

RELOCATION GUIDE

Taiwan



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Overview

Taiwan is a small island residing in East Asia and has a total population of 23.3 million. Because of its small and compact size, it is easy to navigate the Taiwan map.

Over the years, Taiwan has been quite a preferred destination for expats who are planning to relocate elsewhere. Moreover, due to the availability of all the requirements, it is easy for expats to settle in Taiwan from all over the globe.

With its subtropical climate, heated summers in Taiwan last from April to October whereas winters are short and mild.

Industry wise, Taiwan has excelled in the semiconductor, optoelectronics, information technology, communications, and electronics fields. At present, the economy is shifting toward nanotechnology, biotechnology, optoelectronics, and the tourism service industry.



Working Visa

If you are a foreign national who wants to work in Taiwan, officially known as the Republic of China (ROC), you must get all three of the following:

- Taiwan Work Permit, which authorizes you to work
- Taiwan Work Visa, which allows you to travel to Taiwan for the purpose of employment
- Taiwan Residence Permit (Alien Resident Certificate (ARC)), which allows you to live in Taiwan long-term

1. Taiwan work permit

It is your employer who has to get a Taiwan work permit for you. They can apply for your work permit in one of the two following ways:

Online, through the website of the Workforce Development Agency (WDA) of the Ministry of Labor; or

By submitting the application at the reception counter of the Workforce Development Agency of the Ministry of Labor (either in person or by registered mail)

2. Residence permit

Even though the Taiwan work permit allows you to work and the work

visa allows you entry into the country, you cannot stay in Taiwan longer than 90 days unless you have a valid residence permit.

The residence permit for Taiwan is called an Alien Resident Certificate (ARC) and must be obtained from a local service center of the Taiwan National Immigration Agency.

The ARC can be issued for one, two, or three years and is renewable.

3. Taiwan work visa application

a. Applying for a Taiwan work visa at a Taiwan diplomatic mission

- Complete the Taiwan Work Visa Application Form online ([here](#)). Print it and sign it.
- Collect the required documents (see Page 5)
- Submit the application form and the documents at a Taiwanese diplomatic mission in person within 30 days of completing the online application.
- When you complete the application form, you will have to select which diplomatic mission you will apply in from a dropdown menu.
- You may apply at any mission, but you are advised to apply

in the one in your country. If there's no Taiwanese diplomatic mission in your country, apply to the nearest one.

- Wait for the Taiwan work visa to be processed
- The diplomatic mission staff could also request an interview, if they think it is necessary
- If they think your application requires additional examination, they will forward it to the Bureau of Consular Affairs in Taiwan, who will notify them of what decision to make.
- Collect your passport. If your application was approved, your visa will be affixed to your passport
- After entering Taiwan, apply for a Taiwan residence permit at a local service center of the National Immigration Agency within 15 days.

b. Applying for a work visa once you're already in Taiwan

If you are already in Taiwan with a Visitor Visa for employment purposes (such as business, investment, employment-seeking), you do not have to leave the country to apply for a Resident Visa. You can apply to turn your Visitor Visa into a Resident Work Visa at the Bureau of Consular Affairs in Taiwan.

You must apply for the Taiwan Resident (Work) Visa after your employer obtains your work permit, and at least 8 days before your Visitor Visa expires.

Once the BOCA issues your work visa, you must apply for a Taiwan residence permit at a local service center of the National Immigration Agency within 15 days.

Required Documents

A passport valid for at least six months

A duly completed application form with two passport-size photos in color taken within 6 months

Supporting documents or official letters of approval from a competent authority of Taiwan

Other Relevant documents

Health Certificate if applicable

[Visit the official Ministry of Foreign Affairs website for more info](#)





Tax

In Taiwan, taxes must be filed from before May 31st. As a foreigner, you might be wondering how to file a tax return and what the regulations are. Luckily Taiwan has made it easy by creating an online tax filing system that you can complete from your computer, although you do still have to physically send some forms to the tax office.

1. Timing

Between May 1st to May 31st after the tax year (tax year is same as calendar year).

If you are leaving the country and do not plan to return to Taiwan, you must file an early tax return within 10 days before you leave. We recommend going to the tax office in person for an early filing.

