Content

Title：	Operation Directions of Pre-Examination on Certain Factories Applying for Recruiting Foreign Labor by Industrial Development Administration, Ministry of Economic Affairs Ch
Date：	2026.06.11
Legislative：	1. Formulated and promulgated in full with 10 provisions on January 23, 2024 by Order Chan-Yong-Zi No. 11300062980 issued by the Industrial Development Administration, Ministry of Economic Affairs; effective immediately. 2. Amended and promulgated on January 7, 2025 by Order Chan-Yong-Zi No. 11301243370 issued by the Industrial Development Administration, Ministry of Economic Affairs, amending Points 2, 3, and 9, and Appendix 1 to Article 4; effective immediately. 3. Amended and promulgated on January 20, 2026 by Order Chan-Yong-Zi No. 11401385590 issued by the Industrial Development Administration, Ministry of Economic Affairs, adding Point 10-1; effective January 23, 2026. 4. Amended and promulgated on June 11, 2026 by Order Chan-Yong-Zi No. 11500561810 issued by the Industrial Development Administration, Ministry of Economic Affairs, amending Points 2, 3, and 9; effective immediately.
Content：	1. These Directions (hereinafter referred to as “these Directions”) are prescribed by the Industrial Development Administration, Ministry of Economic Affairs (hereinafter referred to as “the Administration”) to assist the Ministry of Labor in conducting the preliminary review of applications filed by operators of registered special factories to recruit foreign labor, and are hereby promulgated. 2. An applicant seeking to recruit foreign labor under these Directions must meet the following requirements: (1) The applicant has obtained a certificate of special factory registration in accordance with Article 28-5 or Article 28-6 of the Factory Management and Counseling Act. However, this does not include an operator that previously completed temporary factory registration in accordance with Article 34 of the Factory Management and Counseling Act, employed foreign labor, and, after obtaining a special factory registration, may be approved by the Ministry of Labor to hire foreign labor. (2) The applicant engages in the specified manufacturing process and its related industries as set forth in Appendix 5 to Article 24, Paragraph 1 of the Review Standards and Employment Qualifications for Foreign Workers Engaged in Work Specified in Article 46, Paragraph 1, Subparagraphs 8 to 10 of the Employment Service Act (hereinafter referred to as the “Review Standards”). A sole proprietorship, partnership, company, or farmers’ organization that meets the requirements of the preceding paragraph shall submit a single application to the Administration for the same factory premises; once the application has been approved by the Administration, no changes may be requested. The term “farmers’ organizations” as used in the preceding paragraph is limited to farmers’ associations, fishermen’s associations, and agricultural cooperatives as referred to in Article 3, Subparagraph 7 of the Agricultural Development Act. 3. The acceptance period for these Directions shall be from July 1,2026, to August 30, 2026. Applicants shall, within the period specified in the preceding paragraph, send the required application documents by registered mail to the Central Region Office, Ministry of Economic Affairs, at No. 4, Shengfu Road, Nantou City, Nantou County, and the application date shall be determined based on the postmark date of the mailing. 4. The required application documents are as follows: (1) Application Form for the Recruitment of Foreign Labor by Operators of Registered Special

Factories (Appendix 1).
(2) List of Machinery and Equipment for Applications for the Recruitment of Foreign Labor by Operators of Registered Special Factories (Appendix 2).
(3) A copy of the certificate of special factory registration obtained in accordance with Article 28-5 or Article 28-6 of the Factory Management and Counseling Act.
(4) Supporting documents for machinery and equipment:
(i) Proof of profit-seeking enterprise income tax payment filed with the tax authorities in accordance with the laws for the most recent year (the property inventory including the profit and loss statement, tax calculation statement, balance sheet, and a detailed list of machinery and equipment).
(ii) If newly purchased machinery and equipment are not listed in the property inventory attached to the proof mentioned in the preceding item, copies of the business tax return (Form 401 or Form 403)
and proof of actual payment for the newly purchased machinery and equipment (including full-amount invoices for the equipment, import declarations issued by customs, documents against payment (D/P), and documents against acceptance (D/A)) must also be submitted.
(5) Factory production flowchart and factory floor plan.
(6) A brief introduction to the applicant and the names, photographs, and descriptions of the uses of the main product.
(7) For the resource recycling industry category, one of the following qualification documents must also be submitted: permit to reuse industrial wastes, Approval for announced reuse verification, public or private waste treatment institution, recyclable waste treatment enterprise, or joint industrial waste collection and treatment institution.
An applicant meeting the requirements of Subparagraph 2, Item 4 of the preceding paragraph shall provide copies of uniform invoices issued for the sale of its manufactured products for verification purposes.

5. The determination of machinery and equipment specified in Subparagraph 4 of the preceding Point shall be made on a per-factory-premises basis, and the criteria for such determination are as follows:
(1) The machinery and equipment listed in the property inventory or newly purchased machinery and equipment, shall be limited to the specified manufacturing process and its related industries as set forth in Appendix 5 to Article 24, Paragraph 1 of the Review Standards.
(2) If a single applicant has more than one factory premises, separate applications may be submitted for each factory premises based on the same property inventory. However, the property inventory must clearly indicate the factory premises to which each item of machinery and equipment belongs.
The determination of the machinery and equipment referred to in the preceding paragraph shall have been delivered and fully installed, and shall be engaged in actual production operations.

