

## Content

Title :	Regulations Governing the Establishment and Assistance of Overseas Taiwan Schools 
Date :	2025.06.09
Legislative :	<ol style="list-style-type: none"><li>1. Announced on March 7, 2005</li><li>2. Amended on January 2, 2008</li><li>3. Amended on July 8, 2009</li><li>4. Amended on September 1, 2010</li><li>5. Amended on April 12, 2011</li><li>6. Amended on July 4, 2013</li><li>7. Amended on December 23, 2015</li><li>8. Amended on July 21, 2022</li><li>9. Amended on June 9, 2025</li></ol>
Content :	<p>Article 1 These Regulations have been established in accordance with the provisions of Article 85 of the Private School Act.</p> <p>Article 2 In these Regulations the term “Overseas Taiwan Schools” refers to private schools established abroad by citizens, legal persons, organizations, or other institutions of the Republic of China ( “Taiwan” ) that have been registered in the host country for the purpose of educating the children of citizens of Taiwan, and that have subsequently had registration as an Overseas Taiwan School approved by the Ministry of Education (hereunder abbreviated to “MOE” ).</p> <p>Article 3 Overseas Taiwan Schools shall operate in accordance with Taiwan’ s educational goals, the objectives of each stage of Taiwan’ s education, and current academic system, and connected to education in Taiwan.</p> <p>Article 4 The “competent authority” referred to in these Regulations is the MOE. Matters in these Regulations that involve the functions of any other central or local government agency shall be handled in consultation with the other agency or agencies involved.</p> <p>Article 5 Each Overseas Taiwan School shall be assisted by the Taiwan embassy, consulate, Representative Office, overseas office, or other agency authorized by the Ministry of Foreign Affairs within the jurisdiction of which the school is located (hereunder collectively referred to as the “overseas mission with jurisdiction” ).</p> <p>Article 6 The establishment of an Overseas Taiwan School shall be undertaken in accordance with the Private School Act and the Regulations Governing the Establishment, Restructuring, Merger and of Schools and Branch Campuses and Branch Departments at the Senior High School Level or Below. The donor(s) shall draw up a school operation plan, attach a list of donated assets and the registration document issued by the host country, and submit them to the overseas mission with jurisdiction to forward to the MOE for review and approval. An Overseas Taiwan School applying to establish a branch campus or a new division shall submit a school operation plan approved by the board of directors and approval documents issued by the host country, to the overseas mission with jurisdiction to forward to the MOE for review and</p>

approval.

The MOE may verify related material to review the applications referred to in the preceding two paragraphs, and MOE personnel may go overseas to conduct an on-site inspection.

#### Article 7

The school operation plan referred to in Paragraph 1 of the preceding article shall give clear details of the following matters:

1. The purpose of establishing the school.
  2. The name of the school in Chinese and English (or another language).
  3. School location, campus area, school buildings, facilities, and related information.
  4. The name of each donor, and the type and amount of property each has donated, donation commitment letters, and associated documentary evidence.
  5. The enrollment area and the local school conditions, and evaluation data regarding potential students.
  6. The proposed academic departments, grade levels, programs, and classes.
  7. A school budget estimate, including start-up costs, operating expenses, land acquisition or lease costs, and the expenses for hardware and software for school buildings and teaching facilities, together with details of the funding source(s).
  8. The name of each founder and related information; if a founder is a natural person, the information shall give clear details of the person's name, place of birth, date of birth, address, and educational and professional background. If a founder is a legal person, organization, or other institution, the information shall give clear details of its name, registered address, date of registration, and the name of its representative.
  9. Its planned principal, teacher recruitment sources, and curricula.
- The school's land, buildings, and facilities referred to in Subparagraph 7 of the preceding paragraph shall be annual estimates that correspond with the annual plans for the proposed academic departments, grade levels, programs, and classes.

The school operation plan referred to in Paragraph 2 of the preceding article shall give clear details of the following matters:

1. The rationale for establishing any branch campus or new division.
2. The direction of the school's overall development and the school's distinctive features.
3. The plans for teaching and administrative units.
4. Current teaching staff and plans for future teaching staff recruitment.
5. The plans for teaching facilities such as books and instruments.
6. Land inventory, the school's location on a map, and a description of the environment.
7. Documentary evidence of land ownership, or permission for its use.
8. A financial plan, and funding sources, and related documentary evidence.
9. Building configuration of each branch campus and each division.
10. The plan for the relationship of each branch campus with the main campus, and each division of the school with the school.

#### Article 8

Each founder shall be a donor.

