

# e-Tax alert

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## Taiwan – COVID-19: Easing Border Controls for Business Travelers

Starting March 7, 2022 (00:00am, TWT), Taiwan's Central Epidemic Command Center (CECC) eased border measures for nonresident business travelers entering Taiwan.<sup>1</sup> Nonresident business travelers no longer need to apply for special entry permits through their employers who then apply with the relevant governing authorities.

Now, nonresident business travelers are able to directly apply for special entry permits at the Taipei Economic and Cultural Office (TECO) after receiving work permits issued by the Ministry of Labor (MOL).

Furthermore, after entering Taiwan, nonresident business travelers are able to apply for their Alien Resident Certificate (ARC) with the Ministry of National Immigration Agency (NIA).

permits. One manifestation of this is that foreign employees, now, can directly apply for work permits and special entry permits through TECO in their local jurisdiction.

### Background

Previously, employers were required to apply with relevant governing authorities to obtain special entry permits for each individual employee on a project basis. Further, work permits and special entry permits for foreign employees were granted based on the project's economic contribution to Taiwan, one of several conditions set by TECO for the authorization of emergency entry visas.

### New Situation

With COVID-19 stabilizing in Taiwan, beginning March 7, such regulations and conditions for foreign work permits and special entry permits have eased. Now, foreign employees are able to directly apply for work permits and special entry permits through TECO in their local jurisdiction. For applications with TECO, foreign employees will need to have received a work permit issued by the MOL. They will need to present to TECO:

- their work permit,
- the employment contract with their employer,
- a declaration letter stating the employee will follow Taiwan's COVID-19 regulations and quarantine/self-isolation regulations,
- their passport and passport-style pictures,
- a flight ticket, and
- proof of quarantine hotel reservation, etc.

### KPMG Observations

Restrictions imposed on the entry of nonresident business travelers prior to March 7 due to the COVID-19 outbreak in Taiwan had impacted business travelers and globally-mobile employees. This meant longer and more complicated visa application procedures, postponing relocation plans, and delaying assignments and increasing costs for employers.

In light of the diminishing threat of COVID-19 in Taiwan and a situation that is becoming more stabilized, the government is taking steps to relax such regulations and conditions for foreign work permits and special entry

If the working period of foreign employees exceed 180 days, foreign employees will need to obtain an ARC by applying with the NIA.

#### KPMG Note

As TECO is located in different jurisdictions and has various document requirements, it is recommended to confirm with the respective TECO office regarding the required application documents.

### Measures on Easing Border Regulations for Foreign Business Travelers from March 7, 2022

Effective March 7, 2022 (00:00am, TWT), Taiwan is allowing nonresident business travelers to enter Taiwan. Regulations governing special entry permits for foreign nationals and nationals from the People's Republic of China ("China") – including Hong Kong and Macao – are set out as follows:

- Foreign nationals: Foreign nationals may enter Taiwan for business activities including business visits, investment, fulfillment of contractual obligations, and employment obligations; applicants should apply for a special entry permit at a Republic of China (R.O.C.) overseas representative office.
- Nationals from China, Hong Kong, and Macao: Nationals from China, Hong Kong, and Macao may enter Taiwan to fulfill contractual obligations or as part of internal transfers within multinational enterprises. For Chinese nationals, the company or institution assigning them should apply for their special entry permits via NIA's online application system. Hong Kong and Macao nationals may apply for special entry permits at TECO in Hong Kong or Macao, or at an R.O.C. overseas representative office in their place of residence.<sup>2</sup>

### Rules on RT-PCR Testing for Travelers

**Effective January 4, 2022** (00:00am, TWT), travelers entering Taiwan are required to present a COVID-19 RT-PCR test report that is collected within a two-calendar-day period prior to their flight's departure. The two-day period is calculated from the date of "specimen collection date" i.e., molecular testing date, rather than the test result's reporting date. Travelers should make sure their COVID-19 RT-PCR test report meets such requirements before boarding their flight to Taiwan.<sup>3</sup>

