Content

Title：	Early Childhood Education and Care Act Ch
Date：	2013.05.22
Legislative：	1.The Act is effective from January 1, 2012 by the President’s Order on June 29, 2011, with a total of 60 Articles. 2.Amended on May 22, 2013.
Content：	Chapter 1 General Provisions Article 1 The Act is enacted to ensure young children’s right to appropriate education and care, establish guidelines of education and care, enhance the system of early childhood education and care (hereinafter referred to as “Educare”), and safeguard their right to sound physical and psychological development. Article 2 Terms used in the Act are defined as follows: 1. “Young children” (hereinafter referred to as “children”) means children over the age of 2 and prior to entering elementary school. 2. “Preschools” means institutions that provide education and care services (hereinafter referred to as “educare services”) to young children. 3. “Responsible person” means the person whose name is registered for the establishment registration of the preschool; for preschools registered as juridical person, the responsible person means the chairperson. 4. “Preschool educators” mean preschool staffs, including principals, teachers, educare givers and educare assistants. Article 3 A competent authority may refer to the Ministry of Education at the central government level, the municipal government at the municipal lever, and the county or city government at the city or county level. Any matter in the Act may involve duties of various industry competent authorities and they shall cooperate in the matter. Article 4 The competent authorities at each level shall convene advisory committees to undertake integrated planning, coordinate, consult, and advocate educare services for children. The competent authority at each level will stipulate the autonomous regulations of the advisory committee. The advisory committee at all levels will be composed of representatives from the competent authority, competent health authority, associations for the disabled, educare associations, preschool educator associations, parents associations and educare scholars and experts. Article 5 The central competent authority shall be in charge of the following matters: 1. Development and recommendation of educare policies and laws.

2. Advocacy and promotion of educare philosophy and regulations.
3. Planning of national educare services, research, reward, consultation, experiments, accreditation, and evaluation.
4. Supervision, guidance, accreditation, and evaluation of local educare administration.
5. Planning and cultivation of talents and establishing a database of preschool educators.
6. Collection, surveys, statistics, and publication of national educare data.
7. Advancement of preschool educators' rights and interests protection.
8. Assistance in establishing preschool educator associations and parents associations.
9. Other matters regarding national educare services.

Article 6

The municipal, or county (city) competent authority shall be in charge of the following matters :
1. Planning, experiment, promotion, and rewarding of local educare services.
2. Establishment, supervision, consultation, and accreditation of preschools.
3. Supervision, consultation, management, and in-service training of preschool educators.
4. Planning and implementation of preschool parental education.
5. Collection, surveys, statistics, collecting and publication of local educare data.
6. All other matters regarding local educare services.

Chapter 2 The Establishment of Preschools and Educare Services

Article 7

Preschool educare services shall be child-centered: to uphold gender, ethnic, and cultural equality, to value both education and care, and to respect parents.

The government, society, families, preschools, and preschool educators share responsibility in promoting and advancing educare services.

The government shall provide all children with high-quality, universal, affordable, and accessible educare services, giving priorities to children who are from low-income families, or who are culturally, ethnically, or geographically disadvantaged, or physically or mentally disabled.

Public preschools shall give priority enrollment to disadvantaged children; the ranking of priority enrollment shall be in accordance with autonomous regulations stipulated by the municipal or county (city) competent authority.

The government may subsidize necessary expenses for preschool children in need; the subsidy recipients, requirements, the amount of subsidy, and other binding matters shall be stipulated by the central competent authority.

Article 8

Municipalities, counties (cities), townships (cities), schools, juridical persons, associations, or individuals may establish preschools. Preschools

shall acquire establishment permit from municipal, county (city) competent authority before beginning enrollment.
Public schools' facilitated preschools and preschools established by municipalities, counties, and cities are public preschools; the remainders are private preschools. However, private child care centers and kindergartens established in public schools or government agencies before promulgation of the Act shall remain as private preschools.
Preschools may establish branch campuses in the same township (city) of the main campus, and enrollment of children in said branch campuses shall not exceed numbers of children of the main campus or 60 children.
Private preschools may apply to be registered as non-profit corporation and establish a board of directors.
The central competent authority shall stipulate the regulations regarding the basic facility standards, as well as the establishment, reconstruction, relocation, expansion, increased enrollment, procedures and application documents to be submitted for change of name and responsible person, suspension, reinstatement, withdrawal and revocation of registration, supervision, non-profit corporation registration, operation of the board, and other binding matters for preschools and their branch campuses.
Article 9
Municipal or county (city) governments may commission non-profit preschools to public interests juridical persons or public interests juridical persons may apply for approval to operate non-profit preschools, their methods of conduct, commission requirements, duration of commission, methods of commission, basic standards of fees, employee payroll, review mechanism, evaluation, and other binding matters shall be stipulated by the central competent authority.
For matters in the preceding Paragraph, municipal or county (city) governments shall convene review meetings by the head of the agency or designated proxy; members of the review meeting shall include educare scholars and experts, as well as representatives from parents associations, women's associations, labor associations, educare associations, and preschool educator associations.
Article 10
Until preschools become accessible in offshore islands and remote areas, and in order to provide indigenous young children opportunities to learn their ethnic language, history, culture, and to promote the tribal spirit of caring, these regions may provide children with community cooperative or tribal cooperative educare services, of which the locations, methods of conduct, qualifications of personnel, registrations, environment, facility and equipment, healthcare and sanitation, supervision, inspection, management, and other regulations shall be stipulated by the central competent authority in conjunction with the central indigenous competent authority.
Article 11
The implementation of preschool educare services shall be in close cooperation with the family and the community, in order to achieve the following objectives:
1. To ensure the physical and mental health of children.
2. To promote the development of positive habits of daily living in

