a foreign employee served as a senior official at a venture capital company or fund that invested US\$5 million or more in overseas startups or businesses.

7) Evidence confirmed by the central competent authority for the target business served that a foreign employee served as a senior official at a venture capital company or fund that invested US\$1 million or more in domestic startups or businesses.

Foreign employees referred to in Subparagraph 3 of the preceding paragraph who have an annual income of NT\$2 million or more, or monthly income of NT\$150,000 or more, and prior to being hired for a position in the Republic of China were employed as a foreign home help overseas, can be employed to work as a live-in home help in the Republic of China.

When employers referred to in Subparagraphs 4 to 7, Paragraph 1, apply to re-recruit foreign workers they are required to submit evidence of the work performance of the employer in the Republic of China, approved by the central authority for the target business.

The application conditions for foreign **general managers** in Paragraph 1 apply equally, mutatis mutandis, to the managerial personnel of foreign branch companies and representatives from the representative offices of foreign branch companies.

Article 14

Employers who employ live-in home help pursuant to the provisions of the previous two Articles are limited to one home help per household.

The total number of hired foreign workers referenced in the previous paragraph includes the following numbers:

1. Number of foreign workers on an initial recruitment application.
2. Number of workers on an application for a recruitment permit, number of workers with recruitment permits, and number of foreign workers already employed
3. Number of foreign workers permitted to transfer employers or work who have not yet received continued employment from a new employer or left the Republic of China.

Chapter IV Institutional Care Work

Article 15

Employers of foreign workers hired to engage in institutional care work referred to in Subparagraph 2, Article 4 are required to comply with one of the following conditions:

1. Long-term care facilities, care institutions, nursing home institution, or social welfare organizations, that take in and care for moderate to more severely disabled individuals, including patients with mental illnesses or dementia.
2. Nursing homes, hospitals for patients with chronic illnesses or general hospitals, ordinary hospitals or specialist hospitals with beds for patients who have chronic illnesses or require respiratory care.
3. Long-term care facilities established under the Long-Term Care Services Act that provide residential services.

Article 16

The total number of foreign workers hired by employers referred to in the previous Article to engage in institutional care work shall be limited as follows:

1. Institutions referred to in Subparagraph 1 in the previous Article can hire one foreign caregiver for every three residents.
2. Institutions or hospitals referred to in Subparagraphs 2 and 3 of the previous Article can

hire one foreign caregiver for every five legally registered hospital beds.

The total number of foreign workers referred to in the preceding paragraph must not exceed the number of domestic caregivers.

The calculation of the number of domestic caregivers referred to in the preceding paragraph is based on the number of employees insured by the employer on the date of the application for a recruitment permit.

Article 17

The total number of foreign institutional caregivers hired by employers referred to in the preceding Article should include:

1. Number of foreign workers on an initial recruitment application.

2. Number of foreign workers permitted to transfer employers or work who have not yet received continued employment from a new employer or left the Republic of China.

However, foreign workers in the following situations are not included in the calculation:

(1) Number of foreign workers an employer seeks to continue employing when he/she applies to the Central Competent Authority for re-recruitment four months or more before the workers' employment permit ends.

(2) Number of foreign workers when the factual basis for the original recruitment permit changes and the employer is unable to apply for replacement recruitment, re-recruitment or employment.

Chapter V Live-in Caregiving Work

Article 18

When foreign workers are hired to engage in live-in care giving work referred to in Subparagraph 3, Article 4, care recipients under their care are required to comply with one of the following conditions:

1. Individuals must have one of the conditions listed in the Specific Severe Physical and Mental Disabilities Categories.

2. Individuals under the age of 80 determined as requiring all-day care by a professional evaluation conducted by a team from a medical institution.

3. Individuals age 80 or over determined to be severely dependent on nursing services by a professional evaluation conducted by a team from a medical institution.

4. Individuals age 85 or over determined to be moderately dependent on nursing services by a professional evaluation conducted by a team from a medical institution.

Those who have accumulated enough points to apply for a live-in home help pursuant to Article 12 shall not be classified as a care recipient defined in the previous paragraph.

The Specific Severe Physical and Mental Disabilities referred to in Subparagraph 1, Paragraph 1 are listed in Addendum 2 or the Disability Assessment Items and Standards approved by the Central Competent Authority.

Medical institutions referred to in Subparagraphs 2 to 4, Paragraph 1 are announced by the Central Competent Authority in consultation with the central health and welfare authority.

The professional assessment referred to in Subparagraphs 2 to 4, Paragraph 1 are announced by the central health and welfare authority.

Article 19

If a care recipient meets the eligibility criteria listed in Addendum 3 and the employer has previously received approval from the Central Competent Authority to employ foreign workers, when applying for re-recruitment the care recipient does not have to undergo the professional evaluation conducted by a medical institution detailed in the previous article.

Article 20

When foreign workers engaged in work detailed in Subparagraphs 8 to 10, Paragraph 1, Article 46 of the Act, other than being required to be compliant with other requirements specified in the Standards, have also worked for 12 years in the Republic of China, or will have worked for 12 years within one year, and have accumulated 60 points pursuant to the provisions of Addendum 4, when an employer applies to hire them as a live-in caregiver they will be permitted to work in the country for an accumulated 14 years.

Article 21

When foreign workers are employed to engage in live-in care giving work referred to in Subparagraph 3, Article 4 of the Standards, the employer and care recipient are required to have one of the following relationships:

1. Spouse.
2. Direct blood relative.
3. Collateral blood relations within three degrees of kinship.
4. Step parents, stepchild, spouse's parents or step parents, spouse of children or step children.
5. Spouse of grandparents and grandchildren, step grandparents and grandchildren, spouse of step grandparents and grandchildren.

When the employer or care recipient is a foreign national, they are required to have a permit issued by the competent authority to reside in the Republic of China.

If the care recipient does not have relatives in the Republic of China, or their circumstances lead to them being designated a special case by the Central Competent Authority, only then can a person who is not a relative of the care recipient or the care recipient be designated the employer when applying to hire a foreign worker. However, when the care recipient is designated an employer, he/she shall designate a person with full legal capacity to perform employer responsibilities when the care recipient is unable to do so.

Article 22

Foreign workers hired by an employer referred to in the preceding Article to engage in live-in care giving work or intermediate skilled live-in care giving work are limited to one caregiver per care recipient. However, if the care recipient has any of the following conditions an additional caregiver can be hired:

1. Disability manual or certificate that indicates the individual is in a vegetative state
2. When a professional medical evaluation classifies a care recipient as scoring zero on the Barthel Index and there is no chance of improvement for a six month period.

The total number of foreign worker in the previous paragraph should include the following:

1. Number of foreign workers on an initial recruitment application.
2. Number of workers on an application for a recruitment permit, number of workers with recruitment permits and number of foreign workers already employed
3. Number of foreign workers permitted to transfer employers or work who have not yet received continued employment from a new employer or left the Republic of China.

Article 23

If, while the employment permit of a foreign worker hired to engage in live-in care giving work or intermediate skilled live-in care giving work remains valid, the competent authority determines the employer has violated the provisions of Subparagraph 3 or 4, article 57 of the Act, the Central Competent Authority will order the employer to arrange for the care

recipient to receive a professional reevaluation at a designated medical institution within a set period of time.

If the employer fails to comply within the time frame laid down by the Central Competent Authority, or the professional medical evaluation determines the care recipient is no longer eligible under the provisions of Paragraph 1, Article 18 or the previous Article, the Central Competent Authority will revoke the employer's recruitment permit and employment permit in part or in whole pursuant to the provisions of Article 72 of the Act.

Chapter IV Manufacturing Work

Article 24

For foreign workers employed to engage in manufacturing work referred to in Subparagraph 1, Article 5, when the employer's factory requires working in environments with abnormal temperatures, dust, toxic gas, organic solvents, chemicals, non-automated operations and other specialized manufacturing operations, or where the central competent authority in charge of the target business or the free trade port administration certifies that the main product of the industry conforms to the provisions of Addendum 5, the employer can apply for an initial recruitment permit for the employment of foreign workers.

Specialized manufacturing processes that conform to the previous paragraph but are not included in the industries listed in Addendum 5 can be approved by the Central Competent Authority after consulting with the central competent authority in charge of the target business.

The Central Competent Authority, central competent authority in charge of the target business and free trade port administration are required to conduct on-site inspections pursuant to the previous two paragraphs.

Article 25

When foreign workers are employed by employers referred to in the previous Article to engage in manufacturing work and those employers seek accreditation of a specialized manufacturing process from the Central Competent Authority, central competent authority in charge of the target business or free trade port administration, the allocation ratio, number of hired employees and total number of employed foreign workers as part of an initial recruitment application must conform to the provisions of Addendum 8.

The average number of employees referred to in the previous paragraph does not include foreign workers employed pursuant to the provisos of Paragraph 1, Article 26 and provisos in Paragraph 3, Article 28.

Article 26

The ratio of initially recruited foreign workers applied for by an employer in accordance with the previous Article to the total number of employed foreign workers can be increased based on the following conditions. However, the total shall not exceed 40 percent of the average number of employees per month hired by the employer in the year preceding the two months prior to the application:

1. If the ratio is increased by 5 percent, the employer is required to pay an extra NT\$3,000 employment security fee for each foreign worker per month.
2. If the ratio is increased by 5 percent to 10 percent, the employer is required to pay an extra NT\$5,000 employment security fee for each foreign worker per month.
3. If the ratio is increased by 10 percent to 15 percent, the employer is required to pay an extra NT\$7,000 employment security fee for each foreign worker per month.

If an employer brings in foreign workers in accordance with the increased ratios in the pre-

ceding paragraph, the amount of additional employment security fees to be paid cannot be changed.

Article 27

Employers with any of the following qualifications that have an application for new investment approved by the central competent authority in charge of the target business can apply for an initial foreign worker recruitment permit:

1. Certified factory registration document attesting to the establishment of a new factory.
2. Individuals who meet the qualification in the previous subparagraph and any of the following conditions:

- 1) High-tech industry investment of NT\$500 million or more in the manufacturing sector, or manufacturing investment of NT\$100 million or more by other industries.

- (2) When a new investment plan estimates that within one year of the new factory being registered it will hire 100 or more domestic workers.

The application for accreditation in the previous paragraph should be submitted from March 13, 2013, when the amendments to the Standards came into effect, to December 31, 2014.

After accreditation detailed in Paragraph 1 employers can apply one time to the Central Competent Authority to hire foreign workers, but the total number of foreign workers applied for and already employed foreign workers must not exceed the ratio calculated by multiplying the number of employees estimated by the central competent authority in charge of the target business by the allocation ratio in Addendum 6, Article 25, added to the ratio in the previous Article.

When the ratio of employed foreign workers referred to in the previous paragraph conforms to either of the following rules the employer does not have to pay the additional employment security fee referred to in the previous Article for a period of three years:

1. Subparagraph 1, Paragraph: 1: 5 percent or less.
2. Subparagraph 2, Paragraph: 1: 10 percent or less.

Article 28

Employers approved by the central competent authority in charge of the target business as having any of the following qualifications can apply for an initial foreign worker recruitment permit:

1. Employers approved or recognized by the central competent authority in charge of the target business as having invested overseas for two years or more and confirmed as conforming to one of the following conditions:

- (1) Where international sales of own brand products over the past two years in foreign countries account for 50 percent or more of the company's total output.

- (2) Where the company was one of the top five suppliers in the international supply chain or has a market share of 10 percent or more of the international market over the past year

- (3) When it is classified as a high-value added product and key component related industry.

- (4) When the central competent authority in charge of the target business approves the establishment of an R&D center or enterprise operations headquarters.

2. Factories completed within three years of the date of a letter of approval issued by the central competent authority in charge of the target business in accordance with the previous subparagraph that obtain certified new factory registration and are in compliance with the qualifications stipulated in items 1 and 2 of Subparagraph 2 in the first paragraph of the preceding Article.

The time frame for applications for approval prescribed in the previous paragraph are as follows:

1. Subparagraph 1 of the previous paragraph: From November 22, 2012 to December 31,

2014.

2. Subparagraph 2 of the previous paragraph: Within three years of the date the central competent authority in charge of the target business issues the letter of approval detailed in Subparagraph 1 of the previous paragraph.

Employers approved according to Paragraph 1 can apply one time to the Central Competent Authority to hire foreign workers, but the number of foreign workers applied for and already employed foreign workers should be calculated based on Paragraph 3 of the previous Article. However, when the ratio of foreign workers applied for is less than 40 percent the employer is required to pay additional employment security fees pursuant to Subparagraph 3, Paragraph 1, Article 26 and increase the ratio of foreign workers to 40 percent. When the ratio of hired foreign workers referred to in the previous paragraph conforms to either of the following rules the employer does not have to pay the additional employment security fee prescribed in the provisos of Paragraph 1, Article 26 and the provisos of the previous paragraph for a period of five years:

1. Points 1 to 3, Subparagraph 1, Paragraph: 1: 20 percent or less.
2. Point 4, Subparagraph 1, Paragraph: 1: 15 percent or less.

Article 29

When an employer applies to employ foreign workers pursuant to the previous two Articles and the Central Competent Authority issues an initial recruitment permit, the foreign workers should be brought into the Republic of China within the time limit specified on the permit notification.

When an employer applies to bring in foreign workers as referred to in the previous paragraph the total must not exceed 50 percent of the number permitted by the initial recruitment permit. However, this provision does not apply when the number of domestic workers hired by an employer reaches 50 percent of the number of domestic workers expected to be hired as part of a new investment plan.

Article 30

When employers in compliance with the “Welcoming Taiwanese Companies Abroad to Invest in Taiwan Action Plan” approved by the Executive Yuan on December 7, 2018 receive approval from the central competent authority in charge of the target business they can apply for an initial recruitment permit to employ foreign workers.

When employers in compliance with the **Offshore Wind Power Industry Additional Manpower Action Plan** receive approval from the central competent authority in charge of the target business they can apply for an initial recruitment permit to employ foreign workers. Employers in compliance with the previous two paragraphs can apply once to the Central Competent Authority for an initial recruitment permit within one year of the completion of the investment period detailed in the approval letter.

Article 31

The total number of foreign workers employers applied for and hired referred to in the previous Article must not exceed the ratio calculated by multiplying the number of employees estimated by the authority in charge of the target business by the allocation ratio in Addendum 6, Article 25 added to the ratios detailed in Article 26.

However, if the ratio of foreign workers for which the employer in the previous paragraph applies is lower than 40 percent additional employment security fees must be paid pursuant to Subparagraph 3, Paragraph 1, Article 26 and the ratio of foreign workers employed increased in accordance with the following regulations, but the total ratio must not exceed 40 percent:

1. Paragraph 1 of the previous Article: 5 percent.
2. Paragraph 2 of the previous Article: 10 percent.

When an employer calculates the total number of foreign workers on the basis of the ratios in Paragraph 1 and the previous paragraph it should be done pursuant to the provisions of Addendum 6, Article 25.

The total number of hired employees and employed foreign workers in Paragraph 1 and the previous paragraph is calculated based on the number of individuals with labor insurance on the same labor insurance certificate number at the factory owned by the employer.

However, when a factory has been approved as having a specialized manufacturing process by the central competent authority in charge of the target business or a free trade port administration and has two operations or more, labor insurance certificate numbers shall be separate.

Article 32

When an employer in compliance with the provisions of Article 30 applies to the central competent authority in charge of the target business for approval it must be done in accordance with the following time provisions:

1. Those in compliance with Paragraph 1, Article 30 are required to apply from January 1, 2019 to December 31, 2024.
2. Those in compliance with Paragraph 2, Article 30 are required to apply from July 1, 2021 to June 30, 2024.

An employer can only apply one time for approval per factory pursuant to the provisions of Paragraphs 1 or 2 of Article 30 and the Central Competent Authority and central competent authority in charge of the target business will conduct on-site inspections of the employer's related qualifications.

Article 33

When an employer applies to hire foreign workers pursuant to the provisions of Article 30 and the Central Competent Authority issues an initial recruitment permit, the foreign workers should be brought into the Republic of China within the time limit specified on the permit notification.

An employer who applies to bring in foreign workers based on the previous paragraph must not exceed 50 percent of the number permitted by the initial recruitment permit.

However, this does not apply when the number of domestic workers hired by an employer reaches 50 percent of the number expected to be hired.

When an employer has not established a new labor insurance certificate number the number of domestic workers referenced in the provisos of the preceding paragraph should be calculated based on the domestic workers newly employed from the date the employer registered a certificate of employment demands with a public employment service agency to the date of the application.

Article 33-1

If foreign workers employed in Taiwan attend on-the job advanced manufacturing, construction, agriculture or long-term care classes for an associate degree or higher at a local college or university and earn nine study credits or more per semester, while their employment permit in Taiwan remains valid, and are employed in accordance with the provisions of Subparagraph 3, Paragraph 1, Article 26, employers are required to apply for a recruitment permit to employ foreign workers based on the number undertaking on-the-job training.

When an employer applies for a recruitment permit to hire foreign workers in accordance

with the above paragraph and the number is increased based on the provisions of Subparagraph 3, Paragraph 1, Article 26, the ratio of foreign workers employed can be increased by 5%. However, the total ratio cannot exceed 40%.

When employers hire foreign workers based on the last two paragraphs they are required to pay an additional employment security fee based on the provisions of Subparagraph 3, Paragraph 1, Article 26, to be reviewed based on regulations in Article 34.

Article 34

The total number of foreign workers hired by an employer and brought into the Republic of China pursuant to the provisions of Articles 24, 25 and 37 should comply with the following regulations:

1. For manufacturing firms in free trade port areas, the number of foreign workers employed shall not exceed 40 percent of employees hired.
2. For Type A+ industries detailed in Addendum 5, Article 24, the number of foreign workers employed shall not exceed 35 percent of employees hired.
3. For Type A industries detailed in Addendum 5, Article 24, the number of foreign workers employed shall not exceed 25 percent of employees hired.
4. For Type B industries detailed in Addendum 5, Article 24, the number of foreign workers employed shall not exceed 20 percent of employees hired.
5. For Type C industries detailed in Addendum 5, Article 24, the number of foreign workers employed shall not exceed 15 percent of employees hired.
6. For Type D industries detailed in Addendum 5, Article 24, the number of foreign workers employed shall not exceed 10 percent of employees hired.

When the number of foreign workers employed as referred to in the previous paragraph is one, a minimum of one or more domestic workers must be employed every month for every foreign worker employed. In addition, the average number of domestic workers employed over a three month period must not fall below the following:

1. Manufacturers in free trade port areas: Minimum of 1 person.
2. A+ or A category industries in Addendum 5, Article 24: Minimum of 1 person.
3. B category industries in Addendum 5, Article 24: Minimum of 2 people.
4. C category industries in Addendum 5, Article 24: Minimum of 3 people.
5. D category industries in Addendum 5, Article 24: Minimum of 4 people.

Pursuant to the provisions of the previous two paragraphs the Central Competent Authority should verify the ratio or total number of foreign workers and domestic workers hired by employers three months after the hired foreign workers arrive in the Republic of China or continue employment and every three months thereafter.

The number of foreign workers employed, number of domestic workers employed and total employees hired referred to in Paragraph 1 and Paragraph 2 are calculated by designating the month two months prior to the inspection conducted by the Central Competent Authority as a base month. The average number of workers who participated in the Labor Insurance program for the three months prior to the base month is then calculated.

The total number of foreign workers employed and brought in by an employer pursuant to the provisions of Articles 24 to 28 and the methods employed by the Central Competent Authority to inspect employer's hiring of foreign workers must be in compliance with the provisions of Addendum 7.

When employers hire foreign workers pursuant to the provisions of Article 30, the Central Competent Authority will conduct the following inspections in accordance with the previous five paragraphs and those inspections should be in accordance with the provisions of Addendum 8:

1. The total number of foreign workers employed and brought in by an employer pursuant to the provisions of Articles 24 to 28 and Article 31.
2. The number of new domestic workers employers add to the same labor insurance certifi-

cate number, labor insurance salary and labor pension wage contributions should comply with the following regulations:

(1) Those in compliance with the provisions of Paragraph 1, Article 30: NT\$30,300 and above

(2) Those in compliance with the provisions of Paragraph 2, Article 30: NT\$33,300 and above.

If an employer hires foreign workers and one of the following situations pertains the recruitment permit and employment permit will be revoked pursuant to the provisions of Article 72 of the Act, and they will be counted in the total number of foreign workers referenced in the provisions of Addendum 6, Article 25.

1. When an employer hires foreign workers in excess of the ratio or number stipulated in Paragraph 1, and the number of domestic workers employed does not meet the number detailed in Paragraph 2, and the Central Competent Authority issues a notification requiring improvements within a set period of time but those improvements are not made.

2. Violations of the provisions of Subparagraph 2 in the previous paragraph.

Article 35

If the number of foreign workers employed exceeds the number prescribed in Addendum 7 in the previous Article, the Central Competent Authority will revoke the employer's recruitment permit and employment permit pursuant to Article 72. In addition, the employer shall pay the additional employment security fee originally waived in accordance with the provisions of Article 27 and Article 28.