2. What makes me eligible?

You become a Taiwan tax resident if you stay in Taiwan longer than 183 days, or you are a Taiwan national and have household registration (戶籍) in Taiwan and visit for at least one day. The address in your ARC is not household registration, it's a registration process from the local

administrative office (戶政事務所).

If you stay less than 90 days in Taiwan, in general you do not have to file taxes, and VAT or sales taxes are reimbursable.

If you worked in Taiwan and stayed over 90 days, you need to pay taxes on your Taiwan based salary even if your income came from overseas.

If you stayed in Taiwan between 90-183 days in a calendar year then you need to pay a fixed rate of 18% income tax (your company may have deducted this from your salary already).

3. Tax rates

A non-resident alien residing in Taiwan for less than 90 days in a calendar year is subject to 18% withholding tax (WHT) on salary remuneration received from a Taiwan-registered entity. Remuneration received from an entity registered outside of Taiwan is tax exempted.

A non-resident alien residing in Taiwan for more than 90 days but less than 183 days in a calendar year is subject to tax at a flat rate of 18% on

Taiwan taxable salary income, regardless of where the remuneration is paid.

A resident alien is subject to the following progressive tax rates for 2022 IIT return filing (those staying in Taiwan for more than 183 days):

Individual income tax rates:

Taxable income TWD		Tax Rate	Less Progressive difference (TWD)
Over	Not Over		
0	560,000	5%	0
560,001	1,260,000	12%	39,200
1,260,001	2,520,000	20%	140,000
2,520,001	4,720,000	30%	392,000
4,720,001	and above	40%	864,000





Transportation

Few cities in East Asia are easier to traverse than Taipei and Kaohsiung. Getting from point A to B in these cities is actually a cinch with minimal preparation.

The official MRT kiosk maps shows information about each station's location, timetables, and accessibility facilities when you click on each station. You can also find the fares and travel times between stations as well.

Another excellent option for getting around the cities are their extensive bus system. Buses in cities cover sections of the city and surroundings that aren't well serviced by the MRT, although most areas of interest to travellers are more easily reached by the metro and walking than by bus. Compared to the metro, bus journeys are slightly cheaper. Most fares are just NT\$15, paid either upon entering (上) or upon exit (下). Paying with an EasyCard is the simplest and quickest method.

Easycard (悠游卡)

The Taipei Easycard, or 悠遊卡 (Youyou Ka), allows passengers to conveniently ride the Taipei MRT or bus systems and Kaohsiung MTR

without the need to constantly search for loose change. 7-11, Family Mart, and other convenience stores (even bicycle rentals!) also accept the Easycard for payment.

Easycard can be purchased at all MRT stations and convenience stores such as 7/11 or FamilyMart generally for NT\$100, with the exception of limited issue cards with special designs which will be more expensive. Card are issued with no balance, so be sure to recharge the card with some credit after purchase. All credit can be later refunded at MRT stations.



Easycard (悠游卡)

Private car service

Taxis are abundant in major cities within Taiwan, but expect to pay by cash. When traveling to distanced remote areas, it is best practice to agree to a full amount with the driver beforehand.

Should you wish to pay with your international/local credit card instead, Uber is also available and common.



Lease Agreement

Lease period

When renting property in Taiwan it is usual to sign a one-year contract, though some leases are for shorter periods of six months or a school semester. Some landlords ask for a Taiwanese citizen to act as a guarantor and co-sign the lease.

Security deposit

Most landlords require a deposit to be paid, which is refundable at the end of the lease term provided there is no damage to the property and there are no outstanding bills. Deposits are usually around one or two months' rent, although it can be three. Some landlords may ask for 6, 12 or 24 months' rent in advance.

Diplomatic clause / Termination

There is not diplomatic clause usually permitted in Taiwan leases. Terminations are pretty standard and will be outlined in the lease agreement. Usually there will not be a termination allowed during the first 12 months of the lease. Afterwards, termination will be allowed with a 30-60 days written notice and a penalty of 1 months rent.

Types of leases

There are two acceptable kinds of leases which cover most assignee's situations. Both corporate and personal leases are agreeable to most landlords. You can view a standard Taiwan rental contract [here](#).

Rental payment cycle

Rent is paid either quarterly or monthly.