children.
3. To enrich daily experiences of children.
4. To strengthen the moral development of children.
5. To foster cooperative behaviors in children.
6. To expand aesthetic experiences of children.
7. To enhance creative thinking in children.
8. To support the development of positive cultural identity in children.
9. To inspire children to care for the environment.

Article 12

The content of preschool educare services are as follows:

1. To provide children services to meet their physical, psychological, and social needs.
2. To provide nutrition, healthcare, and safety services.
3. To provide a developmentally appropriate environmental and learning activities.
4. To provide learning activities that can promote children's physical, language, cognition, aesthetic, emotional, and interpersonal development, and to develop basic skills, good habits, and a positive attitude toward learning.
5. To record growth and development, and learning activities
6. To hold activities to enhance parent-child relationship
7. To provide any other services deemed essential to the development of children.

Preschool educare curriculum framework and educare service implementation regulations shall be stipulated by the central competent authority.

Article 13

The municipal and county (city) competent authority shall provide early intervention, professional assistance, and subsidies to children with disabilities in accordance with relevant laws and regulations.

The central government shall subsidize professionals of special education with fees on an hourly basis, expenditure, and cost of facilities to local governments in order to safeguard educare resources and services for disabled children. The regulations for subsidy shall be stipulated by the central competent authority.

Article 14

Preschools may act as a community educare resource center to conduct community activities and parental education.

Chapter 3 Preschool organization, personnel qualifications, and rights and interests

Article 15

Preschools shall employ qualified preschool educators, following Paragraph 1 of Article 27 of the Act.

Preschools shall be prohibited to make use of preschool educators' certificates or credentials who do not work in the preschool.

Personnel without educare certificates or credentials shall not be allowed to work as preschool educators.

Preschool educators shall be prohibited to offer or lend educare certificates or credential to others.

Preschool educators are required to participate in at least 18 hours of

professional educare competence training every year; the regulations of implementation shall be stipulated by the central competent authority.

Article 16

In order to enhance the quality of educare services, preschools shall establish mechanisms to engage preschool educators in decision-making regarding educare services and their own employee' rights and interests.

Competent authorities at all levels shall assist preschool educators in establishing professional associations, and assist them to develop professional ethics codes.

Article 17

Preschools shall inform preschool educators of the following information:

1. Personnel regulations, and work-related rights and interests.
2. Evaluation results of preschool educators' qualifications.
3. Opportunities for in-service professional development and training.
4. The rights and interests to participate in preschool educators' associations.

Article 18

The class size in preschools:

Maximum 16 children: For children ≧2 years and <3 years old; the class is limited to children only of that age.

Maximum 30 children: For children≧3 years old and before entering elementary school.

Maximum 15 children of Mixed Age Groups (≧2 years and before entering elementary school): On offshore islands, in remote areas, and in indigenous tribe areas, where the number of children ≧2 years and <3 years old is not sufficient to form a class, preschools may have mixed-age classes approved by the municipal or county (city) competent authority.

Other than affiliated preschools of public schools and branch campuses of preschools which are exempt from appointing a principal, all preschools need to appoint the following full-time preschool educators:

1. Principal.
2. Preschool teachers, educare givers, educare assistants.

The requirements of preschool educator-children ratio for preschools and their brance campuses, excluding the principal, are as follows:

1. For classes of children ≧2 years and <3 years old : 1 preschool educator for no more than 8 children and 2 preschool educators for 9 children and more. The same requirements apply to preschools located on offshore islands, in remote areas, and indigenous tribal areas.
2. For classes of children ≧3 years old and before entering elementary school : 1 preschool educator for no more than 15 children and 2 preschool educators for 16 children and more.

For classes of children ≧5 years old and before entering elementary school, each classroom shall have at least one certified preschool teacher.

The maximum number of educare assistants shall not exceed one-third of the total number of preschool educators in a preschool.

Special educare teachers or social workers may be employed, depending on the needs of the preschool.