The owed employment security fee based on number of foreign workers employed, total amount and time period is calculated as below:

1. Number of foreign workers: Refers to the number of foreign workers listed on the recruitment permit and employment permit revoked by the Central Competent Authority.

However, those not exempt from the additional employment security fee are excluded from the calculation.

2. Amount: The foreign workers who have their permits revoked in accordance with the previous subparagraph are exempted from paying additional employment security fees in accordance with the subparagraphs of Paragraph 1, Article 26.

3. Time period:

(1) Initial inspection: Starting the day after the foreign worker in question enters the Republic of China until the day before the employment permit is revoked.

(2) Subsequent inspections: Starting the day after the Central Competent Authority notifies the employer of the need to make improvements and sets a deadline for them to be implemented until the day before employment permit is revoked. However, if a foreign worker enters the Republic of China after the employer has been notified of an improvement deadline, the period shall begin the day after entry and end the day before the employment permit is revoked.

Article 36

The total number of foreign workers employed and brought in to the Republic of China pursuant to the provisions of Article 24 and Article 37 by employers is required to comply with the following stipulations:

1. For manufacturing firms in free trade port areas, the number of foreign workers employed shall not exceed 40 percent of employees hired.

2. For manufacturing firms not in free trade port areas, the number of foreign workers employed shall not exceed 20 percent of employees hired and a minimum of one domestic worker or more must be employed each month.

Pursuant to the provisions of Subparagraph 4, Paragraph 3, Article 24, the Central Compe-

tent Authority shall inspect the ratio of foreign workers and number of domestic workers employed.

When an employer hires in excess of the ratio or total number of foreign workers referenced in Paragraph 1 and fewer than the number of domestic workers stipulated in Subparagraph 2, Paragraph 1 the Central Competent Authority will issue a notification to make improvements within a set period of time. If no improvements are made within that time frame then pursuant to the provisions of Article 72 of the Act, the employer will have their recruitment permit and employment permit for the workers exceeding the stipulated maximum revoked and they will be included as part of the total number of total foreign workers based on the provisions of Addendum 6, Article 25.

Article 37

If a manufacturing employer needs to continue the employment of a foreign worker he/she can apply one time to the Central Competent Authority for re-recruitment up to four months before the worker's employment permit ends.

The number of foreign workers in a re-recruitment application referred to in the previous paragraph must not exceed the number brought into the Republic of China on the previous recruitment permit or engaging in continued employment, on the same employment insurance certificate number.

Chapter VII Outreach Manufacturing Work

Article 38

When foreign workers are engaged in outreach manufacturing work pursuant to the provisions of Subparagraph 2, Article 5, the central competent authority in charge of the target business in consultation with the Central Competent Authority will designate a trial operation, establish an industrial park administration and appoint one of the following to serve as an employer in accordance with Paragraph 1, Article 50 of the Statute for Industrial Innovation.

1. A juristic person.
2. A non profit seeking juristic person.
3. Other non profit making organizations established for public welfare purposes.

For foreign workers engaged in outreach manufacturing work referred to in the previous paragraph, the work location in the outreach manufacturing service contract shall be confirmed by the Central Competent Authority as engaging in production involving the specialized manufacturing processes referenced in Paragraphs 1 and 2, Article 24.

Article 39

An employer can apply for an initial recruitment permit to employ foreign workers after the approval of an outreach manufacturing service proposal submitted to the central competent authority in charge of the target business.

The outreach manufacturing service proposal referred to in the previous paragraph is required to include the following:

1. Certified documents attesting to the employer's qualifications.
2. Plans for the provision of services, fee-charging items, amounts to be charged and a sample contract.

3. Plans for manufacturing manpower deployment, supervision and educational training.
4. Plans for regular inspection and control of the number of workers using outreach manufacturing services at outreach manufacturing service contract locations.
5. Other outreach manufacturing service related information.

Employers are required to adhere to the details of approved outreach manufacturing service proposals.

The number of foreign workers hired by an employer to engage in outreach manufacturing work shall not exceed the number approved by the central competent authority in charge of the target business.

Article 40

The total number of foreign workers hired independently by an employer and foreign workers engaging in outreach manufacturing work at service contract locations to which employers send them to engage in outreach manufacturing work shall not exceed 40% of the workers enrolled on the labor insurance program at the service location site.

The number of foreign workers referred to in the previous paragraph is calculated based on the number of workers with labor insurance two months prior to the inspection.

The industrial park administration referred to in Paragraph 1, Article 38 shall inspect the ratio of foreign workers at the service contract location every three months from the date they start working at the site pursuant to the provisions of Paragraph 1 and submit the results of said inspection to the Central Competent Authority.

When the total number of foreign workers hired independently by an employer and foreign workers engaging in outreach manufacturing work at service contract locations exceed the ratio stipulated in Paragraph 1 the Central Competent Authority will order the employer to stop sending foreign workers to the service contract location.

Article 41

If an employer is found to have engaged in any of the following behaviors the Central Competent Authority will revoke their recruitment permit and employment permit, in part or whole, pursuant to the provisions of Article 72:

1. Assignment of foreign workers to engage in outreach manufacturing work at locations that do not have the specialized manufacturing processes specified in Paragraph 1 or Paragraph 2, Article 24, and failure to rectify the misconduct within a fixed period of time.
2. Violations of the outreach manufacturing service proposal resulting in the central competent authority in charge of the target business revoking authorization.
3. Failure to comply after receiving notification from the Central Competent Authority to cease outreach manufacturing services in accordance with Paragraph 4 of the previous Article.
4. Where business operations are inadequate, violations of related laws and regulations, or seriously detrimental to public welfare.

Chapter VIII Construction Work

Article 42

For foreign workers hired to engage in construction work detailed in Subparagraph 3, Article 5, where the employer undertakes a public construction project, enters into a construction contract as the winning bidder with a government authority (agency), independent administrative institution or state-run enterprise awarding the contract and conforms to one of the following conditions, an application can be made for an initial recruitment permit to employ foreign workers:

1. The total value of the construction contract is NT\$100 million and above and the duration of the project is 18 months or longer.
2. The total value of the construction contract is more than NT\$50 million but less than NT\$100 million and the duration of the project is 18 months or longer, where the value of the contract, added to the value of other public construction contracts undertaken by the same employer comes to NT\$100 million or more. However, when applying for an initial recruitment permit the value of any public construction contract already completed by the same employer, or where the total contract value is less than NT\$50 million, or for which the duration of the project is less than 18 months will be excluded.

If the project referred to in the previous paragraph is contracted out by a state-run enterprise to a construction company the state-run enterprise can apply for an initial recruitment permit to employ foreign workers.

When any of the following situations pertain and the winning bidder referred to in Paragraph 1 signs a contract with a subcontractor that conforms to the provisions of the aforementioned paragraph, with the approval of the project authority the subcontractor can apply for an initial recruitment permit to employ foreign workers for its sub-contracted part of the project:

1. Selected subcontractors are those stipulated in Article 36 of the Enforcement Rules of the Government Procurement Act.
2. Non-construction related foreign companies selected as subcontractors.

For public construction projects referred to in Paragraph 1, either the winning bidder or a subcontractor can apply for an initial recruitment permit to employ foreign workers, but this is limited to one firm only and cannot be changed after approval from the Central Competent Authority.

Article 43

For foreign workers hired to engage in construction work referred to in Subparagraph 3, Article 5, when an employer undertakes a major construction project invested in by a private institution (hereinafter “major private construction project”) and enters into a construction contract with said private institution, and where the total cost of the project is NT\$200 million or more and the contract project duration is 18 months or more, the employer can apply for an initial recruitment permit to employ foreign workers, limited to the following construction projects:

1. Public utilities projects invested in by private institutions and given special approval.
2. Projects approved as an incentive for private institutions to invest in construction, or where private institutions are authorized to participate in a major public infrastructure project, or to promote private sector participation in public works projects conducted in accordance with the Act for Promotion of Private Participation in Infrastructure Projects.
3. Private school, social welfare organization, medical institution, or social housing related construction projects.
4. Major manufacturing industry investment projects involving the construction of factories.

When an employer undertakes to construct a major private construction project that conforms to the qualifications detailed in the preceding paragraph, where the total amount of the contract is more than NT\$100 million but less than NT\$200 million, and the duration of the project is 18 months or longer and the same employer has contracted other major private construction projects that accumulated come to a contract total of NT\$200 million or more, an application can be made for an initial recruitment permit to employ foreign workers.

If an employer referred in the previous paragraph has undertaken other major private economic construction projects but the project has been completed, the total contract value of the project is less than NT\$100 million, or the duration of the project is less than 18

months, it will not be added to the total value of project contracts.

An employer's application for a permit detailed in the preceding three paragraphs must be approved by the competent authority in charge of the target business as conforming to the conditions detailed in those aforementioned paragraphs.

Where a project referred to in the subparagraphs of Paragraph 1 is prepared, planned, constructed, or installed independently by a private institution, the aforementioned institution can apply for an initial recruitment permit to employ foreign workers.

Article 44

The total number of foreign workers hired by employers referred to in Article 24 to engage in construction work on the same public works project must not exceed 20% of the number calculated based on the provisions of Addendum 9, pursuant to the project amount and duration referred to in each construction contract. However, when individual projects conform to the following circumstances calculations should be made separately for each regulation:

1. Where a total score of 80 or more is achieved based on a calculation using the grading indicator and formula detailed in Addendum 9, the ratio of foreign workers allocated is achieved by multiplying the total score by 4/1000.
2. If the central competent authority in charge of the target business considers it necessary to increase the allocation ratio of foreign workers it needs to secure authorization from the Executive Yuan.

The total project cost, project duration, and grading indicator referred to in the previous paragraph must be approved by the public works project authority and its supervising agency.

Article 45

The total number of foreign workers hired by employers detailed in Article 43 to engage in construction work on the same major private construction project must not exceed 20 percent of the number calculated based on the provisions of Addendum 9, in the previous article, pursuant to the project amount and duration referred to in individual construction projects. However, projects that are prepared, planned, constructed, or installed independently by a private institution, when the individual construction project value is less than NT\$100 million and project duration less than 18 months are not included in the calculation.

Total project value and duration referred to in the previous paragraph must be approved by the competent authority in charge of the target business. However, when no individual construction contract is signed said authority should approve the total value and duration of the construction project based on the submitted plans.

Article 46

When an employer undertakes a public works project, the project authority (institution) issues a project duration extension certificate and the employer needs to hire foreign workers during the extended duration, an application should be made to the Central Competent Authority for an employment permit extension within 14~120 days before the expiration of the original employment permit.

If a private institution undertakes itself or invests in a major private construction project when the competent authority in charge of the target business issues a project duration extension certificate and the employer needs to employ foreign workers during the extended project duration an application should be made to the Central Competent Authority for an employment permit extension 14~120 days prior to the expiration of the original employment permit.

The number of foreign workers allowed to be hired during the project duration extension referred to in the previous two paragraphs shall be re-calculated by the Central Competent Authority based on the original project duration plus the extended project duration, pursuant to the provisions of Addendum 9, Article 44, but cannot exceed the number of workers employed on the initial recruitment permit issued by the Central Competent Authority. The extended employment permit period for foreign workers referred to in Paragraph 1 and Paragraph 2 can be no longer than the extended project duration. Moreover, the employment permit period plus the extended employment permit period can be no longer than three years.

Article 47

Where an employer undertakes a public works project and still needs to employ foreign workers during the inspection and acceptance period, when the project authority (institution) issues a certificate for the scheduled completion date, the employer should apply to the Central Competent Authority for an employment permit extension 14~120 days prior to the expiration of the original employment permit.

The number of foreign workers involved in the employment permit extension referred to in the preceding paragraph must be no more than 50% of the total foreign workers hired for the project.

When a foreign worker is absent from work for three consecutive days without a justifiable reason and cannot be contacted the competent authority must be notified and he/she will not be included in the number of foreign workers hired referred to in the preceding paragraph.

The extended employment permit period for foreign workers referred to in Paragraph 1 can be no longer than the expected inspection and acceptance period. Moreover, the employment permit period plus the extended employment permit period can be no longer than three years.

Chapter IX Slaughterhouse Work

Article 48

When the employer of foreign workers employed to engage in slaughterhouse work as detailed in Subparagraph 4, Article 5, is involved in the slaughter, dismembering and packaging of poultry and livestock or related manual labor and approved as compliant by the central competent authority in charge of the target business an application can be made to the authority for an initial recruitment permit to employ foreign workers.

The Central Competent Authority and the central competent authority in charge of the target business can conduct on-site inspections pursuant to the provisions of the previous paragraph.

Article 49

If an employer detailed in the previous paragraph employs foreign workers to engage in slaughterhouse work and is approved as compliant by the central competent authority in charge of the target business, the allocation ratio, number of employees and total number of foreign workers hired in an application for initial recruitment should be in accordance with the provisions of Addendum 10.

The average number of employees hired detailed in the previous paragraph does not include foreign workers employed pursuant to the provisions of provisos in Paragraph 1, Article 50.

Article 50

The ratio of the foreign workers applied for in the initial recruitment to the total number of foreign workers employed detailed in the previous Article can be increased under the following circumstances. However, the total should not exceed 40% of the average number of employees per month for the one year period prior to the month two months before the application is submitted:

1. If the ratio is increased by 5 percent, the employer is required to pay an extra NT\$3,000 employment security fee for each foreign worker per month.
2. If the ratio is increased by 5 percent to 10 percent, the employer is required to pay an extra NT\$5,000 employment security fee for each foreign worker per month.
3. If the ratio is increased by 10 percent to 15 percent, the employer is required to pay an extra NT\$7,000 employment security fee for each foreign worker per month.

If an employer increases the ratio of foreign workers brought into the Republic of China in accordance with the preceding paragraph, the amount of additional employment security fees to be paid cannot be changed.

Article 51

The total number of foreign workers employed and those brought into the Republic of China by an employer pursuant to the provisions of Article 48 and Article 49 should not exceed 25% of the total number of employees and a minimum of one domestic worker or more must be hired per month.

The total number of foreign workers employed, those brought into the Republic of China by an employer pursuant to the provisions of Articles 48 to 50, and inspections of employers who hire foreign workers conducted by the Central Competent Authority should be conducted in accordance with the provisions of Addendum 11.

The Central Competent Authority will inspect the ratio and number of foreign workers as well as the number of domestic workers hired by employers pursuant to the provisions of the previous two paragraphs, three months after the foreign workers are brought into the Republic of China or engage in continued employment and every three months thereafter. The number of foreign workers, domestic workers and hired employees detailed in Paragraph 1 and Paragraph 2 is calculated based on the average number of employees with labor insurance per month for the three month period prior to the base month, which is two months before the Central Competent Authority conducts its inspection:

If the number or ratio of foreign workers employed exceeds the provisions of Paragraph 1, and the number of domestic workers employed is less than prescribed in Paragraph 1, the Central Competent Authority will issue a notification requiring improvements within a set period of time. If no improvements are made within that time frame the employer will have their recruitment permit and employment permit for the additional workers revoked pursuant to Article 72 of the Act, and they will be included as part of the total number of foreign workers employed detailed in Addendum 10, Article 49.

Article 52

When an employer in the slaughterhouse industry needs to continue the employment of foreign workers a one time only application can be made to the Central Competent Authority for re-recruitment and should be submitted within four months of the expiry of the foreign workers' employment permit.

The number of re-recruited foreign workers in the previous paragraph cannot exceed the number brought into the Republic of China on the last recruitment permit or on the continued employment permit and same labor insurance certificate number.

Chapter X Outreach Agricultural Work

Article 53

When foreign workers are employed to engage in outreach agricultural work, pursuant to the provisions of Subparagraph 5, Article 5, by a farmers' association, fishing association, or agricultural, forestry, fishing or animal husbandry related cooperative or non-profit organization, an application for an initial recruitment permit to employ foreign workers should be submitted.

The service contract location where foreign workers engage in outreach agricultural work must be a site where agricultural, forestry, animal husbandry, or aquaculture work is conducted.

Employers who have applied to employ foreign workers to engage in any of the following work in accordance with the provisions of the Standards are not permitted to use outreach agricultural services:

1. Ocean fishing work or intermediate skilled ocean fishing work
2. Manufacturing work or intermediate skilled manufacturing work
3. Slaughterhouse work.
4. Agricultural, forestry, animal husbandry, or aquaculture work.

Article 54

Employers referred to in Paragraph 1 of the previous Article are required to submit an outreach agricultural service plan to the central competent authority in charge of the target business

The outreach agricultural service plan referred to in the preceding paragraph is required to include the following:

1. Certified documents attesting to the employer's qualifications.
2. Plans detailing service provision, fee-charging items and amounts, and a sample contract.
3. Plans for the deployment, supervision and educational training of agricultural manpower.
4. Other outreach agricultural service related information.

After the outreach agricultural service plan is approved by the central competent authority in charge of the target business, the employer is required to adhere to the details of the plan. The number of foreign workers hired by an employer referred to in the preceding Article to engage in outreach agricultural work cannot exceed the average number of workers on the same labor insurance certificate number per month in the one year period prior to the base month which is two months before the employer submits the application.

Article 55

The Central Competent Authority and the central competent authority in charge of the target business will conduct on-site inspections as prescribed in the preceding two Articles.

If an employer engages in any of the following behaviors, the Central Competent Authority will revoke their recruitment permit and employment permit in part or full pursuant to the provisions of Article 72:

1. Assigning foreign workers to engage in outreach agricultural work in a location where agricultural, forestry, animal husbandry or aquaculture work is not conducted and failing to rectify the situation within a set period of time.
2. Violations of related laws or an approved outreach agricultural service plan determined to be serious by the Central Competent Authority and central competent authority in charge of the target business.
3. Where business operations are inadequate or seriously detrimental to public welfare.

Chapter XI Agriculture, Forestry, Animal Husbandry, or Aquaculture Work

Article 56

Employers who hire foreign workers to engage in agricultural, forestry, animal husbandry or aquaculture work referred to in Subparagraph 6, Article 5, are required to be involved in one of the following categories of work:

1. Management of livestock farms engaged in livestock and poultry management, breeding, milking, egg collection, livestock farm environment management, waste disposal and reuse, feed preparation, disease prevention, and animal husbandry related manual work.
2. Management of orchid, edible mushroom and vegetable cultivation, as well as food and agriculture related manual work.
3. Feed management, breeding, harvesting and aquaculture environment cleaning for aquaculture products, as well as aquaculture related manual work.
4. Any agricultural and forestry work designated by the Central Competent Authority in consultation with the central competent authority in charge of the target business.

Employers referred to in the preceding paragraph deemed to be in compliance with the provisions of Addendum 12 by the central competent authority in charge of the target business can apply for an initial recruitment permit to employ foreign workers.

When an employer hires foreign workers to engage in agricultural, forestry, animal husbandry, or aquaculture work referred to in Paragraph 1, the allocation ratio, number of employees and total number of foreign workers employed must be in compliance with the provisions of Addendum 12.

Chapter XII Bilingual Translation Work

Article 57

Foreign workers employed to engage in bilingual translation work referred to in Subparagraph 1, Article 6, are required to have graduated from senior high school level or higher in the Republic of China or overseas, and their employers shall be private employment service agencies engaged in transnational labor brokerage work.

Article 58

The total number of foreign workers hired by employers detailed in the previous Article to engage in bilingual translation work shall comply with the following:

1. Cannot exceed 20 percent of the number of personnel hired by the agencies referred to in the preceding Article.
2. Based on the number of foreign workers agencies referred to in the preceding Article are commissioned to manage, they can employ one translator for every 50 foreign workers from the same country.

The total number of foreign workers employed in the subparagraphs of the previous paragraph cannot exceed 16.

The number of personnel employed by agencies referred to in Subparagraph 1, Paragraph 1 is calculated based on the number of employees with labor insurance on the date an application for a recruitment permit is submitted.

Chapter XIII Chef and Related Work

Article 59

Foreigner workers employed to engage in chef and related work referenced in Subparagraph 2, Article 6 shall be employed by private employment service agencies engaging in transnational labor brokerage work commissioned to manage at least 100 foreign workers from the same country engaged in work detailed in the Standards.

Article 60

The total number of foreign workers hired by employers detailed in the previous Article to engage in chef and related work shall comply with the following:

1. Agencies commissioned to manage 100-200 foreign workers can employ two foreign chefs and one related employee.
2. Agencies commissioned to manage 200-300 foreign workers can employ three foreign chefs and two related employees.
3. Agencies commissioned to manage 300 or more foreign workers can employ one additional chef and related employee for every additional 100 foreign workers managed.

If the aforementioned agency is commissioned to manage foreign workers from different countries they should be calculated separately.

Chapter XIV Intermediate Skilled Work

Article 61

The application qualifications of employers who hire foreign workers to engage in intermediate skilled work detailed in Subparagraph 3, Article 6, must be in compliance with the provisions of Article 10, Article 15, Article 18, Article 21, Article 24, Article 42, Article 43, Article 46, Article 47, Article 53, or Subparagraph 2, Paragraph 1, Article 56.

