

新住民地政服務加油站

新住民不動產相關問答集 (New Immigrant Real Estate Related Q&A)

1. 何謂繼承權?登記實務上，繼承從哪一天開始?

What is the right of inheritance? In registration practice, what day shall an inheritance come into effect?

因被繼承人死亡，而發生之繼承權利。所以在登記實務上，「繼承開始之日」就是被繼承人死亡之日。

The inheritance right is incurred by the death of the decedent, so, according to the registration practice, the “inheritance start day” is the day that the decedent dies.

2. 如果配偶死亡，外籍配偶有不動產繼承權嗎？尚未取得國籍有關係嗎？

Does a foreign spouse have the real estate inheritance right if his or her spouse dies? Does it matter if he or she has yet to have the citizenship of the Republic of China?

根據中華民國民法，外籍配偶和國人配偶一樣擁有繼承包括動產與不動產的權利。如果配偶不幸死亡，必須依法辦理財產的繼承，同時依法申報遺產稅。但繼承不動產時，必須外籍配偶之原屬國與本國間有平等互惠的關係，才能繼承不動產，繼承登記應自國人死亡 6 個月內向土地所在地之地政事務所提出申請，超過 1 個月處應納登記費 1 倍之罰鍰。

According to the Civil Code of the Republic of China, foreign spouses and local spouses are alike to have the right to inherit movable property and real estate. If their spouses unfortunately pass away, they shall process the property inheritance and declare their inheritance tax by law. However, an equal and reciprocating relationship between foreign spouse's country of origin and the Republic of China shall be existent when a foreign spouse inherits real estate. The inheritance registration shall be applied to the Land Administration Office at the place where the land is located in six month after the death of the decedent. In case of any delay, a fine equivalent to the registration fee for each month in arrears will be imposed.

依中華民國涉外民事法律適用法第 58 條：繼承，依被繼承人死亡時之本國法。但依中華民國法律中華民國國民應為繼承人者，得就其在中華民國之遺產繼承之。

According to Article 58 of the Act Governing the Choice of Law in Civil Matters involving Foreign Elements:

A succession upon death is governed by the national law of the decedent. However, if a national of the Republic of China is an inheritor under the law of the Republic of China, he/she is entitled to inherit the part of the estate which is located within the Republic of China.

所以配偶雖尚未取得中華民國之國籍，但被繼承人為中華民國之國籍，依該法律條文之述，當以中華民國之民法規定辦理。

As prescribed by this Article, if a spouse has yet to have the citizenship of the Republic of China and the decedent was the citizen of the Republic of China, the inheritance shall be processed in accordance to the Civil Code of the Republic of China.

3. 外籍配偶與子女或其他人同為繼承人時，其繼承權如何計算？

How shall the order of inheritance be determined if a foreign spouse and children or others are all ranked as inheritors?

民法規定的繼承順序

The inheritance sequence prescribed by the Civil Code:

1. 第一順位 直系血親卑親屬(如子女，孫子女，以親等近者為優先)。

1st order of inheritance: Direct lineal blood relatives (e.g. children and grandchildren, in which the closest kinship shall the highest priority).

2. 第二順序 父母

2nd order of inheritance: Parents

3. 第三順序 兄弟姐妹

3rd order of inheritance: Siblings

4. 第四順序 祖父母

4th order: Grandparents 如無先順序繼承人，才會由後順序繼承人繼承。

When there are no inheritors in the higher order of inheritance, the ones in the subsequent order can then inherit the estate.

在沒有遺囑，且無人拋棄繼承的狀況下，配偶之應繼分：

When there is no will left and no one abandons the inheritance, the successional portion for a spouse shall be as follows: :

1. 與第一順序之繼承人同為繼承時，其應繼分與他繼承人平均。

When inheriting the estate with other inheritors in the 1st order of inheritance, the successional portion shall be equally shared with other inheritors.

2. 與第二順序或第三順序之繼承人同為繼承時，其應繼分為遺產二分之一。

When inheriting the estate with other inheritors in the 2nd order or the 3rd order of inheritance, the successional portion shall be half of the estate.