Preschools and their branches that have a total number of less than 60 children may employ contracted or part-time nurses. For a total of 61 to 200 children, contracted, part-time or full-time nurses shall be employed;

for a total of more than 201 children, full-time nurses shall be employed. Affiliated preschools of elementary and junior high schools that already employ full-time nurses may be exempt from employing additional nurses.
A part-time director of an affiliated preschool of a public school shall be appointed by the principal of said public school from the staff of preschool teachers. A full-time director shall be appointed when the size of the preschool expands to a certain size. When a preschool expands to a certain size, sections shall be established, the part-time section chiefs of which shall be handled by a preschool teacher or educare giver. For sections of branch campuses of preschools, the part-time section chiefs shall be their preschool teachers or educare givers. When an affiliated preschool or preschool established by a municipality, county, or city expands to a certain size, full-time assistants shall be employed. All preschools shall employ cooks.

For affiliated preschools of public schools, in addition to preschool educators employed in accordance with Paragraph 2 and Paragraph 3, each preschool shall employ an additional preschool educator.
Preschool administrative organization and standards regarding the number of personnel shall be stipulated by the central competent authority.
Article 19
The qualifications of preschool principals shall meet all the following requirements, unless otherwise stated in the Act:
1. Qualified educare giver or certified preschool teacher.
2. Served as teacher or educare giver for more than 5 years in preschools (including child care centers and kindergartens prior to the implementation of the Act).
3. Passed examinations in preschool principal training courses in departments, graduate programs, or degree programs specializing in early childhood education and care offered by colleges or universities established or commissioned by the municipal or county (city) competent authority.
Regarding Subparagraph 2 in the preceding Paragraph, proof of relevant years of experience shall be certified by the preschool or by labor insurance verifications issued by Bureau of Labor Insurance, both of which shall be verified by the municipal or county (city) competent authority.
Regarding Subparagraph 3 of Paragraph1, professional training qualifications, courses, number of hours, costs, and other relevant matters shall be stipulated by the central competent authority.
Article 20
The requirements for the Preschool teacher’s qualifications shall be in accordance with the Teacher Education Law. These are the same qualifications of kindergarten teachers in the Law prior to the amendment of the preschool teacher qualifications.
Article 21
The qualified educare givers shall fulfill one of the following requirements, unless otherwise specified in the Act.

1. Graduates of junior colleges or universities, or foreign colleges or universities certified by the Ministry of Education, which offer

undergraduate, graduate, or degree programs majoring in early childhood education and care.
2. Graduates of junior colleges or universities, or foreign colleges or universities certified by the Ministry of Education, which offer undergraduate, graduate, or degree programs, minor not relevant to early childhood education and care, and complete the courses in the early childhood education and care as minors or programs.
Standards for recognition of undergraduate, graduate, or degree programs, and minors and credit courses described in the preceding Paragraph shall be stipulated by the central competent authority.
Article 22
Unless otherwise stated in the Act, preschool assistants shall, at the minimum, be graduates from high school child care education programs or divisions in the Republic of China.
The central competent authority shall stipulate standards for recognition of education programs or divisions as described in the preceding Paragrph.
Article 23
Within three years of the date of the Act is effective, the legislation and regulations governing qualifications, rights and interests, administration, and appeals of preschool educators shall be stipulated otherwise.
Article 24
The qualifications of social workers and nurses employed by preschools shall meet the requirements stipulated in the relevant laws and regulations.
Article 25
Full-time principals of public preschools established by municipality, county (city), and township (city) shall have the qualifications of current preschool teachers, excluding directors of original public child care centers who have converted qualifications in accordance with Subparagraph 1, Paragraph 2 of Article 56, in which case the relevant regulations of the Civil Service Employment Act shall be applied, the regulations regarding evaluation, dismissal, suspension or denial of renewed employment, salary, retirement, consolation payment, insurance, benefits, and aids of public elementary schools shall apply mutatis mutandis to the public preschool principals.
The autonomous laws and regulations in the preceding Paragraph regarding recruitment, employment, term of employment of full-time principals of public preschools and term for full-time directors of preschools affiliated with public schools shall be stipulated by municipal or county (city) competent authority.
Regulations regarding performance evaluation, employment, contract termination, suspension or denial of renewed employment, transfer, temporary transfer, salary, retirement, consolation, insurance, benefits, and aids for public elementary school teachers shall apply mutatis mutandis to full-time public preschool teachers.

The public child care center personnel employed prior to converse into public preschools, in accordance with Civil Service Employment Act and Management Guidelines for Employees shall remain employed at the original place of work following conversion; their services, award and punishments,

performance appraisal, training, advanced study, remuneration, insurance, protection, association, retirement, termination, consolation, benefits, and matters related to rights and obligations shall be in accordance with original applicable laws and regulations; their promotion and appointment shall be in accordance with original applicable organization regulations; the administration of personnel and accounting personnel shall be in accordance with the same regulations as civil servants.

For public preschools, with the exception of regulations for personnel described in Paragraphs 1, 3, and 4, the employment of educare givers, educare assistants, and other personnel shall be contracted in accordance with Labor Standards Act and relevant regulations, with their rights and obligations clearly stated in the contracts. The regulations regarding employment procedures, performance evaluation, salary, and relevant matters shall be stipulated by the central competent authority.