If the same employer hires an intermediate skilled live-in caregiver, where the care recipient conforms to the provisions of Article 19 and one of the following situations pertains he/she is not required to undergo professional assessment by a medical institution as prescribed in Article 18:

1. The same care recipient is currently being cared for by a foreign worker pursuant to the provisions on live-in care work in Subparagraph 3, Article 4.
2. Has applied for an employment permit extension.

When an employer needs to apply to employ an intermediate skilled foreign worker for construction work during the extension period in accordance with the provisions of Article 46, the number of intermediate skilled foreign workers to have their employment permits extended will be recalculated by the Central Competent Authority based on the original work period and extended work period, pursuant to the provisions of Addendum 14, Article 64.

Article 62

Foreign workers employed to engage in intermediate skilled work detailed in Subparagraph 3, Article 6, must have qualifications that comply with the accredited professional licenses, training classes or practical work detailed in Addendum 13 and have one of the following qualifications:

1. Be currently employed to engage in work detailed in Subparagraphs 8 to 10, Paragraph 1, Article 46 of the Act and have done so for a consecutive period of six years or more.
2. Individuals previously employed to engage in work detailed in the above subparagraph for six years or more before leaving the Republic of China and later returning, their work time having reached the maximum number of years prescribed in Article 52 of the Act.
3. Individuals previously employed in work referred to in Subparagraph 1 whose accumulated work time has reached the maximum number of years prescribed in Article 52

of the Act and have already left the Republic of China.

4. Foreign overseas students, overseas Chinese students or other students of Chinese descent who graduated from a college or university in the Republic of China and obtained an associate degree or higher.

Article 63

The salaries of foreign workers employed to engage in intermediate skilled work in the Republic of China detailed in Subparagraph 3, Article 6, must conform to the basic level announced by the Central Competent Authority.

When the salaries of foreign workers referred to in the preceding paragraph conform to or are higher than the level announced by the Central Competent Authority, the accredited qualification limits relating to professional licenses, training classes or practical work detailed in Addendum 13 in the previous Article do not apply.

Article 64

When an employer hires foreign workers to engage in intermediate skilled work pursuant to the provisions of Article 62, approval of the allocation rate, number of employees and total number of foreign workers must be in compliance with the provisions of Addendum 14.

Chapter 15 Addendums

Article 65

These Standards will go into effect on April 30, 2022

With the exception of the amended provisions of Article 8, which will be issued on August 15, 2023, the other amendments to these Standards will come into force on January 1, 2024.

Addendum 1: Standards for the Accumulation of Points

Age of Point Accumulator	Points
Under 1 year of age	7.5 points
1 year of age-under 2 years of age	6 points
2 years of age-under 3 years of age	4.5 points
3 years of age-under 4 years of age	3 points
4 years of age- under 5 years of age	2 points
5 years of age-under 6 years of age	1 point
6 years of age- under 75 years of age	No points
75 years of age-under 76 years of age	1 point
76 years of age-under 77 years of age	2 points
77 years of age-under 78 years of age	3 points
78 years of age-under 79 years of age	4 points
79 years of age-under 80 years of age	5 points
80 years of age-under 90 years of age	6 points
90+ years of age	7 points

Addendum 2: Items of Specific Physical and Mental Disability

Items of Specific Physical and Mental Disability
1. Motion and balance impairment
2. Intellectual disability
3. Persistent vegetative state
4. Dementia
5. Autism
6. Chromosomal abnormality
7. Congenital metabolic disorder
8. Other Congenital disorders
9. Psychiatric disorder
10. Physical disability (limited to motor neuron disease or Parkinson's disease. However, this does not apply to those who previously hired a foreign live-in care giver or intermediate skilled foreign live-in care giver)
11. Rare Disease (limited to motor neuron disease. However, this does not apply to those who previously hired a foreign live-in care giver or intermediate skilled foreign live-in care giver)
12. Multiple disabilities (including at least one of the 11 mental disabilities listed above

Addendum 3: Situations in which care recipients are exempted from the requirement to undergo a professional evaluation by a medical institution

Applicable Situations
1. An application to re-recruit a foreign live-in care giver when the care recipient is over 80 years of age and under 85, previously underwent a professional evaluation by a medical institution and was determined to be severely dependent on care services or require all-day care, or where the care recipient is 85 years old or over, previously underwent a professional evaluation by a medical institution and was determined to be mildly or severely dependent on care services or require all-day care.
2. An application to re-recruit a foreign live-in care giver when the care recipient previously underwent a professional evaluation by a medical institution and was determined to require all-day care, where the individual suffers from cerebral palsy and clear poor daily life function, or suffered a spinal cord injury, amputation or other illness causing daily life function impairment.
3. An application to re-recruit a foreign live-in care giver when the care recipient previously underwent a professional evaluation by a medical institution and was determined to require all-day care, where the medical institution signs a certificate attesting an individual is completely paralyzed and unable to get out of bed unassisted, needs to be on a respirator or life support machine 24 hours a day, or is in a persistent vegetative state.

Addendum 4: Points System for Live-in Foreign Caregivers with Accumulated Work Period of 14 Years

No.	Item		Qualifications and Conditions	Points	Documents and Explanation to be Submitted
1	Professional Training		Has acquired a care attendant technician certificate issued in the Republic of China	15	Photocopy of the care attendant technician certificate
			Received training provided by a relevant organization or public associations in the Republic of China with the number of training hours received in compliance with the requirements for a care attendant	10	A care attendant training completion certificate or training compliance certificate issued by a training organization or public associations in the Republic of China attesting that number of training hours was 90 hours or more
			Attended care service training provided by a related training organization or public associations in the Republic of China	5	A care services training certificate issued by a training organization or public associations in the Republic of China
2	Self Learning	Language Ability	Has acquired one of the following qualifications: 1. Passed an exam and acquired a certificate attesting to basic proficiency in Mandarin, Hoklo, Hakka or an Indigenous language. 2. Studied Mandarin, Taiwanese, Hakka, any other Chinese dialect or an Indigenous language for 120 hours or more.	35	One of the following documents: 1. Photocopy of a certificate attesting that an individual passed the basic level Test of Chinese as a Foreign Language (TOCFL) issued by the Steering Committee for the Test of Proficiency Huayu, or the Ministry of Education, a certificate attesting an individual passed the basic level Hoklo proficiency test issued by the Ministry of Education, a certificate attesting an individual passed the basic level Hakka proficiency test issued by the Hakka Affairs Council, or a certificate attesting an individual passed the basic level Indigenous language proficiency test issued by the Council of Indigenous Peoples 2. A certificate attesting that the required hours of language study have met been met or surpassed. 3. A certificate or affidavit is-
			Able to understand and speak basic Mandarin, Taiwanese, Hakka, other Chinese dialect or an Indigenous language and able to communicate in everyday life and workplace scenarios	30	

					sued by the employer attesting that a foreign worker has basic listening and speaking abilities in Mandarin, Taiwanese, Hakka, other Chinese dialects or an Indigenous language.
		Work Ability	Has engaged in live-in care work for the applicant employer for nine years or more and is familiar with the care work required by the care recipient.	25	No need to provide, but the Ministry of Labor will regularly check up on the live-in foreign worker during the employment period. However, when an individual has worked for an employer less than one year the employer will be asked to provide a certificate or affidavit attesting to the caregiver's competence.
			Has engaged in live-in care work for the applicant employer for more than six years but less than nine and is familiar with the care work required by the care recipient.	20	
			Has engaged in live-in care work for the applicant employer for more than three years but less than six and has performed basic care work for the care recipient.	15	
			Has engaged in live-in care work for the applicant employer for one year or more, or less than one year when the applicant employer issues a certificate or affidavit attesting to his/her competence to perform basic care work for the care recipient.	10	
		Service Performance	Certificate issued by a local government attesting to outstanding work	25	Outstanding work certificate issued by a local government
			Certificate attesting to outstanding work	20	Certificate or affidavit attesting to outstanding work issued by an applicant employer or former employer

Note:

1. Language ability, work ability and service performance are different evaluation items for which points are assigned. If a foreign worker has two or more qualifications or conditions in

one assessment item, the qualification or condition with the highest points shall prevail.

2. A foreigner worker who accumulates a total of 60 points or more from all evaluation items shall be deemed qualified.

Addendum 5: Industries with Specialized Manufacturing Operations

No.	Specialized Manufacturing Operations	Related Industry
01	<p>Food Processing and Manufacturing Cutting, processing (extraction, mixing, blanching, cooking, pickling, smoking, salting, frying, roasting, adding), filling, sterilization, drying, refrigerating, freezing</p>	<p>Other Processing and Preservation of Meat Industry Professions engaged in the processing and preservation of meat other than that from the slaughter of livestock and poultry are also dealt with by drying, marinating, and smoking. (No. 0812 according to the Standard Classification of Industries in the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).</p> <p>Aquatic Product Processing and Preservation Industry Professions engaged in aquatic product processing and preservation, including the processing of fresh fruit and vegetables and drying, marinating, smoking and curing (No. 082 according to the Standard Classification of Industries in the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).</p> <p>Fruit and Vegetable Processing and Preservation Industry Professions engaged in fruit and vegetable processing and preservation, including the processing, preservation, drying, oil picking, acid pickling, sugaring, curing and baking of fresh fruit and vegetables (No. 083 according to the Standard Classification of Industries in the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan),</p> <p>Dairy Products Manufacturing Industry Professions engaged in dairy product manufacturing such as the manufacture of fresh milk, flavored milk, cream, yogurt, cheese, ice cream. Coffee creamer and similar dairy products are also included in this category (No. 085 according to the Standard Classification of Industries in the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).</p> <p>Other Food Manufacturing Industry Professions engaged in food manufacturing not included in sub-classes 081 to 086 such as the manufacture of baked or steamed food, noodles, vermicelli products, sugar, chocolate and candy, tea, seasoning, prepared meals and dishes etc. (No. 089 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).</p> <p>Beverage Manufacturing Industry Professions engaged in the manufacture of beverages. (No. 09 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).</p>

02	Animal and Vegetable Oil/Fat Processing De-acidification, bleaching, deodorization, hydrogenation	Animal and Vegetable Oil/Fat Manufacturing Industry Professions engaged in crude manufacturing and refining of edible animal and vegetable oils/fats such as the manufacture of olive oil, soybean oil, margarine, cooking oil, edible animal oil/fat etc. (No. 0840 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).
03	Milling and Feed Processing Shelling, grinding, sifting, crushing, mixing, granulation, pulverizing	Shelled, Milled and Starch Product Manufacturing Industry Professions engaged in shelling and milling grain and starch manufacture (No. 086 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan) Prepared. Animal Feed Products Manufacturing Professions engaged in processing grain, meat, aquatic and oil seed products, or using them to manufacture animal feed products (No. 0870 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).
04	Textile Yarn and Nonwoven Textiles 1. Textile manufacturing, Qing Hua, carding, drawing, roving, worsted, twisting, false twist, bobbin 2. Nonwoven textiles: Hot melt spinning, nonwoven textile forming (hot pressing, needle punching, water injection, spin bonding, melt-blowing), spun-bonding, stamping, cleaning (degreasing)	Textile Yarn Industry Professions engaged in processes such as fiber opening, degreasing, combing, drawing, worsted, or false twist processing etc. to spin yarn (thread); Manufacture of paper yarn and covered (coated) elastomeric spinning is included in this category (No. 111 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan). Nonwoven Textile Industry Professions engaged in manufacturing fabric from natural fiber and artificial fiber utilizing methods such as gluing, needle punching, water rolling, hot melting, spin bonding, melt-blowing etc. (No. 113 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).
05	Weaving Warping, warp sizing, healding (reed), weaving, cloth inspection	Weaving Industry Professions engaged in manufacturing fabric with a variety of raw yarn (thread) materials. (No. 112 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan). Textile Product Manufacturing Industry Professions engaged in manufacturing textiles such as blankets, sheets, tablecloths, towels, carpets, ropes, labels, badges, etc. (No. 115 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

06	Dyeing and Finishing Processing Refined bleaching, dyeing, printing, finishing, shaping	Dying and Finishing Industry Professions engaged in bleaching, dyeing, finishing, and coating fiber, yarn, fabric and finished garment etc. This category also includes professions engaged in the dyeing, finishing and printing of textile products (No. 1140 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).
07	Garment and Clothing Accessories Manufacturing Cloth inspection, cutting, sewing, ironing, weaving, bleaching and dyeing, drying, shaping, rubber mixing, enveloped baking, transferring and assembly	Garment Manufacturing Industry Professions engaged in garment manufacturing such as textile and leather garments. This category also includes custom made clothing and the repairing of rain clothes (No. 121 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan). Clothing Accessories Manufacturing Industry Professions engaged in manufacturing clothing accessories such as hosiery, knitted gloves, knitted hats, scarves, ties etc. Leather belts, non sports use leather gloves, fur hats, felt hats and hair nets are also included in this category (No. 123 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).
08	Leather and Fur Finishing 1. Leather tanning and tanning process: soaking, fleshing, liming, unhairing, deliming, batting, pickling, tanning, samming 2. Leather dyeing and finishing process: degreasing, neutralization, retanning, dyeing, finishing (painting, printing, coating), embossing, combing, waxing, fatliquoring, chrome tannage, acid dipping, dyeing and fatliquoring, acid fixation, leather hanging (drying), buffing, cutting/peeling leather, splitting, softening, drying, peeling, splitting, stretching, trimming	Leather and Fur Finishing Industry Professions engaged in the finishing of leather and fur such as leather and fur tanning, fur dyeing, dyeing and finishing, combing, embossing, painting, waxing etc. The use of leather scraps to create recycled leather is also included in this category (No. 1301 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).
09	Manufacture of Footwear and Recre-	Leather and Fur Product Manufacturing Industry Professions engaged in leather and fur finishing as well as

	<p>ational Supplies Molding, die-cut press, drilling, threading, sheet metal, casting, grinding, sanding, dipping (immersion), painting, coating (rubber), fitting, hot (cold) process shaping, forming (including injection, extrusion, blowing, vacuum, foaming, rolling, blowing extrusion), thermoforming, casting, forging, cleaning, drying, rustproofing, electroplating, trimming, welding, surface treatment, printing, assembly, punching, hemming, chamfering (thin), edging, lasting, sewing, boarding, weaving, quilting, bleaching and dyeing, forming, mixing, enveloping, baking.</p>	<p>manufacturing footwear, luggage, bags, and similar products leather and fur products. Those who manufacture imitation leather or leather substitute products are also included in this category (No. 130 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan). Footwear manufacturers with factory registration issued prior to March 14, 2019 fall under No. 1302 version 9.</p> <p>Textile Product Manufacturing Industry Professions engaged in manufacturing textile products such as blankets, sheets, tablecloths, towels, carpets, ropes, labels and badges (No. 115 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).</p> <p>Sports and Recreational Goods Manufacturing Industry Professions engaged in manufacturing recreational supplies such as the sporting goods, toys, musical instruments and stationery (No. 331 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).</p> <p>Zipper and Button Manufacturing Industry Professions engaged in the manufacture of zippers and buttons (No. 3392 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).</p>
10	<p>Wood and Bamboo Product Manufacturing Raw material finishing (board drying), glue spreading, trimming, hot cold pressing, sanding, coating</p>	<p>Wood and Bamboo Product Manufacturing Industry Professions engaged in manufacturing semi-finished or finished products using wood, bamboo, rattan, wicker, soft wood, grass etc. (No. 14 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).</p>
11	<p>Pulp, Paper, and Paper Product Manufacturing Selection and finishing of pulp and wastepaper, bleaching, refining, flake cellulose, papermaking, drying, rolling, laminating, fluting (bonding, lamination), printing, forming, stapling</p>	<p>Pulp, Paper, and Paper Product Manufacturing Industry Professions engaged in manufacturing pulp, paper and cardboard products (No. 15 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).</p>

12	<p>Printed Material Manufacturing Punching, rolling, printing, cutting, adhesive, stapling, coating</p>	<p>Printing Industry Professions engaged in printing newspapers, books, magazines etc. The printing process includes the use of various methods to transfer images from a print version, screen version or computer file to paper, plastic, metal, textile products or wood (No. 1601 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).</p> <p>Ancillary Printing Industries Professions engaged in ancillary printing such as layout and printing related platemaking, printed product binding and processing. Pre-printing preparation data input, scanning, text identification (optical character recognition) etc. are also included in this category (No. 1602 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).</p>
13	<p>Chemical Feedstock, Fertilizer and Chemical Product Manufacturing Chromatography, filtration, reaction, sulfur combustion, transformation, absorption, ammonification, carbonation, comminution, calcination, mixing (stirring), lamination, fermentation, ripening “condensation, separation, filtration and canning (gas industry)”</p>	<p>Chemical Feedstock Manufacturing Industry Professions engaged in the manufacture of chemical elements and compounds through such basic chemical processes as pyrolysis, and distillation, including the liquefaction, or compression of organic gases, organic acids, organic alkalis and other organic compounds limited to industrial and medical use (No. 181 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).</p> <p>Fertilizer and Nitrogen Compound Manufacturing Industry Professions engaged in manufacturing chemical fertilizers and nitrogen compounds, limited to fertilizer, nitrates, potassium nitrate, nitric acid, liquid ammonia and ammonia (No. 1830 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).</p> <p>Cleaning Product Manufacturing Industry Professions engaged in the manufacture of cleaning products such as surfactants, detergents and soaps, laundry detergent, dishwashing detergent, fabric softener (No. 1931 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).</p> <p>Cosmetics Manufacturing Industry Professions engaged in the manufacture of products applied to the exterior of the body, teeth, oral mucosa, to moisten body hair, stimulate sense of smell, improve body odor, grooming or body hygiene, such as perfume, lotion, face cream, toothpaste, hair dye, fingernail polish, shampoo, depilatories etc. (No. 1932 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).</p>

		<p>na issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).</p> <p>Uncategorized and Other Chemical Product Manufacturing Industry</p> <p>Other chemical product manufacturing industries not listed in categories 191-193, limited to industrial catalysts, industrial additives, industrial auxiliaries, electronic industry use chemical treatment agents, base compounds and metal derivatives (No. 1990 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).</p>
14	<p>Plastic Materials and Adhesive Manufacturing Polymerization, glue blending, extrusion</p>	<p>Plastic Manufacturing Industry</p> <p>Professions engaged in manufacturing plastic materials such as the manufacture of polyethylene, polypropylene, polystyrene, polyvinyl chloride, polyvinyl acetate, phenol resin, epoxy resin, alkyd resin, polyester resin, silicon resin, ion exchange resin. Manufacturers of cellulose and other chemical derivative products are also included in this category (No. 1841 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).</p> <p>Adhesives Manufacturing Industry</p> <p>Professions engaged in manufacturing adhesives (No. 1990 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).</p>
15	<p>Handling and Processing of Pesticides and Environmental Sanitation Agent Materials</p> <p>1. Dust-exposed operations: raw material grinding, course (fine) comminution and screening</p> <p>2. Organic solvent operations: raw material preparation, feeding and mixing</p> <p>3. Environmental agent manufacturing: powder mixing, stirring, kneading, dosing, molding, shelving, drying</p>	<p>Pesticides and Environmental Sanitation Agent Manufacturing Industry</p> <p>Professions engaged in manufacturing pesticides and environmental sanitation agents, including insecticides, acaricides, rodenticides, fungicides, herbicides, germination inhibitors, plant growth regulators, disinfectants, pollution prevention preparations, environmental microbial preparations (No. 191 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).</p>
16	<p>Coating, Dye and Pigment Manufacturing</p> <p>Drying, grinding, stir-</p>	<p>Coating, Dye and Pigment Manufacturing Industry</p> <p>Professions engaged in manufacturing coatings, dye, and pigment. The manufacture of enamel and ink is also included in this category. (No. 1920 according to the</p>

	ring, mixing	Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).
17	Pharmaceutical Raw Materials and Western Medicine Manufacturing 1. Mixing, reaction, purification, drying 2. Powder mixing, tableting, granulation 3. Mixing melted plastic, soft film processing, capsule filling container drying, injecting sealers, sterilization	Pharmaceutical Raw Materials Manufacturing Industry Professions engaged in manufacturing raw materials for human or animal drugs including by synthesis, extraction, fermentation, tissue culture etc. (No. 2001 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan). Western Medicine Manufacturing Industry Professions engaged in processing human or animal Western drugs into certain doses and pharmaceutical formulations (No. 2002 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).
18	Rubber Product Manufacturing Batching, mixing, curing, injection, calendaring, rubberizing, extrusion, laminating, molding	Data Storage Media Reproduction Manufacturing Industry Professions engaged in copying sound, image and software content data from a master tape (disk) to magnetic or optical media, such as the manufacture of audio/video discs, game discs etc. (No. 1603 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan). Rubber Product Manufacturing Industry Professions engaged in manufacturing rubber products (No. 21 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan). LCD Panel and Components Manufacturing Industry Professions engaged in manufacturing LCD panel and components such as the manufacture of LCD panels, OLEDs, backlight modules, color filters, LED polarizers etc. (No. 2641 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan). Other Optical Instrument and Equipment Manufacturing Industries Professions engaged in manufacturing optical instruments and equipment not included in category 2771 such as the manufacture of telescopes, microscopes, optical positioning equipment, movie and slide projectors, prisms, optical reflective lenses, non spectacle lenses or polishing, optical measurement and inspection devices for fire control or photographic purposes (such as exposure meters and range finders) (No. 2779 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