3. 與第四順序之繼承人同為繼承時，其應繼分為遺產三分之二。

When inheriting the estate with other inheritors in the 4th order of inheritance, the successional portion shall be two thirds of the estate.

4. 無第一順序至第四順序之繼承人時，其應繼分為遺產全部。

When there are no inheritors from the 1st order to the 4th order of inheritance, the successional portion shall be the total estate.

4. 聽說在取得中華民國身分證之前，外國人可能不能繼承取得不動產？

It is hearsay that, prior to obtaining the ID of the Republic of China, a foreigner cannot inherit any real estate. Is it true?

土地法第 17 條第 1 項規定的土地，不能移轉外國人，如因繼承或遺贈取得，要在 3 年內出售給本國人。

The land prescribed by Paragraph 1 of Article 17 of the Land Act shall not be transferred to foreigners. If the land is acquired through inheritance or bequest, it shall be sold to local nationals within three years.

下列土地不得移轉、設定負擔或租賃於外國人：(1) 林地。(2) 漁地。(3) 狩獵地。(4) 鹽地。(5) 礦地。(6) 水源地。(7) 要塞軍備區域及領域邊境之土地。但不包括因繼承而取得土地。但應於辦理繼承登記完畢之日起 3 年內出售與本國人(如是新加坡人因繼承或遺贈取得，應於 5 年內出售給本國人)，逾期未出售者，由直轄市、縣(市)地政機關移請國有財產署辦理公開標售。

The land listed below shall not be transferred, be pledged as any encumbrance or be leased to foreigners: (1) forest land; (2) fishery fields; (3) hunting grounds; (4) salt fields; (5) mine land. (6) water source land. (7) fortified military zone and territory frontier land. It does not include the land acquired due to inheritance. However, the land shall be sold to local nationals within three years after completing the inheritance registration (if the land is inherited or acquired by a Singaporean as a bequest, it shall be sold to local nationals within five years). In case of any delay in the sale of the land, the special municipality or county (city) government shall transfer the case to the National Property Bureau for public tendering.

外國人申請在我國取得或設定土地權利時，應符合平等互惠原則，並依土地法、外國人在我國取得土地權利作業要點及相關規定辦理。

When a foreigner applies for acquisition or pledge of the land right in our country, the application shall meet the equal and reciprocating principle, and be processed in accordance with the Land Act, the guidelines governing the operation for foreigners to acquire the land right in Taiwan and relevant regulations.

5. 如果配偶死亡不辦理繼承登記，是否有罰則規定？

Is there any penalty for not registering the inheritance when a spouse dies?

有。

繼承登記得自繼承開始之日起，6 個月內為之。聲請逾期者，每逾 1 個月得處應納登記費額 1 倍之罰鍰。但最高不得超過 20 倍。(土地法第 73 條)

Yes.

The inheritance registration shall be processed within six months after the day the estate is inherited. In case of any delay, a fine equivalent to the registration fee for each month in rears will be imposed, but it is limited to no more than twenty times of the registration fee (please refer to Article 73 of the Land Act).

6. 其他繼承人不願意配合辦理繼承，可以單獨申請嗎？

Can the application be filed alone if other inheritors are not willing to jointly process the inheritance registration?

可以。

繼承人為 2 人以上，部分繼承人因故不能會同其他繼承人共同申請繼承登記時，得由其中 1 人或數人為全體繼承人之利益，就被繼承人之土地申請為共同共有之登記。(土地登記規則第 120 條第 1 項前段)

Yes.

If more than two inheritors are covered in an inheritance and some of the inheritors cannot jointly apply for the inheritance registration with other inheritors for any reason, one or several inheritors may apply for joint possession registration for the decedent's land in order to meet the interest of the entire body of inheritors (Please refer to the first half of Paragraph 1 of Article 120 of the Regulations of the Land Registration).

7. 外籍配偶可以主張夫妻剩餘財產嗎？剩餘財產如何計算？ Can a foreign spouse claim the residual matrimonial property? How is the residual matrimonial property calculated?