Utilities

Costs are typically not included in the rental price. Tenants should be prepared to pay the utility costs such as gas, water and electricity. Some rentals will include the building maintenance and garbage collection, but not all.

Real estate agent fees

Real Estate Agents will charge a fee which is based upon the price of the rental property. It is customary for the fee to equal 1 months rent and to be paid by the tenant.

The upfront costs for securing a new apartment in Taiwan will be equal to about 4 months rent: First month's rent, 2 months security, realtor fee equal to 1 month's rent.

Residential Areas in Taipei

Unlike some other cities around Asia, Taipei does not have a distinctive Expat area where expatriates reside. Rather, foreigners of all kinds can be found living across different districts within the city. People tend to make the decision of where to live based on what they would like to be surrounded with – whether that be a buzzing cultural neighbourhood, a foodie paradise, childcare & education, or close access to lush nature.

Tianmu (天母)

Many expats gravitate towards the northern Tianmu area as it is the host to most of the international schools within Taipei (English, French, American and Japanese, ref P.16). The community around Tianmu has therefore developed for these type of residences; filled with foreign cuisine, architecture and shopping. You can find establishments that are geared toward an English-speaking audience, with shop signs and shop items often listed in English.

Because of its existing popularity with US expatriates, the district continues drawing in new foreigners and their families. Here, you can find foreign schools ranging from elementary up to

high school.

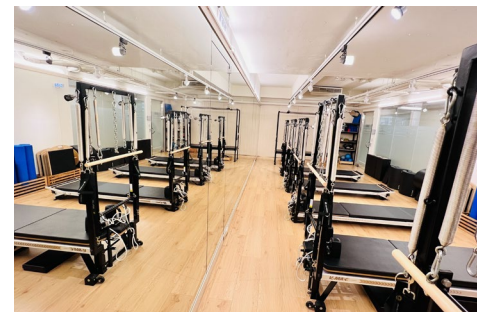
Tianmu also hosts a variety of international cuisine. You can find some locally iconic and highest-rated restaurants such as [Saffron Fine Indian Cuisine](#), [Chili's Grill & Bar](#), [The Spice Shop](#) located here.

Nature, sports and weekend activities are ever present in Tianmu. You can find yourself hiking the Tianmu trail, taking a boxing/yoga class, and even biking around the Tianmu river on the same day.



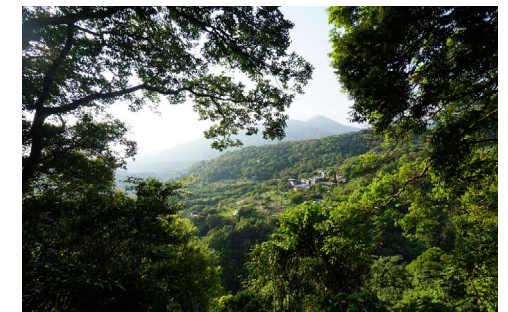
Nature

- [Tianmu Historic Trail](#)
- [Tianmu park](#)
- [Tongde park](#)
- [Tianmu sports park](#)



Health & Fitness

- [True Yoga Fitness](#)
- [SmartCare Pilates](#)
- [Mixed Martial Arts Gym](#)
- [World Gym](#)



Residential Areas in Taipei

Zhongshan/Dazhi(中山/大直)

Zhongshan district was previously recognised as Taipei's city tourist industry, filled with large hotels and international restaurants. The northern section of this district is known as Dazhi, hosting the Dominican International school which is a private English language Catholic school serving kindergarten to high school.

The residential buildings in Dazhi are relatively new and sleek. This environment is favored by expats for its options for entertainment and shopping. The most-visited being the Miramar Entertainment Park (美麗華百樂園), which is a massive new-age shopping and entertainment complex built to provide visitors with a full-days worth of entertainment and dining.

Costco and Carrefour are located in the nearby Neihu area to give expats numerous choices of western ingredients should they decide to get a taste of home.