		Executive Yuan).
19	Plastic Product Manufacturing Compounding, winding, spray coating, film lamination, rubberizing, coating, lamination finish, gumming, impregnation, film blowing, calendaring, extrusion molding, injection molding, blow molding, foam molding, vacuum molding, polymerization, reaction molding, thermoforming, pultrusion, compression molding, transfer molding, injection cast molding, rotational molding, baking, drying, laminating, embossing, surface treatment, reeling, cropping, slitting	Plastic Product Manufacturing Industry Professions engaged in manufacturing plastic products (No. 220 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan). LCD Panel and Components Manufacturing Industry Professions engaged in manufacturing LCD panel and components such as the manufacture of LCD panels, OLED, backlight modules, color filters, LED polarizers etc. (No. 2641 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan). Data Storage Media Copying Industry Professions engaged in copying sound, image and software content data from a master tape (disk) to magnetic or optical media such as the manufacture of audio/video discs, game discs etc. (No. 1603 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan). Data Storage Media Manufacturing Industry Professions engaged in manufacturing magnetic and optical blank data storage media, such as the blank disks (No. 2740 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan). Other Optical Instrument and Equipment Manufacturing Industries Professions engaged in manufacturing optical instruments and equipment not included in category 2771 such as the manufacture of telescopes, microscopes, optical positioning equipment, film and slide projectors, prisms, optical reflective lenses, coating or polishing of non spectacles lenses, optical measurement and inspection devices for fire control or photographic purposes (exposure meter and rangefinder) etc. (No. 2779 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan). Adhesive Tape Manufacturing Industry Professions engaged in the coating of basic material film with self-adhering adhesive. (No. 2209 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan). Other Uncategorized Manufacturing Industry (limited to plastic crash helmet, plastic cleaning tools manufacturing industry) Professions engaged in mold making, extrusion, cropping

		and other methods to manufacture plastic crash helmets, plastic brooms, plastic brushes, plastic dusters etc. (No. 3399 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).
20	Glass Raw Material Handling, Processing, and Manufacturing Melting, annealing, cutting (including glass tubes), processing, tube drawing, thermal processing of glass tubes, fluorescent powder (glass, bulbs and tube products), drawing, spinning, false twisting, weaving (glass fiber)	Glass and Glass Products Manufacturing Industry Professions engaged in manufacturing glass, glass fiber, and glass products. The manufacture of scientific or industrial glassware and glass clinker is also included in this category (No. 231 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan). LCD Panel and Components Manufacturing Industry Professions engaged in manufacturing LCD panel and components such as the manufacture of LCD panels, OLEDs, backlight modules, color filters, LED polarizers etc. (No. 2641 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan). Light Bulbs and Tubes Manufacturing Industry Professions engaged in manufacturing light bulbs and tubes (No. 2841 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).
21	Refractory, Clay Building Materials and Other Ceramic Product Manufacturing Rough stone crushing, screening, weighing, mixing, molding, drying, stacking (ceramic tiles, plain bricks etc.), edge trimming, edging (red bricks, special bricks), planing, glazing, firing	Refractory, Clay Building Materials and Other Ceramic Product Manufacturing Professions engaged in manufacturing refractory materials, clay building materials and other ceramic products (No. 232 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).
22	Concrete, Plaster, Petroleum, and Other Non-Metallic Mineral Products Manufacturing Crushing (hot melting), batching, grinding, stacking, selecting, mixing, molding, drying, cropping, fir-	Ready-mixed Concrete Manufacturing Industry Professions engaged in transporting cement, concrete aggregate and admixtures mixed fully with water to construction sites for pouring. (No. 2332 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan). Abrasive Materials Manufacturing Industry Professions engaged in manufacturing abrasive materials such as the manufacture of sandpaper, emery cloth, grind-

	ing	<p>ing wheels etc. (No. 2391 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).</p> <p>Other Uncategorized Non-metallic Mineral Product Manufacturing Industries</p> <p>Professions engaged in manufacturing other non-metallic mineral products not included in category 2391 limited to the manufacture of asphalt concrete, calcium silicate thermal insulation materials, talcum powder, quartz powder, hearthstone powder, calcium carbonate powder, barium sulfate powder, lime and gypsum products, gravel disintegration processing (No. 2399 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).</p>
23	<p>Cement and Concrete Product Manufacturing</p> <p>Steel reinforced cage manufacturing, mixing, steam curing, demolding, repairing, stacking.</p>	<p>Cement and Concrete Product Manufacturing Industry</p> <p>Professions engaged in manufacturing cement and concrete such as cement bricks, cement tiles, concrete bricks, concrete pipes, pre-stressed concrete foundation piles (No. 2333 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).</p>
24	<p>Stone Materials Manufacturing</p> <p>1. Original stone feeding, sawing, cutting, grinding, polishing or burning, spraying, punching, chiseling, shearing (once, twice, three times processing and profile processing), molding and detailed processing</p> <p>2. Recycled stone processing: scrap recycling and categorization, crushing, breaking, vibrating screening, mixing, molding, preservation</p>	<p>Stone Products Manufacturing Industry</p> <p>Professions engaged in the cutting, forming and retouching of stone products such as the manufacture of stone steles, stone building materials, flooring slabs, stone furniture etc. (No. 2340 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).</p> <p>Recycled Stone Products Manufacturing Industry</p> <p>Professions engaged in the processing or manufacture of artificial stone or recycled stone (No. 2399 or 2209 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).</p>
25	<p>Metal and Mechanical, Transportation and Passive Electronic Component Pre-processing Operations</p> <p>Smelting, rolling, extrusion, drawing,</p>	<p>Basic Metal Manufacturing Industry</p> <p>Professions engaged in smelting, casting, rolling, extrusion and drawing to manufacture such basic metal products as plates, bars, rods, pipes, wires etc. (No. 24 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).</p> <p>Metal Product Manufacturing Industry</p>

	trimming, cutting (laser, flame, circular saw, water jet etc.), rubber, or metal powder mixing, powder metallurgy	<p>Professions engaged in manufacturing metal knives, hand tools, metal molds, metal structures and building components, metal containers, metal processing treatments and other metal products. (No. 25 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).</p> <p>Electrical Equipment Manufacturing Industry Professions engaged in manufacturing electrical equipment for power generation, transmission and distribution, batteries, power cables, wiring devices and household appliances (No. 28, excluding No. 284 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).</p> <p>Mechanical Equipment Manufacturing Industry Professions engaged in manufacturing industrial special-purpose and general purposes mechanical equipment. In principle the manufacture of the main components used by mechanical equipment are also included in this category (No. 29 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).</p> <p>Automotive and Automotive Parts Manufacturing Industry Professions engaged in manufacturing automobiles and dedicated automotive parts and components. (No. 30 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).</p> <p>Other Vehicles and Related Automotive Parts Manufacturing Industry Professions engaged in manufacturing means of transport other than automobiles and their dedicated parts and components (No. 31 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).</p> <p>Passive Electronic Components Manufacturing Industry Professions engaged in manufacturing passive electronic components such as electronic capacitors, relays, inductors, resistors etc. (No. 2620 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).</p>
26	Metal and Mechanical, Transportation, Electronic Components, Communication, Audiovisual Electronic Products	<p>Basic Metal Manufacturing Industry Professions engaged in smelting, casting, rolling, extrusion and drawing to manufacture such basic metal products as plates, bars, rods, pipes, wires etc. (No. 24 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget,</p>

	<p>Processing, Computers, Electronic Product and Optical Product Manufacturing</p> <p>Turning, milling, grinding, drilling, punching (oil hydraulic, hydraulic, pneumatic), scraping, forging, casting, welding, rolling, counter flow roll, wheel pressure, non-traditional processes (EDM, wire cutting, water jet etc.), assembly molding, winding, insulation treatment, glass fiber lamination, sheet modeling, block modeling, hand plot molding, spraying, vacuum bag molding, pressure bag molding, thermal expansion molding, hot press furnace molding, knitting, plastic molding (injection, extrusion, die casting, vulcanization, resin transfer)</p>	<p>Accounting and Statistics, Executive Yuan).</p> <p>Metal Product Manufacturing Industry Professions engaged in manufacturing metal knives, hand tools, metal molds, metal structures and building components, metal containers, metal processing treatments and other metal products. (No. 25 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).</p> <p>Electrical Equipment Manufacturing Industry Professions engaged in manufacturing electrical equipment for power generation, transmission and distribution machinery, batteries, power cables, wiring devices and household appliances (No. 28, excluding No. 284 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).</p> <p>Mechanical Equipment Manufacturing Industry Professions engaged in manufacturing industrial special-purpose and general purposes mechanical equipment. In principle the manufacture of the main components used by mechanical equipment are also included in this category (No. 29 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).</p> <p>Automotive and Automotive Parts Manufacturing Industry Professions engaged in manufacturing automobiles and dedicated automotive parts and components. (No. 30 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).</p> <p>Other Vehicles and Related Automotive Parts Manufacturing Industry Professions engaged in manufacturing means of transport other than automobiles and their dedicated parts and components (No. 31 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).</p> <p>Passive Electronic Components Manufacturing Industry Professions engaged in manufacturing passive electronic components such as electronic capacitors, relays, inductors, resistors etc. (No. 2620 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).</p> <p>Printed Circuit Board Manufacturing Industry Professions engaged in manufacturing printed circuit boards. The manufacture of printed circuit board copper clad laminate and integrated circuit (IC) mounting boards</p>
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		<p>is also included in this category (No. 2630 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).</p> <p>Uncategorized Other Electronic Component Manufacturing Industries</p> <p>Professions engaged in manufacturing electronic components other than 2691, such as electrical connectors, wave filters, transducers, magnet valves, quartz crystal oscillators, communication microwave devices, electron tubes etc. (No. 2699 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).</p> <p>Communication Equipment Manufacturing Industry</p> <p>Professions engaged in manufacturing telephones, wired communication equipment, wireless communication equipment, radio and television broadcasting equipment (No. 272 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).</p> <p>Audiovisual Electronic Product Manufacturing Industry</p> <p>Professions engaged in manufacturing audiovisual products for home entertainment, vehicles, such as televisions, VHS players, home theater equipment, compact disk players, jukeboxes, loudspeakers, megaphones, microphones, headphones, home movie cameras (No. 2730 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).</p> <p>Timekeeping Devices Manufacturing Industry</p> <p>Professions engaged in manufacturing clocks, watches, timers and related accessories (No. 2752 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).</p>
27	<p>Metal and Mechanical, Transportation, Electronic Components, Post-Production Processes, Computers, Electronic Products and Optical Products Manufacturing</p> <p>Heading, threading, artificial surface trimming, heat treatment, surface treatment (acid cleaning, sandblasting, electroplating, paint-</p>	<p>Metal Product Manufacturing Industry</p> <p>Professions engaged in manufacturing metal knives, hand tools, metal molds, metal structures and building components, metal containers, metal processing treatments and other metal products. (No. 25 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).</p> <p>Electrical Equipment Manufacturing Industry</p> <p>Professions engaged in manufacturing electrical equipment for power generation, transmission and distribution machinery, batteries, power cables, wiring devices and household appliances (No. 28, excluding No. 284 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget,</p>

	<p>ing, blackening, rust-proofing, vacuum coating, coating, film processing etc.), packaging, chemical chamber, forming, tube bending, welding, grinding, enameling, cutting</p>	<p>Accounting and Statistics, Executive Yuan).</p> <p>Mechanical Equipment Manufacturing Industry Professions engaged in manufacturing industrial special-purpose and general purposes mechanical equipment. In principle the manufacture of the main components used by mechanical equipment are also included in this category (No. 29 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).</p> <p>Automotive and Automotive Parts Manufacturing Industry Professions engaged in manufacturing automobiles and dedicated automotive parts and components. (No. 30 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).</p> <p>Other Vehicles and Related Automotive Parts Manufacturing Industry Professions engaged in manufacturing means of transport other than automobiles and their dedicated parts and components (No. 31 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).</p> <p>Discrete Components Manufacturing Industry Professions engaged in manufacturing discrete components, such as diodes, transistors, thyristors, IC pin frames, diode and transistor lead frames (No. 2612 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).</p> <p>Semiconductor Packaging Industry Professions engaged in semiconductor packaging and testing (No. 2613 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).</p> <p>Passive Electronic Components Manufacturing Industry Professions engaged in manufacturing passive electronic components such as electronic capacitors, relays, inductors, resistors etc. (No. 2620 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).</p> <p>Printed Circuit Board Manufacturing Industry Professions engaged in manufacturing printed circuit boards. In addition, the manufacture of printed circuit board copper clad laminate and integrated circuit (IC) mounting boards are also included in this category (No. 2630 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-</p>
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		<p>General of Budget, Accounting and Statistics, Executive Yuan).</p> <p>Optoelectronic Materials and Component Manufacturing Industry Professions engaged in manufacturing optoelectronic materials and components such as LEC panels and their components, LEDs, solar cells, plasma panels and their components etc. (No. 264 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).</p> <p>Uncategorized and Other Electronic Component Manufacturing Industry Professions engaged in manufacturing other electronic components other than 2691, such as electrical connectors, wave filters, transducers, magnet valves, quartz crystal oscillators, communication microwave devices, electrical tubes etc. (No. 2699 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).</p> <p>Timekeeping Devices Manufacturing Industry Professions engaged in manufacturing clocks, watches, timers and related accessories (No. 2752 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).</p> <p>Lighting Fixtures Manufacturing Industry Professions engaged in manufacturing electric lighting equipment, accessories and components, such as the manufacture of chandeliers, table lamps, flashlights, flashlights, spotlights, street light fixtures etc. The manufacture of non-electric lighting equipment and accessories fueled with charcoal, gas, gasoline, kerosene etc. is also included in this category (No. 2842 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).</p>
28	Electronic Information Industry Toxic Gases and Chemical Treatment Processes	<p>Integrated Circuit Manufacturing Industry Professions engaged in manufacturing wafers, reticle masks, memory chips and other integrated circuits. The design and outsourced production of integrated circuits and those with ultimate product ownership are also included in this category (No. 2611 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).</p> <p>Optoelectronic Material and Component Manufacturing Industry Professions engaged in manufacturing optoelectronic materials and components such as LCDs and their components, LEDs, solar cells, plasma panels and their components etc. (No. 264 according to the Standard Industrial</p>

		Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).
29	Electronic Information Industry Surface Mounting Processes for Manual Plugins and Assembly, Manual Adjustment and Repairs, Manual Visual Inspection and Examination	<p>Semiconductor Testing Industry Professions engaged in semiconductor testing (No. 2613 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).</p> <p>Optoelectronic Material and Component Manufacturing Industry Professions engaged in manufacturing optoelectronic materials and components such as LCDs and their components, LEDs, solar cells, plasma panels and their components etc. (No. 264 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).</p> <p>Printed Circuit Board Component Manufacturing Industry Professions engaged in manufacturing printed circuit board components, such as host cards, sound cards, network cards, video cards, control cards and other printed circuit board components (No. 2691 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).</p> <p>Computer and Computer Peripherals Manufacturing Industry Professions engaged in manufacturing pr assembling computers and computer peripherals (No. 271 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).</p> <p>Communication Equipment Manufacturing Industry Professions engaged in manufacturing telephones, wired communication equipment, wireless communication equipment, radio and television broadcasting equipment (No. 272 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).</p> <p>Audiovisual Electronic Product Manufacturing Industry Professions engaged in manufacturing audiovisual products for home entertainment, vehicles, such as televisions, VHS players, home theater equipment, compact disk players, jukeboxes, loudspeakers, megaphones, microphones, headphones, home movie cameras (No. 2730 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).</p> <p>Camera Manufacturing Industry Professions engaged in manufacturing cameras (No. 2771</p>

		<p>according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).</p> <p>Other Optical Instrument and Equipment Manufacturing Industries</p> <p>Professions engaged in manufacturing optical instruments and equipment not included in category 2771 such as the manufacture of telescopes, microscopes, optical positioning equipment, movie and slide projectors, prisms, optical reflective lenses, non spectacle lenses or polishing, optical measurement and inspection devices for fire control or photographic purposes (such as exposure meters and range finders) (No. 2779 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).</p>
30	<p>Optoelectronic Materials and Assembly Manufacturing</p> <p>Coated molding, laminating, cutting, adhesive deployment, alkali treatment, iodine solution tank treatment</p>	<p>Optoelectronic Materials and Components Manufacturing Industry</p> <p>Professions engaged in manufacturing optoelectronic materials and components, such as LCD panels and their components, LEDs, solar cells, plasma panels and their components etc. (No. 264 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).</p>
31	<p>Radiation, Electronic Medical and Other Medical Equipment Manufacturing</p> <p>1. Injection molding, gluing 2. Forming (lathes, milling machines), welding, polishing 3. Compounding, die-casting, injection, vulcanization, gluing</p>	<p>Radiation and Electronic Medical Equipment Manufacturing Industry</p> <p>Professions engaged in manufacturing radiation and electronic medical equipment such as medical ultrasound equipment, hearing aids and electronic medicine endoscopic equipment. Food sterilization radiation equipment is also included in this category (No. 2760 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).</p> <p>Other Medical Equipment and Supplies Manufacturing Industry</p> <p>Professions engaged in manufacturing medical equipment and supplies not included in category 3321 such as the manufacture of antiseptic gauze, surgical sutures, syringes, needles, catheters, intubation tubes, prostheses, dentures, teeth molds, dental cement etc. (No. 3329 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).</p>
32	<p>Furniture Processing</p> <p>Coating, sanding, die-cutting, sheet metal welding, injection molding</p>	<p>Furniture Manufacturing Industry</p> <p>Professions engaged in manufacturing furniture and fixtures from various materials (other than ceramics, concrete and stone). This type of furniture can be use in homes, offices, schools, laboratories, hotels, restaurants, cinemas. Surface coating of furniture is also included in this category (No. 32 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).</p>

		rectorate-General of Budget, Accounting and Statistics, Executive Yuan).
33	Optical Products Processing Lens grinding, injection molding, hydration	Eyeglasses Manufacturing Industry Professions engaged in manufacturing eyeglasses, such as the manufacture of corrective glasses, sunglasses, contact lenses, diving goggles, safety goggles etc. The manufacture of frames and artificial eyes is also included in this category (No. 3321 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan). Other Optical Instrument and Equipment Manufacturing Industries Professions engaged in manufacturing optical instruments and equipment not included in category 2771 such as the manufacture of telescopes, microscopes, optical positioning equipment, movie and slide projectors, prisms, optical reflective lenses, non spectacle lenses or polishing, optical measurement and inspection devices for fire control or photographic purposes (such as exposure meters and range finders) (No. 2779 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).
34	Waste Recycling Dismantling, pulverizing, separation, smelting, extraction, distillation, heat treatment, drying, sintering, dissolution, peeling, electrolysis, pyrolysis, mixing, displacement, ion exchange, eluviation, neutralization, cooking, fermenting	Recycling Industry Professions utilizing recyclable waste as raw materials and using them to create recycled products when one of the following qualifications pertains (please attach relevant documents): industrial waste recycling permit, those passing published recycling screening, public and private waste disposal clean-up agencies, recyclable waste processing industry, industrial waste joint processing organizations
35	Man-made Fiber Manufacturing Polymerization, blending, extrusion, cutting, mixing, melting, pressing, drawing, extending, batching, cotton heat setting, filling	Man-made Fiber Manufacturing Industry Professions utilizing chemical and physical methods to engage in manufacturing synthetic or regenerated fiber such as cellulose acetate, polyester fiber, rayon fiber, nitrocellulose, cuprammonium, nylon fiber, casein fiber, polypropylene fiber polyacrylonitrile (acrylic) fiber and polyurethane fiber etc. (No. 1850 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).
36	Inedible Ice Cube Manufacturing Freezing, refrigeration, cutting	Inedible Ice Cube Manufacturing Industry Professions engaged in the manufacture of inedible ice cubes (No. 3399 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Industry Grade
Grade
Industry Segment
Definition and Content

A+ (35%)

Professional Dyeing and Finishing
Professional Dyeing and Finishing Industry

Professions belonging to industrial classification No. 1140 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan, with a plant that engages entirely in one of the following processes and has related equipment: (1) Fabric dyeing and finishing related processes, including singeing, desizing, refining, bleaching, mercerizing, dyeing, dehydration, printing, form finishing processing, brushing, napping, shearing (wool), calendering, embossing, coating, laminating, sewage treatment facilities, boiler facilities etc; (2) Yarn dyeing and finishing related processes, including bobbin yarn, dyeing, dehydration, drying, sewage treatment facilities, boiler facilities etc.

Professional Basic Metal Industrial Foundry
Professional Basic Metal Industrial Foundry Industry

Professions belonging to industrial classification Nos. 2412, 2422, 2432, 2491 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan, possessing smelting, casting, molding and other facilities with a plant engaged entirely in specialized casting processes.

Professional Metal Forging
Professional Metal Forging Industry

Professions belonging to industrial classification No. 2541 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan, possessing a furnace, forging machines and other equipment, with a plant engaged entirely in specialized forging processes.