依 100 年 5 月修正後涉外民事法律適用法第 13 條第 1 項規定，夫妻財產制依結婚時「夫所屬國之法」，如查明結婚時夫為我國國民，其夫妻財產制應適用我國民法的規定，於夫死亡時，即有請求權之適用。

According to Paragraph 1 of Article 13 of the Act Governing the Choice of Law in Civil Matters Involving Foreign Elements amended in May, 2011, a marital couple's property shall follow the "national laws of the husband's country of origin" at the time they were married. If the husband was a citizen of the Republic of China when they were married, the matrimonial property system shall be subject to the Civil Code of the Republic of China. If this is the case, the claim right is applicable to the spouse when the husband dies.

根據我國民法第 1030 條之 1 規定，法定財產制關係消滅時(一方死亡或離婚)，夫或妻現存的婚後財產，扣除婚姻關係存續中所有負債後，如有剩餘，其雙方剩餘財產的差額，應平均分配。但因繼承或其他無償取得之財產與慰撫金不在此限。

According to Article 1030-1 of the Civil Code of the Republic of China, when the statutory property system relationship is extinguished (death of either party or divorce), if there is any amount left from the husband or wife's existing post-marriage property after deducting all of debts incurred in the duration of the marital relationship, it shall be equally shared. However, it is not limited to the property inherited or acquired at no charge and the compensation amount.

8. 要把房屋土地過戶給外籍配偶，應如何辦理？

How can the house and land be transferred to a foreign spouse?

首先查明外籍配偶之國籍是否符合土地法第 18 條平等互惠國家。First of all,

please check if the foreign spouse's country of origin is among the equal and reciprocating countries prescribed by Article 18 of the Land Act.

目前泰國、菲律賓可取得設定不動產權利，新加坡人允許在我國取得高逾 6 樓(含)以上之建築物之任何一層作為住宅使用，並准其取得基地所有權或地上權。

Currently, the real estate right can be pledged by the nationals of Thailand and the Philippines, whereas Singaporeans are allowed to acquire any floor of a building with six floors or more in Taiwan

for residential purpose in which the ownership and superficies of the base land can also be obtained by them.

其他國家請參考「外國人在我國取得或設定土地權利互惠國家一覽表」，或提出「互惠證明文件」來辦理，即申請人之本國（或其行政區）有關機關所出具載明該國（或其行政區）對我國人民得取得同樣權利之證明文件；並經我國駐外使領館、代表處、辦事處及其他外交部授權機構驗證者。

Please refer to the “list of the reciprocating countries whose citizens can acquire or pledge the land right in our country”, or submit the “reciprocating certificate document” to file the application, i.e. the document issued by the applicant’s competent authorities in their country (or administrative zone) to certify that our citizens are also allowed to acquire the same right in their country; the document shall be verified by our Ministry of Foreign Affairs’ overseas embassy, representative office, branch office or other agencies authorized by our Ministry of Foreign Affairs.

辦理程序：外國人依相關規定取得土地權利，應檢送下列文件，向土地所在地地政事務所申請，再由該地政事務所逕送請該管直轄市或縣（市）政府核准：

Application procedure: According to land right acquisition related regulations, a foreigner shall prepare the following documents to file an application with the Land Administration Office at the place where the land is located, and then the office will directly send the application to the special municipality or county (city) government in charge of the case for approval:

(1)土地登記申請書。

Land registration application.

(2)登記原因證明文件：如買賣契約書、贈與契約書等等。

The document to certify the registration reason: e.g. trading contract, deed of gift, etc.

(3)土地所有權狀。

Land ownership certificate.

(4)土地權利變更之權利人及義務人身分證明文件。

The ID documents of the obligee and obligor involving the change of the land right.

(5)繳稅或免稅證明文件（如土地增值稅或契稅、贈與稅繳清或免稅證明書）。

Tax payment certificate or tax-exempt certificate (e.g. land value increment tax deed tax or gift tax settlement certificate or tax-exempt certificate).

(6)土地使用分區證明（如屬非都市土地者免檢附）。

Land use zoning certificate (Attachment is not required for the land not in the urban area)

(7)授權書（如本人不能親自申請，須加附授權書）。

Letter of authorization (If the applicant cannot file the application in person, a letter of authorization shall be attached).

