


Content

Title :	Directions for Accounting Firms Applying to Bring Foreign Students to the Republic of China for Internships 
Date :	2017.05.23
Legislative :	1. Full text of eight points adopted and issued 4 August 2006 per Order No. Financial-Supervisory-Securities-VI-0950003733 of the Financial Supervisory Commission, Executive Yuan; effective immediately 2. Point 6 amended and issued per 23 May 2017 Order No. Financial-Supervisory-Securities-Auditing-1060017096 of the Financial Supervisory Commission; for immediate implementation

Content : Point 1

These Directions are specially adopted to facilitate internships in the Republic of China ("Taiwan") by talented foreign persons at the level of junior college or higher during their academic study years, to promote mutual understanding and pave the way for future recruitment of talent.

Point 2

An accounting firm may apply to the Financial Supervisory Commission (FSC), Executive Yuan for foreign students at the level of junior college or higher ("foreign students") to visit Taiwan for internships, unless there is a likelihood that doing so would violate public order or good morals, jeopardize national security, the public interest, public health, or pose a significant occupational accident hazard. After the FSC has given approval, the foreign student who will come to Taiwan for the internship may present the approval letter to a Taiwan representative office abroad to apply for a visa; however, the representative office abroad retains the power to decide ex officio whether to issue the visa.

Point 3

The term "accounting firm" in these Directions refers to an accounting firm organized in accordance with the Certified Public Accountant Act.

Point 4

Foreign students coming to Taiwan for an internship shall be limited to those enrolled at an overseas school that is listed on the Reference List of Foreign Higher Educational Institutions compiled by the Ministry of Education.

Point 5

A foreign student coming to Taiwan for an internship may not change the content of the internship plan. During the internship period, the student may not change internship host unit without permission.

Point 6

To apply for a foreign student to come to Taiwan for an internship, the accounting firm shall file an application accompanied with the following documents to the FSC in advance of the internship:

1. application form;
2. basic data form for the foreign student;
3. internship plan (shall specify the content of the internship, location, start and end dates, internship advisor, internship expenditures, grants, and living subsidies);
4. photocopy of the foreign student's passport, Alien Resident Certificate, or Alien Permanent Resident Certificate;
5. a certificate of school enrollment of the foreign student.

Point 7

The maximum period for which permission may be granted for an application for foreign student to come to Taiwan for an internship is 6 months. If at the end of the period there is a need to continue the internship, one extension may be applied for on a one-time only basis, for a period that may not exceed the originally permitted period.

A unit that wishes to apply for an extension under the preceding paragraph shall submit a statement that the student has performed well in the internship and has not violated any laws, regulations, or rules.

Point 8

A foreign student coming to Taiwan on an internship shall scrupulously abide by all laws, regulations, and rules of Taiwan, and may not engage in work that is inconsistent with the content of the internship.