Professional Metal Surface Treatment and Heat Treatment
Professional Metal Surface Treatment Industry

Professions belonging to industrial classification No. 2544 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan, possessing acid washing, electroplating, anodizing and other equipment, with a plant engaged entirely in specialized surface treatment processes.

Professional Metal Heat Treatment Industry

Professions belonging to industrial classification No. 2543 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan, possessing heat treatment and other equipment, with a plant engaged entirely in specialized heat treatment processes.

A (25%)

Textiles Finishing (upstream and downstream industries)

Textiles Finishing Industry

Professions engaged in bleaching, dyeing, finishing and coating of fiber, yarn (thread), fabrics and garments. The dyeing, finishing and printing of textiles are also included in this category (No. 1140 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Manufacture of Textile Products (limited to sheets, bedspreads, towels, bath towels, bedding)

Manufacture of Textile Products Industry (limited to sheets, bedspreads, towels, bath towels, bedding)

Category No. 115 of the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan, professions engaged in manufacturing textiles limited to sheets, bedspreads, towels, bath towels, and bedding.

Hosiery Manufacturing

Hosiery Manufacturing Industry

Professions engaged in manufacturing clothing, limited to hosiery, under Category No. 1230 of the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan.

Manufacture of Footwear

Footwear Manufacturing Industry

Professions engaged in manufacturing footwear from a variety of materials such as leather shoes, rubber shoes, plastic shoes, canvas shoes etc. Manufacturing components such as uppers, soles, and heels are also included in this category (No. 1302 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Footwear manufacturers with factory registration issued prior to March 14, 2019 fall under No. 1302 version 9.

Plastic Materials and Adhesives Manufacturing

Plastic Manufacturing Industry

Professions engaged in manufacturing plastic materials such as the manufacture of polyethylene, polypropylene, polystyrene, polyvinyl chloride, polyvinyl acetate, phenol resin, epoxy resin, alkyd resin, polyester resin, silicon resin, ion exchange resin. Manufacturers of cellulose and other chemical derivative products are also included in this category (No. 1841 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Adhesives Manufacturing Industry

Professions engaged in manufacturing adhesives (No. 1990 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Rubber Product Manufacturing

Rubber Product Manufacturing Industry

Professions engaged in manufacturing rubber products. (No. 21 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Stone Products Manufacturing**Stone Products Manufacturing Industry**

Professions engaged in the cutting, forming and retouching of stone products such as the manufacture of stone steles, stone building materials, flooring slabs, stone furniture etc. (No. 2340 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Iron and Steel Smelting and Refining**Iron and Steel Smelting and Refining Industry**

Professions engaged in ore smelting to manufacture pig iron, iron alloy and directly reduced iron (such as sponge iron, hot iron nuggets) or refining pig iron, directly reduced iron, scrap steel or cast steel ingots into carbon steel, steel alloy etc. (No. 2411 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Iron and Steel, Aluminum, Copper Rolling, Extrusion and Drawing**Iron and Steel Rolling and Extruding Industry**

Professions engaged in manufacturing iron and steel, crude iron and steel alloy products, or basic iron and steel parts with methods such as hot rolling, cold rolling, extrusion, such as wire rods, reinforced steel, rails, figures steel, bar steel, steel pipes, steel plates, steel coils, steel strips, steel sheets etc. (No. 2413 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Iron and Steel Drawing Industry

Professions engaged in manufacturing iron and steel, crude iron and steel products, or basic iron and steel parts through wire drawing, such as steel wire, and steel cable (No. 2414 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Aluminum Rolling, Extruding and Drawing Industry

Professions engaged in manufacturing aluminum, crude aluminum products, or basic aluminum parts through rolling, extrusion and wire drawing processes, such as aluminum wire, aluminum pipes, aluminum bars, aluminum sheets, aluminum plates, and aluminum foil. The manufacturing of aluminum powder, aluminum paste and alumina gel are also included in this category (No. 2423 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Copper Rolling, Extrusion, Drawing Industry

Professions engaged in manufacturing copper, crude copper alloy products, or basic copper parts through rolling, extrusion, wire drawing processes, such as copper wire, copper sheets, copper plates, copper foil, copper pipes, and copper rods. The manu-

facturing of copper powder, copper paste, and copper gel are also included in this category (No. 2433 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Manufacture of Other Uncategorized Basic Metals

Other Uncategorized Basic Metals Manufacturing Industries

Professions engaged in the smelting, rolling, extrusion, drawing of other basic metals not included in category No. 2491, to manufacture other basic metal products such as sheets, plates, foil, pipes, bars, rods, wire etc. (No. 2499 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Other Processing and Preserving of Meat (limited to frozen and cold storage meat)

Other Processing and Preserving of Meat Industries (limited to frozen and cold storage meat)

Professions engaged in the processing and preservation of meat limited to the manufacture of frozen and cold storage fresh meat (No. 0812 according to the Standard Classification of Industries in the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Manufacture of Apparel and Clothing Accessories (excluding the manufacturing of fur hats, leather belts, leather gloves)

Apparel and Clothing Accessories Manufacturing Industry (excluding the manufacturing of fur hats, leather belts, leather gloves)

Professions engaged in the apparel and clothing accessories manufacturing industry other than the manufacture of fur hats, leather belts, leather gloves etc. (No. 12 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Manufacture of Luggage and Handbags

Luggage and Handbags Manufacturing Industry

Professions engaged in manufacturing luggage, handbags and similar products made from leather, synthetic leather and other leather substitute materials (such as plastic cloth, fabric products and vulcanized fiber) (No. 1303 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Manufacture of Clay Building Materials (limited to red brick manufacturing)

Clay Building Materials Manufacturing Industry (limited to red brick manufacturing)

Professions engaged in red brick manufacturing as part of clay building materials manufacturing industry (No. 2322 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

B (20%)

Textile Yarn

Textile Yarn Industry

Professions engaged in processes such as fiber opening, degreasing, combing, draw-

ing, worsted, or false twist processing etc. to spin yarn (thread); Manufacture of paper yarn and covered (coated) elastomeric spinning are also included in this category (No. 111 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Weaving

Weaving Industry

Professions engaged in manufacturing fabric with a variety of raw yarn (thread) materials. (No. 112 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Nonwoven Textile Fabric

Nonwoven Textile Fabric Industry

Professions engaged in manufacturing fabric from natural fiber and artificial fiber utilizing methods such as gluing, needle punching, water rolling, hot melting, spin bonding, melt-blowing etc. (No. 113 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Textile Product Manufacturing (other than the manufacturing of bed sheets, bed spreads, towels, bath towels and bedding)

Textile Product Manufacturing Industry (other than the manufacturing of bed sheets, bed spreads, towels, bath towels and bedding)

Professions engaged in manufacturing textiles other than sheets, bedspreads, towels, bath towels and bedding. (No. 115 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Leather and Fur Finishing

Leather and Fur Finishing Industry

Professions engaged in the finishing of leather and fur such as leather and fur tanning, fur dyeing, dyeing and finishing, combing, embossing, painting, waxing etc. The use of leather scraps to create recycled leather is also included in this category (No. 1301 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Wood and Bamboo Product Manufacturing

Wood and Bamboo Product Manufacturing Industry

Professions engaged in manufacturing semi-finished or finished products using wood, bamboo, rattan, wicker, soft wood, grass etc.

(No. 14 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Pesticides and Environmental Sanitation Agent Manufacturing

Pesticides and Environmental Sanitation Agent Manufacturing Industry

Professions engaged in manufacturing pesticides and environmental sanitation agents, including insecticides, acaricides, rodenticides, fungicides, herbicides, germination

inhibitors, plant growth regulators, disinfectants, pollution prevention preparations, environmental microbial preparations (No. 191 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Coating, Dye and Pigment Manufacturing

Coating, Dye and Pigment Manufacturing Industry

Professions engaged in manufacturing coatings, dye, and pigment. The manufacture of enamel and ink are also included in this category. (No. 1920 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Plastics Products Manufacturing (other than adhesive tape)

Plastics Products Manufacturing Industry

Professions engaged in the manufacture of plastic products other than adhesive tape (No. 22 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Glass and Glass Products Manufacturing

Glass and Glass Products Manufacturing Industry

Professions engaged in manufacturing glass, glass fiber, and glass products. The manufacture of scientific or industrial glassware and glass clinker is also included in this category (No. 231 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Clay Building Materials Manufacturing (other than red brick manufacturing)

Clay Building Materials Manufacturing Industry (other than red brick manufacturing)

Professions engaged in manufacturing clay building materials other than red bricks (No. 2322 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Cement and Concrete Product Manufacturing

Cement and Concrete Product Manufacturing Industry

Professions engaged in manufacturing cement and concrete such as cement bricks, cement tiles, concrete bricks, concrete pipes, pre-stressed concrete foundation piles (No. 2333 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Iron, Steel, Aluminum, Copper and Other Basic Metal Casting

Iron, Steel, Aluminum, Copper and Other Basic Metal Casting Industry

Professions engaged in pouring molten metal made from pig iron, scrap metal and metal alloys into special molds to produce iron and steel components (No. 2412 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Aluminum Casting Industry

Professions engaged in pouring molten metal made from raw aluminum or recycled aluminum and metal alloys into special molds to produce aluminum components (No. 2422 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Copper Casting Industry

Professions engaged in pouring molten metal made from copper or copper alloys into special molds to produce copper components (No. 2432 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Other Basic Metal Casting Industries

Professions engaged in pouring molten metal (excluding steel, aluminum and copper) into special molds to produce metal components (No. 2491 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Aluminum and Copper Smelting**Aluminum Smelting Industry**

Professions engaged in refining bauxite into aluminum, pure aluminum into high-purity aluminum or aluminum alloys (No. 2421 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Copper Smelting Industry

Professions engaged in refining copper ore or copper scrap material into copper ingots, refined electrolytic copper and copper alloys (No. 2431 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Metal Product Manufacturing**Metal Product Manufacturing Industry**

Professions engaged in the metal processing of metal knives, metal hand tools, metal molds, metal structures and building components, metal containers and the manufacture of other metal products (No. 25 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Domestic Appliances Manufacture**Domestic Appliances Manufacturing Industry**

Professions engaged in manufacturing household air conditioning equipment, refrigerators and other electric appliances (No. 285 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Machinery and Equipment Manufacture**Machinery and Equipment Manufacturing Industry**

Professions engaged in manufacturing industrial use and common use mechanical

equipment. In principle the manufacture of major components of custom-made mechanical equipment is also included in this category (No. 29 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Motor Vehicles Parts Manufacture

Motor Vehicles Parts Manufacturing Industry

Professions engaged in manufacturing parts for automobiles such as the manufacture of brakes, gearboxes, rims, suspension shock absorbers, radiators, mufflers, exhaust pipes, clutches, steering wheels, seat belts, airbags, doors, bumpers, automobile electrical equipment. The manufacture of automobile seats is also included in this category (No. 303 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Motorcycle Parts Manufacture

Motorcycle Parts Manufacturing Industry

Professions engaged in manufacturing parts for motorcycles such as the manufacture of cylinders, crankshafts, rims, braking systems and clutches (No. 3122 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Furniture Manufacturing

Furniture Manufacturing Industry

Professions engaged in manufacturing furniture and fixtures from various materials (other than ceramics, concrete and stone). This type of furniture can be use in homes, offices, schools, laboratories, hotels, restaurants, cinemas. The surface coating of furniture is also included in this category (No. 32 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Resource Recycling

Resource Recycling Industry

Professions utilizing recyclable waste as raw materials and using them to create recycled products when one of the following qualifications pertains (please attach relevant documents): industrial waste recycling permit, those passing published recycling screening, public and private waste disposal clean-up agencies, recyclable waste processing industry, industrial waste joint processing organizations.

Other Uncategorized Manufacturing (limited to plastic crash helmet, plastic cleaning tools manufacturing industry)

Other Uncategorized Manufacturing Industry (limited to plastic crash helmet, plastic cleaning tools manufacturing industry)

Professions engaged in mold making, extrusion, cropping and other methods to manufacture plastic crash helmets, plastic brooms, plastic brushes, plastic dusters etc. (No. 3399 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Bicycle Parts Manufacture

Bicycle Parts Manufacturing Industry

Professions engaged in manufacturing bicycle parts such as frames, flywheels, hubs, rims, front forks, seats, chains, pedals, mudguards, derailleurs, asbestos brake lining, crank chain ring, seat tubes and handlebar stems (No. 3123 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

C (15%)

Other Processing and Preservation of Meat (limited to the manufacture of meat products)

Other Processing and Preservation of Meat Industry (limited to the manufacture of meat products)

Professions engaged in the processing and preservation of meat limited to the drying, marinating, and smoking of meat (No. 0812 according to the Standard Classification of Industries in the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Aquatic Product Processing and Preservation

Aquatic Product Processing and Preservation Industry

Professions engaged in aquatic product processing and preservation such as the processing of fresh aquatic products, drying, marinating, smoking and curing of fresh aquatic products (No. 082 according to the Standard Classification of Industries in the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Fruit and Vegetable Processing and Preservation

Fruit and Vegetable Processing and Preservation Industry

Professions engaged in fruit and vegetable processing and preservation, including the processing of fresh fruit and vegetables and the preservation, drying, oil pickling, acid pickling, sugaring, curing and baking (No. 083 according to the Standard Classification of Industries in the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Animal and Vegetable Oil/Fat Manufacturing

Animal and Vegetable Oil/Fat Manufacturing Industry

Professions engaged in crude manufacturing and refining of edible animal and vegetable oils/fats such as the manufacture of olive oil, soybean oil, margarine, cooking oil, edible animal oil/fat etc. (No. 084 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Dairy Products Manufacturing

Dairy Products Manufacturing Industry

Professions engaged in dairy product manufacturing such as the manufacture of fresh milk, flavored milk, cream, yogurt, cheese, ice cream. Coffee creamer and similar dairy products are also included in this category (No. 085 according to the Standard Classification of Industries in the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Shelled, Milled and Starch Product Manufacturing

Shelled, Milled and Starch Product Manufacturing Industry

Professions engaged in shelling and milling grain and starch manufacture (No. 086 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan) Prepared.

Animal Feed Products Manufacturing**Animal Feed Products Manufacturing Industry**

Professions engaged in processing grain, meat, aquatic and oil seed products, or using them to manufacture animal feed products (No. 087 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Other Food Manufacturing**Other Food Manufacturing Industry**

Professions engaged in food manufacturing not included in sub-classes 081 to 086 such as the manufacture of baked or steamed food, noodles, vermicelli products, sugar, chocolate and candy, tea, seasoning, prepared meals and dishes etc. (No. 089 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Beverage Manufacturing**Beverage Manufacturing Industry**

Professions engaged in the manufacture of beverages. (No. 09 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Fur Hats, Leather Belts and Leather Gloves Manufacturing**Fur Hats, Leather Belts and Leather Gloves Manufacturing Industry**

Professions engaged in the clothing accessories manufacturing industry and manufacturing fur hats, leather belts and leather gloves (No. 1230 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Other Leather and Fur Product Manufacturing**Other Leather and Fur Product Manufacturing Industry**

Professions engaged in manufacturing leather and fur products not included in categories 1301 to 1303, such as the leather watch straps, leather sheathes, leather saddles, machine-use leather parts etc. The manufacture of non-metallic watch straps using textiles or plastic is also included in this category (No. 1309 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget Accounting and Statistics, Executive Yuan).

Pulp, Paper, and Paper Product Manufacturing**Pulp, Paper, and Paper Product Manufacturing Industry**

Professions engaged in manufacturing pulp, paper and cardboard products (No. 15 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Printing Industry

Professions engaged in printing newspapers, books, magazines etc. The printing process includes the use of various methods to transfer images from a print version, screen version or computer file to paper, plastic, metal, textile products or wood (No. 1601 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Ancillary Printing Industries

Professions engaged in ancillary printing such as layout and printing related plate-making, printed product binding and processing. Pre-printing preparation data input, scanning, text identification (optical character recognition) etc. are also included in this category (No. 1602 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Chemical Feedstock Manufacturing

Chemical Feedstock Manufacturing Industry

Professions engaged in the manufacture of chemical elements and compounds through such basic chemical processes as pyrolysis, and distillation, including the liquefaction, or compression of organic gases, organic acids, organic alkalis and other organic compounds limited to industrial and medical use (No. 181 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Fertilizer and Nitrogen Compound Manufacturing

Fertilizer and Nitrogen Compound Manufacturing Industry

Professions engaged in manufacturing chemical fertilizers and nitrogen compounds, limited to fertilizer, nitrates, potassium nitrate, nitric acid, liquid ammonia and ammonia (No. 1830 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Man-made Fiber Manufacturing

Man-made Fiber Manufacturing Industry

Professions utilizing chemical and physical methods to engage in manufacturing synthetic or regenerated fiber such as cellulose acetate, polyester fiber, rayon fiber, nitrocellulose, cuprammonium, nylon fiber, casein fiber, polypropylene fiber polyacrylonitrile (acrylic) fiber and polyurethane fiber etc. (No. 1850 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Pharmaceutical Raw Materials and Western Medicine

Pharmaceutical Raw Materials Manufacturing Industry

Professions engaged in manufacturing raw materials for human or animal drugs including by synthesis, extraction, fermentation, tissue culture etc. (No. 2001 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Western Medicine Manufacturing Industry

Professions engaged in processing human or animal Western drugs into certain doses

and pharmaceutical formulations (No. 2002 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Adhesive Tape Manufacturing

Adhesive Tape Manufacturing Industry

Professions engaged in the coating of basic material film with self-adhering adhesive. (No. 2209 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Refractory Materials Manufacturing

Refractory Materials Manufacturing Industry

Professions engaged in manufacturing refractory materials such as refractory clay, firebricks, crucibles etc. The manufacture of refractory materials containing magnesite, dolomite, chromite etc. is also included in this category (No. 2321 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Other Ceramic Product Manufacturing

Other Ceramic Product Manufacturing Industry

Professions engaged in manufacturing ceramic products not included in categories 2321 to 2323, such as ceramic tableware, ceramic statues, ceramic decorations, laboratory or industry use ceramic products, ceramic furniture etc (No. 2329 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Ready-mixed Concrete

Ready-mixed Concrete Manufacturing Industry

Professions engaged in transporting cement, concrete aggregate and admixtures mixed fully with water to construction sites for pouring. (No. 2332 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Other Nonmetallic Mineral Products Manufacturing

Abrasive Materials Manufacturing Industry

Professions engaged in manufacturing abrasive materials such as the manufacture of sandpaper, emery cloth, grinding wheels etc. (No. 2391 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Other Uncategorized Non-metallic Mineral Product Manufacturing Industries

Professions engaged in manufacturing other non-metallic mineral products not included in category 2391 limited to the manufacture of asphalt concrete, calcium silicate thermal insulation materials, talcum powder, quartz powder, hearthstone powder, calcium carbonate powder, barium sulfate powder, lime and gypsum products, gravel disintegration processing (No. 2399 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Recycled Stone Products Manufacturing Industry

Professions engaged in the processing or manufacture of artificial stone or recycled stone (No. 2399 or 2209 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Audiovisual Electronic Product Manufacturing

Audiovisual Electronic Product Manufacturing Industry

Professions engaged in manufacturing audiovisual products for home entertainment, vehicles, such as televisions, VHS players, home theater equipment, compact disk players, jukeboxes, loudspeakers, megaphones, microphones, headphones, home movie cameras (No. 2730 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Timekeeping Devices Manufacturing

Timekeeping Devices Manufacturing Industry

Professions engaged in manufacturing clocks, watches, timers and related accessories (No. 2752 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Radiation and Electronic Medical Equipment Manufacturing

Radiation and Electronic Medical Equipment Manufacturing Industry

Professions engaged in manufacturing radiation and electronic medical equipment such as medical ultrasound equipment, hearing aids and electronic medicine endoscopic equipment. Food sterilization radiation equipment is also included in this category (No. 2760 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Electrical Equipment and Accessories Manufacturing Industry

Power Generation, Transmission and Distribution Machinery Manufacturing Industry

Professions engaged in manufacturing generation, transmission and distribution equipment, such as power generation and distribution equipment and dedicated transformers, motors, generators, high-current control switches and distribution panel devices, power relays and industrial power control equipment etc. (No. 281 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Battery Manufacturing Industry

Professions engaged in manufacturing batteries such as the primary cells (containing manganese dioxide, mercury oxide, silver oxide etc.), electrical storage batteries and their components (division boards, containers, covers), lead-acid batteries, nickel-cadmium batteries, lithium batteries and dry (wet) batteries (No. 282 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Electric Wiring and Wiring Equipment Manufacturing Industry

Professions engaged in manufacturing electric wiring, electric cables and wiring equipment devices (No. 283 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Other Electric Equipment and Accessories Manufacturing Industries

Professions engaged in manufacturing electrical equipment and accessories not included in categories 281 to 285, such as solid-state battery chargers, electric automatic doors, electric doorbells, ultrasonic cleaners, uninterruptible power supply devices (UPS), electronic scoreboards, electric traffic signal equipment, fuel cells, extension cords with connectors etc. The manufacture of electric capacitors, resistors, inverters, rectifying devices etc., is also included in this category (No. 289 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Motor Vehicle Manufacturing