(8)其他經中央地政機關規定應提出之證明文件。

Other certificate documents required by the central land administration authorities.

外國人在我國取得或設定土地權利互惠國家一覽表

表一、完全平等互惠之國家

- 1、內政部 78 年 8 月 23 日台內地字第 727654 號函。
- 2、內政部 78 年 9 月 15 日台內地字第 741118 號函增列南非。
- 3、內政部 81 年 2 月 27 日台內地字第 8102803 號函增列美國紐約州。
- 4、內政部 86 年 7 月 2 日台內地字第 8606607 號函增列法國。
- 5、內政部 86 年 8 月 5 日台內地字第 8607700 號函增列荷蘭。
- 6、內政部 86 年 9 月 17 日台內地字第 8608763 號函增列美國喬治亞州。
- 7、內政部 87 年 7 月 14 日台內地字第 8707194 號函增列瑞士。
- 8、內政部 87 年 11 月 23 日台內地字第 8793808 號函增列馬來西亞。
- 9、內政部 88 年 3 月 30 日台內地字第 8803862 號函增列加拿大(各省)。
- 10、內政部 90 年 3 月 27 日台內地字第 9004788 號函增列英屬蓋曼群島、英屬維京群島、美國賓夕法尼亞州、威斯康辛州、伊利諾州、俄勒岡州及奧地利維也納邦。
- 11、內政部 92 年 5 月 2 日台內地字第 0920060919 號函增列葡萄牙、貝里斯、英屬根西島、美國華盛頓特區及印第安那州。
- 12、內政部 93 年 5 月 11 日台內地字第 0930007790 號函增列美國維吉尼亞州。
- 13、內政部 93 年 11 月 18 日台內地字第 0930015751 號函增列美國阿拉斯加州、阿拉巴馬州、阿肯色州、愛達荷州、肯德基州、緬因州、蒙大拿州、內華達州、新罕布夏州、新墨西哥州、北卡羅來納州、羅德島州、猶他州、佛蒙特州、華盛頓州、懷俄明州。
- 14、內政部 94 年 8 月 25 日台內地字第 0940011806 號函增列芬蘭。
- 15、內政部 95 年 2 月 9 日台內地字第 0950015266 號令增列模里西斯。
- 16、內政部 95 年 6 月 12 日台內地字第 0950091822 號令增列義大利。
- 17、內政部 96 年 2 月 7 日台內地字第 0960017890 號令增列牙買加。
- 18、內政部 96 年 6 月 8 日台內地字第 0960084571 號令增列迦納。
- 19、內政部 97 年 3 月 21 日台內地字第 0970042025 號令增列印度。
- 20、內政部 97 年 4 月 15 日台內地字第 0970057557 號令增列美國亞利桑那州、路易斯安那州。
- 21、內政部 97 年 12 月 25 日台內地字第 0970209595 號令增列挪威。
- 22、內政部 98 年 6 月 25 日台內地字第 0980101126 號令增列安道爾、玻利維亞、布吉納法索、蓋亞那、以色列、馬爾他、摩納哥、委內瑞拉。

- 23、內政部 98 年 9 月 7 日台內地字第 0980161108 號令增列瓜地馬拉、馬其頓、賽普勒斯、奈及利亞、沙烏地阿拉伯、斯洛伐克。
- 24、內政部 98 年 12 月 18 日台內地字第 0980216223 號令增列波蘭、哥倫比亞、墨西哥、巴哈馬、格瑞那達、聖文森、蘇利南、千里達、巴貝多、多明尼克、維德角、海地、剛果共和國、盧安達、波札那。
- 25、內政部 100 年 2 月 24 日台內地字第 1000035369 號令增列奧地利布根蘭邦、肯特邦、上奧地利邦、下奧地利邦、薩爾斯堡邦、史泰爾馬克邦、提洛邦及福拉爾貝格邦。
- 26、內政部 101 年 7 月 18 日台內地字第 1010244285 號令增列加彭、約旦、尼加拉瓜。
- 27、內政部 101 年 8 月 28 日台內地字第 1010284025 號令增列瑞典。
- 28、內政部 103 年 7 月 17 日台內地字第 1030207821 號令修正聖克里斯多福及尼維斯聯邦。