Moreover, **effective January 11, 2022** (00:00am, TWT), travelers arriving in Taiwan on-board long-haul flights from America, Europe, the Middle East, New Zealand, and Australia are being required to undergo rapid RT-PCR

testing funded by the Taiwan government upon landing. Travelers who have tested negative are able to proceed to Customs and Immigration, then take a quarantine vehicle to a quarantine hotel or a government quarantine facility where they will complete quarantine requirements. For travelers who test positive, after relevant document inspection is completed, they will be transported to a designated hospital.<sup>4</sup>

### Rules on Quarantine and Self-Isolation upon Arrival

Effective March 7, 2022 (00:00am, TWT), the home quarantine period required for travelers arriving in Taiwan is shortened to 10 days. Relevant regulations are set out as follows:

#### Rules on Home Quarantine and Self-Isolation

- The home quarantine period for travelers arriving in Taiwan is shortened to 10 days, followed by a 7-day "self-health management"<sup>5</sup> i.e., self-isolation on Day 11. The day of arrival is counted as Day zero (0).
- Travelers should complete their quarantine at home or the residence of a family member or friend, adhering to the "one person per residence" policy; if such policy is unable to be met, travelers should complete the required 10-day home quarantine at a designated quarantine hotel/facility.
- Family members or members of the same household who arrive on the same day may choose to quarantine together in their home or the residence of a family member or friend. In addition, they may stay in the same quarantine hotel/facility.

#### PCR Testing

- Travelers arriving in Taiwan will undergo a PCR test upon arrival on Day 0.
- On the last day of home quarantine, i.e., Day 10, travelers will take another PCR test at a designated hospital or a location designated by the local government. Travelers who test negative can continue on their 7-day self-health-management procedure.
- A total of two PCR tests will be taken.

#### At-Home COVID-19 Rapid Antigen Test

- Government-funded at-home COVID-19 rapid antigen tests will be given on the third, fifth, and seventh day of home quarantine.
- In addition, at-home rapid testing will be given on the third, sixth/seventh day of self-health management.

- At-home rapid test kits will be given at international airports/ports.<sup>6</sup>
- A total of five at-home rapid testing tests will be taken.

## Footnotes

1. “Taiwan to grant entry to nonresident business travelers beginning March 7”:  
<https://www.cdc.gov.tw/En/Bulletin/Detail/U9jbBiBX7-1zeL9bcpDqXw?typeid=158>.
2. Ibid.
3. “In response to rapid spread of Omicron variant, COVID-19 RT-PCR test reports required for inbound passengers must be issued within two days which is based on specimen collection date”:  
[https://www.cdc.gov.tw/En/Bulletin/Detail/n\\_PiQtV-5AjAKAofvmUgBA?typeid=158](https://www.cdc.gov.tw/En/Bulletin/Detail/n_PiQtV-5AjAKAofvmUgBA?typeid=158).
4. “In response to severe global COVID-19 situation, travelers arriving on long-haul flights to be required to be tested upon arrival and be transported to hospital if they test positive starting Jan. 11”:  
<https://www.cdc.gov.tw/En/Bulletin/Detail/8Pxg7-A1v6KoO-qUvqgGiA?typeid=158>.
5. “The difference between home quarantine and self-health management”:  
[https://www.cdc.gov.tw/En/Category/QAPage/SbkmnM5v0OwdDMjJ2tl\\_xw](https://www.cdc.gov.tw/En/Category/QAPage/SbkmnM5v0OwdDMjJ2tl_xw).
6. “Isolation period for close contacts of confirmed cases to be shortened to 10 days beginning March 7”:  
[https://www.cdc.gov.tw/En/Bulletin/Detail/8PQq7RYoEX3gX2a\\_N0uTbg?typeid=158](https://www.cdc.gov.tw/En/Bulletin/Detail/8PQq7RYoEX3gX2a_N0uTbg?typeid=158).



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