Motor Vehicle Manufacturing Industry

Professions engaged in manufacturing motor vehicles such as small passenger cars, vans, trucks, lorries, tractors, off-road vehicles, golf carts etc. The manufacture of automobile engines and chassis fitted with engines are also included in this category (No. 301 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Motor Vehicle Body Manufacturing Industry

Professions engaged in manufacturing auto bodies, trailers, semi-trailers, containers etc. (No. 302 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Other Vehicles Manufacturing

Boats and Floatation Devices Manufacturing Industry

Professions engaged in manufacturing boats and floatation devices, such as passenger ships, freighters, fishing boats, sail boats, jet skis, floating docks, pontoons, buoys, rubber dinghy (No. 311 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Motorcycles Manufacture Industry

Professions engaged in manufacturing two-wheeled or three-wheeled motorcycles, motorcycle engines, sidecars, electric bicycles and electric auxiliary bicycles (No. 3121 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Bicycles Manufacturing Industry

Professions engaged in manufacturing bicycles (No. 3131 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Other Uncategorized Vehicles and Parts Manufacturing Industry

Professions engaged in manufacturing other vehicles and their dedicated parts and components not included in categories 311 to 313 such as rail vehicles, aircraft, military combat vehicles, carts, luggage carts, shopping carts, animal-drawn vehicles, mobility scooters, wheelchairs, baby carriages, unmanned aerial vehicles (UAV) (No. 319 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Sports and Recreational Goods Manufacturing

Sports and Recreational Goods Manufacturing Industry

Professions engaged in manufacturing recreational supplies such as the sporting goods, toys, musical instruments and stationery (No. 331 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Medical Equipment and Supplies Manufacturing

Eyeglasses Manufacturing Industry

Professions engaged in manufacturing eyeglasses, such as the manufacture of corrective glasses, sunglasses, contact lenses, diving goggles, safety goggles etc. The manufacture of frames and artificial eyes is also included in this category (No. 3321 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Other Medical Equipment and Supplies Manufacturing Industry

Professions engaged in manufacturing medical equipment and supplies not included in category 3321 such as the manufacture of antiseptic gauze, surgical sutures, syringes, needles, catheters, intubation tubes, prostheses, dentures, teeth molds, dental cement etc. (No. 3329 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Other Uncategorized Manufacturing Industries

Zipper and Button Manufacturing Industry

Professions engaged in the manufacture of zippers and buttons (No. 3392 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Cleaning and Cosmetic Product Manufacturing

Cleaning Product Manufacturing Industry

Professions engaged in the manufacture of cleaning products such as surfactants, detergents and soaps, laundry detergent, dishwashing detergent, fabric softener (No. 1931 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Cosmetics Manufacturing Industry

Professions engaged in the manufacture of products applied to the exterior of the body, teeth, oral mucosa, to moisten body hair, stimulate sense of smell, improve body odor, grooming or body hygiene, such as perfume, lotion, face cream, toothpaste, hair dye,

fingernail polish, shampoo, depilatories etc. (No. 1932 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Uncategorized Other Chemical Product Manufacturing

Uncategorized Other Chemical Product Manufacturing Industry

Other chemical product manufacturing industries not listed in categories 191-193, limited to industrial catalysts, industrial additives, industrial auxiliaries, electronic industry use chemical treatment agents, base compounds and metal derivatives (No. 1990 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Electronic Parts and Components Manufacturing

Semiconductor Packaging Industry

Professions engaged in semiconductor packaging and testing (No. 2613 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Computer, Electronic and Optical Products Manufacturing

Printed Circuit Board Manufacturing Industry

Professions engaged in manufacturing printed circuit boards. The manufacture of printed circuit board copper clad laminate and integrated circuit (IC) mounting boards is also included in this category (No. 2630 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Inedible Ice Cube Manufacturing

Inedible Ice Cube Manufacturing Industry

Professions engaged in the manufacture of inedible ice cubes (No. 3399 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

D (10%)

Data Storage Media Reproduction Manufacturing

Data Storage Media Reproduction Manufacturing Industry

Professions engaged in copying sound, image and software content data from a master tape (disk) to magnetic or optical media, such as the manufacture of audio/video discs, game discs etc. (No. 1603 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Electronic Parts and Components Manufacturing

Integrated Circuit Manufacturing Industry

Professions engaged in manufacturing wafers, reticle masks, memory chips and other integrated circuits. The design and outsourced production of integrated circuits and those with ultimate product ownership are also included in this category (No. 2611 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Discrete Components Manufacturing Industry

Professions engaged in manufacturing discrete components, such as diodes, transistors, thyristors, IC pin frames, diode and transistor lead frames (No. 2612 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Passive Electronic Components Manufacturing Industry

Professions engaged in manufacturing passive electronic components such as electronic capacitors, relays, inductors, resistors etc. (No. 2620 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Optoelectronic Materials and Component Manufacturing Industry

Professions engaged in manufacturing optoelectronic materials and components such as LEC panels and their components, LEDs, solar cells, plasma panels and their components etc. (No. 264 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Printed Circuit Board Component Manufacturing Industry

Professions engaged in manufacturing printed circuit board components, such as host cards, sound cards, network cards, video cards, control cards and other printed circuit board components (No. 2691 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Uncategorized Other Electronic Component Manufacturing Industries

Professions engaged in manufacturing electronic components other than 2691, such as electrical connectors, wave filters, transducers, magnet valves, quartz crystal oscillators, communication microwave devices, electron tubes etc. (No. 2699 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Computer, Electronic and Optical Product Manufacturing**Computer and Computer Peripherals Manufacturing Industry**

Professions engaged in manufacturing or assembling computers and computer peripherals (No. 271 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Communication Equipment Manufacturing Industry

Professions engaged in manufacturing telephones, wired communication equipment, wireless communication equipment, radio and television broadcasting equipment (No. 272 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Data Storage Media Manufacturing Industry

Professions engaged in manufacturing magnetic and optical blank data storage media, such as the blank disks (No. 2740 according to the Standard Industrial Classification

of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Optical Instrument and Equipment Manufacturing Industries

Professions engaged in manufacturing cameras and other optical instruments and equipment (No. 277 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Lighting Fixtures Manufacturing

Lighting Fixtures and Accessories Manufacturing Industry

Professions engaged in manufacturing electric light bulbs, tubes and lighting fixture etc (No. 284 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan).

Addendum 6: Allocation ratio, number of employees and total number of foreign workers when foreign workers are employed to engage in work detailed in Article 25

1. Allocation ratio	<p>1. For manufacturing firms in free trade port areas, the total number of foreign workers applied for shall not exceed 40 percent of the average number of employees per month in the one year period that precedes the two months prior to the employer making an application.</p> <p>2. For Type A+ industries detailed in Addendum 5, Article 24, the total number of foreign workers applied for shall not exceed 35 percent of the average number of employees per month in the one year period that precedes the two months prior to the employer making an application.</p> <p>3. For Type A industries detailed in Addendum 5, Article 24, the total number of foreign workers applied for shall not exceed 25 percent of the average number of employees per month in the one year period that precedes the two months prior to the employer making an application.</p> <p>4. For Type B industries detailed in Addendum 5, Article 24, the total number of foreign workers applied for shall not exceed 20 percent of the average number of employees per month in the one year period that precedes the two months prior to the employer making an application.</p> <p>5. For Type C industries detailed in Addendum 5, Article 24, the total number of foreign workers applied for shall not exceed 15 percent of the average number of employees per month in the one year period that precedes the two months prior to the employer making an application.</p> <p>6. For Type D industries detailed in Addendum 5, Article 24, the total number of foreign workers applied for shall not exceed 10 percent of the average number of employees per month in the one year period that precedes the two months prior to the employer making an application.</p>
2. Number hired employees	<p>The number of employees hired by an employer is defined as the average number of employees with labor insurance included on the same labor insurance certificate number. However, if either of the following situations pertain when an employer applies to employ foreign workers individual labor insurance certificate numbers should be used:</p> <p>(1) A factory is designated by the central authority in charge of the target business or a free trade port administration as using two or more specialized manufacturing</p>

	<p>processes.</p> <p>(2) Applications pursuant to the provisions of Article 10, Article 27, Article 28, Article 38, Article 48, Article 53 and Article 56.</p>
3. Total number of hired foreign workers	<p>The total number of foreign workers hired by employers pursuant to the provisions of Article 25 to Article 28 is calculated based on the average number of people an employer has with labor insurance on the same labor insurance certificate number and should include the following:</p> <p>(1) The number of foreign workers in an initial recruitment application to employ foreign workers.</p> <p>(2) The number of workers included in an application for a recruitment permit, number who have obtained a recruitment permit and number of foreign workers already employed. However, when any of the following situations pertain the numbers are not counted:</p> <ol style="list-style-type: none"> 1. Number of foreign workers an employer applies to re-recruit pursuant to the provisions of Article 37. 2. Number of foreign workers an employer applies to hire pursuant to the provisions of Article 25, when an application has been made to increase the ratio of foreign workers pursuant to Paragraph 1, Article 26 and provisos of Paragraph 3, Article 28. 3. Number of foreign workers when the factual basis for the original re-recruitment application changes makes it impossible to apply for replacement recruitment, re-recruitment or employment. <p>(3) The number of foreign workers who had their recruitment permit and employment permit revoked for reasons attributable to the employer in the two years prior to the application date.</p> <p>The total number of foreign workers hired by an employer pursuant to Paragraph 3, Article 31 should include the numbers in Subparagraph 1, Subparagraph 3 and Subparagraph 4 of the previous paragraph.</p>

Addendum 7:

Regular inspections of foreign workers detailed in Articles 24 to 28 brought into the Republic of China by employers

1. When employers hire foreign workers (not including foreign workers brought into the Republic of China in accordance with Articles 26 to 28, but including all others on the same labor insurance certificate number) they are required to be in compliance with the provisions of Paragraph 1, Article 34. When the Central Competent Authority inspects the ratio of foreign workers hired the following calculation formula is used:

Maximum number of foreign workers = number of employees x (ratio referred to in subparagraphs of Paragraph 1, Article 34)

The standards adopted in the above formula are as follows:

- (1) Total number of employees: Calculated based on the provisions of Paragraph 4, Article 34. However, this number does not include foreign workers brought into the Republic of China pursuant to the provisions of Articles 26 to 28.
- (2) Ratio based on subparagraphs in Paragraph 1, Article 34: Limited by the ratio for foreign workers when an employer's factory is confirmed as being in a free trade port area or work in industries listed in Addendum 5, Article 24.

2. When employers hire foreign workers (including all other foreign workers on the same labor insurance certificate number and foreign workers brought in pursuant to the provisions of Articles 24 to 28) and the Central Competent Authority inspects the ratio of foreign workers hired, the following calculation formula is used:

Maximum number of foreign workers =
Number of employees x (ratio referred to in subparagraphs of Paragraph 1, Article 34)
+ (Increased ratio in Article 26) + (Further increased ratio in provisos of Paragraph 3, Article 28)

The standards adopted in the above formula are as follows:

- (1) Number of employees: Calculated based on the provisions of Paragraph 4, Article 34.
- (2) Ratio based on subparagraphs in Paragraph 1, Article 34: Limited by the ratio for foreign workers when an employer's factory is confirmed as being in a free trade port area or work in industries listed in Addendum 5, Article 24.
- (3) Increased ratio based on Article 26: Limited by the actual number of foreign workers an employer brings into the Republic of China listed in subparagraphs in Paragraph 1, Article 26 included in regular inspections. The highest value of the increased ratio is determined by regulations governing the increased ratio for foreign workers included in regular inspections.
- (4) Further increased ratio in provisos of Paragraph 3, Article 28: Limited by the actual number of foreign workers an employer brings into the Republic of China listed in provisos of Paragraph 3, Article 28 and included in regular inspections. The maximum period for the further increased ratio is five years.
(Paragraph 2, Article 52 of the Act clearly stipulates that the longest validity of an

employment permit for a foreign worker is three years. As such, the aforementioned five year limit refers to the three year employment period on an initial recruitment permit with the additional two year period stipulated for re-recruitment foreign workers in Article 37 of the Review Standards).

Inspections by the Central Competent Authority are conducted in accordance with:

(1) Employers who bring in foreign workers as defined in Article 26 should do so pursuant to the provisions of Point 1 and Point 2 of this Addendum, as well as Paragraphs 3, 4 and 7 of Article 34.

(2) Employers who bring in foreign workers as defined in Article 27 and Article 28 should do so in accordance with the following regulations:

1. First inspection

For employers who bring in foreign workers defined in Article 27 and Article 28, one year after an employer brings in the first foreign worker the Central Competent Authority will inspect the number of foreign workers hired by an employer, pursuant to the provisions of Point 1 and Point in this Addendum and the most recent regular inspection. However, when the time difference between one year after the entry of the first foreign worker and the regular inspection for that year is two months or less the period can be extended to the next regular inspection.

The calculation of the number of foreign workers and number of employees hired in the previous paragraph takes as its base month the month on which the first foreign worker to be brought into the Republic of China has been in the country one year. The calculation is based on the number of people with labor insurance in the base month.

When an employer employs more foreign workers than the number detailed in the provisions of this Addendum the Central Competent Authority will, pursuant to the provisions of Article 72 of the Act, revoke the recruitment and employment permits for the workers exceeding the stipulated maximum and include them as part of the total number of foreign workers employed referenced in Addendum 6, Article 25.

2. Second and follow up inspections

After the Central Competent Authority has conducted the first inspection detailed in the previous paragraph, the second inspection and inspections every three months thereafter should be conducted pursuant to the provisions of Point 1 and Point 2 of this Addendum, as well as Paragraphs 4 and 7 of Article 34

Addendum 8:

Regular inspections of total number of foreign workers employed, total number brought into the Republic of China by employers pursuant to the provisions of Article 31 and the salaries of domestic workers

1. Inspecting the total number of foreign workers:

1. Employers compliant with the qualifications detailed in Paragraph 1, Article 30 who establish a new labor insurance certificate number prior to applying for an initial recruitment permit:

(1) Employers hiring foreign workers (foreign workers brought in based on Article 26, provisos of Paragraph 3, Article 28, Subparagraph 1, Paragraph 2, Article 31 are not included in the calculation, but the remaining number on the same labor insurance certificate number are counted) are required to be in compliance with the provisions of Paragraph 1, Article 34 and when the Central Competent Authority inspects the ratio of foreign workers employed by an employer the following calculation formula is used:

Maximum number of foreign workers = (number of employees) x (ratio referred to in subparagraphs of Paragraph 1, Article 34)

The standards adopted in the above formula are as follows:

1. Total number of employees: Calculated based on the provisions of Paragraph 4, Article 34. However, this number does not include foreign workers brought into the Republic of China pursuant to the provisions of Articles 26, provisos in Paragraph 3, Article 28 and Subparagraph 1, Paragraph 2, Article 31.

2 Ratio based on subparagraphs in Paragraph 1, Article 34: Limited by the ratio for foreign workers when an employer's factory is confirmed as being in a free trade port area or for work in industries listed in Addendum 5, Article 24.

(2) When employers hire foreign workers (including all other foreign workers on the same labor insurance certificate number and foreign workers brought in pursuant to the provisions of Articles 24 to 28 and Subparagraph 1, Paragraph 2, Article 31) and the Central Competent Authority inspects the ratio of foreign workers hired, the following calculation formula is used:

Maximum number of foreign workers =

Number of employees x (ratio referred to in subparagraphs of Paragraph 1 Article 34) + (increased ratio in Article 26) + (increased ratio in Subparagraph 1, Paragraph 2, Article 31)

The standards adopted in the above formula are as follows:

1. Number of employees: Calculated based on the provisions of Paragraph 4, Article 34.

2. Ratio based on subparagraphs in Paragraph 1, Article 34: Limited by the ratio for foreign workers when an employer's factory is confirmed as being in a free trade port area or for work in industries listed in Addendum 5, Article 24.

3. Increased ratio based on Article 26: Limited by the actual number of foreign workers an employer brings into the Republic of China listed in subparagraphs in

Paragraph 1, Article 26 and included in regular inspections. The highest value of the increased ratio is determined by regulations governing the increased ratio for foreign workers included in regular inspections.

4. Further increased ratio in Subparagraph 1, Paragraph 2, Article 31: Limited by the actual number of foreign workers an employer brings into the Republic of China listed in Subparagraph 1, Paragraph 2, Article 31 and included in regular inspections.

(3) Inspections by the Central Competent Authority are conducted in accordance with:

1. Employers who bring in foreign workers as defined in Article 26 should do so pursuant to the provisions of 1, 1, (1), (2) in this Addendum and Paragraphs 3, 4 and 7 of Article 34.

2. Employers who bring in foreign workers as defined in Paragraph 1, Article 30 should do so in accordance with the following regulations:

1. First inspection

For employers who bring in foreign workers defined in Paragraph 1, Article 30, one year after an employer brings in the first foreign worker the Central Competent Authority will inspect the number of foreign workers hired, pursuant to the provisions of 1, 1, (1), (2) in this Addendum and the most recent regular inspection. However, when the time difference between one year after the entry of the first foreign worker and the regular inspection for that year is two months or less the period can be extended to the next regular inspection.

The calculation of the number of foreign workers and number of employees hired in the previous paragraph takes as its base month the month on which the first foreign worker to be brought into the Republic of China has been in the country one year. The calculation is based on the number of people with labor insurance in the base month.

When an employer hires more foreign workers than the number detailed in the provisions of this Addendum the Central Competent Authority will, pursuant to the provisions of Article 72 of the Act, revoke the recruitment and employment permits for the workers exceeding the stipulated maximum and include them as part of the total number of foreign workers employed referenced in Addendum 6, Article 25.

2. Second and follow up inspections

After the Central Competent Authority has conducted the first inspection detailed in the previous paragraph, the second inspection and inspections every three months thereafter should be conducted pursuant to the provisions of 1, 1, (1), (2) in this Addendum and Paragraphs 4 and 7 of Article 34.

2. Employers compliant with the qualifications detailed in Paragraph 1, Article 30 who do not establish a new labor insurance certificate number:

(1) Employers hiring foreign workers detailed in the first part of Paragraph 1, Article 31 (including only foreign workers brought in based on Article 25 and not the remaining number on the same labor insurance certificate number) are required to be in compliance with the provisions of Paragraph 1, Article 34 and when the Central Competent Authority inspects the ratio of foreign workers employed by an employer the following calculation formula is used:

Maximum number of foreign workers = (number of employees) - (number of employees hired at the **base point**) x ratio referred to in subparagraphs of Paragraph 1, Article 34

The standards adopted in the above formula are as follows:

1. Number of employees: Calculated based on the provisions of Paragraph 4, Article 34. However, this number should not include foreign workers brought into the Republic of China pursuant to Article 26, provisos of Paragraph 3, Article 28, and Subparagraph 1, Paragraph 2, Article 31.
2. Base point number of employees: Based on the number of insured individuals on the same labor insurance certificate number on the date the employer registers to recruit domestic workers at a public employment service agency.
3. Ratio based on subparagraphs in Paragraph 1, Article 34: Limited by the ratio for foreign workers when an employer's factory is confirmed as being in a free trade port area or for work in industries listed in Addendum 5, Article 24.

(2) When employers hires foreign workers (not including all other foreign workers on the same labor insurance certificate number and foreign workers brought into the Republic of China pursuant to the provisions of Articles 24 to 28) and the Central Competent Authority inspects the ratio of foreign workers employed, the following calculation formula is used:

Maximum number of foreign workers = (number of employees) - (number of employees hired at the base point) x (ratio referred to in subparagraphs of Paragraph 1, Article 34) + (increased ratio in Article 26) + (increased ratio in Subparagraph 1, Paragraph 2, Article 34)

The standards adopted in the above formula are as follows:

1. Number of employees: Calculated based on the provisions of Paragraph 4, Article 34.
2. Base point number of employees: Based on the number of insured employees on the same labor insurance certificate number on the date the employer registers to recruit domestic workers at a public employment service agency.
3. Ratio based on subparagraphs in Paragraph 1, Article 34: Limited by the ratio for foreign workers when an employer's factory is confirmed as being in a free trade port area or for work in industries listed in Addendum 5, Article 24.
4. Increased ratio based on Article 26: Limited by the actual number of foreign workers an employer brings into the Republic of China listed in subparagraphs in Paragraph 1, Article 26 and included in regular inspections. The highest value of the increased ratio is determined by regulations governing the increased ratio for foreign workers included in regular inspections.
5. Further increased ratio in Subparagraph 1, Paragraph 2, Article 31: Limited by the actual number of foreign workers an employer brings into the Republic of China listed in Subparagraph 1, Paragraph 2, Article 31 and included in regular inspections.

(3) Inspections by the Central Competent Authority are conducted in accordance with:

1. Employers who bring in foreign workers as defined in Article 26 should do so pursuant to the provisions of 1, 2, (1), (2) in this Addendum and Paragraphs 3, 4 and 7 of Article 34.

