

Content

Title :	Operation Directions of Pre-Examination on Manufacturing Industries Applying for Recruiting Foreign Labor by Industrial Development Administration, MOEA 
Date :	2026.07.14
Legislative :	1. Established and promulgated in full consisting of 13 Articles on October 12, 2007, by Order Gong-Ce-Zi No. 09600856461 issued by the Industrial Development Administration, Ministry of Economic Affairs ("MOEA"), effective immediately. 2. Amended and promulgated on May 21, 2008, by Order Gong-Ce-Zi No. 09700397802 issued by the Industrial Development Administration, MOEA, amending Articles 2, 4, and 5; adding Article 4-1; effective immediately. 3. Amended and promulgated on August 22, 2008, by Order Gong-Ce-Zi No. 09700756571 issued by the Industrial Development Administration, MOEA, amending Article 4-1; effective immediately. 4. Amended and promulgated on January 23, 2009, by Order Gong-Ce-Zi No. 09800087151 issued by the Industrial Development Administration, MOEA, amending Article 4-1; effective immediately. 5. Amended and promulgated on March 11, 2009, by Order Gong-Ce-Zi No. 09800165861 issued by the Industrial Development Administration, MOEA, amending Articles 1 and 2; effective immediately. 6. Amended and promulgated on April 21, 2009, by Order Gong-Ce-Zi No. 09800305331 issued by the Industrial Development Administration, MOEA, amending Article 4; effective immediately. 7. Amended and promulgated in full consisting of 14 Articles on October 1, 2010, by Order Gong-Ce-Zi No. 09900969931 issued by the Industrial Development Administration, MOEA; effective immediately. 8. Amended and promulgated on February 23, 2011, by Order Gong-Ce-Zi No. 10000204881 issued by the Industrial Development Administration, MOEA, amending Articles 4 to 6, 13, and 14; effective immediately. 9. Amended and promulgated on March 9, 2012, by Order Gong-Ce-Zi No. 10100139731 issued by the Industrial Development Administration, MOEA, amending Articles 2 and 13, and Form M343 under Article 4; effective immediately. 10. Amended and promulgated in full consisting of 18 Articles on March 8, 2013, by Order Gong-Ce-Zi No. 10200114091 issued by the Industrial Development Administration, MOEA; effective immediately. 11. Amended and promulgated on March 21, 2013, by Order Gong-Ce-Zi No. 10200219552 issued by the Industrial Development Administration, MOEA, amending Article 2; effective immediately. 12. Amended and promulgated on November 26, 2013, by Order Gong-Ce-Zi No. 10200952932 issued by the Industrial Development Administration, MOEA, amending Articles 4 and 17, and Form M343 under Article 4, Form M344 under Article 5, and Form M345 under Article 6; effective immediately. 13. Amended and promulgated in full consisting of 18 Articles on April 10, 2014, by Order Gong-Ce-Zi No. 10300297282 issued by the Industrial Development Administration, MOEA, amending all 18 points; effective immediately. 14. Amended and promulgated on June 9, 2014, by Order Gong-Ce-Zi No. 10300502282 issued by the Industrial Development Administration, MOEA, amending Article 4; effective immediately. 15. Amended and promulgated in full consisting of 14 Articles on December 18, 2018, by Order Gong-Ce-Zi No. 10701244382 issued by the Industrial Development Administration, MOEA; effective immediately 16. Amended and promulgated on September 6, 2019, by Order Gong-Ce-Zi No. 10800905801 issued by the Industrial Development Administration, MOEA, amending Article 13; effective immediately 17. Amended and promulgated on June 1, 2020, by Order Gong-Ce-Zi No.

10900516472 issued by the Industrial Development Administration, MOEA, amending the title, Articles 1, 2, 4, 14, and Attachment 1 of Article 13; removing Articles 9 and 10; effective as of June 3, 2020 (Original title: Guidelines for Pre-Examination on Manufacturing Industries Applying for Recruiting Foreign Workers by the Industrial Development Administration, MOEA).