Public kindergartens and public child care centers shall be converted to public preschools in accordance with the Act. Employees, including contract-based employees, and maintenance workers (technicians, drivers) hired under the Contract-based Worker Employment Act and the Executive Yuan and Subordinate Agencies Contracted-Employment Regulations, shall be handled in accordance with the original applicable laws and regulations.

Public preschool educators may ask for personal leaves for marriage, funerals, illness, childbirth, or other legitimate reasons. The regulations on types of leave, number of leave days, procedures for handing violations, teacher responsibilities, and relevant matters shall be stipulated by central competent authority.

Article 26

The standard of working conditions for private preschool personnel shall be in accordance with the Labor Standards Act and relevant regulations. In the absence of such stipulations, municipal or county (city) competent authority may invite labor and capital representatives for negotiations.

Private preschools shall employ preschool educators and shall not hire dispatched personnel.

Regarding the employment, salary, advanced study and research, retirement, indemnity, resignation, termination, insurance, teacher organizations, complaint and litigation for full-time teachers of private preschools shall be conducted mutatis mutandis in accordance with the Teacher Act prior to the implementation of the Act, and the provisions of the Teacher Act shall still be applicable.

The board of directors of private preschools shall select and employ qualified principals. The responsible person shall select a qualified principal if the preschool does not establish board of directors. The principal shall submit for approval from the municipal or county (city) competent authority.

Article 27

Preschool educators and other staff for whom any of the following items are applicable shall not serve in preschools:

1. Convicted and sentenced in a final and unappealable judgment for sexual assault, sexual harassment, or child abuse, or is the subject of an arrest warrant for a case that remains pending.
2. Disorderly conduct damaging the rights and interests of children, in

case of serious offences verified by the relevant competent authority.
3. With unrecovered mental illness and incapable of performing educare duties.
4. Unfit to serve as preschool educators or staff in accordance with the provisions of other laws.
Preschool educators or other staff for whom Subparagraph 1 and 2 of the preceding Paragraph are true shall be dismissed or have their contract terminated, those for whom Subparagraph 3 is applicable shall be forced to retire or be laid off, for whom Subparagraph 4 is applicable shall be dealt with in accordance with the relevant provisions.
In the case where preschool educators or other staff exhibit behaviors described in the preceding Paragraph, the preschool shall report the matter to the municipal or county (city) competent authority for reference, who shall in turn notify other municipal and county (city) competent authorities.
Article 28
Under any one of the following circumstances, an individual is disqualified from being the responsible person, chairperson, or member of the board of directors:
1. Behaviors prescribed in Subparagraph 1 and Subparagraph 2, Paragraph 1 of the preceding Article.
2. Having been convicted and sentenced in a final and unappealable judgment for rebellion or treason, or is the subject of an arrest warrant for a case that remains pending.
3. Having been convicted and sentenced in a final and unappealable judgment for corruption or malfeasance, or is the subject of an arrest warrant for a case that remains pending.
4. Having been deprived of civil rights and the rights thereof have not yet been reinstated.
5. Having been dismissed or suspended from a civil servant position and the period of dismissal or suspension has yet to expire.
6. Having been declared bankrupt and has not yet had his/her rights restored.
7. Having no legal capacity or limited legal capacity.
The preschool license shall be revoked by the municipal or county (city) competent authority if Subparagraph 1 of the preceding Paragraph applies to the responsible person of the preschool; if Subparagraph 1 in the preceding Paragraph applies to the juridical person, chairperson, or member of the board of directors, the municipal or county (city) competent authority shall order his removal from the position.
Chapter 4 The Protection of Young Children's Rights and Interests
Article 29
Preschools shall establish regulations on the following matters, enforce them thoroughly, and review them regularly for improvement:
1. Environmental sanitation, food sanitation, and disease prevention.
2. Safety management.
3. Regular maintenance of the facilities.
4. All safety drill plans.
5. Emergency and evacuation procedures.
Article 30

