

Establishing foreign INGO offices, civil associations, and foundations in Taiwan

		Offices	Civil associations	Foundations
Application for establishment and legal basis		Apply to the Ministry of the Interior.	Apply to the Ministry of the Interior. Civil Associations Act and Regulations on the Approval for the Establishment of Civil Associations	Apply to the competent authority of the industry. Foundations Act
Hiring Taiwan citizens and foreigners		Permitted	Permitted	Permitted
Legal basis: Employment Service Act				
Taxation	Tax filing obligations	Yes	Yes	Yes
	Legal basis: Related tax laws of the Ministry of Finance			
	Tax exemption (Note)	Yes (conditionally)	Yes (conditionally)	Yes (conditionally)
		Example: Entities that meet the regulations in the Standards Governing Application of Income Tax Exemption to Educational, Cultural, Public Welfare, Charitable Organizations or Institutions may be exempt from income tax.		
Bank accounts		Permitted	Permitted	Permitted
Entities may open bank accounts after being registered.				
Tax ID numbers		Permitted	Permitted	Permitted
Entities may apply for a tax identification number from the local taxation agency after being registered.				
MOFA subsidies for INGO startup expenses		Eligible	Eligible	Eligible
Legal basis: Directions for the Provision of Subsidies by the Ministry of Foreign Affairs to Civil Associations on International Exchanges and Activities				
Volunteer recruitment		Not permitted	Permitted	Permitted
Legal basis: Volunteer Service Act				
Government procurement bidding		Permitted (Only INGO overseas headquarters may be granted government procurement tender rights.)	Permitted	Permitted
Legal basis: Government Procurement Act				
Fundraising		Not permitted	Permitted only if a civil association registers as a legal entity.	Permitted
Legal basis: Charity Donations Destined for Social Welfare Funds Implementation Regulations				
Foreign employee		Permitted	Permitted	Permitted

labor insurance enrollment	Legal basis: Labor Insurance Act, Employment Insurance Act, Labor Pension Act		
Employee National Health Insurance enrollment	Permitted	Permitted	Permitted
	Legal basis: National Health Insurance Act and Enforcement Rules of the National Health Insurance Act		
Dependent children enrollment in local schools	Permitted	Permitted	Permitted
	Legal basis: Regulations Regarding International Students Undertaking Studies in Taiwan		

Note: Entities established by an INGO in Taiwan that meet the requirements of the relevant tax regulations may be eligible for tax exemptions. For example, entities that meet the Income Tax Act and the Standards Governing Application of Income Tax Exemption to Educational, Cultural, Public Welfare, Charitable Organizations or Institutions may be exempted from income tax. However, they are still required to file taxes at the relevant local National Taxation Bureau of the Ministry of Finance. Tax exemption eligibility is reviewed annually and approved in accordance with the law.