6. The criteria for determining whether an applicant engages in the specified manufacturing processes and its related industries as set forth in Appendix 5 to Article 24, Paragraph 1 of the Review Standards are as follows:
(1) The industry category listed on the certificate of special factory registration must comply with the industry categories specified in Appendix 5 to Article 24, Paragraph 1 of the Review Standards.
(2) The determination shall be based on the brief introduction to the applicant and the names, photographs, and descriptions of the uses of the main product.
(3) If a single factory premises produces two or more main products, the determination shall be based on the product accounting for the highest proportion of operating revenue; if necessary, the main product may be determined based on the detailed statement of production, sales, and inventory
of finished goods submitted to the tax collection authorities as part of the profit-seeking enterprise income tax return.

7. If the required application documents are incomplete but can be corrected, this Administration shall notify the applicant in writing to make the correction within fourteen days from the day following the date of the notice.

8. Once this Administration has completed the verification of the required application documents for the case and determined that the application complies with the relevant requirements, the application shall be submitted to a review meeting for confirmation.
When convening the review meeting referred to in the preceding paragraph, this Administration may, if necessary, collaborate with the Workforce Development Agency of the Ministry of Labor; for applications submitted by farmers' organizations, the Ministry of Agriculture may also be invited to review jointly.

For applications for which the review meeting resolves that an on-site inspection is necessary, this Administration shall dispatch personnel to the factory premises to conduct an on-site inspection. After the inspection records are prepared, the case shall be submitted to the review meeting for discussion.

9. The standards for calculating the number of foreign workers to be allocated to eligible applicants as determined by the review meeting, and the principles for allocation where the total number of foreign workers applications exceeding 2,156, are as follows:
(1) Standards for calculating the number of foreign workers to be allocated: Based on the same labor insurance registration number associated with the special factory registration, the average number of participants in the labor insurance program during the period from June of 2025 to May 2026, multiplied by the allocation ratio set forth in Appendix 6 to Article 25 and Article 26 of the Review Standards.
(2) Where the total number of foreign workers applications exceeds 2,156, priority allocation will be
granted to eligible applicants meeting the following conditions:
(i) Upon application, the applicant declares that the foreign worker does not reside within a registered special factory premises.
(ii) Within the two years prior to the application date, no occupational accidents as specified in Article 37, Paragraph 2, Subparagraph 1 of the Occupational Safety and Health Act has occurred at
the workplace.
(iii) No penalties have been imposed by the local labor authorities for any violation of Article 57 of the Employment Service Act within the two years prior to the application date.
If multiple applicants meet the priority allocation criteria set forth in Subparagraph 2 of the preceding paragraph, foreign workers shall first be allocated based on the number calculated in accordance with Article 25 of the Review Standards for each applicant. However, if the total number
of foreign workers eligible for priority allocation exceeds the available quota of foreign workers, the allocation shall be determined by multiplying the number of foreign workers allocated to the applicant by the allocation ratio corresponding to the available quota of foreign workers, with the resulting integer value be allocated; if there is any remainder quota, allocation shall be made in descending order based on the decimal places of the calculation result. If the decimal places are identical, priority shall be given to the applicant with the higher average number of workers covered by labor insurance.
The allocation ratio corresponding to the available quota of foreign workers referred to in the preceding paragraph shall be calculated by dividing the total available quota of foreign workers by the total number of foreign workers allocated to each applicant in accordance with Article 25 of the Review Standards.

10. This Administration shall not approve an application if any of the following circumstances apply:
(1) The applicant does not meet the eligibility requirements set forth in Point 2, as determined by resolution of the review meeting.
(2) The application is submitted after the period specified in Point 3, Paragraph 1, or the required application documents are incomplete and the applicant fails to make corrections within the prescribed period, or fails to make complete corrections after being notified by this Administration to do so.
(3) The amounts listed for the submitted purchase of machinery and equipment, operating sales revenue, or uniform invoices issued for the sale of products are unreasonably low, or the factory floor area stated in the certificate of special factory registration is too small to reasonably to support the production activities described in the application, as determined by resolution of the review meeting.
(4) The submitted required application documents contain false or misleading information.

10-1. For applications determined to be compliant with the relevant requirements, the validity period of the eligibility determination letter shall be ninety days from the date of issuance and shall expire upon expiration of that period. However, for eligibility determination letters issued prior to the amendment of these Directions that took effect on January 23, 2026, the validity period shall expire on April 23, 2026.

Attachments：	Appendix 1：Application Form for the Recruitment of Foreign Labor by Operators of Registered Special Factories.pdf Appendix 2：List of Machinery and Equipment for Applications for the Recruitment of Foreign Labor by Operators of Registered Special Factories.pdf

Data Source：Ministry of Economic Affairs R.O.C.(Taiwan) Laws and Regulations Retrieving System