Preschools shall enforce protective measures to ensure the safety of children during their arrival and departure.
Preschools shall transport children with children-only buses approved by the municipal or county (city) competent authority; the specifications, markings, color, and number of children transported shall comply with regulations and be certified by the Motor Vehicle Office. The bus driver shall possess an occupational driver's license, and a preschool educator or a bus guardian aged over 20 shall be on board to ensure the safety of children.
Regulations regarding the management of preschool buses, drivers, bus guardian, as referred to in the preceding Paragraph shall be stipulated jointly by the central competent authority and Ministry of Transportation and Communications.
New preschool bus drivers and bus guardians shall complete at least 8 hours of basic cardiopulmonary resuscitation training within one year before their employment, and take at least 8 hours cardiopulmonary resuscitation training, at least 3 hours of courses on transportation safety, and at least one emergency drill every two years during their period of employment. Preschools shall assist municipal or county (city) competent authority in conducting training, courses, or drills.
Article 31
Preschools shall establish health management systems. Preschools shall assist the municipal and county (city) competent health authority to deliver health examinations for children, and administer health guidance or referral treatment according to the results of the examination.
Preschools shall record, file, and store information on the results of children’s health and disease examinations, referral treatment, and immunization records.
Preschools, preschool educators, and other staff shall maintain confidentiality with regard to all children’s information described in the preceding Paragraph. However, information where parental consent is given or required by other legal provisions shall not be subject to this restriction.
Article 32
In accordance with Paragraph 5 of Article 8, the regulations regarding facility and equipment standards require preschools to establish health facilities to provide resources for health management, emergency care management, health care, nutrition consultation, and to assist health education.
New preschool educators shall complete at least 8 hours of basic cardiopulmonary resuscitation training within one year before their employment, and take at least 8 hours cardiopulmonary resuscitation training, at least 3 hours of courses on transportation safety, and participate in at least one emergency drill every two years during their period of employment. Preschools shall assist municipal or county (city) competent authority in conducting training, courses, or drills.
The in-service training described in the preceding Paragraph for every two years during the period of employment may be counted towards professional educare competence training.
In order to appropriately manage emergencies, injuries, or sickness,

preschools shall establish measures and regulations for rescue procedures, hospital transport, ambulance support, and crisis management prior to parents' arrival.

Article 33

Preschools shall take out group insurance for young children, the scope, insurance premium, payment and refund, duration, payment standard , rights and obligations, transaction method, and autonomous laws and regulations regarding other binding matters shall be stipulated by the municipal or county (city) competent authority.

The preschool shall assist guardians of children to apply for claim expenses.

The competent authorities authorized at all levels shall provide public liability insurance for all public and private preschools under said jurisdiction. This will be funded on a yearly basis by the central competent authority annual budget.

Chapter 5 The rights and obligations of the parents

Article 34

Preschools may establish parent associations, and affiliated preschools of junior high and elementary schools may establish such associations in conjunction with the school parent associations.

The parent associations described in the preceding Paragraph may join regional parent associations.

The missions, organization, operations, and other binding matters prescribed in the autonomous laws and regulations of preschool parent associations shall be stipulated by the municipal or county (city) competent authority.

Article 35

Parents or guardians and parent associations may request the following information from the municipal or county (city) competent authority and who shall not to refuse such requests.

1. Educare services policies.
2. Educare service quality monitoring mechanisms and practices.
3. A list of the names of approved preschools.
4. Regulations regarding preschool tuition and refund.
5. Results and reports on preschool accreditations and evaluations.

Article 36

Preschools shall make public the following information:

1. Goals and content of educare.
2. Certification and education/professional experience of preschool educators and other staff.
3. Hygiene, safety and emergency measures.

Article 37

Parents or guardians may request the preschool for explanation if they dissent to the means and the content of educare service. The preschool may not refuse explanation without valid reason, and shall adjust or modify the content as needed.

Article 38

The parent associations and preschool educators' associations at the municipal or county (city) level may participate in the municipal or county

(city) competent authority's planning of preschool accreditation and evaluation.

Article 39

In cases where it is alleged that a young child's rights or interests have been harmed by a preschool's educare service, parents or guardians may file a complaint with the preschool. If parents or guardians are dissatisfied with responses to the complaint, they may appeal to municipal or county (city) competent authority within 30 days upon of receiving a response to their complaint. If dissatisfied with the decision of the municipal or county (city) competent authority, parents or guardians may proceed with litigation or appeal in accordance with the law.

The municipal or county (city) competent authority shall convene an appeals council to deal with the matters described in the preceding Paragraph, members of the appeals council shall include representatives from the competent authority, educare associations, preschool administrative personnel, preschool educators, parent associations, and experts specialized in education, psychology, or counseling. Non-agency representatives shall account for no less than half of the total members, and members of either gender shall account for more than one-third of the total members. The municipal or county (city) competent authority shall stipulate regulations regarding the organization, structure, and matters of appeal.

Article 40

Parents or guardians shall fulfill the following obligations:

1. To pay tuition in accordance with the contract of educare services.
2. To participate in preschool case discussions or activities regarding the special needs of their children.
3. To attend parental activities held by the preschool.
4. To inform the preschool of any/all special physical and mental needs of their children, and when necessary, provide information regarding health status.

Chapter 6 Management, Guidance and Reward towards Preschool

Article 41

Preschools shall sign written contracts with parents or guardians when entrusted with the care of their children.

Regarding the form and contents of contract in the preceding Paragraph, the central competent authority shall provide sample contracts for reference purposes only.

Article 42

The autonomous laws and regulations regarding the charges, use of fees, and charging standards of private and public preschools shall be stipulated by municipal or county (city) competent authority.

In consideration of operation costs, private preschools may set fee standards to be approved by municipal or county (city) competent authority. Preschools shall make public the information on fee standards prior to the start of each academic year, by submitting said information to the municipal or county (city) competent authority to file for reference, and preschools shall collect fees from parents or guardians afterwards.