編號	國家	備註	編號	國家	備註
1	韓國	Korea	2	日本	Japan
3	紐西蘭	New Zealand	4	澳大利亞	Australia
5	史瓦濟蘭	Swaziland	6	比利時	Belgium
7	英國	United Kingdom	8	德國	Germany
9	盧森堡	Luxembourg	10	西班牙	Spain
11	愛爾蘭	Ireland	12	希臘	Greece
13	宏都拉斯	Honduras	14	薩爾瓦多	El Salvador
15	巴拿馬	Panama	16	多明尼加	Dominican
17	聖露西亞	Saint Lucia	18	巴拉圭	Paraguay
19	厄瓜多	Ecuador	20	巴西	Brazil
21	秘魯	Peru	22	阿根廷	Argentina
23	烏拉圭	Uruguay	24	智利	Chile
25	01 俄亥俄州(美國)	Ohio	25	02 內布拉斯加州(美	Nebraska
25	03 田納西州(美國)	Tennessee	25	04 佛羅里達州(美	Florida
25	05 麻塞諸塞州(美	Massachusetts	25	06 新澤西州(美國)	New Jersey
25	07 康乃狄克州(美	Connecticut	25	08 密蘇里州(美國)	Missouri
25	09 德拉瓦州(美國)	Delaware	25	10 加利福尼亞州(美	California
25	11 夏威夷州(美國)	Hawaii	25	12 德克薩斯州(美	Texas
25	13 密西根州(美國)	Michigan	25	14 紐約州(美國)	New York

編號		國家	備註	編號		國家	備註
25	15	喬治亞州(美國)	Georgia	25	16	賓夕法尼亞州(美	Pennsylvania
25	17	威斯康辛州(美	Wisconsin	25	18	伊利諾州(美國)	Illinois
25	19	俄勒岡州(美國)	Oregon	25	20	華盛頓特區(美	Washington D.C
25	21	印第安那州(美	Indiana	25	22	維吉尼亞州(美	Virginia
25	23	阿拉斯加州(美	Alaska	25	24	阿拉巴馬州(美	Alabama
25	25	阿肯色州(美國)	Arkansas	25	26	愛達荷州(美國)	Idaho
25	27	肯德基州(美國)	Kentucky	25	28	緬因州(美國)	Maine
25	29	蒙大拿州(美國)	Montana	25	30	內華達州(美國)	Nevada
25	31	新罕布夏州(美	New Hampshire	25	32	新墨西哥州(美	New Mexico
25	33	北卡羅萊納州(美	North Carolina	25	34	羅德島州(美國)	Rhode Island
25	35	猶他州(美國)	Utah	25	36	佛蒙特州(美國)	Vermont
25	37	華盛頓州(美國)	Washington	25	38	懷俄明州(美國)	Wyoming
25	39	堪薩斯州(美國)	Kansas	25	40	科羅拉多州(美	Colorado
25	41	亞利桑那州(美	Arizona	25	42	路易斯安那州(美	Louisiana
26		南非	South Africa	27		法國	France
28		荷蘭	Netherlands	29		瑞士	Switzerland
30		馬來西亞	Malaysia	31		加拿大(各省)	Canada
32		英屬蓋曼群島	British Cayman	33		英屬維京群島	British Virgin
34	01	維也納邦(奧地	Vienna	34	02	布根蘭邦(奧地	Burgenland
34	03	肯特邦(奧地利)	Carinthia	34	04	上奧地利邦(奧地	Upper Austria
34	05	下奧地利邦(奧地	Lower Austria	34	06	薩爾斯堡邦(奧地	Salzburg
34	07	史泰爾馬克邦(奧	Styria	34	08	提洛邦(奧地利)	Tyrol
34	09	福拉爾貝格邦(奧	Vorarlberg	35		葡萄牙	Portugal
36		貝里斯	Belize	37		英屬根西島	British
38		芬蘭	Finland	39		模里西斯	Mauritius
40		義大利	Italy	41		牙買加	Jamaica
42		迦納	Ghana	43		印度	India
44		挪威	Norway	45		安道爾	Andorra
46		玻利維亞	Bolivia	47		布吉納法索	Burkina Faso
48		蓋亞那	Guyana	49		以色列	Israel
50		馬爾他	Malta	51		摩納哥	Monaco
52		委內瑞拉	Venezuela	53		瓜地馬拉	Guatemala
54		馬其頓	Macedonia	55		賽普勒斯	Cyprus

