

Content

Title :	Guidelines Governing the Application of Foreign Students to the ROC in the Capacity of Interns in Enterprises and Organizations 
Date :	2026.01.08
Legislative :	1.Promulgated on May 25, 2006. 2.Amended on April 23, 2009. 3.Amended on April 27, 2018. 4.Amended on January 8, 2026.
Content :	<p>1. In order to facilitate applications of foreign students with education backgrounds of college level or above for practical training in the Republic of China (referred to as Taiwan below), and furthermore to promote mutual understanding and talent hunting, the following guidelines are adapted.</p> <p>2. Except for cases involving disturbance to public order or decency; threats to national security, public interests, and national health; or risks of any significant occupational disasters or hazards, enterprises and organizations may apply to the Ministry of Economic Affairs (MOEA) according to the guidelines for internships in Taiwan to be offered to foreign students with education backgrounds of college level or above.</p> <p>After the MOEA has reviewed and determined that the applications comply with the Guidelines and submitted the applications for consent from the relevant central competent authority, the MOEA issue the internship approval letter and send it along with the agreement letter from the relevant central competent authority to the internship applicants. These documents shall serve as supporting materials for visa applications by foreign students to Taiwan's embassies and missions abroad. However, whether a visa is issued remains subject to the discretionary authority of the overseas offices.</p> <p>The single contact window for applications handled by the MOEA under the Guidelines shall be the Department of Investment Review.</p> <p>Where other central competent authorities have established separate regulations regarding applications for internships in Taiwan to be offered to foreign students, such regulations shall prevail.</p> <p>3. The enterprises mentioned in the Guidelines include: domestic businesses, overseas compatriots and foreign nationals' investment business, branches or offices of foreign companies in Taiwan, and businesses in free port areas referred to in Paragraph 2 of Article 3, the Management Regulations of the Free Trade Port Areas; the organizations include foreign commercial chambers and the juridical person affiliated to the MOEA, or other organizations that are approved by the central competent authorities.</p> <p>4. The internship applicants for foreign students shall be qualified with one of following conditions. In addition, the number of foreign students applying to intern with the same applicant during the same period shall not exceed 50 and must comply with the requirements of the relevant central competent authorities. However, this limitation shall not apply to special circumstances approved on a case-by-case basis by the relevant central competent authority:</p> <p>(1) Domestic businesses and overseas compatriots and foreign nationals' investment business shall have revenue over NT 10 million dollars in most recent year, or capital over NT 5 million dollars as newly founded establishment.</p> <p>(2) Branches of foreign companies shall have yearly revenue over NT 10 million dollars or business capital over NT 5 million dollars as a newly founded business in Taiwan.</p> <p>(3) Offices of foreign companies in Taiwan shall conduct procurements of over US 1 million dollars, except for offices of financial institutes.</p> <p>(4) Businesses in free port areas designated in Paragraph 2 of Article 3, the Management Regulations of the Free Trade Port Areas.</p> <p>(5) The juridical person affiliated to Ministry of Economic Affairs and other organizations approved by the central competent authorities shall have business funds over NT 5 million dollars in the most</p>

recent year.

(6) Foreign commercial chambers.

(7) The startups that meet “the official criteria for designation as a business start-up with innovation capability”, or the enterprises meet the key development industries approved by the Executive Yuan.

5. The foreign students seeking internships in Taiwan shall meet the following requirements:

(1) The colleges/universities in which they study overseas are listed in the Ministry of Education’s Reference List of Foreign Universities and Colleges. If not listed, the schools must be recognized by the competent educational authority of the country where they are located or by a professional educational assessment body recognized by that authority, and the duration of the academic programs and curriculum must be comparable to those of equivalent institutions in Taiwan.

(2) Their age must correspond to their level of study.

(3) Their field of study must be relevant to the internship content.

(4) They must have completed at least one semester of study.

(5) They must possess basic proficiency in Chinese or English.

(6) Any other qualifications designated by the central competent authority.

6. Applications for foreign students to undertake internships in Taiwan shall be submitted by the internship applicants to the Department of Investment Review under the MOEA before the internship begins. The following documents shall be prepared and arranged in order:

(1) Application form.

(2) Internship plan (specifying internship content, location, start/end dates, supervising instructor, internship expenses, scholarships, and living allowance).