Regulations regarding charging standards, refund and remission of tuitions

shall be made public at least one month prior to the start of each semester.
For children who are unable to continue attending a preschool, a refund from the preschool shall be based on the length of time the children attended; the municipal or county (city) competent authority shall stipulate regulations regarding refunds and fee standards.
Article 43
The municipal or county (city) competent authority shall provide proper assistance or subsidy to preschools and educare service centers providing community cooperative or tribal cooperative educare services that give priority enrollment to economically, culturally, physically and mentally, and ethnically disadvantaged children.
If the funds for assistance or subsidy provided by the municipal or county (city) competent authority are insufficient, the central competent authority shall provide subsidy in accordance with their financial situations.
The regulations on assistance or subsidy in the preceding two Paragraphs shall be stipulated by the central competent authority.
Article 44
Preschools shall establish dedicated accounts for the collection and management of revenue and expenditures, the legal receipts of revenue and expenditures shall be preserved for a length of time as prescribed by the tax law.
Preschools account books and receipts shall be established, obtained, and preserved in accordance with tax regulations.
Preschools affiliated with juridical persons shall maintain independent finances.
Article 45
Municipal and county (city) competent authorities shall implement inspection, guidance, and accreditation and evaluation of preschools.
Preschools shall not evade, impede, or refuse inspection, accreditation, or evaluation described in the preceding Paragraph.
The accreditations and evaluations stated in Paragraph 1 shall be implemented directly by the municipal or county (city) competent authority or a junior college or university with a department or division of early childhood education and care commissioned by the municipal or county (city) competent authority. The results and reports of accreditation and evaluation shall be made public.
Regulations regarding accreditation and evaluation categories, items, indicators, and subjects, as well as the qualifications and training of evaluators, implementation, announcement of the results, claims, appeals, and follow-up evaluation described in Paragraph 1 shall be stipulated by the municipal or county (city) competent authority.
Article 46
The municipal and county (city) competent authority shall grant incentives to preschools or preschool educators for outstanding performance. The autonomous laws and regulations regarding incentives, subjects, categories, and methods shall be stipulated by the municipal or county (city) competent authority.
Chapter 7　　Punitive Provisions

Article 47
Any responsible persons or perpetrators employed by a preschool who conform to any one of the following statements shall be subject to a fine of not less than 60,000 New Taiwan Dollars and not more than 300,000 New Taiwan Dollars; in addition, the preschool shall be ordered to suspend operations. Refusal to comply may be subject to consecutive fines:
1. Violated Paragraph 1 of Article 8 by enrolling children and conducting educare services without approval.
2. Failed to complete registration according to Article 10 and by enrolling children and conducting educare services.
If any of the Subparagraphs in the preceding Paragraph is true, the municipal or county (city) competent authority shall make public the address of the preschool and name of the responsible person or perpetrator to the public.
Article 48
Responsible persons, preschool educators, or other personnel of a preschool who release information regarding the children in their care without good cause shall be subject to a fine of not less than 30,000 New Taiwan Dollars and not more than 150,000 New Taiwan Dollars, and may be fined consecutively per violation.
Article 49
Perpetrator of Paragraphs 3 and 4 of Article 15 shall be subject to a fine of not less than 6,000 New Taiwan Dollars and not more than 30,000 New Taiwan Dollars, and may be fined consecutively per violation.
Article 50
Personnel of educare services of community cooperation who violate Article 10 regarding mandatory or prohibition regulations on qualifications of personnel, inspections, administration, environment and health care, the institutions shall be ordered to take corrective actions by a specified date, failure to take corrective actions by the specified date shall result in a fine of not less than 3,000 New Taiwan Dollars and not more than 30,000 New Taiwan Dollars, and may be fined consecutively per violation. Serious violations or failure to take corrective actions after 3 fines may result in the revocation of registration.
Article 51
Preschools about which any of the following statements is true shall be subject to a fine of not less than 6,000 New Taiwan Dollars and not more than 300,000 New Taiwan Dollars, the preschool shall be ordered to take corrective actions by a specified date, and failure to take corrective actions by the specified date shall result in consecutive fines per violation. Serious violations or failure to take corrective actions after 3 fines may result in the reduction of number of children enrolled, the suspension of enrollment for 6 months to one year, suspension of preschool operations for 1 to 3 years, or the revocation of establishment registration:
1. Those that violate Paragraph 1 of Article 15 by employing unqualified personnel to engage in educare services.
2. Those that violate Paragraph 2 of Article 15 by using certificates of qualified preschool educators.
3. Those that violate Paragraph 1 of Article 26 by employing dispatched