If any founder is a legal entity, organization, or other institution, its rights and obligations shall be exercised by its representative.

Unless otherwise stipulated by ordinances of the host country, the number of founders shall be between one and three persons.

#### Article 9

After the MOE approves its registration, an Overseas Taiwan School shall establish a board of directors comprising between seven and twenty-one directors, who shall elect one chairperson.

Each founder serves as an ex officio director and continues to serve consecutive terms on the board without being elected to do so.

If the founder is a natural person, their ex officio director status shall terminate if the person resigns, dies, or is removed or dismissed in accordance with regulations. If the founder is a legal person, its ex officio director status shall terminate if it is dissolved, and the

resulting vacancy shall be filled by election.

#### Article 10

Within three months after the MOE approves its registration, the founder(s) of a newly established Overseas Taiwan School shall select suitable individuals to act as the directors for the first term of the board and report the details to the overseas mission with jurisdiction to forward to the MOE for ratification. The board directors will be appointed within thirty days after MOE approval has been received. Within thirty days after the directors have been appointed, the founder(s) shall convene a meeting to establish the board at which a chairperson will be elected.

If an Overseas Chinese School that was established before these Regulations were implemented in accordance with the provisions of the Overseas Chinese School Regulations with the approval of the Overseas Community Affairs Council has not yet established a board of directors, the school shall do so in accordance with the provisions of the preceding paragraph when it changes to become an Overseas Chinese School. An Overseas Chinese School that has established a board of directors shall conduct re-elections in accordance with the provisions of the preceding article within three months after the MOE approves the change.

Within thirty days after the board of directors is established or the re-elections are held, the chairperson shall submit the following documents to the overseas mission with jurisdiction to forward to the MOE for approval:

1. The organizational charter of the board of directors.
2. The minutes of the meeting for the establishment or re-election of the Board.
3. An inventory from the founder(s).

#### Article 11

One month before the end of the current board term, the board shall submit a list of the names of the directors for the next board term to the overseas mission with jurisdiction to forward to the MOE for ratification. The new board may exercise its authority after such ratification.

Within thirty days after MOE approval has been given, the outgoing chairperson shall convene a meeting of the new board for it to elect a new chairperson. The election result shall be submitted to the overseas mission with jurisdiction to forward to the MOE for approval. The procedures to set up the next board shall be completed before the term of the current board expires and a report submitted to the overseas mission with jurisdiction to forward to the MOE for future reference.

#### Article 12

If the post of chairperson or of any director becomes vacant during the current board term, the board shall appoint a replacement director or elect a replacement chairperson.

A chairperson or any director elected or appointed as a replacement during a board term shall only fill that post for the remainder of the original incumbent's term.

Within thirty days after completing the election of a replacement chairperson or the appointment of any replacement director, the board of directors shall submit the related material to the overseas mission with jurisdiction to forward to the MOE for ratification.

The chairperson and directors are not permitted to concurrently hold the position of principal or play any other administrative role within the school.

#### Article 13

The organizational charter of the board of directors shall give clear details of the following matters:

1. The total number of directors, their qualifications, and term of office, and matters related to their appointment, dismissal, and re-election.
2. Matters related to the election and removal of the chairperson.
3. Matters related to the board's organization, powers, frequency of meetings, procedure for convening a meeting, selection of a person to chair a meeting, methods to pass resolutions, and recusal of directors with any conflict of interest.
4. Matters related to the cessation of operations, dissolution, and

liquidation of the school.

The organizational charter of the board of directors referred to in the preceding paragraph shall be submitted to the overseas mission with jurisdiction to forward to the MOE for ratification. When any amendments are made to the organizational charter, the amendments shall also be submitted to the overseas mission with jurisdiction to forward to the MOE for ratification.

#### Article 14

Unless subject to other regulations of the host country, each Overseas Taiwan School shall implement its program curricula following the curriculum guidelines for schools of the same level and category in Taiwan, and select and use textbooks and supplementary teaching materials approved or compiled by the MOE.

An Overseas Chinese School may put forward a plan for implementation of a foreign curriculum, and after the plan has been forwarded to the MOE by the overseas mission with jurisdiction to and the MOE has given approval, the school may a subsidiary division offering a foreign curriculum or classes.

#### Article 15

Each Overseas Chinese School shall publicly disclose the items, purposes, and amounts of the fees collected from students each academic year. Clear details of these shall be given on the school's online bulletin board and in the school's enrollment brochure.