(3) The student background information form.

(4) Photocopy of the foreign student’s passport.

(5) Proof of enrollment of the foreign student.

(6) The enterprises shall submit by photocopies of company registration, business registration, or limited partnership registration; the return form for business revenue tax in most recent year, or the certificate of procurements; and other supporting documents relevant for review. However, newly established enterprises or offices of foreign financing institute in Taiwan may be exempted from submitting the return form for the most recent year or certificate of procurements.

(7) The juridical person affiliated to the MOEA and other organizations approved by the central competent authorities shall submit photocopies of the founding proof, organization memorandum, and other supporting documents relevant for review.

(8) The foreign commercial chambers shall issue the formal application letter.

(9) The startups’ certificates that meet “the official criteria for designation as a business start-up with innovation capability”.

(10) The enterprises meet the key development industries approved by the Executive Yuan shall provide certificates.

(11) Letter of Undertaking.

(12) Benefit assessment.

(13) Itinerary.

(14) If the nationality of the foreign student is a non-English-speaking country, shall submit certificates of passing the Test of Chinese as a Foreign Language (TOCFL) or an English proficiency test equivalent to at least Common European Framework of Reference (CEFR) Level A2. However, foreign students who apply for the first time may submit certificate equivalent to CEFR Level A1.

(15) If the foreign student will provide services or perform work beyond learning or training activities at the internship applicant during the internship term in Taiwan, the industry-academia cooperation agreement signed between the internship applicant and the student’s school should be submitted.

(16) Any documents required by the central competent authority.

7. The approved internship term shall be within 6 months; however, there is allowance, if necessary, for single extension following the expiration. The term for extension shall not be longer than the original approved one.

8. To protect the rights and interests of foreign students during their internship term in Taiwan, the internship applicants shall cooperate in implementing the following measures:

(1) Ensure that foreign students comply with all the laws and regulations in Taiwan. They shall not engage in work inconsistent with the approved internship content and must strictly follow the approved internship plan. Internship applicants may not covertly increase internship hours, improperly deduct stipends, withhold passports, or restrict personal freedom. It is necessary to

- safeguard personal safety of foreign students, provide relevant occupational safety and health training and education, and adopt necessary safety and health equipment and measures.
- (2) If a foreign student becomes unaccounted for or is involved in a major incident during the internship term, it is required to immediately notify the relevant authorities.
- (3) It is necessary to purchase appropriate insurance coverage for the foreign student during the internship term in Taiwan. At least group accident insurance or occupational accident insurance should be included.
- (4) During the internship term in Taiwan, a foreign student may not transfer to another internship applicant without approval from the MOEA and the central competent authority.
- (5) Cooperate with inspections jointly conducted by the MOEA, the central competent authority, the Ministry of Labor and relevant government authorities, and provide proof of payment of scholarships and living allowances, internship hour records, and other associated documents.
- (6) Agents or service agencies commissioned by the internship applicants shall not charge any fees to foreign students.
- (7) If a foreign student provides services or performs work for the internship applicant beyond learning or training activities during the internship term in Taiwan, the combined total of scholarships and living allowances shall not fall lower than the minimum wage announced by the Ministry of Labor. Internship hours shall not exceed eight hours per day or forty hours per week, and unless the foreign student provides written consent, the internship may not be conducted between 10:00 p.m. and 6:00 a.m. Hours of rest shall be arranged in accordance with individual internship plans and practical training needs at the internship site.
9. Under any of the following circumstances, the MOEA may revoke or rescind the internship approval letter issued to the internship applicant and may deny its applications for a period of six months for foreign student internships in Taiwan:
- (1) Any document submitted pursuant to Article 6 herein is found by missions abroad, the central competent authority, or the MOEA to contain fraudulent or false statement.
- (2) Violation of the requirements set out in the Article 8.
- (3) Any other circumstance sufficient to determine disturbing public order or decency customs, endangering national security, public interests, and national health, or causing significant occupational disaster or dangers.
10. Where necessary, missions abroad may be requested to assist in verifying the identities of students and the authenticity of their documents.
11. In addition to the Guidelines, applications for internship for foreign students in Taiwan shall also comply with any relevant regulations of the government of the student's country as well as those of Taiwan's missions abroad.