編號	國家	備註	編號	國家	備註
56	奈及利亞	Nigeria	57	沙烏地阿拉伯	Saudi Arabia
58	斯洛伐克	Slovakia	59	聖克里斯多福及	Saint
60	波蘭	Poland	61	哥倫比亞	Colombia
62	墨西哥	Mexico	63	巴哈馬	Bahamas
64	格瑞那達	Grenada	65	聖文森	St. Vincent and
66	蘇利南	Suriname	67	千里達	Trinidad and
68	巴貝多	Barbados	69	多明尼克	Commonwealth of
70	維德角	Cape Verde	71	海地	Haiti
72	剛果共和國	Republic of the	73	盧安達	Rwanda
74	波札那	Botswana	75	加彭	Gabon
76	約旦	Jordan	77	尼加拉瓜	Nicaragua
78	瑞典	Sweden			

表二、附條件平等互惠之國家

編號	國家	備註
1	新加坡 (Singapore)	<p>1、准許新加坡人民及公司(包括新加坡銀行)在我國取得不動產抵押權。(內政部 87 年 2 月 24 日台內地字第 8702939 號函)</p> <p>2、新加坡人得在我國申請租賃工業區之土地或廠房。(內政部 89 年 5 月 2 日台內地字第 8906217 號函)</p> <p>3、有關新加坡人民在我國取得土地及建築物權利案，綜合現行土地法規、行政院及外交部上開函內容歸納如下：</p> <p>(一)基於土地法第 18 條平等互惠之立法精神，考量兩國國情不同，及我國公寓大廈管理條例第 4 條第 2 項之規定，准許新加坡人取得我國區分所有建物之任何一層作為住宅或商業使用，並得依公寓大廈管理條例第 4 條第 2 項之規定准其取得基地所有權或地上權之應有部分。</p> <p>(二)關於新加坡人繼承我國土地，倘該土地屬土地法第 17 條第 1 項所列各款，依同條第</p>

		<p>2項、第3項規定辦理；另如為土地法第17條第1項各款所列以外之土地，新加坡人得因繼承或遺贈取得土地，並自辦理繼承或遺贈登記完畢之日起5年內移轉與本國人，其案件列管及標售程序，類推適用土地法第17條第2項後段及土地法第17條第2項執行要點規定。（內政部104年6月15日台內地字第1040415546號令）</p>
2	<p>香港地區 (Hong Kong Region)</p>	<p>1、86年7月1日以前，香港居民、法人及團體機構得在我國取得或設定土地權利；86年7月1日以後，在香港地區對於外國人士在該地取得不動產權利之規定未改變前仍得繼續適用。（內政部86年7月26日台內地字第8607355號函）</p> <p>2、香港居民，必須持有香港永久居民身分證，且除了可持有英國國民(海外)護照或香港護照外，不得持有其他地區或國家之旅行證照。（內政部86年12月15日台內地字第8612195號函）</p> <p>3、依香港澳門關係條例施行細則第3條規定：「本條例第4條第1項所稱香港護照，係指由香港政府或其他有權機構核發，供香港居民國際旅行使用，具護照功能之旅行證照。」，故香港特別行政區政府簽發之中華人民共和國香港特別行政區護照，即為所稱之香港護照。至關於『香港居民』身分之認定，依香港澳門關係條例第4條第1項規定意旨，當事人須持有香港永久居民身分證，且不能持有英國國民(海外)護照或香港護照以外之其他地區或國家之旅行證照，尚不得僅以持有香港護照而認定其為香港居民。（內政部87年6月10日台內地字第8706372號函）</p> <p>4、香港地區華僑身分證證明書之效期認定及使用事宜：</p> <p>(一)香港地區居民於『97』年(86年7月1日)前所取得之華僑身分證證明書不受效期影響，可繼續使用。</p> <p>(二)自86年7月1日起行政院僑務委員會依法不得受理香港居民申請華僑身分證證明書。</p>

