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法規名稱：大學校院僑生港澳學生及外國學生畢業後申請在臺實習作業要點（民國 103 年 11 月 26 日修正）

一、教育部（以下簡稱本部）為增進大學校院畢業僑生、港澳學生及外國學生（以下簡稱僑外生）與我國產、學、研等各界互動，擴大國際連結及厚植國際人才資源，執行僑生回國就學及輔導辦法第二十三條第一項、香港澳門居民來臺就學辦法第十七條第一項及外國學生來臺就學辦法第十二條第一項規定，特訂定本要點。

二、在臺未曾設有戶籍之僑外生具有下列資格之一，並取得符合第三點規定之擬實習機構同意實習文件（包括實習內容、津貼及期程等），至遲應於居留效期屆滿之二個月前，向學校提出畢業後實習之申請：

- （一）畢業當學期可取得碩士以上學位，在學期間無退學情形者。
- （二）畢業當學期可取得大學學位，在學期間無退學情形，且歷年學業成績總平均達七十分以上，經所就讀學系主管書面推薦者。
- （三）畢業當學期可取得學士以上學位，在學期間曾參加國際性或全國性之技能競賽或科技展覽，獲得獎項，或有其他領域特殊優異表現，經就讀學校或國內具公信力機構，檢具相關證明文件書面推薦者。
- （四）畢業當學期可取得學士以上學位，在學期間無退學情形，且已通過第

一階段醫師國家考試，申請接受一般醫學訓練者。

三、提供畢業僑外生實習之機構（以下簡稱實習機構）應具備下列條件之一：

- （一）本國企業、僑外投資事業最近一年營業額達新臺幣一千萬元以上，或公司資本額達新臺幣五百萬元以上之新設本國企業、新設僑外投資事業。
- （二）外國公司在臺分公司年度營業額達新臺幣一千萬元以上，或營運資金達新臺幣五百萬元以上之新設外國公司在臺分公司。
- （三）外國公司在臺辦事處採購實績達一百萬美元以上。但金融服務業在臺辦事處，不在此限。
- （四）屬於自由貿易港區設置管理條例第三條第二款所定之自由港區事業。
- （五）各目的事業主管機關所屬財團法人最近一年目的事業業務費用達新臺幣五百萬元以上。
- （六）外僑商會。
- （七）提供大專校院校外實習課程或訂有產學合作契約之企業、法人或

機構。

(八)經衛生福利部核定之一般醫學訓練計畫主要訓練醫院。

四、大學校院應指定相關單位協助提供畢業僑外生實習媒合機會及資訊。

五、大學校院對提出實習申請之畢業僑外生應依本要點規定進行審查。經評估實習機構合格，實習內容、性質與就讀科系所相關者，學校應即備齊下列資料，向本部提出實習許可之申請：

(一)申請函。

(二)申請在臺實習畢業僑外生清冊。

(三)畢業僑外生在臺實習申請表、歷年成績單及擬實習機構之同意書。

(四)實習機構相關證明文件：

1、屬企業者，其公司登記證或商業登記證、最近一年營利事業所得稅結算申報書或採購實績證明文件影本及其他足資審核之相關文件影本。但實習機構為新設企業或金融服務業在臺辦事處者，得免附最近一年營利事業所得稅結算申報書。

2、屬各部會所屬財團法人者，其立案證明、組織章程及其他足資審核之相關文件影本。

3、屬外僑商會者，應提具商會正式申請函。

4、屬提供大專校院校外實習課程或訂有產學合作契約之企業、法人或機構者，應提具實習或產學合作契約相關文件影本。

5、屬衛生福利部核定公告之一般醫學訓練計畫主要訓練醫院，應提具衛生福利部相關公告函影本。

(五)學校之相關審查紀錄。

本部必要時得會同實習機構之目的事業主管機關及相關機關審查學校所提之申請案。

學校應依本部審查結果，協助申請獲得許可之畢業僑外生申辦居留等相關事宜；其居留之准駁，應由權責機關為之，畢業僑外生不得以本部核准實習之公文作為居留核准之依據。

六、實習機構辦理畢業僑外生之實習，不得有違反公序良俗、危害國家安全、公共利益、國民健康或有發生重大職業災害危險之虞，並應視實習內容、性質，為畢業僑外生投保意外傷害相關保險。