preschool educators.
4. Those that violate Paragraph 2 of Article 27 by knowingly employing unqualified preschool educators or staff and not taking action in accordance with the laws.
5. Those that violate Paragraph 2 of Article 28 by not taking action to replace the chairperson of the board of directors or board members unsuitable for the position.
6. Those that violate Paragraph 2 of Article 30 by transporting children in unapproved vehicles, exceeding the seating capacity, failing to transport children in accordance with regulations of preschool buses, or failing to allocate qualified preschool educators or persons over 20 years old as bus guardians on board.
7. Those that violate Paragraph 1 of Article 33 by failing to take out group insurance for children.
8. Those that violate Paragraph 2 of Article 42 by failing to submit fees and charges to the municipal or county (city) competent authority to file for reference, or charge higher fee or charge higher fee for more items without filing for reference; or fail to give refunds in accordance with autonomous regulations referred to in Paragraph 4 of Article 42
9. Those that violate Paragraph 4 of Article 45 by failing to improve following the results from follow-up evaluations.
10. Those that violate Paragraph 1 of Article 56 by failing to submit rosters of in-service personnel to the municipal and county (city) competent authority for reference within one month of the enforcement of the Act.
11. Those that exceed the number of enrolled children allowed.
12. Those that provide unsafe facilities and equipment.

Article 52

Preschools about which any of the following statements is true shall be ordered to take corrective actions by a specified date and failure to take corrective actions by the specified date shall result in the responsible persons of the preschool being fined not less than 3,000 New Taiwan Dollars and no more than 30,000 New Taiwan Dollars consecutively per violation. Serious violations or failure to take corrective actions after 3 fines may result in the reduction of number of children enrolled, the suspension of enrollment for 6 months to one year, suspension of preschool operations for 1 to 3 years, or the revocation of establishment registration:

1. Those that violate Paragraph 5 of Article 8 by failing to meet the requirements regarding floor plan, required space, gross floor area, floor area for interior and exterior activity space, height and quantity of sanitary equipment, and provision regarding the reconstruction, relocation, expansion, change in name, replacement of the responsible person, or suspension of operations of the preschool.
2. Those that violate Paragraph 2 of Article 12 regarding mandatory or prohibitive regulations on educare activities and healthcare.
3. Those that violate Paragraphs 1-5 and Paragraphs 7 of Article 18, and 8 of Article 18 regarding regulations of cooks.
4. Those that violated Paragraph 3 of Article 27 by failing to report matters for reference, or has violated the mandatory or prohibitive regulations of Paragraph 3 of Article 30.

5. Those that violate Paragraph 4 of Article 32 by failing to establish precautions and treatment measures.
6. Those that violate Paragraph 2 of Article 45 by avoiding, impeding or refusing inspection, accreditation, or evaluation.
7. Those that engaged in operations in matters other than those approved.

Article 53

Preschools about which any of the following statements is true shall be ordered to take corrective actions by a specified date; failure to take corrective actions by the specified date shall result in the responsible persons of the preschool being fined not less than 3,000 New Taiwan Dollars and no more than 15,000 New Taiwan Dollars consecutively per violation. Serious violations or failure to take corrective actions after 3 fines may result in the reduction of number of children enrolled, the suspension of enrollment for 6 months to one year, suspension of preschool operations for 1 to 3 years, or the revocation of establishment registration.

1. Those that violated Paragraph 1 of Article 16 by failing to establish mechanisms allowing preschool educators to participate in decisions regarding educare services and employee rights and interests.
2. Those that violate Article 17 by failing to provide relevant information regarding preschool educators, or has violated Paragraph 2 of Article 19 by refusing to issue verification of years of experience of educare givers.
3. Those that violate Paragraph 3 of Article 26 by failing to acquire approval of the preschool principal from the municipal or county (city) competent authority.
4. Those that violated Paragraph 5 of Article 15, Article 29, Paragraph 1 or 4 of Article 30, Paragraph 1 or 2 of Article 31, Paragraph 1 or 2 of Article 32, Paragraph 2 of Article 33, Article 36, Article 37, Paragraph 1 of Article 41, Paragraph 3 of Article 42, or Article 44.

If the nature of the preschool is a juridical person and has violated regulations prescribed in preceding Paragraph or Article 51, Article 52 or Paragraph 1 of Article 55, the establishment registration of said preschool shall be abolished and the municipal or county (city) competent authority shall notify the court to order its dissolution.

Article 54

Specific terms and dates for correction and improvement and penalties stated in the Act shall be determined by the municipal or county (city) competent authority.

Chapter 8 Supplementary Provisions

Article 55

Public child care centers and kindergartens or government licensed or registered private child care centers and kindergartens has been established prior to the implementation of the Act shall apply to be converted into preschools within one year after the effective date of the Act, and the names of the preschools shall meet the provisions of Paragraph 5 of Article 8; the establishment registration shall be revoked and the establishment registration certificate cancelled if no application has been made by the deadline. However, private child care centers that concurrently operate infant care centers in accordance with the Children and Youth