		(內政部 87 年 8 月 5 日台內地字第 8708266 號函)
3	菲律賓 (Philippines)	<p>1、准許菲律賓自然人或其公司在我國取得區分所有建物全部專有部分 40% 以下(包含 40%)建物所有權，並依公寓大廈管理條例之規定准其取得基地所有權及地上權之應有部分。(內政部 86 年 10 月 22 日台內地字第 8683016 號函)</p> <p>2、菲國人民或公司得在我國取得不動產抵押權，其抵押物不以內政部 86 年 10 月 22 日台內地字第 8683016 號函所定之區分所有建物為限。但其因行使抵押權擬取得不動產權利者，仍應符合上開函之規定，僅得取得區分所有建物全部專有部分 40% 以下(包括 40%)之建物所有權及其基地所有權、地上權之應有部分；如該不動產非屬區分所有建物，則不得取得。(內政部 86 年 12 月 13 日台內地字第 8690004 號函)</p> <p>3、菲律賓人民在我國繼承取得土地及建物，不受上開本部 86 年 10 月 22 日台內地字第 8683016 號函釋之限制。(內政部 87 年 2 月 20 日台內地字第 8702904 號函)</p>
4	泰國 (Thailand)	<p>1、泰國之人民或法人因居住或投資目的者，得在我國取得土地權利。(內政部 92 年 8 月 8 日台內地字第 0920011585 號函)</p> <p>2、泰國人得因繼承而取得我國土地權利，至於有關其土地面積，因取得當時並無限制，辦理繼承時，應亦無須另予限制。(內政部 92 年 12 月 15 日台內地字第 0920016705 號函)</p>
5	斐濟 (Fiji)	斐濟有關土地買賣法規對我國人民並無歧視規定，我國國民可比照其他國家人民，即使未在斐濟居留亦可在斐濟境內購買一公畝以下可自由買賣之土地，一公畝以上則須事先申請核准。國有土地僅可承租，租期至多為 99 年，另土著原始持有之土地，則由憲法規定不得買賣並為個人所有。(內政部 82 年 4 月 8 日台內地字第 8204467 號函)
6	百慕達 (Bermuda)	外國公司在百慕達不得購買或擁有土地，惟可租用土地，最高期限為 21 年，國人可依百慕達 1981

		年公司法第 144 條規定設定抵押權。(內政部 85 年 9 月 11 日台內地字第 8508689 號函)
7	丹麥 (Denmark)	准許丹麥人民在我國取得抵押權，並得免附互惠證明文件。惟丹麥人因行使抵押權而取得該不動產者，仍應依外國人在我國取得土地權利作業要點第 1 點規定，請當事人檢附由其本國適當機關出具載明該國對我國人民取得或設定同樣權利之證明文件。(內政部 87 年 6 月 15 日台內地字第 8706334 號函)
8	烏克蘭 (Ukraine)	除農地禁止以外，烏克蘭人得在我國取得或設定土地權利。(內政部 97 年 4 月 14 日台內地字第 0970059761 號令)
9	捷克 (Czech Republic)	准許捷克人因繼承或以法人身分在我國取得或設定土地權利。(內政部 98 年 9 月 7 日台內地字第 0980161108 號令)
10	斯洛維尼亞 (Slovenia)	准許斯洛維尼亞人以法人身分在我國取得或設定土地權利。(內政部 98 年 9 月 7 日台內地字第 0980161108 號令)
11	阿曼 (Oman)	阿曼人僅得依土地法第 19 條第 1 項第 8 款暨外國人投資國內重大建設整體經濟或農牧經營取得土地辦法第 2 條第 1 項第 2 款第 1 目『觀光旅館、觀光遊樂設施之開發』之規定取得我國土地。(內政部 98 年 12 月 18 日台內地字第 0980216223 號令)
12	利比亞 (Libya)	利比亞人僅得因投資之目的在我國取得或設定土地權利。(內政部 98 年 12 月 18 日台內地字第 0980216223 號令)
13	保加利亞 (Bulgaria)	保加利亞人僅得以法人身分在我國取得或設定土地權利。(內政部 98 年 12 月 18 日台內地字第 0980216223 號令)
14	俄羅斯 (Russia)	俄羅斯人得在我國取得或設定農業用地外之土地權利。(內政部 98 年 12 月 18 日台內地字第 0980216223 號令)
15	匈牙利 (Hungary)	匈牙利人得在我國取得或設定農業用地外之土地權利。(內政部 98 年 12 月 18 日台內地字第 0980216223 號令)
16	埃及 (Egypt)	埃及人得在我國取得或設定農業用地外之土地權利。(內政部 98 年 12 月 18 日台內地字第

