

Issuing unit: Council of Labor Affairs

Document  
number: Letter Lao-Zhi-Wai-Zi No. 0920205386

Issuing date: 09 July 2003

Summary: According to Article 40 of the Employment Service Act, labor agencies can no longer collect Vietnamese national taxes from Vietnamese laborers entering the country after 1 October 2002.

Full text: 1. Previous letters from the Vietnam Economic and Cultural Office in Taipei stated that effective 1 October 2002, the Vietnamese manpower agencies will collect the national taxes by themselves, and the Vietnamese manpower agencies no longer authorize Taiwanese private employment service agencies to collect such fees. With regard to Vietnamese agencies that have authorized, through mutual written agreement before 1 October 2002, Taiwanese agencies to collect such fees, if the two parties reach a consensus, the Taiwanese agencies may still be commissioned to collect such fees, with a strict limitation to workers that have entered the country before 1 October 2002.

2. With regard to Vietnam's national taxes, please follow the above regulation. Taiwanese human resource agency cannot collect, on behalf of Vietnamese agencies, Vietnamese national taxes from Vietnamese workers that have entered the country after 1 October 2002. Violations will be punished as a violation of the "Standards for Fee-charging Items and Amounts of the Private Employment Services Institution" and Article 40, Paragraph 5 of the Employment Service Act. It is advised that the Vietnamese agencies also collect Vietnamese national taxes of workers that have entered the country before 1 October 2002, in order to prevent disputes.