An Overseas Chinese School is not permitted to have its students of Taiwanese nationality comprise less than fifty percent (50%) of the school's total enrollment. However, this requirement does not apply if an Overseas Chinese School that was established before the amendments to these Regulations promulgated on September 1, 2010 has special circumstances that it has reported to the overseas mission with jurisdiction to forward to the MOE, if the MOE gives approval.

#### Article 16

An Overseas Chinese School shall appoint one principal. The principal shall be selected by the board of directors from among Taiwanese nationals who have the qualifications prescribed by law and be appointed in accordance with the provisions of related statutes. When the position of principal becomes vacant, the board of directors shall select a new principal within six months and appoint them in accordance with the provisions of related statutes. The board of directors shall designate a person who shall be a Taiwanese national to be acting principal until a new principal is selected and appointed.

When the school referred to in the preceding paragraph is one that offers education at more than one stage, the principal shall be appointed from among people who are qualified to serve as principal of a school at the highest stage of education that the school offers. When a school changes the stage of education that it offers, the principal shall be appointed from among people who are qualified to serve as principal of a school at that new stage. However, this requirement does not apply if there are special circumstances that the school has reported to the overseas mission with jurisdiction to forward to the MOE, if the MOE gives approval.

#### Article 17

The principal of an Overseas Taiwan School shall oversee school affairs in accordance with ordinances, and the school's bylaws, implement resolutions of the board of directors, be subject to supervision and evaluation by the board of directors, and represent the school externally within the scope of their duties.

#### Article 18

The organization and operations of the administration of an Overseas Chinese School shall comply with the ordinances of the host country. If the host country's ordinances do not provide for a certain matter, the school shall handle the matter using the provisions of related education ordinances in Taiwan as a model.

#### Article 19

Each Overseas Chinese School shall set up internal control systems to implement autonomous oversight of personnel, finances, and school operations.

#### Article 20

Each Overseas Chinese School shall establish an accounting system and conduct accounting affairs in accordance with the ordinances and regulations of Taiwan or the host country, and it shall complete its annual settlement within six months after the end of each fiscal year and submit this, together with its annual financial statements which have been prepared by a certified public accountant, to the overseas mission with jurisdiction to forward to the MOE for future reference.

#### Article 21

An Overseas Chinese School appointing a Taiwanese national as a teacher shall comply with the related provisions of the Act Governing the Appointment of Educators, the Teachers' Act, and the Teacher Education Act regarding that person's qualifications, restrictions, and obligations. Matters related to their rights and obligations that are stipulated in these Regulations shall be included in their appointment agreement.

The term of appointment, job responsibilities, salary, benefits, professional development, retirement, severance with pay, dismissal, suspension, non-renewal, and other rights and obligations of the teacher referred to in the preceding paragraph shall be clearly stipulated in their appointment agreement.

After a teacher referred to in Paragraph 1 has been appointed, that person's dismissal, suspension, or non-renewal is not permitted except as provided for in their appointment agreement or the ordinances of the host country.

A review committee composed of the board of directors, principal, teachers, administrative staff, and parent association representatives of the Overseas Taiwan School shall conduct the initial review of the appointment, dismissal, suspension, or non-renewal of a teacher referred to in Paragraph 1, based on the principles of fairness, impartiality, and transparency. A resolution shall be passed if it is voted for by a majority of the review committee members at a meeting attended by at least two-thirds of the review committee. This initial resolution shall then be submitted to the board of directors for a final review. A final resolution shall be passed if it is voted for by a majority of the directors present at a meeting attended by at least half of the full board. The results of the review shall be reported to the overseas mission with jurisdiction to forward to the MOE for future reference within ten days of the board's decision.

The number of members of the review committee referred to in the preceding paragraph of any one gender shall constitute at least one-third of the total membership. However, this requirement does not apply if the number of teachers of any one gender at the school is less than one-third of the total committee membership.

Before the committee referred to in Paragraph 4 deliberates on a teacher's dismissal, suspension, or non-renewal of their appointment agreement, the committee shall give the person concerned an opportunity to state their case in writing or orally. If the final review results in a decision to dismiss, suspend, or not renew their agreement, the school shall notify the person concerned in writing, giving clear details of the outcome of the final review, the facts, reasons, and the ordinance on which the outcome is based.

A teacher at an Overseas Chinese School who is dissatisfied with the school's decision regarding their dismissal, suspension, or non-renewal measures shall initiate remedy procedures in accordance with the ordinances of the host country.

Any review committee that was formed before the amendments to these Regulations that took effect on July 3, 2009 and is not in accordance with the provisions of Paragraph 5 may continue to operate until the end of their term of office.