2. Employers who bring in foreign workers as defined in Paragraph 1, Article 30 should do so in accordance with the following regulations:

1. First inspection

For employers who bring in foreign workers defined in Paragraph 1, Article 30, one year after an employer brings in the first foreign worker the Central Competent Authority will inspect the number of foreign workers hired by an employer, pursuant to the provisions of 1, 2, (1), (2) in this Addendum and the most recent regular inspection. However, when the time difference between one year after the entry of the first foreign worker and the regular inspection for that year is two months or less the period can be extended to the next regular inspection.

The calculation of the number of foreign workers and number of employees hired in the previous paragraph takes as its base month the month on which the first foreign worker to be brought into the Republic of China has been in the country one year. The calculation is based on the number of people with labor insurance in the base month.

When an employer hires more foreign workers than the number detailed in the provisions of this Addendum the Central Competent Authority will, pursuant to the provisions of Article 72 of the Act, revoke the recruitment and employment permits for the workers exceeding the stipulated maximum and include them as part of the total number of foreign workers employed referenced in Addendum 6, Article 25.

2. Second and follow up inspections

After the Central Competent Authority has conducted the first inspection detailed in the previous paragraph, the second inspection and inspections every three months thereafter should be conducted pursuant to the provisions of 1, 1, (1), (2) in this Addendum and Paragraphs 4 and 7 of Article 34.

3. Employers compliant with the qualifications detailed in Paragraph 2, Article 30 who establish a new labor insurance certificate number prior to making an initial recruitment application:

(1) Employers hiring foreign workers (not including foreign workers brought in based on Article 26, provisos in Paragraph 3, Article 28, Subparagraph 2, Paragraph 2, Article 31, but does include the remaining number on the same labor insurance certificate number) are required to be in compliance with the provisions of Paragraph 1, Article 34 and when the Central Competent Authority inspects the ratio of foreign workers employed the following calculation formula is used:

Maximum number of foreign workers = (number of employees) x (ratio referred to in subparagraphs of Paragraph 1, Article 34)

The standards adopted in the above formula are as follows:

1. Number of employees: Calculated based on the provisions of Paragraph 4, Article 34. However, this number should not include foreign workers brought into the Republic of China pursuant to Article 26, provisos of Paragraph 3, Article 28, and Subparagraph 2, Paragraph 2, Article 31.

2. Ratio based on subparagraphs in Paragraph 1, Article 34: Limited by the ratio for foreign workers when an employer's factory is confirmed as being in a free trade

port area or for work in industries listed in Addendum 5, Article 24.

(2) When employers hiring foreign workers (including the remaining foreign workers on the same labor insurance certificate number and foreign workers brought in based on Article 24, Article 25 to 28 and Subparagraph 2, Paragraph 2, Article 31) have the ratio of foreign workers inspected by the Central Competent Authority the following calculation formula is used:

Maximum number of foreign workers = number of employees x (ratio referred to in subparagraphs of Paragraph 1, Article 34) + (increased ratio in Article 26) + (increased ratio in Subparagraph 2, Paragraph 2, Article 31)

The standards adopted in the above formula are as follows:

1. Number of employees: Calculated based on the provisions of Paragraph 4, Article 34.
2. Ratio based on subparagraphs in Paragraph 1, Article 34: Limited by the ratio for foreign workers when an employer's factory is confirmed as being in a free trade port area or for work in industries listed in Addendum 5, Article 24.
3. Increased ratio based on Article 26: Limited by the actual number of foreign workers an employer brings into the Republic of China listed in subparagraphs in Paragraph 1, Article 26 and included in regular inspections. The highest value of the increased ratio is determined by regulations governing the increased ratio for foreign workers included in regular inspections.
4. Further increased ratio based on Subparagraph 2, Paragraph 2, Article 31: Limited by the actual number of foreign workers an employer brings into the Republic of China listed in Subparagraph 2, Paragraph 2, Article 31 and included in regular inspections.

(3) Inspections by the Central Competent Authority are conducted in accordance with:

1. Employers who bring in foreign workers as defined in Article 26 should do so pursuant to the provisions of 1, 3, (1), (2) in this Addendum and Paragraphs 3, 4 and 7 of Article 34.

2. Employers who bring in foreign workers as defined in Paragraph 2, Article 30 should do so in accordance with the following regulations:

1. First inspection

For employers who bring in foreign workers defined in Paragraph 2, Article 30, one year after an employer brings in the first foreign worker the Central Competent Authority will inspect the number of foreign workers hired by an employer, pursuant to the provisions of 1, 3, (1), (2) in this Addendum and the most recent regular inspection. However, when the time difference between one year after the entry of the first foreign worker and the regular inspection for that year is two months or less the period can be extended to the next regular inspection.

The calculation of the number of foreign workers and number of employees hired in the previous paragraph takes as its base month the month on which the first foreign worker to be brought into the Republic of China has been in the country one year. The calculation is based on the number of people with labor insurance in the base month.

When an employer employs more foreign workers than the number detailed in the provisions of this Addendum the Central Competent Authority will, pursuant to the

provisions of Article 72 of the Act, revoke the recruitment and employment permits for the workers exceeding the stipulated maximum and include them as part of the total number of foreign workers employed referenced in Addendum 6, Article 25.

2. Second and follow up inspections

After the Central Competent Authority has conducted the first inspection detailed in the previous paragraph, the second inspection and inspections every three months thereafter should be conducted pursuant to the provisions of 1, 3, (1), (2) in this Addendum and Paragraphs 4 and 7 of Article 34.

4. Employers compliant with the qualifications detailed in Paragraph 2, Article 30 who do not establish a new labor insurance certificate number:

Employers hiring foreign workers detailed in the first part of Paragraph 1, Article 31 (including only foreign workers brought in based on Article 25 and not the remaining number on the same labor insurance certificate number) are required to be in compliance with the provisions of Paragraph 1, Article 34 and when the Central Competent Authority inspects the ratio of foreign workers employed by an employer the following calculation formula is used:

Maximum number of foreign workers = (number of employees) - (number of employees hired at the base point) x ratio referred to in subparagraphs of Paragraph 1, Article 34

The standards adopted in the above formula are as follows:

1. Number of employees: Calculated based on the provisions of Paragraph 4, Article 34. However, this number should not include foreign workers brought into the Republic of China pursuant to Article 26, provisos of Paragraph 3, Article 28, and Subparagraph 2, Paragraph 2, Article 31.

2. Base point number of employees: Based on the number of insured employees on the same labor insurance certificate number on the date the employer registers to recruit domestic workers at a public employment service agency.

3. Ratio based on subparagraphs in Paragraph 1, Article 34: Limited by the ratio for foreign workers when an employer's factory is confirmed as being in a free trade port area or for work in industries listed in Addendum 5, Article 24.

(2) When employers hiring foreign workers (not including the remaining foreign workers on the same labor insurance certificate number and foreign workers brought in based on Article 24 and Articles 25 to 28) have the ratio of foreign workers inspected by the Central Competent Authority the following calculation formula is used:

Maximum number of foreign workers = (number of employees) - (base point number of employees) x (ratio referred to in subparagraphs of Paragraph 1, Article 34) + (increased ratio in Article 26) + (increased ratio in Subparagraph 2, Paragraph 2, Article 31)

The standards adopted in the above formula are as follows:

1. Number of employees: Calculated based on the provisions of Paragraph 4, Article 34.

2. Base point number of employees: Based on the number of insured employees on the same labor insurance certificate number on the date the employer registers to recruit domestic workers at a public employment service agency.
3. Ratio based on subparagraphs in Paragraph 1, Article 34: Limited by the ratio for foreign workers when an employer's factory is confirmed as being in a free trade port area or for work in industries listed in Addendum 5, Article 24.
4. Increased ratio based on Article 26: Limited by the actual number of foreign workers an employer brings into the Republic of China listed in subparagraphs in Paragraph 1, Article 26 and included in regular inspections. The highest value of the increased ratio is determined by regulations governing the increased ratio for foreign workers included in regular inspections.
5. Further increased ratio based on Subparagraph 2, Paragraph 2, Article 31: Limited by the actual number of foreign workers an employer brings into the Republic of China listed in Subparagraph 2, Paragraph 2, Article 31 and included in regular inspections.

(3) Inspections by the Central Competent Authority are conducted in accordance with:

1. Employers who bring in foreign workers as defined in Article 26 should do so pursuant to the provisions of 1, 4, (1), (2) in this Addendum and Paragraphs 3, 4 and 7 of Article 34.

2. Employers who bring in foreign workers as defined in Paragraph 2, Article 30 should do so in accordance with the following regulations:

1. First inspection

For employers who bring in foreign workers defined in Paragraph 2, Article 30, one year after an employer brings in the first foreign worker the Central Competent Authority will inspect the number of foreign workers hired, pursuant to the provisions of 1, 4, (1), (2) in this Addendum and the most recent regular inspection. However, when the time difference between one year after the entry of the first foreign worker and the regular inspection for that year is two months or less the period can be extended to the next regular inspection.

The calculation of the number of foreign workers and number of employees hired in the previous paragraph takes as its base month the month on which the first foreign worker to be brought into the Republic of China has been in the country one year. The calculation is based on the number of people with labor insurance in the base month.

When an employer hires more foreign workers than the number detailed in the provisions of this Addendum the Central Competent Authority will, pursuant to the provisions of Article 72 of the Act, revoke the recruitment and employment permits for the workers exceeding the stipulated maximum and include them as part of the total number of foreign workers employed referenced in Addendum 6, Article 25.

2. Second and follow up inspections

After the Central Competent Authority has conducted the first inspection detailed in the previous paragraph, the second inspection and inspections every three months thereafter should be conducted pursuant to the provisions of 1, 4, (1), (2) in this Addendum and Paragraphs 4 and 7 of Article 34.

2. Regular inspections of the salary of employed domestic workers:

1. Those compliant with the qualifications in Paragraph 1, Article 30:

- (1) On the date the employer registers to recruit domestic workers at a public em-

ployment service the labor insurance salary and labor pension wage contributions of domestic workers newly added to the same labor insurance certificate number agency must be a minimum of NT\$30,300.

The number of newly added domestic workers referred to in the previous paragraph is limited by the number of domestic workers estimated by the central authority in charge of the target business. In addition, when the number of foreign workers brought into the Republic of China by an employer is lower than the estimated number of employed domestic workers the additional number of hired domestic workers should be calculated based on the actual number of foreign workers brought in pursuant to Paragraph 1, Subparagraph 1, Paragraph 2 and Paragraph 3 of Article 31 and the allocation ratio.

(2) Inspections by the Central Competent Authority are conducted in accordance with:

1. First inspection

One year after an employer brings the first foreign worker into the Republic of China the Central Competent Authority will, pursuant to 2,1, (1) in this Addendum, inspect the labor insurance salary and labor pension wage contributions in the relevant month of domestic workers newly added to the same labor insurance certificate number.

2. Second and follow up inspections

After the Central Competent Authority has conducted the first inspection detailed in the previous paragraph, the second inspection and inspections conducted thereafter every July will review the May labor insurance salary and labor pension wage contributions of domestic workers newly added to the same labor insurance certificate number.

2. Those compliant with the qualifications in Paragraph 2, Article 30:

(1) On the date the employer registers to recruit domestic workers at a public employment service the labor insurance salary and labor pension wage contributions of domestic workers newly added to the same labor insurance certificate number agency must be a minimum of NT\$33,300.

The number of newly added domestic workers referred to in the previous paragraph is limited by the number of domestic workers estimated by the central authority in charge of the target business. In addition, when the number of foreign workers brought into the Republic of China by an employer is lower than the estimated number of employed domestic workers the additional number of hired domestic workers should be calculated based on the actual number of foreign workers brought in pursuant to Paragraph 1, Subparagraph 2, Paragraph 2 and Paragraph 3 of Article 31 and the allocation ratio.

(2) Inspections by the Central Competent Authority are conducted in accordance with:

1. First inspection

One year after an employer brings the first foreign worker into the Republic of China the Central Competent Authority will, pursuant to 2,2, (1) in this Addendum, inspect the labor insurance salary and labor pension wage contributions in the relevant month of domestic workers newly added to the same labor insurance certificate number.

2. Second and follow up inspections

After the Central Competent Authority has conducted the first inspection detailed in the previous paragraph, the second inspection and inspections conducted thereafter every July will review the May labor insurance salary and labor pension wage contributions of domestic workers newly added to the same labor insurance certificate number.

3. If an employer violates the provisions of 2, 1, 2 in this Addendum, pursuant to the provisions of Article 72 of the Act, the recruitment and employment permits for the workers exceeding the stipulated maximum will be revoked and they will be included as part of the total number of foreign workers employed referenced in Addendum 6, Article 25.

Addendum 9: Project Finance Methodology and Demand Model Calculation Formula

Maximum allocated persons =

Total project cost (NT\$) x project construction cost ratio (%) x manpower cost ratio (%) / average wage (NT\$ / person, day) x project duration (calendar days x allocation ratio (%))

The numerical value standards and ratios adopted in the above formula are as follows:

1. Total Project Cost: The total project cost of public works or major private construction projects should be based on the total cost of the construction project (note: approval of construction projects should be conducted in accordance with construction sector industry category and definition pursuant to the Standard Classification of Industries in the Republic of China) as detailed in the construction contract. If the project authority provides construction project materials outside the scope of the project contract, the cost of those materials should be incorporated into the calculations. Total project cost shall exclude the cost incurred in requisitioning or acquiring land, the purchase of machinery and equipment, and any other items unrelated to construction work. However, when a project contract does not detail total project cost a written document must be submitted by the project authority in charge.

2. Project construction cost ratio is 85%.

3. Manpower cost ratio is 25%.

4. Average wage is NT\$1,700 per day.

5. Project Duration: The project duration of public works projects and major private construction projects should be set forth in the project contract. If project duration is specified in working days, the number of working days should be multiplied by 1.25 to convert the number into calendar days. However, when project duration is not detailed in the project contract a written document should be submitted by the project authority in charge.

6. The allocation ratio is 20%. However, when an individual project has any of the following situations it will be calculated based on the provisions of the different items:

(1) When a score of 80 or above is calculated using the grading indicator and calculation formula, the total score is multiplied by 4/1000.

(2) When the central competent authority in charge of the target business confirms a need to increase the foreign worker allocation ratio it is required to seek the authorization of the Executive Yuan.

The grading indicator and calculation formula referred to in Item 1, Subparagraph 6 of the previous paragraph are as follows:

1. Grading indicator:

	Grade			
Grading indica-	A	B	C	D

tor					
(Weighting)		100	75	50	25
1. Project (30%)		Construction work ancillary to major policy projects authorized by the Executive Yuan	Construction work ancillary to projects authorized by the Executive Yuan	Construction work ancillary to projects authorized by ministries	Construction works ancillary to other projects
Distinctiveness (40%)		<ul style="list-style-type: none"> • Overpass type transport projects • Railway expansion projects • Airport terminal projects • Major energy construction projects 	<ul style="list-style-type: none"> • Tunnel traffic transport projects • Special building projects 	<ul style="list-style-type: none"> • Reservoir projects • Hydropower projects • Harbor project 	<ul style="list-style-type: none"> • Other projects
3. Scale (30%)*	Urban planning area	More than NT\$6 billion (inclusive)	More than NT\$3 billion (inclusive) but less than NT\$6 billion	More than NT\$2 billion (inclusive) but less than NT\$3 billion	Less than NT\$2 billion
	Non urban planning area	More than NT\$3 billion (inclusive)	More than NT\$1.5 billion (inclusive) but less than NT\$3 billion	More than NT\$1 billion (inclusive) but less than NT\$1.5 billion	Less than NT\$1 billion

Note: Project scale refers to the total contracted value for a single construction tender.

2. Calculation formula:

Total points = (project grade x 30%) + (distinctiveness grade x 40%) + (scale grade x 30%)

Allocation Ratio (%) = Total points x 0.00

Addendum 10: Confirmation of allocation ratio, total employees hired and total foreign workers hired for foreign workers employed to engage in work detailed in Article 49

1. Allocation ratio	The total number of people applied for cannot exceed 25% of the average monthly number of employees in the one year period that precedes the two months before the employer files an application.
2. Number of employees	The number of employees hired by an employer will be calculated as the average monthly number of employees with labor insurance on the same labor certificate number in the one year period that precedes the two months before the employer files an application.
3. Total number of foreign workers	<p>The total number of foreign workers hired by an employer will be calculated as the average number of foreign workers with labor insurance on the same labor certificate number and should include the following:</p> <p>(1) Number of foreign workers on an initial recruitment application.</p> <p>(2) Number of foreign workers on an application for re-recruitment, to obtain a recruitment permit and already employed: However, the following are not included in the calculation:</p> <ol style="list-style-type: none"> 1. Number of foreign workers on re-recruitment applications pursuant to the provisions of Article 52. 2. Number of foreign workers on employment applications pursuant to the provisions of Article 49, where an application has already been made to increase the ratio in accordance with the provisions of Article 50. 3. Number of foreign workers when the factual basis for the original recruitment permit changes and the employer is unable to apply for replacement recruitment, re-recruitment or employment. <p>(3) Number of foreign workers on recruitment and employment permits revoked in the two year period preceding the application for reasons attributable to the employer.</p>

Addendum 11: Regular inspection of foreign workers defined in Article 48 and Article 50 brought into the Republic of China by employers

1. Foreign workers hired by employers (not including foreign workers brought in to the Republic of China in accordance with Article 50, but including the remaining foreign workers on the same labor insurance certificate number) must comply with the regulations of the Paragraph 1, Article 51 and when the Central Competent Authority inspects the ratio of employed foreign workers it will use the following calculation formula:

Maximum number of foreign workers = number of employees x (ratio detailed in Paragraph 1, Article 51)

The standards adopted in the above formula are as follows:

Number of employees should be calculated by designating the month two months prior to the inspection conducted by the Central Competent Authority a base month. The average number of workers who participated in the Labor Insurance program for the three months prior to the base month is then calculated. However the calculation does not include foreign workers brought in pursuant to the provisions of Article 50.

2. When an employer hires foreign workers (including other foreign workers on the same labor insurance certificate number and those brought in accordance with Article 48 and Article 50) and the Central Competent Authority inspects the ratio of those workers it will use the following calculation formula:

Maximum number of foreign workers = number of employees x [(ratio detailed in Paragraph 1, Article 51) + (increased ratio in Article 50)]

The standards adopted in the above formula are as follows:

(1) Number of employees should be calculated by designating the month two months prior to the inspection conducted by the Central Competent Authority a base month. The average number of workers who participated in the Labor Insurance program for the three months prior to the base month is then calculated.

(2) The increased ratio in Article 50 is limited by the actual number of foreign workers defined in the subparagraphs of Paragraph 1, Article 50 brought into the Republic of China by employers and included in regular inspections. The highest value of the increased ratio is determined by regulations governing the increased ratio for foreign workers included in regular inspections.