18. Amended and promulgated on November 5, 2020, by Order Gong-Ce-Zi No. 10901139252 issued by the Industrial Development Administration, MOEA, amending Articles 2, 8, 13, 14, and Form M343 under Article 4; effective immediately.

19. Amended and promulgated on October 29, 2021, by Order Gong-Ce-Zi No. 11001017002 issued by the Industrial Administration, MOEA, amending Articles 4 and 13; effective immediately.

20. Amended and promulgated in full consisting of 13 Articles on December 29, 2021, by Order Gong-Ce-Zi No. 11001361062 issued by the Industrial Administration, MOEA, amending Article 13; effective immediately.

21. Amended and promulgated on May 25, 2022, by Order Gong-Ce-Zi No. 11100464212 issued by the Industrial Development Administration, MOEA, amending Articles 2, 4, and 13; effective immediately.

22. Amended and promulgated in full consisting of 13 Articles on November 18, 2022, by Order Gong-Ce-Zi No. 11101210232 issued by the Industrial Development Administration, MOEA; effective immediately.

23. Amended and promulgated on November 7, 2023, by Order Gong-Ce-Zi No. 11201312630 issued by the Industrial Development Administration, MOEA, amending the title and the full 12 Articles; effective immediately (Original title: Guidelines for Pre-Examination on Manufacturing Industries Applying for Recruiting Foreign Labor by the Industrial Development Administration, MOEA).

24. Amended and promulgated on January 9, 2026, by Order Gong-Ce-Zi No. 11401266350 issued by the Industrial Development Administration, MOEA; amending Articles 2, 4, and Form M343 under Article 4; effective immediately.

25. Amended and promulgated on July 14, 2026, by Order Chan-Ce-Zi No. 11500713850 issued by the Industrial Development Administration, MOEA; amending Article 4; effective immediately.

Content : 1. The Industrial Development Administration, Ministry of Economic Affairs (hereinafter referred to as the "Administration") hereby establishes these Operation Directions (hereinafter referred to as the "Directions") to assist the Ministry of Labor in conducting preliminary examinations of applications submitted by manufacturing industry enterprises seeking assistance in recruiting foreign labor.

2. The eligibility for application is limited to businesses engaged in specialized manufacturing processes and the related industries designated under Addendum 5 of Paragraph 1, Article 24 of the Review Standards and Employment Qualifications for Foreign Workers Engaging in Work Specified in Subparagraphs 8 to 10, Paragraph 1, Article 46 of the Employment Service Act (hereinafter referred to as the "Review Standards").

Sole proprietorships, partnerships, corporations, or farmers' organizations meeting the requirement set forth in the preceding Paragraph shall submit a single application to the Administration for the same factory site. Once approved by the Administration, the application may not be amended. However, a new application may be submitted under any of the following circumstances:

(1) Where, due to changes in the scope of engaging in the goods manufacturing or processing, the registered industrial category of the factory is changed, or where changes in the primary product result in a change of industry classification, and the change of registration has been completed in accordance with Article 16 of the Factory Management and Counseling Act.

(2) Where, within six months prior to the expiration of the validity period of the application documents specified in Point 2 of the Ministry of Labor's "Term of Validity, Application Procedure and Other Documents Required by Center Competent Authorities for the Employer to Recruit Type II Foreign Workers".

(3) Where an enterprise that has obtained a temporary factory registration in accordance with Article 34 of the Factory Management and Counseling Act has previously employed foreign labor, and has obtained specific factory registration under Article 28-6 of the Factory Management and Counseling Act, and its original disposition letter from the Administration meets the requirements of the

preceding subparagraph and it is necessary to submit a new application.

(4) Where an enterprise that originally obtained factory registration and has previously employed foreign labor has obtained specific factory registration under Article 28-5 of the Factory Management and Counseling Act for an integrated factory including both the original factory registration scope and newly added scope, and its original disposition letter issued by the Administration meets the requirements subparagraph (2).