#### Article 22

An Overseas Chinese School may second a teacher currently working at a public school in Taiwan if it obtains the consent of the teacher's current school and its competent education administration authority. During the secondment period, the school in Taiwan where the teacher worked shall retain that teacher's position. The school shall pay the seconded teacher's salary, benefits, and allowances in accordance with Taiwan's remuneration and benefit regulations, and it shall handle the seconded teacher's government employee insurance, national health insurance, and retirement pension fund matters. The related expenses to be borne by the government shall be allocated from the MOE's budget allocation for subsidizing Overseas Taiwan Schools. The school in Taiwan where the teacher worked shall bear the costs of appointing a substitute teacher during the secondment period or request funding from its competent education administration authority.

A seconded teacher referred to in the preceding paragraph shall meet the following criteria:

1. Be currently working as a qualified teacher in the staffing complement of a public senior secondary school or lower-level school in Taiwan, and have an excellent service record.
2. Holds Taiwanese nationality and has household registration in Taiwan, Penghu, Kinmen, or Matsu.
3. Has the competencies required to teach the program(s) specified by the Overseas Taiwan School.

The number of teachers seconded to any Overseas Taiwan School in accordance with the provisions of the preceding two paragraphs is not permitted to exceed ten percent (10%) of the school's total current teaching staff. Each secondment period shall be one year which may be extended for up to two additional years if the agreement of the school in Taiwan from which the teacher was seconded is obtained before the secondment period ends. A seconded teacher shall return to that school in Taiwan at the end of the secondment period.

The combined duration of any teacher's secondment or temporary transfer is not permitted to exceed eight years.

A teacher temporarily transferred before the implementation of the amendments to these Regulations that took effect on January 2, 2008 may be reassigned as a seconded teacher in accordance with the provisions of Paragraphs 1 to 3 during that transfer period up until the original transfer period expires; any other temporarily transferred teacher is not permitted to directly change their status to being a seconded teacher.

#### Article 23

If a Taiwanese national who is working as the principal or a teacher at an Overseas Chinese School returns to work at a school in Taiwan, their years of service as a principal and/or teaching at any Overseas Chinese School may be counted toward their salary grade in accordance with the provisions of related salary grading ordinances.

If a principal referred to in the preceding paragraph was appointed as the principal of a school of a level higher than the level of school for which that they have the qualifications to work as principal, in accordance with the proviso in Paragraph 2 of Article 16, their salary grade shall be calculated based on the lower level of school for which that they have the qualifications to work as principal, in accordance with the provisions of related salary grading ordinances.

For the calculation of years of service for salary grading, the personnel referred to in Paragraph 1 shall submit an application and associated documentary evidence of their former employment at an Overseas Chinese School to the school in Taiwan where they are now working. When the school receives their application, it may report the details to the MOE to forward to the Overseas Taiwan School involved for it to verify the former employment.

#### Article 24

The provisions of the Government Employee Insurance Act and of the National Health Insurance Act that apply to private schools may be applied, mutatis mutandis, to handle the insurance matters of Taiwanese nationals working as the principal, or a teacher, or other staff member at any Overseas Chinese

School. If the personnel system of an Overseas Taiwan School is consistent with the personnel system of schools of an equivalent level in Taiwan, the related provisions of the Private School Act may be applied, mutatis mutandis, to matters related to staff retirement, death benefits, and severance.

Each Overseas Chinese School shall set rules on raising money to fund the retirement, bereavement compensation, and severance payments, and other welfare matters of teachers and other staff; a copy of these rules shall be submitted to the overseas mission with jurisdiction to forward to the MOE for future reference.

#### Article 25

To handle the professional development of its teachers and other staff who are Taiwanese nationals an Overseas Chinese School may apply, mutatis mutandis, the associated provisions of the regulations for the professional development of teachers and other staff at schools at the same level in Taiwan, and the provisions of the associated regulations of the host country.

#### Article 26

Each Overseas Chinese School shall compile a list of its teachers and other staff within two months after the commencement of the first semester of each academic year and submit it to the overseas mission with jurisdiction to forward to the MOE for future reference.

#### Article 27

Each Overseas Chinese School shall formulate regulations for matters concerning the evaluation and commendation of its principal and teachers, if they are Taiwanese nationals, and submit the regulations to the overseas mission with jurisdiction to forward to the MOE for future reference.

#### Article 28

The age of admission for students at an Overseas Chinese School shall be based on the regulations for admission to schools at a corresponding level in Taiwan. However, if the local elementary school academic year runs from January to December, the age of admission for school is children who will reach the age of six by December 31 of the admission year. The proviso in the preceding paragraph shall take effect on August 1, 2009.