Welfare Act shall complete the conversion procedure within two years after the effective date of the Act.
Prior to the implementation of the Act, private infant care centers have been established and concurrently operate child care centers in accordance with the Children and Youth Welfare Act. If the provision of the child care meets the requirements of child care management and regulations of Standards for Establishing Children and Youth Welfare Institutes, the infant care centers may operate educare services independently, and application for the conversion procedure shall be completed within two years after the effective date of the Act.
The licensed branch campus shall concurrently submit the applications for conversion with main campuses as described in Paragraph1 of this Article.
Regarding the conversion procedures described in the preceding 3 Paragraphs, municipal and county (city) competent authority shall inform kindergartens and child care centers to prepare documents, including licenses or permits, attestation of the compliance of the Regulations for Inspecting and Reporting the Public Security of Buildings. All documents shall be submitted to the municipal or county (city) competent authority for application. The procedures for application and other binding matters shall be stipulated by the central competent authority.
In accordance with Paragraph 1 to 3 of this Article, the qualifications of personnel of preschools converted from child care centers shall be required to meet the provisions of Paragraph 4 of Article 18 within 5 years of the effective date of the Act. Substitute teachers of private preschools converted from private kindergartens, who have been approved by the municipal or county (city) competent authority prior to the implementation of the Act, may continue to work at current preschools within 5 years of the effective date of the Act without the restriction of the first section of the Paragraph 1 and 3 of Article 15.
Prior to the implementation of the Act, institutions which concurrently operate child care centers in accordance with the Children and Youth Welfare Act shall be required to suspend operations within 2 years of the effective date of the Act. The same shall apply to child care centers which concurrently operate other services, except those which operate after-school service for elementary school students.
After the implementation of the Act, preschools with extra space that can be clearly divided may apply to the municipal or county (city) competent authority for approval to concurrently operate after-school care for elementary students and shift a portion of the quota for preschool children into after-school care quota. The regulations regarding requirements for approval, management, and other binding matters shall be stipulated by the central competent authority.
Child care centers and kindergartens shall be administrated by the original competent authorities and provisions within one year after the effective date of the Act.
Article 56
Prior to the implementation of the Act, public child care centers and kindergartens or government licensed or registered private child care centers and kindergartens shall submit rosters of in-service personnel qualified under the Act to the municipal or county (city) competent

authority within one month of the effective date of the Act.
Prior to the implementation of the Act, preschool personnel who have obtained the qualifications as child care center directors, kindergarten directors, assistant child care givers, child care givers and kindergarten teachers and are still working in said capacity after the Act is effective shall convert the position/job title and acquire the converted qualification as follows:
1. Directors of child care centers and kindergartens shall be converted to preschool principals.
2. Assistant care givers and care givers of child care centers shall be converted to preschool educare assistants and educare givers.
3. Kindergarten teachers shall be converted to preschool teachers.
The procedures for conversion of personnel qualified in accordance with Paragraph 1 shall be processed in conjunction with the conversion of the preschool described in the preceding Article.
Article 57
Preschool educators, prior to the implementation of the Act, qualified under the following requirements who are not working in said capacity when the Act is effective shall not be restricted by Article19, 21 and 22 within 10 years after the Act is effective. Preschools may submit the rosters of these qualified personnel with relevant training certifications to the municipal or county (city) competent authority to apply for qualification as principal, educare givers, and educare assistants:
1. Kindergarten directors and child care center directors approved by the municipal or county (city) government in accordance with the law, individuals who have completed the F Training program of Professional Personnel of Child Welfare, or individuals who have completed the director training program in qualifications and training of professional personnel of children and youth welfare institutes and obtained the director certificates shall acquire the qualification of preschool principle.
2. Individuals who have completed the training program of Professional Personnel of Children Welfare and acquired the qualification of child care givers, or individuals who have completed the child care giver training program in accordance with the Regulations for Governing Qualifications and Trainings of Professional Personnel of Children and Youth Welfare Institutes and obtained the certificate of childcare giver shall acquire the qualification of preschool educare giver.
3. Individuals who have completed the training program of professional personnel of children and youth welfare and acquired the qualification of assistant child care giver, or individuals who have completed the training program in accordance with the Regulations for Governing Qualifications and Trainings of Professional Personnel of Children and Youth Welfare Institutes and obtained the certificate shall acquire the qualification of educare assistant.
After the implementation of the Act, individuals working as teachers at kindergartens or child care givers at child care centers, if they fulfill the qualifications described in the Subparagraph 1 of the preceding Paragraph prior to the implementation of the Act, and are employed as preschool principals within 10 years after the Act is effective, shall acquire the qualification of preschool principals.

Article 58
Kindergartens or child care centers that have acquired category F3 (child care center or kindergarten) construction permit and building use permit, prior to the implementation of the Act, in accordance with the Building Act, or have acquired child care center preliminary permits in accordance with the Regulations for the Establishment and Permission of Private Children and Youth Welfare Institutes, or have acquired kindergarten preliminary permits in accordance with Early Childhood Education Act may apply for preschool establishment licenses within 2 years of the effective date of the Act in accordance with previous provisions regarding facility and equipment. Other institutions shall comply with the provisions of facility and equipment under Paragraph 5 of Article 8 of the Act.
Article 59
The enforcement rules of the Act shall be stipulated by the central competent authority.
Article 60
The Act is effective from January 1, 2012.

Data Source： Laws and Regulations Retrieving System