Addendum 12: Determination of employer qualifications, allocation ratio and number of hired employees for foreign workers employed to engage in work detailed in Article 56

Industry	(1) Animal husbandry work	(2) Agriculture and food work			(3) Aquaculture work	(4) Any agricultural and forestry work designated by the Central Competent Authority in consultation with the central competent authority in charge of the target business
		Orchids	Edible mushrooms	Vegetables		
1. Employer qualifications	Employers with an animal husbandry farm registration certificate or livestock and poultry breeding registration certificate acquired pursuant to the provisions of the Animal Industry Act, who raise cattle, sheep, horses, pigs, deer, rabbits, chickens, ducks, geese, turkeys, or other livestock and poultry designated by the	Employers who cultivate orchids and are engaged in production management, orchid garden cleaning, the maintenance and management of related tools and machinery, harvesting, sorting, picking and packaging work, when the actual scale of production is 0.5 hectares or more, and the central competent	Employers who cultivate edible mushroom and are engaged in the production and cultivation of mushroom packing bottles, cultivation planting management, maintenance and management of related tools and machinery, harvesting, planting, waste disposal, sorting, picking and packaging work, when the	Employers who cultivate vegetables and are engaged in growing seedlings, production management, maintenance and management of related tools and machinery, harvesting, planting, picking and packaging work, when the actual scale of production is 2 hectares or more, with greenhouse facilities accounting for an area of 1 hectare or more, and the central	Employers with an aquaculture business license or caged aquaculture businesses zone designated fishing industry license issued by the competent authority in charge of the target business or a caged aquaculture businesses entry certificate issued by an exclusive fishing rights holder, who completed the reporting	Employers who manage agriculture and forestry industries and directly engage in related manual work, as publicly announced by the Central Competent Authority in consultation with the central competent authority in charge of the target business.

	central competent authority in charge of the target business, engaging in feeding management, breeding, milking, egg collection, animal husbandry farm environment management and disinfection, waste disposal and reuse, feed preparation, disease prevention and other related manual work determined by the central competent authority in charge of the target business to be in compliance with existing regulations.	authority in charge of the target business confirms it to be in compliance with one of the following qualifications: 1. Possesses a seedling planting industry registration certificate 2. Complies with the definition of a farmer or farmers' association in Article 3 of the Agricultural Development Act. 3. A business entity engaged in the management of the orchid industry.	actual scale of production is 0.6 hectares or more or 270,000 packs (bottles) or more, and the central competent authority in charge of the target business confirms it to be in compliance with one of the following qualifications: 1. Complies with the definition of a farmer or farmers' association in Article 3 of the Agricultural Development Act. 2. A business entity engaged in the management of the edible mushroom industry.	competent authority in charge of the target business confirms it to be in compliance with one of the following qualifications: 1. Complies with the definition of a farmer or farmers' association in Article 3 of the Agricultural Development Act. 2. A business entity engaged in the management of the vegetable industry.	of stocking capacity for the previous year or the current year, and the central competent authority in charge of the target business confirms it to be in compliance with relevant regulations.	
2. Allocation Ratio	1. The number of workers on an employer's initial recruitment application and number of foreign workers employed shall be no					The allocation ratio for the number of

	<p>more than 35% of the monthly average number of employees for the one year period prior to the two months before the month in which the confirmation letter is issued by the central competent authority in charge of the target business.</p> <p>2. The ratio of the number of workers on an employer's initial recruitment application and total number of foreign workers hired by the employer, referred to in the preceding paragraph, can be raised by 5%, if the employer pays an additional employment security fee of NT\$3,000, per person per month for each foreign worker hired. However, the total ratio can be no more than 40% of the monthly average number of employees for the one year period prior to the two months before the employer files an application.</p>	<p>workers on an employer's initial recruitment application and number of foreign workers employed will be announced by the Central Competent Authority in consultation with the central competent authority in charge of the target business.</p>
3. Determining number of employees	<p>1. The average number of employees hired by an employer is calculated as the monthly average number of employees with labor insurance and included on the same labor insurance certificate number in the one year period prior to the two months before the month in which the confirmation letter is issued by the central competent authority in charge of the target business, plus the following subjects actually engaged in agricultural work at agricultural, forestry, animal husbandry or aquaculture work locations owned by an employer, as confirmed by the central competent authority in charge of the target business:</p> <p>(1) Individuals enrolled on the farmers' health insurance program.</p> <p>(2) Individuals enrolled on the labor insurance program pursuant to the provisions of Subparagraph 8, Paragraph 1 of Article 6 of the Labor Insurance Act.</p> <p>2. The additional subjects referred to in the previous paragraph are confirmed as employees upon an application made pursuant to the requirements herein, with no double counting between different employers.</p>	<p>The average number of employees hired by an employer will be announced by the Central Competent Authority in consultation with the central competent authority in charge of the target business.</p>
4. Determining total number of foreign workers	<p>Confirmation of the total number of foreign workers hired by an employer to engage in animal husbandry, agricultural and food, and aquaculture work, or any other agricultural and forestry work designated by the Central Competent Authority in consultation central competent authority in charge of the target business includes the following:</p> <p>1. Number of foreign workers included on an initial recruitment application.</p> <p>2. Number of workers on a recruitment application, number with an recruitment permit and number of employed foreign workers.</p>	

Addendum 13: Professional licenses, training classes or practical work certification qualifications required by intermediate skilled foreign workers

1. Industry Category Intermediate Skilled Work:

No.	Target	Professional Licenses	Training Classes	Practical Work Certification
(1)	Manufacturing work	<p>Anyone who passed one of the following National Technician Skills Tests announced by the Ministry of Labor and received related certification:</p> <p>1. An additional written foreign language test is required for the following (Manufacturing):</p> <p>(1) Shielded metal arc welding (2) Fixed crane operation - jib crane (3) Fixed crane operation – overhead travelling crane (4) Fixed crane operation – overhead travelling crane with remote control (5) Gas tungsten arc welding (6) Gas metal arc welding (7) Forklift truck operator</p> <p>2. The remaining require examinees to pass only a skills test and obtain an academic transcript for skill test items in the field of manufacturing:</p> <p>(1) Refrigeration and air conditioning installation and repair (2) Electric appliance repairing (3) Casting (4) Furniture making (5) Industrial wiring (6) Cold working (7) Water supply piping (8) Reinforced steel (9) Concrete shuttering (10) Automotive mechanics (11) Heat treatment (12) Heavy machinery servicing</p>	<p>Attended one of the following training programs approved by the Ministry of Economic Affairs or a ministry accredited professional certification institution and obtained certification indicating 80 hours or more of training was completed:</p> <p>1. An industry upgrading or transformation related technological know how or technical skills training program provided by a college or university in the Republic of China, the Ministry of Economic Affairs or the Ministry of Labor.</p> <p>2. An industry upgrading or transformation related Workforce Development Agency, Ministry of Labor competency-based quality certification program involving “Manufacturing” “Information Technology” “Science, Technology, Engineering and Mathematics” (STEM)</p>	<p>1. Employers are required to submit evidence attesting a foreign worker possesses intermediate skills (including written evidence or a practical work video) to the central competent authority in charge of the target business as part of an application for practical work certification pursuant to the practical work certification norms established by central competent authorities in charge of the target businesses.</p> <p>2. If the evidence is reviewed by the central competent authority in charge of the target business and deemed compliant practical work certification will be issued.</p> <p>3. If deemed necessary by the central competent authority in charge of the target business, the review process will include an on site inspection.</p>

		(13) Industrial electronics (14) Audiovisual electronics (15) Chemistry (16) Boiler operating (17) Transformer repairing (18) Industrial instruments (19) Electric distribution circuit installation and repair (20) Measuring (21) Women's clothing (22) Petrochemistry (23) Agricultural machinery repair (24) Ceramics – plaster mold (25) Mobile crane operation (26) Derrick operating (27) Elevator repairing (28) Heavy machinery operation (29) Footwear making (30) Underground cable repair (31) Hydraulics (32) Pneumatics (33) Planographic printing (34) Food inspection and analysis (35) Meat processing (36) Chinese style rice processing (37) Chinese style wheat flower processing (38) First class pressure vessel operation (39) Instrument electronics (40) Power electronics (41) Digital electronics (42) Computer software applications (43) Computer software design (44) Computer hardware installation and repair (45) Industrial piping (46) Gas piping (47) Chemical industry (48) Electric machine embroidery (49) Mechanical parking equipment		
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		(50) Fishery food processing (51) Motorcycle service repair (52) Computer-aided three dimensional drawing (53) Auto body repair (54) Gas appliances installation and repair (55) Communication technology (Telecommunication) outside plant (56) Vehicle coating (57) Industrial pump inspection and repair (58) Electrical equipment inspection and repair (59) Substation facility installation and maintenance (60) Underground transmission cable installation and maintenance (61) Overhead transmission line installation and maintenance (62) Mechatronics (63) Network installation (64) Webpage design (65) Aircraft maintenance (66) Milling operation (67) Lathe operation (68) Mold and die (69) Machining (70) Prepress process (71) Screen plate-making and printing (72) Operating specific equipment for high pressure gases (73) Operating containers for high pressure gases (74) Computer-aided design and drafting (75) Installation of solar photovoltaic systems (76) Bamboo weaving (77) Ceramic wheel throwing (78) Metal forming		
(2)	Construction Work	Required to have one of the following certificates: 1. Occupational Worksite Di-	Required to have undertaken one of the following categories of	

		<p>rector Certificate, Public Works Quality Management Training Class Study Completion Certificate, Occupational Safety Manager Study Completion Certificate or Occupational Health and Safety Manager Study Completion Certificate</p> <p>2. One of the following construction related certified technicians certificates:</p> <ol style="list-style-type: none"> (1) Shielded metal arc welding (2) Gas metal arc welding (3) Gas tungsten arc welding (4) Measuring (5) Building painting (6) Reinforced steel (7) Concrete shuttering (8) Garden landscaping (9) Horticulture (10) Construction water-proofing (11) Masonry (12) Furniture making (13) Door and window joinery (14) Architectural engineering management (15) Building interior design (16) Management of building interior decoration and repairs (17) Woodwork decorating (18) Construction project management (19) Ground anchors (20) Tubular steel scaffolding (21) Curtain wall construction (22) Architectural drawing (23) Fixed crane operation (24) Mobile crane operation (25) Heavy machinery operation (26) Sewer operation and maintenance (27) Forklift truck operator 	<p>training:</p> <ol style="list-style-type: none"> 1. A total of 80 hours or more attending a professional training program organized by the construction industry certified by the Engineering Contractors Association. 2. A total of 80 hours or more attending the following training programs and obtaining related certification: <ol style="list-style-type: none"> (1) "Worksite Director Competency Training Program," Construction and Planning Agency, Ministry of the Interior (2) "Public Works Quality Management Training Program," Public Construction Commission, Executive Yuan (3) "Occupational Safety and Health Senior Manager Education and Training Program," "Occupational Safety and Health Manager Education and Training Program," Occupational Safety and Health Administration, Ministry of Labor 	
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		(28) Occupational safety management (29) Occupational health management (30) Occupational health and safety management		
(3)	Ocean fishing, agricultural, forestry, animal husbandry, aquaculture work or outreach agricultural work	Ocean fishing	None	A total of 80 hours or more attending senior fishing vessel crew professional training and obtain related certification
		Orchid, edible mushrooms and vegetable industries	Required to have passed one of the following agricultural technical intermediate skill examinations and obtained related certification: 1. Basic competence in fruit tree cultivation management 2. Basic competence in installation crop cultivation management 3. Basic competence in tea leaf cultivation management 4. Basic competence in sugar-apple cultivation management. 5. Basic competence in paddy rice.	A total of 80 hours or more attending a professional skills program organized by an Agricultural Research and Extension Station Council of Agriculture (COA), Executive Yuan, or by a college, university or industrial association commissioned by the COA and obtain related certification.
		Outreach agricultural work	Required to have passed one of the following agricultural technical intermediate skill examinations	A total of 80 hours or more attending a professional skills program organized by an Agricultural Research and Extension Station Council of Agriculture (COA),

			and obtained related certification: 1. Basic competence in fruit tree cultivation management 2. Basic competence in installation crop cultivation management 3. Basic competence in tea leaf cultivation management 4. Basic competence in sugar-apple cultivation management. 5. Basic competence in paddy rice cultivation management.	Executive Yuan, or by a college, university or industrial association commissioned by the COA and obtain related certification.	
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Note:

1. When employers hire foreign workers to engage in industry category intermediate skilled work they must be in compliance with provisions relating to “professional license,” “training classes” or “practical work certification.”
2. When employers hire foreign workers to engage in intermediate skilled work and pay a regular monthly salary of NT\$35,000 or above the “professional license,” “training classes” or “practical work certification” qualification conditions do not apply.

2. **Social Category** Intermediate Skilled Work

No.	Target	Chinese (Hoklo) Language Proficiency	Continuing Education Program / Supplementary Training Program
(1)	Institutional Care Work	Must have one of the following qualifications: 1. Certified documents attesting a foreign worker attained “basic level” or higher in conversational or listening comprehension Mandarin Chinese as part of the Ministry of Education’s Mandarin Chinese proficiency test	Required to be compliant with one of the following conditions: 1. Application for certification attesting that an individual undertook 20 hours or more of continuing education the previous year. 2. An associate degree or higher attesting an individual graduated from a long-term care department or completed a long-term service care worker class approved by the Central Competent Authority and obtained a long-term service technician certificate.

		<p>or is certified “basic level” or higher (spoken and listening sections) in Hoklo language proficiency.</p> <p>2. Have taken 36 hours or more of Mandarin Chinese proficiency training classes and received a certificate at an institution commissioned by a municipal or county (city) government or approved by the Ministry of education to teach foreign nationals Mandarin Chinese.</p> <p>3. Where an employer has employed the same foreign worker as an institutional caregiver or live-in caregiver for three years or longer and self evaluates that his/her language ability meets the qualification standard established by the Central Competent Authority</p>	
(2)	Live-in Care Work	<p>Required to have certified documentation attesting a foreign worker attained “basic level” or higher in conversational Mandarin Chinese as part of the Ministry of Education’s Mandarin Chinese proficiency test or is certified “basic level” or higher (spoken and listening sections) in Hoklo language proficiency</p>	<p>Required to have certified documentation attesting an individual undertook 20 hours or more of hands-on supplementary training (designated training locations / approved home based training locations) or online digital courses from the supplementary training section of the Ministry of Labor’s Transnational Labor Rights Protection Portal and obtained a supplementary training completion certificate.</p>

Note: 1. When employers hire foreign workers to engage in social category intermediate skilled work they must be in compliance with “Chinese (Hoklo) language proficiency” and “Continuing education program / supplementary training program” qualifications.

2. When employers hire foreign workers to engage in intermediate skilled institutional caregiving work and provide a regular monthly salary of NT\$31,000 or more or hire foreign workers to engage in intermediate skilled live-in caregiving work and provide a regular monthly salary of NT\$36,000 or more,

they are not required to attend continuing education classes, supplementary training classes and Mandarin Chinese (Hoklo) language proficiency qualification certification.

Addendum 14: Maximum number of foreign workers employed to engage in intermediate skilled work in various industries

Work category	Allocation ratio, number of hired employees and total number of hired foreign workers
1. Ocean fishing work	<p>(1) The total number of intermediate skilled foreign workers applied for by an employer to engage in ocean fishing work must not exceed 25 percent of the number of fishing crew members listed on the fishing license minus the minimum number of crew for ocean bound fishing vessels (if the number of crew on an ocean bound vessel is greater than the minimum complement required the crew members should be listed).</p> <p>(2) The total number of intermediate skilled foreign workers applied for by an employer to engage in caged aquaculture work, with employers allowed to employ one foreign worker per half hectare based on the aquaculture area listed on the fishing industry license or fishing business entry certificate. However, the number cannot exceed 50 percent of employees hired by an employer pursuant to Subparagraphs 1, 8 and 11, Paragraph 1, Article 46 of the Act.</p> <p>(3) When an employer applies to hire intermediate skilled workers in accordance with the provisions of the above subparagraphs, a minimum of one worker must be hired.</p>
2. Manufacturing work	<p>(1) Employer applications to employ workers cannot exceed the following ratios:</p> <ol style="list-style-type: none"> 1. For manufacturing firms in free trade port areas, the total number of foreign workers applied for shall not exceed 10 percent of the average number of employees per month in the one year period prior to the two months before the employer makes the application.. 2. For Type A+ industries detailed in Addendum 5, Article 24, the total number of foreign workers applied for shall not exceed 8.75 percent of the average number of employees per month in the one year period prior to the two months before the employer makes the application.. 3. For Type A industries detailed in Addendum 5, Article 24, the total number of foreign workers applied for shall not exceed 6.25 percent of the average number of employees per month in the one year period prior to the two months before the employer makes the application.. 4. For Type B industries detailed in Addendum 5, Article 24, the total number of foreign workers applied for shall not exceed 5 percent of the average number of employees per month in the one year period prior to the two months before the employer makes the application.. 5. For Type C industries detailed in Addendum 5, Article 24, the total number of foreign workers applied for shall not exceed 3.75 percent of the average number of employees per month in the one year period prior to the two months before the employer makes the application.. 6. For Type D industries detailed in Addendum 5, Article 24, the total number of foreign workers applied for shall not exceed 2.5 percent of the average number of employees per month in the one year period prior to the two months before the employer makes the application.. <p>(2) The confirmed total number of intermediate skilled foreign workers applied for by an employer must include the following and not exceed 50 percent of the average number of employees per month in the one year period prior to the two months before the employer makes the application.:</p> <ol style="list-style-type: none"> 1. Foreign workers that are part of an application or already employed pursuant to the provisions of Subparagraph 1, Paragraph 1, Article 46 of the

	<p>Act.</p> <p>2. Foreign workers that are part of part of an application or already employed pursuant to the provisions of Subparagraphs 10 and 11, Paragraph 1, Article 46 of the Act.</p> <p>3. Number of intermediate skilled foreign workers that are part of part of an application or already employed.</p> <p>(3) When an employer applies to hire intermediate skilled workers in accordance with the above two subparagraphs, a minimum of one worker must be hired.</p>
3. Construction work	<p>(1) The total number of intermediate skilled foreign workers applied for by an employer to engage in construction work cannot exceed 5 percent of the number calculated based on the Project Finance Methodology and Demand Model. However, when public works projects face the following situations calculations should be made separately for each regulation:</p> <p>1. When a total score of 80 or more is achieved based on a calculation using the grading indicator and formula detailed in Addendum 9, Article 44, with 25 percent of the allocation ratio for foreign workers calculated by multiplying the total score by 4/1000.</p> <p>2. When the ratio is 25 percent of the ratio for which the central competent authority sought authorization from the Executive Yuan.</p> <p>(2) The confirmed total number of intermediate skilled foreign workers applied for by an employer must include the following and not exceed 50 percent of the number calculated based on the Project Finance Methodology and Demand Model. However, this does not apply when the Executive Yuan approves an increase in the foreign worker ratio.</p> <p>1. Foreign workers that are part of an application or already employed pursuant to the provisions of Subparagraph 1, Paragraph 1, Article 46 of the Act.</p> <p>2. Foreign workers that are part of an application or already employed pursuant to the provisions of Subparagraphs 10 and 11, Paragraph 1, Article 46 of the Act.</p> <p>3. Number of intermediate skilled foreign workers that are part of an application or already employed.</p> <p>(3) When an employer applies to hire intermediate skilled workers in accordance with the above two subparagraphs, a minimum of one worker must be hired.</p>
4. Outreach agricultural work	<p>(1) The total number of intermediate skilled foreign workers applied for by an employer must not exceed 25 percent of the average number of hired employees per month with labor insurance in the one year period prior to the two months before the employer makes the application.</p> <p>2) The confirmed total number of intermediate skilled foreign workers applied for by an employer must include the following and not exceed 50 percent of the average number of hired employees per month in the one year period prior to the two months before the employer makes the application:</p> <p>1. Foreign workers that are part of an application or already employed pursuant to the provisions of Subparagraph 1, Paragraph 1, Article 46 of the Act.</p> <p>2. Foreign workers that are part of an application or already employed pursuant to the provisions of Subparagraphs 10 and 11, Paragraph 1, Article 46 of the Act.</p> <p>3. Number of intermediate skilled foreign workers that are part of an application or already employed.</p>

	<p>(3) When an employer applies to hire intermediate skilled workers in accordance with the above two subparagraphs, a minimum of one worker must be hired.</p>
5. Agricultural work (limited to orchid, edible mushroom and vegetable industries)	<p>(1) The total number of intermediate skilled foreign workers applied for by an employer must not exceed 8.75 percent of the average number of hired employees per month in the one year period prior to the two months before the employer makes the application.</p> <p>2) The confirmed total number of intermediate skilled foreign workers applied for by an employer must include the following and not exceed 50 percent of the average number of hired employees per month in the one year period prior to the two months before the employer makes the application:</p> <ol style="list-style-type: none"> 1. Foreign workers that are part of an application or already employed pursuant to the provisions of Subparagraph 1, Paragraph 1, Article 46 of the Act. 2. Foreign workers that are part of an application or already employed pursuant to the provisions of Subparagraphs 10 and 11, Paragraph 1, Article 46 of the Act. 3. Number of intermediate skilled foreign workers that are part of an application or already employed. <p>(3) When an employer applies to hire intermediate skilled workers in accordance with the above two subparagraphs, a minimum of one worker must be hired.</p>
6. Institutional care work	<p>(1) Applications to employ intermediate skilled foreign workers to engage in work listed in Subparagraph 1, Article 15:</p> <ol style="list-style-type: none"> 1. One foreign worker can be hired for every three residents in a facility, but the total cannot exceed 25 percent of the domestic caregivers employed. The number of domestic caregivers is calculated as the number of workers with labor insurance on the date of the application for an employment permit. 2. When an employer applies to hire intermediate skilled workers in accordance with the above item, a minimum of one worker must be hired. <p>(2) Applications to employ intermediate skilled foreign workers to engage in work listed in Subparagraphs 1 and 2, Article 15:</p> <ol style="list-style-type: none"> 1. One foreign worker can be hired for every five registered beds, but the total cannot exceed 25 percent of the number of domestic caregivers employed. The number of domestic caregivers is calculated as the number of workers with labor insurance on the date of the application for an employment permit. 2. When an employer applies to hire intermediate skilled workers in accordance with the above item, a minimum of one worker must be hired.
7. Live-in care work	<p>(1) If a care recipient has already applied to employ a foreign worker pursuant to the provisions of Subparagraph 9, Paragraph 1, Article 46 of the Act a no further application to employ an intermediate skilled worker can be made.</p> <p>(2) A care recipient can only apply to employ one caregiver. However, if the following situations pertain a second caregiver can be hired:</p> <ol style="list-style-type: none"> 1. The care recipient is recorded as being in a persistent vegetative state in the disability manual or certificate. 2. A professional medical evaluation classifies a care recipient as scoring zero on the Barthel Index and there being no chance of improvement for a six month period.

Note: When an employer applies to employ foreign workers to engage in intermediate skilled work pursuant to the provisions in this addendum, the number of domestic workers hired cannot be zero. However, this does not apply to those who employ foreign workers to engage in intermediate skilled live-in care work, **individual employers** who hire foreign workers to engage in ocean fishing work, employ no domestic workers and agree to share the surplus with a partner, or individual employers engaged in genuine agricultural work at agricultural, forestry, animal husbandry or aquaculture work location sites used for the cultivation of orchids, edible mushrooms and vegetables who do not participate in the labor insurance system.