實習機構應與實習之畢業僑外生及其畢業學校簽訂實習契約，以規範雙方權利義務。

七、畢業僑外生申請實習之許可期間，最長以至畢業後一年為限。

實習許可期間未達畢業後一年，實習期滿有繼續實習之需要者，得申請展期一次，最長以延長至畢業後一年為限，並應於期滿前一個月檢具經實習機構核章之實習展期申請單向學校提出申請，經學校審查同意展期後，由畢業僑外生持加蓋學校關防之申請表向居住地所在之內政部入出國及移民署服務站辦理居留延期。

畢業僑外生實習期間，應每三個月向學校提出經實習機構核章之實習報告，作為學校准駁實習展期之依據。畢業僑外生未依規定提出實習報告，學校必要時得通報本部廢止其實習許可。

八、已取得本部實習許可惟未能如期畢業而有違反第二點規定者，學校應即通報本部及居住地所在之內政部入出國及移民署服務站，依規定廢止其實習及居留許可。

九、畢業僑外生為具有中華民國國籍且曾在臺設有戶籍之役齡男子，應依兵役法相關法規規定辦理，不得以本部核准實習之公文申請兵役緩徵。

十、畢業僑外生實習期間，應確實遵守我國各項法律及法令規章，未經學校報請本部同意，不得轉換實習機構，並不得從事與實習內容不符之工作。

畢業僑外生違反前項規定者，實習機構應即通報學校，學校查證屬實後應即通報本部，於本部廢止其實習許可後，通報居住地所在之內政部入出國及移民署服務站廢止其居留許可，並副知相關機關。學校未處理或怠於處理，經查證屬實者，本部得視情節輕重，停止學校下一年度畢業僑外生實習申請案，或減少畢業僑外生實習之名額。

畢業僑外生如為接受一般醫學訓練者，應依衛生福利部相關規定辦理。

十一、實習機構有不當情事致影響畢業僑外生權益者，經畢業僑外生報經學校查證屬實後，畢業僑外生得與實習機構終止實習契約；學校得協助該畢業僑外生轉換實習機構，並通報本部及居住地所在之內政部入出國及移民署服務站。

畢業僑外生實習期間如有適應不佳、表現不良或實習中斷之情形，實習機構應通知學校，經學校查證屬實後，實習機構得與畢業僑外生終止實習契約，學校並應通報本部，於本部廢止其實習許可後，通報居住地所在之內政部入出國及移民署服務站，廢止其居留許可，並副知相關機關。

十二、畢業僑外生於實習期間領有之津貼，實習機構應於給付時依所得稅

法相關規定扣繳所得稅。該畢業僑外生於一課稅年度內在我國境內居留合計滿一百八十三天者，並應辦理所得稅結算申報。

十三、畢業僑外生在臺居留期間應依全民健康保險法之規定參加全民健康保險。

十四、本部得組成訪視小組，定期或不定期至學校或實習機構實地訪視，並對執行績效良好之企業、法人、機構及學校辦理公開表揚。

Operation Directions Governing Applications from Overseas Chinese Students,
Students from Hong Kong and Macao, and International Students for Internships
after Graduating from University/College in Taiwan

1. Announced May 11,2011
2. Amended March 7,2012
3. Amended November 1,2012
4. Amended December 13,2013
5. Amended November 26,2014

Article 1

These Directions have been specially promulgated by the Ministry of Education (hereinafter referred to as “the MOE”) for the purpose of increasing the interactions of overseas Chinese students, students from Hong Kong and Macao, and international students who have graduated from universities or colleges (hereinafter referred to as “schools”) with people in Taiwan’s industrial, academic, & research circles, to thereby broaden international links, and cultivate a pool of international highly skilled human resources, and to implement the provisions of Article 23, Paragraph 1 of the Regulations Regarding Study and Counseling Assistance for Overseas Chinese Students in Taiwan; Article 17, Paragraph 1 of the Regulations Governing Hong Kong and Macao Residents Studying in Taiwan; and Article 12, Paragraph 1 of the Regulations Regarding International Students Undertaking Studies in Taiwan.

Article 2

International students, and overseas Chinese students in Taiwan who do not have household registration who meet any of the criteria listed below and have obtained an approval document in accordance with Article 3 from the institute where they propose to undertake the internship (including details of what the internship entails, any financial allowance, and the duration) shall submit their application for a post-graduate internship to their university or college two months prior to the expiry of their residence permit at the latest.

1. Overseas Chinese students, students from Hong Kong and Macao, and international students who will be eligible for a Master’s degree (or higher degree) in their graduation semester, and who have never withdrawn from study during the period of their academic studies.
2. Overseas Chinese students, students from Hong Kong and Macao, and

international students who will be eligible for a tertiary degree in their graduation semester; have never withdrawn from study during their degree study; have maintained a grade average of at least 70 during the period of their academic studies; and have been recommended in writing by their instructors or their department chair.