The term "farmers' organizations" in the preceding Paragraph refers exclusively to farmers associations, fishermen associations, and agricultural cooperatives as defined in Item 7, Paragraph 1 of Article 3 of the Agricultural Development Act.

3. The determination of the application date shall be based, for applications submitted by registered mail, on the postmark of the date of mailing; and for applications delivered in person to the Administration, on the date of receipt by the Administration.

4. Required documents for specialized manufacturing process cases:

(1) Application Form for Manufacturing Industry Enterprises Seeking Assistance in Recruiting Foreign Labor (Form M343).

(2) Equipment List for Manufacturing Industry Enterprises Applying for Assistance in Recruiting Foreign Labor (Form M343A).

(3) Factory certification documents: One of the following documents must be provided:

i. A copy of the factory registration certificate.

ii. For entities meeting the criteria under Subparagraph 3, Paragraph 2 of Article 2, a copy of the original temporary factory registration and specific factory registration certificates must be attached.

iii. For entities meeting the requirements of Subparagraph 4, Paragraph 2 of Article 2, a copy of the original factory registration and specific factory registration certificates must be attached.

(4) Machinery and equipment certification documents:

i. The most recent year's profit-seeking enterprise income tax payment certificate filed with the tax authority shall be provided (including the income statement and tax calculation sheet, balance sheet, and a detailed list of machinery and equipment in the property inventory).

ii. Where a newly established company is unable to submit the supporting materials specified in the preceding Paragraph, or where newly purchased machinery and equipment are not yet listed in the property inventory attached to the certificate mentioned in the preceding subparagraph, the following must also be submitted: a copy of the business tax return (Form 401 or Form 403), and copies of actual payment vouchers for the newly purchased machinery and equipment (including full-amount equipment invoices, import declarations issued by customs, documents against payment, documents against acceptance, or others).

iii. If business tax filing has not been completed at the time of application, in addition to attaching proof of actual payment for the purchased machinery and equipment, an affidavit (as in Attachment 1) must be submitted, undertaking that the amount of the purchased machinery and equipment will be listed in the fixed assets column of the first business tax return (Form 401 or 403), and that the aforementioned tax return will be submitted to the Administration for reference within three months after receiving the approval letter from the Administration.

iv. For companies that have obtained merger or split-up and change registration from the competent authority, if the machinery and equipment are not yet listed in the property inventory attached to the annual tax return of the surviving, newly established, or existing company, the following documents must be attached:

(i) The merger agreement or split-up plan.

(ii) The most recent financial report audited and certified by a certified public accountant (the property inventory for the change registration) or the property inventory certified by a certified public accountant.

(5) Factory production flowchart and factory floor plan.

(6) Company profile, name of the primary product, images, and descriptions of their uses.

(7) For resource-recycling industries, one of the following qualification documents must also be attached: permit to reuse industrial wastes, certification of passing the announced reuse inspection, public or private waste treatment institution, recyclable waste treatment business, or industrial waste joint disposal and treatment institution.

Applicants meeting the requirements of Items 2 or 3, Subparagraph 3 of the preceding Paragraph shall also attach a copy of the most recent employment permit letter issued by the Ministry of Labor for verification.

Applicants meeting the requirements of Items 2 or 3, Subparagraph 4 of Paragraph 1 shall provide a copy of the uniform invoice issued for the sale of manufactured products for verification.

5. The determination of machinery and equipment shall be made on a factory-site basis, according to the following standards:

- (1) Property inventories or newly acquired machinery and equipment shall be limited to those meeting the designated manufacturing processes as outlined in Addendum 5 of Paragraph 1, Article 24 of the Ministry of Labor's Review Standards.
 - (2) Where a company has more than one factory site, applications may be submitted sequentially for the same property inventory for each factory site. However, the property inventory must clearly indicate the factory site to which each item of machinery or equipment belongs.
- The determination of the machinery and equipment in the preceding Paragraph shall be based on the completed delivery and installation and the engagement in actual production operations.

