

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

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

<b>Fundraising</b>	Not permitted	Permitted only if a civil association registers as a legal entity.	Permitted
	<i>Legal basis : <a href="#">Charity Donations Destined for Social Welfare Funds Implementation Regulations</a></i>		
<b>Foreign employee labor insurance enrollment</b>	Permitted	Permitted	Permitted
	<i>Legal basis : <a href="#">Labor Insurance Act</a>, <a href="#">Employment Insurance Act</a>, <a href="#">Labor Pension Act</a></i>		
<b>Employee National Health Insurance enrollment</b>	Permitted	Permitted	Permitted
	<i>Legal basis : <a href="#">National Health Insurance Act</a> and <a href="#">Enforcement Rules of the National Health Insurance Act</a></i>		
<b>Dependent children enrollment in local schools</b>	Permitted	Permitted	Permitted
	<i>Legal basis : <a href="#">Regulations Regarding International Students Undertaking Studies in Taiwan</a></i>		

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.