3. Overseas Chinese students, students from Hong Kong and Macao, and international students who will be eligible for a Bachelor's degree (or higher degree) in their graduation semester and who have won a prize in any national/international contest or science fair during the period of their academic studies, or who have been outstanding in some other field, and who have received a recommendation by someone from their university or college or a recognized organization accompanied by written certification.

4. Overseas Chinese students, students from Hong Kong and Macao, and international students who will be eligible for a Bachelor's degree (or higher degree) in their graduation semester, have never withdrawn from study during the period of their academic studies, have completed the first stage of the National Physician Exam, and are applying for the Program of General Medical Training (Postgraduate Year – G.P.Y.).

Article 3

Organizations in Taiwan that provide internships for overseas Chinese graduates, graduates from Hong Kong and Macao, and international student graduates (hereinafter referred to as "internship organizations") shall have one or more of the following qualifications:

1. Domestic enterprises, and overseas Chinese and foreign direct investment companies that have had a revenue of at least NTD10 million for the most recent year, or newly-established such enterprises and companies that have a capital of at least NTD5 million.
2. A Taiwan branch company of a foreign company that has an annual revenue of at least NTD10 million, or a newly-established Taiwan branch of a foreign company that has a working capital of at least NTD5 million.
3. Taiwan offices of foreign that have procurement records amounting to at least USD1 million. Taiwan offices of financial service providers are not subject to this restriction.
4. A Free Trade Zone business as designated in Article 3, Subparagraph 2, of the Act for the Establishment and Management of Free Trade Zones.
5. A juridical person delegated by the competent industry authority that has had business expenditure of at least NTD5 million in the most recent year.

6. Foreign Chambers of Commerce.
7. Enterprises, juridical persons, or institutions that provide off-campus internship programs for college students or that have signed industry-academic cooperation contracts.
8. Major training hospitals under the Program of the General Medical Training Hospital that have been authorized by the Ministry of Health and Welfare .

Article 4

Universities/colleges shall appoint designated agencies to assist with providing outstanding graduating overseas Chinese students, students from Hong Kong and Macao, and international students with internship opportunities and information.

Article 5

Universities and colleges shall review the applications for an internship submitted by international students who have graduated in accordance with these Directions. In each case, if the review finds that the institute where the proposed internship would be undertaken meets the criteria, and the scope and nature of the internship is related to the department in which the applicant studied, the university or college shall submit an application for approval of the internship to the Ministry of Education, along with the following material:

1. Application statement.
2. List of the overseas Chinese students, students from Hong Kong and Macao, and international students who have applied for an internship.
3. Application form for Graduating Overseas Chinese Students, Students from Hong Kong and Macao, and International Students for an Internship in Taiwan; their full academic transcript; and a written agreement from the internship organization where the student plans to undertake the internship.
4. Related certification documents from the internship organizations:
 - For enterprises: the company registration certificate or business registration certificate; a photocopy of the annual profit-seeking enterprise income tax return for the most recent year, or procurement records; and photocopies of other related documents shall be submitted. However, if the internship organization is the Taiwan office of a newly-established enterprise or of a financial service provider, it does not have to provide a photocopy of their annual income tax return.
 - Juridical persons delegated by competent industry authorities: shall submit photocopies of proof of their legal establishment, articles of incorporation, and of other related documents.

- Foreign Chambers of Commerce: shall submit formal invitations issued by the Chamber.
 - Enterprises, juridical persons, or institutions that provide off-campus internship programs for college students or that have signed industry-academic cooperation contracts: shall submit a photocopy of the internship or industry-academic cooperation contract, and of other related documents.
 - Training hospitals, under the Program of the General Medical Training Hospital which have been authorized and publicly identified by the Ministry of Health and Welfare shall submit a photocopy of the certificate of the internship hospital which was issued by the Ministry of Health and Welfare.
5. Related screening records from the university/college: when necessary, the MOE may review university/college applications in consultation with the internship organizations' competent industry authority and relevant agencies.
- The university/college shall comply with the MOE's screening results and assist overseas Chinese graduates, graduates from Hong Kong and Macao, and international graduates whose applications have been approved with residency and other related procedures. The approval or denial of residency shall be decided by the designated authorities; overseas Chinese graduates, graduates from Hong Kong and Macao, and international graduates may not reside in Taiwan simply on the basis of the internship approval documents issued by the MOE.

Article 6

Internship organizations that accept overseas Chinese graduates, graduates from Hong Kong and Macao, and international student graduates may not violate public order or good ethics, jeopardize national security, public welfare and national health, nor pose any risks of serious occupational fatality or injury. They shall purchase appropriate accident and other related insurance for the graduates in accordance with the internship description and responsibilities.