6. Industry classification standards are as follows:

- (1) The industry category listed on the factory registration certificate shall comply with the designated industry categories and their definitions specified in Addendum 5 of Paragraph 1, Article 24 of the Ministry of Labor's Review Standards.
 - (2) The determination shall be made based on the company profile, name of the primary product, images, and descriptions of their uses.
 - (3) Where a single factory site produces two or more primary products, the determination shall be based on the product with the highest proportion of total business revenue. Where necessary, the determination of the primary sales product may be based on the finished goods production, sales, and inventory statement submitted to the tax authority in profit-seeking enterprise income tax filings. For factories established for less than one year, the determination may be based on the intended use of the machinery and equipment.
- For applications for professional factory sites designated as Grade A+ (35%) under Addendum 5 in Subparagraph 1 of the preceding Paragraph, all machinery and equipment within the entire factory shall be solely engaged in one of the following processes: printing, dyeing and finishing, metal casting, metal forging, metal surface treatment, or metal heat treatment.

7. Each business division of the Administration, when reviewing applications submitted by manufacturers within its jurisdiction for assistance in recruiting foreign labor, shall first verify whether the application meets the eligibility requirements. If the application does not meet the requirements but can be corrected, the applicant manufacturer shall be notified in writing to make corrections within one month from the day following the issuance of the notice; if the applicant manufacturer fails to make corrections after being notified, or if corrections cannot be made, the application shall be denied.

8. Upon completion of the document review under the preceding Article, if the application meets the requirements, the relevant documents shall be prepared and submitted to the review meeting for examination.

The review meeting referred to in the preceding Paragraph may, when necessary, be convened in consultation with the Workforce Development Agency, Ministry of Labor (hereinafter referred to as the "Workforce Development Agency"). Applications submitted by farmers' organizations may also be examined jointly with the Ministry of Agriculture.

9. Any of the following circumstances shall be submitted to a re-review meeting for examination and decision:

- (1) Where the review meeting raises doubts regarding the applicability of the Directions to the application.
 - (2) Where the business divisions of the Administration and the industrial policy division fail to reach consensus on whether the application complies with the requirements.
- The findings of the review meeting shall be further processed by the relevant business divisions of the Administration in accordance with standard case handling procedures.

10. The re-review meeting shall be co-chaired by the Deputy Director-General of the Workforce Development Agency and the Deputy Director-General of the Administration.

11. For first-time Grade A+ (35%) applications, or for applications involving changes in industry classification due to changes in the primary product pursuant to Subparagraph 1, Paragraph 2 of Article 2, on-site factory inspection shall be conducted. On-site inspections may also be conducted on a case-by-case basis if any of the following circumstances exist and the review meeting or re-review meeting resolves that an on-site factory inspection is necessary:

- (1) Where the amounts submitted for machinery and equipment purchases, business sales revenue under Subparagraph 4, Paragraph 1 of Article 4, or the uniform invoices issued for the sale of

manufactured products under Paragraph 3 of Article 4 are unusually low.
(2) Where the factory registration documents indicate an unreasonably small, making it difficult to believe the production activities stated in the application can be conducted.
(3) Cases involving whistleblower reports.
(4) Other special circumstances.
On-site inspections for applications under the preceding Paragraph may be conducted in consultation with the Workforce Development Agency. For applications submitted by farmers' organizations, the Ministry of Agriculture may also be requested to conduct the factory inspections. Inspection records shall be prepared (see Attachment 2).

12. For the application and examination process for manufacturing industry enterprises recruiting foreign labor, please refer to Attachment 3.

Attachments : M343 Application Form for Manufacturing Industry Enterprises with Specialized Manufacturing Processes to Recruit Foreign Labor.pdf
M343A Equipment List for Manufacturing Industry Enterprises with Specialized Manufacturing Processes Applying for Assistance in Recruiting Foreign Labor.pdf
Attachment 1 Declaration Form (Sample).pdf
Attachment 2 Inspection Records of Manufacturing Industries Applying for Recruiting Foreign Labor Case.pdf
Attachment 3 Application and Examination Process for Manufacturing Industry Recruiting Foreign Labor.pdf

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