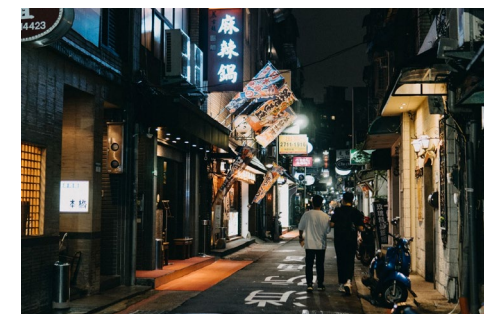
Shopping

- [Miramar Entertainment Park 美麗華百樂園](#)
- [Zhongshan Linear Park 心中山縣形公園](#)
- [Shin Kong Mitsukoshi Shopping Centre 新光三越](#)
- [Shaungcheng Street Night Market 雙城街夜市](#)



Culture

- [Lin Sen Bei Lu 林森北路](#)
- [Chifeng Street 赤峰街](#)
- [SPOT Taipei Film House 光電臺北電影院](#)



Residential Areas in Taipei

Da'an(大安)

Comparatively, Da'an is a modern and well-connected district that is popular with the Taipei expat community. This area has been populated with cafes, restaurants, boutique stores and shopping malls due to the English-teaching community that reside near the Taiwanese universities.

Due to its amenities and convenience (with six of the city's MRT lines running through it), you will find this area relatively more expensive in its standard of living cost.

Living in Da'an will give you direct access to Da'an Forest Park, one of the city's largest green spaces, the weekend Jade and Flower markets, as well as Zhongxiao Dunhua and Zhongxiao Fuxing shopping areas.

Nature

- [Da'an Forest Park 大安公園](#)
- [Fuzhoushan Park 福州山公園](#)



Shopping

- [Yongkang street 永康街](#)
- [Pacific Sogo 遠東SOGO](#)
- [Ming Yao Department Store 明耀百貨公司](#)



Culture & Nightlife

- [Zhang Men Brewing 掌門精釀](#)
- [Draftland](#)
- [Sappho Live](#)
- [Linjiang St. Night Market 臨江街夜市](#)





Housing Resources

Real estate agents

- Find a list of english speaking real estate agents: [here](#).

Websites

- The most popular apartment/house listing website in Taiwan: [591 Housing](#)
- Real Estate Information Platform: [Ministry of the Interior](#)
- [Compilation of service apartments](#): [here](#).

Miscellaneous resources

- Facebook Listings of apartments from direct landlords: [Rental Taiwan](#), [Rental Apartments in Taiwan](#), 台北租屋
- English listings: [My Room Abroad](#)



Banking

Money

The currency used in Taiwan is the New Taiwan Dollar (NTD), which is subdivided into 100 cents. In common usage, Taiwanese money is often referred to as kuài or yuán, although this is not to be confused with the Mainland Chinese Yuán.

- **Notes:** 100 NTD, 200 NTD, 500 NTD, 1,000 NTD, 2,000 NTD
- **Coins:** 1 NTD, 5 NTD, 10 NTD, 20NTD, 50NTD

Opening a bank account

Taiwan has a sophisticated banking system, and expats have a wide variety of options when it comes to managing their finances.

Banking hours

Banking hours can vary but are generally from 9am to 3.30pm, Monday to Friday. Some banks are open from 9am to 12.30pm on Saturdays.

Banking institutions of choice

Expats moving to Taiwan have many sound banking institutions to choose from. Local banks that are popular with expats include CTBC Bank, Bank of Taiwan and Taichung Bank. Alternatively, expats can open an account at a local branch of a foreign bank such as HSBC, Barclays, Citibank or Standard Chartered.

While many new arrivals use foreign banks in Taiwan, this may not always be possible as some employers insist on paying salaries directly into a Taiwanese bank account.

Documents needed

In order to open a bank account in Taiwan, expats will need an Alien Resident Certificate (ARC). Other documents that may be required include a passport or other proof of identity, and proof of residence. A minimum deposit is also required when opening an account.



Healthcare

In Taiwan, public health insurance is managed by the National Health Insurance (NHI) Administration. It is compulsory for all Taiwanese residents, which includes foreigners working in the country.

Expats and their family members using one of Taiwan's public health facilities are given access to subsidized medical care. Services offered at public hospitals are broad, and cover everything from traditional medicine to emergency care and treatment.

Although public hospitals are world-class in their delivery of healthcare and essential treatment, the problem is that patients seeking treatment may experience long waiting times at public facilities.

Most foreigners in Taiwan make use of government-sponsored healthcare through the National Health Insurance scheme. It is compulsory for expats living in Taiwan for more than four months or those that hold an Alien Resident Card (ARC) to join the NHI.