#### Article 29

Within two months after the commencement of each semester, an Overseas Chinese School shall compile statistical tables of the numbers of students enrolled in each grade and a list of all the students, and submit them to the overseas mission with jurisdiction to forward to the MOE for future reference.

#### Article 30

An Overseas Chinese School shall accurately record and permanently retain records of student enrollments. The school shall formulate regulations governing management of its student enrollments using the related regulations of schools at a corresponding level in Taiwan as a model.

#### Article 31

An Overseas Chinese School shall issue a graduation certificate to elementary and junior high school students who have completed their studies with satisfactory grades, or to senior secondary school students who have completed the required courses or credits with satisfactory results. Within three months after the end of the academic year, the school shall compile a list of the students who graduated and where each one is undertaking the next stage of their education and submit the list to the overseas mission with jurisdiction to forward to the MOE for future reference.

#### Article 32

If a student at an Overseas Chinese School that satisfies the provisions of these Regulations returns to Taiwan for further education, their academic records and qualifications shall be considered equivalent to those of

students in schools at the same level in Taiwan. A student who satisfies the provisions of the Regulations Regarding Study and Counseling Assistance for Overseas Compatriot Students in Taiwan may apply in accordance with the provisions of those regulations to return to Taiwan for further education with the status of an overseas compatriot student.

#### Article 33

If the program curricula, student enrollments, principal, and teachers of an Overseas Chinese School fully satisfy the provisions of these Regulations, the MOE may consider the school's sound development needs, taking into account the school's scale, and operating costs, and the quality of the education it provides, and draw up directions regarding the subsidies it will receive. A school that demonstrates an exceptional performance may be given a monetary award, and its board of directors, principal, and/or associated personnel may be given a monetary award in accordance with related directions.

#### Article 34

The MOE may provide grants and/or subsidies to students at an Overseas Chinese School which satisfies the provisions of the preceding article. These comprise student scholarships, bursaries for students from low-income families, tuition assistance, and subsidies for group insurance for the students.

When providing the grants and subsidies for students referred to in the preceding paragraph, the MOE shall consider a student's nationality, the program they are undertaking, eligibility, their family's financial burden, and matching funds that will be provided by the school.

#### Article 35

When the educational objectives of operating an Overseas Taiwan School become impracticable or the school encounters major difficulties that prevent its continued operation, and the board of directors has passed a resolution to cease its operations, this resolution and copies of documentation from the host country giving approval for the school to cease its operations shall be submitted to the overseas mission with jurisdiction to forward to the MOE for approval of the school ceasing its operations. Before a school ceases operating it shall prioritize safeguarding the rights and interests of the students, teachers and other staff. The school shall issue transfer certificates to currently enrolled students and assist them to transfer to other schools.

#### Article 36

After the MOE approves the cessation of a school's operations and before the commencement of its dissolution and liquidation, the school shall give the highest priority to first paying teachers and other staff any outstanding salaries and severance pay owed to them, in accordance with the provisions of their appointment agreements.

Dissolution of a school shall be reported to the government of the host country for its approval and it shall be conducted in accordance with the ordinances of the host country and the board of directors' organizational charter.

When the school is undergoing dissolution, the related data shall be retained. The data retention method and location shall be reported to the overseas mission with jurisdiction to forward to the MOE for approval.

#### Article 37

If an Overseas Chinese School is being poorly run or acts in breach of the provisions of these Regulations or of related ordinances, depending on the circumstances, the MOE may, depending on the circumstances, order the school to rectify the situation or to make improvements within a specified period, and the MOE may suspend some or all of its grants and subsidies for the school. If the circumstances are serious and the MOE has ordered the school to rectify the situation within a specified period but the school has not done so, the MOE may revoke the school's registration.

#### Article 38

An Overseas Chinese School may establish an affiliated preschool. Matters related to the standards governing its establishment, its program, facilities, admission of children, and teaching staff may be handled applying, mutatis mutandis, the provisions of the Early Childhood Education and Care Act and the provisions of related legislation.

Article 38-1

Each Overseas Chinese School shall promote gender equality education on campus in accordance with the Gender Equity Education Act and the provisions of related legislation.

Any principal, teacher, staff member, maintenance worker, or student of an Overseas Chinese School who files an appeal in accordance with Article 37 of the Gender Equity Education Act and is not satisfied with the appeal outcome may seek a remedy in accordance with the ordinances of the host country.

Article 39

These Regulations shall take effect on the date of promulgation, unless any other date of effect is prescribed.

---

Data Source : Laws and Regulations Retrieving System