The internship organizations shall sign internship a contract with the overseas Chinese graduates, graduates from Hong Kong and Macao, and international student graduates, and the university or college they have graduated from that specifies mutual rights and obligations.

Article 7

The maximum duration of each internship permit for overseas Chinese graduates, graduates from Hong Kong and Macao, and international student graduates is one year. If the internship permit is for less than one year from their graduation, those who need to do so may apply to extend their internship one time. The extension

cannot go beyond the date one year from their graduation, and they must submit an internship extension application form which has been stamped by their internship organization to their school one month before their original internship is due to end. After the approved extension has been received by the university/college, the graduate shall take their stamped application with the school's official seal to the local service center of the National Immigration Agency, in order to proceed with the residency extension procedures.

During their internship, overseas Chinese graduates, graduates from Hong Kong or Macao, and international student graduates shall submit an internship report stamped by their internship organization, which is to be sent to their school, every three months.

This report is also for schools' reference when considering approval or denial of an internship duration extension. If these reports are not submitted, then the university/college may inform the MOE to cancel the internship permit.

Article 8

If an overseas Chinese student, student from Hong Kong or Macao, or international student who has received an internship approval by the MOE is unable to graduate as scheduled and is thereby in breach of the provisions of Direction 2, the university/college shall immediately inform the MOE, and the local service centers of the National Immigration Agency, and in accordance with regulations their internship and their residency permit will be annulled.

Article 9

Male graduating Overseas Chinese Students, Students from Hong Kong and Macao, and International Students who have Republic of China nationality and household registration in Taiwan and are of military conscript age shall comply with the regulations of the Act of Military Service System and may not apply for deferred conscription based on the internship approval documentation issued by the MOE.

Article 10

During their internship overseas Chinese graduates, graduates from Hong Kong and Macao, and international student graduates shall comply fully with domestic laws, regulations, and directions. They may not transfer to a different internship organization without first obtaining the approval of the MOE through their university/college, and they may only engage in work consistent with the nature of their internship.

The internship organizations shall immediately inform the relevant university/college

of any overseas Chinese graduate, graduate from Hong Kong or Macao, or international student graduate who violates the regulation set out in the preceding paragraph. The university/college shall investigate and immediately inform the MOE if the matter is verified, and after the MOE revokes the graduate's internship permit, the university/college must then inform the local service center of the National Immigration Agency to cancel their residency permit. If a university/college fails to handle or neglects related matters, the MOE may after consideration of the circumstances defer internship applications for graduating overseas Chinese students, students from Hong Kong and Macao, and international students from that university/college for the next year or decrease their internship quota. If graduating overseas Chinese students, students from Hong Kong and Macao, and international students are going to receive a general medical internship, they shall be dealt with in accordance with the provisions of the relevant of Ministry of Health and Welfare regulations.

Article 11

If there is unlawful conduct by an internship organization that affects the rights of overseas Chinese graduates, graduates from Hong Kong and Macao, and international student graduates, after this unlawful conduct is reported to the schools and if the information is verified after an investigation, the MOE may terminate the internship contracts with the internship organization. The schools shall then assist the overseas Chinese graduates, graduates from Hong Kong and Macao, and international student graduates to transfer to another internship organization, and also inform the MOE and the local service center of the National Immigration Agency.

If an overseas Chinese graduate, graduate from Hong Kong or Macao, or international student graduate experiences problems adapting or performs poorly, and this is verified following an investigation by the college or university, the internship organization may terminate the internship contract with that graduate. The college or university shall immediately inform the MOE and all related organizations, and the local service center of the National Immigration Agency to cancel their residency permit after the MOE revokes their internship permit.

Article 12

When an overseas Chinese graduate, graduate from Hong Kong or Macao, or international student graduate receives an allowance during their internship, the internship organization shall withhold income tax in accordance with the provisions of the Income Tax Act. Any overseas Chinese graduate, graduate from Hong Kong or

Macao, or international student graduate who resides in Taiwan more than 183 days in a tax year, shall also submit an income tax declaration.

Article 13

All overseas Chinese graduates, graduates from Hong Kong and Macao, and international student graduates shall join in the National Health Insurance Program in accordance with the provisions of the National Health Insurance Act during their residency in Taiwan.

Article 14

The MOE may form an inspection group to visit the schools or internship organizations regularly or at non-set times to conduct on-site inspections, and publicly commend highly-performing enterprises, juridical persons, institutions, and schools.