Enrollment

Expats and family members that arrive within the first few weeks are likely to be enrolled in the system by their employer. In normal circumstances, employees make contributions from their salaries.

For family members, dependents, self-employed residents, and students, the process is different, as they have to register at a hospital within 4 months of obtaining their residence status. During this period, especially before authorities confirm that individuals are fully registered in the NHI scheme, it is recommended to take out private health insurance.

Expats that are fully enrolled are issued a health insurance card. It is advisable to keep this within arm's reach, which must be presented at public healthcare facilities to receive the full benefits.

As with many well-developed countries, the problems experienced in public facilities can limit the healthcare experience received by patients. Many expats rely on public facilities because of their heavily subsidized medical care, however a large number of expats and their family members also utilize Taiwan's high-quality private hospitals and facilities.

The good news for expats living in Taiwan is that many urban private hospital settings specifically reach out to the expat market. These facilities are staffed with English-speaking doctors and nurses.



Education

The majority of international schools in the city follow the American curriculum and teach through English. A selection of others teach the International Baccalaureate or European curricula, and religious ethos schools are also becoming common.

On the right, we have compiled the top international schools in Taipei, Taichung and Kaohsiung

- **Taipei**

[Taipei American School](#)

[Taipei European School](#)

[Grace Christian Academy](#)

[Dominican International School Taipei](#)

[Morrison Academy Taipei](#)

- **Taichung**

[Morrison Academy Taichung](#)

[Cornel English School](#)

[Wagor International School of Excellence](#)

[American School in Taichung](#)

[Mingdao High School](#)

- **Kaohsiung**

[Morrison Academy Kaohsiung](#)

[Kaohsiung American School](#)

[I-Shou International School](#)



Greetings and working cultures of Taiwan

The people of Taiwan value hard work, patience, humility, friendliness and respect for others. They are highly motivated and centered around the extended family, their most important economic resource.

Helpful working culture customs

The following points will differ significantly on the type of company you are a part of. However, on a general basis, it is good to be aware of some more traditional customs and practices.

- The oldest or most senior person should be greeted or introduced first out of respect.
- A slight bow of the head is usually an accepted form of greeting.
- Handshakes are also very common among acquaintances and friends. Men typically wait for a woman to extend her hand. Note that the handshake may not be held as firm as is anticipated in countries like Australia.
- Generally, Taiwanese look directly at their counterpart and maintain eye contact when greeting another person. Maintaining eye contact is seen as a sign of respect.
- Entertaining is required to be successful in business in Taiwan and should never be regarded as a waste of time. Choosing the right restaurant and entertaining well can greatly enhance your chances of success.
- Gift giving is common in business. Suggested gifts: scotch, ginseng, desk attire.
- Speaking even a few words of Chinese is greatly appreciated.
- Revere the elderly. Hold doors, rise when the elderly enter a room, give the elderly your seat, etc.

Internet and service provider

Taiwan has three main service providers, and all offer a variety of home and mobile services:

- Chunghwa 中華電信
- Taiwan Mobile 台灣大哥大
- FarEast 遠傳



中華電信



台灣大哥大
Taiwan Mobile





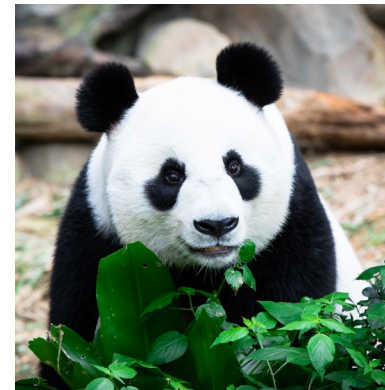
Things to do

Dining

Taiwan has much more to offer than the great city of Taipei. There is a lot to discover, and the food is a good starting point. Apart from local traditional flavors and spices, the Taiwanese cuisine has received significant influences from mainland China and Japan over the years. One example is the “Xiaochi”, the Taiwanese counterpart to tapas or dim sum, which is an exciting and essential part of the Taiwanese food culture that you have to try. The best places to find and enjoy different types of Xiaochi are the various night markets (夜市) and food streets in Taiwan. You can find night markets in every major city in Taiwan.

Festivals

The island of Taiwan hosts many fascinating festivals throughout the year, such as the Chinese New Year, the Lantern Festival, the Dragon Boat Festival, the Moon Festival and many more. In Yenshui, where one of the most ancient festivals in the world is held (during the time of the Lantern Festival), you can see the famous fireworks. Thousands of fireworks have been launched into the city’s skyline for over 200 years, and colorful parades accompany the spectacle.



Temples

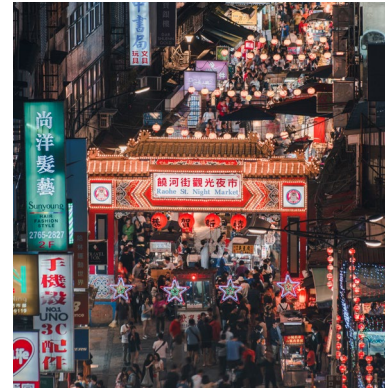
Taiwan has over 14,500 recorded temples of all shapes and sizes. Generally, one can say that Taoist temples are more magnificent and colorful, while the Confucian temples are rather simple and impress with their factual rigor.

A visit to the Taiwan Opera should also be included in your to-do list. The language used is a stylized combination of the literary language and the vernacular form of the Taiwanese Hokkien. The stories are mainly based on traditional folk tales of the southern Fujian region (mainland), although in recent years, the ancient stories of the island itself are performed as well. The Taiwanese Opera is considered as the embodiment of Taiwanese history and tradition.

Hiking

Some of Taiwan's most popular pastimes include hiking in the scenic national parks; diving and snorkelling between the coral reefs at the southeast coast; and relaxing in the hot mineral springs found all over the island.

Basketball and baseball are probably the most popular sports in Taiwan, and you will find facilities everywhere. Golf, however, is also becoming more popular as the island offers great Golf courses. Other popular sports, which are also practiced by many of the Taiwanese, are badminton, volleyball, soccer, and tennis.





Relocating your pets

To bring a cat or dog into Taiwan, the animal must have been fitted with a microchip and have been raised in its home country for at least six months prior to entering Taiwan.

Taiwan is a rabies-free country and has strict quarantine regulations for cats and dogs entering the country. All pets must have a rabies vaccination; only inactivated vaccinations are accepted.

Import permit

An application for an import permit should be made at least 30 days before travelling. More time should be allowed if a pet is being transported from a rabies-infected country to ensure that quarantine space will be available.

The following documents are needed to support the application:

- Completed application form, which can be done [online](#).
- Copy of the applicant's passport
- Valid rabies vaccination certificate issued by a veterinary clinic in the home country. The certificate written in either Chinese or English should state:
 - Breed, age, sex and microchip number of the animal
 - Rabies vaccination date, and whether the vaccination was a

primary or booster vaccination

- If there have been any cases of rabies in the home country in the previous two years

Once all paperwork has been submitted successfully, permits are usually ready within three working days. The final permit states the animal's approved import dates and the quarantine premises if it is coming from a rabies-infected country.

The animal's owner is responsible for arranging transport to the designated quarantine facility. Public transport may not be used; however, taxis, private and rental cars are permitted.

Useful contacts

Moving services

- [Kang Fu Moving](#)
- [Shengmei Moving Company](#)
- [AGS Movers](#)

Car rental

- [Avis](#)
- [kkday](#)
- [Chailease Auto Rental](#)
- [Hertz](#)

Immigration matters

- [National Immigration Agency Republic of China \(Taiwan\) Service Center](#)
- [Taiwan Employment Gold Card Office](#)

Taxation

- [National Taxation Bureau of Taipei, Ministry of Finance](#)

Healthcare

- [Ministry of Health and Welfare](#)

Taiwan Tourism

- [Taiwan Tourism Board](#)

Transportation

- [Transport Guide](#)
- Taxi Hotline 0800-055850

Emergency

- Ambulance 119
- Fire Brigade 119
- Police 110

Housing

- [List of Real Estate Agents with Foreign Language Service](#)

Postal Office

- [Chunghwa Post Co. Ltd.](#)

Miscellaneous

- Foreigners in Taiwan Hotline 1990

Contact the LVI Associates team today for more information on how to partner with us, or follow us on social media for the latest market research and talent insights.

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