		0980216223 號令)
17	愛沙尼亞 (Estonia)	愛沙尼亞人得在我國取得或設定土地權利，惟農業用地面積不得超過 10 公頃。(內政部 100 年 2 月 24 日台內地字第 1000035369 號令)
18	拉脫維亞 (Latvia)	拉脫維亞人得在我國取得或設定非農地之土地權利。(內政部 100 年 2 月 24 日台內地字第 1000035369 號令)
19	哈薩克 (Kazakhstan)	哈薩克人得在我國取得或設定工商業用地、住宅用地、大樓及其附屬相關用地，不得取得農業用地。(內政部 101 年 7 月 18 日台內地字第 1010244285 號令)
20	黎巴嫩 (Lebanon)	黎巴嫩人得在我國取得或設定土地權利，惟所購土地不得多於 3000 平方公尺。(內政部 101 年 7 月 18 日台內地字第 1010244285 號令)
21	摩洛哥 (Morocco)	摩洛哥人得在我國取得或設定農業用地外之土地權利。(內政部 101 年 7 月 18 日台內地字第 1010244285 號令)
22	塞席爾共和國 (Republic of Seychelles)	塞席爾共和國人得在我國取得或設定公有土地以外之土地權利。(內政部 105 年 12 月 30 日台內地字第 1050448537 號令)
23	南卡羅萊納州，美國 (The State of South Carolina, U. S. A.)	准許美國南卡羅萊納州人取得或設定面積 50 萬英畝(約 202,345 公頃)以下之土地權利。(內政部 93 年 11 月 18 日台內地字第 0930015751 號函)
24	明尼蘇達州、愛荷華州、馬里蘭州、西維吉尼亞州，美國 (The State of Minnesota, Iowa, Maryland, West Virginia, U. S. A.)	准許美國明尼蘇達州、愛荷華州、馬里蘭州、西維吉尼亞州人取得或設定農業用地以外之土地權利。(內政部 93 年 8 月 19 日台內地字第 0930012056 號函)
25	北達科他州、南達科他州，美國 (The State of	准許美國北達科他州、南達科他州人取得或設定農業用地以外之土地權利。(內政部 93 年 11 月 18 日台內地字第 0930015751 號函)

	North Dakota, South Dakota, U. S. A.)	
26	密西西比州，美國 (The State of Mississippi, U. S. A.)	美國密西西比州人得在我國取得或設定土地權利，惟就公有土地部分，僅有獲得居留權之密州人方得擁有，未具居留權因債務而取得土地者，其擁有年限不得超過 20 年；公司或其他社團法人之成員如含有未具居留權之密州人不得直接或間接取得。另工業用地部分，未具居留權之密州人之取得和擁有不得超過 230 英畝。(內政部 97 年 4 月 15 日台內地字第 0970057557 號令)

表三、非平等互惠之國家

編號	國家	備註	編號	國家	備註
1	印度尼西亞	Indonesia	2	柬埔寨	Cambodia
3	越南	Vietnam	4	緬甸	Myanmar
5	汶萊	Brunei	6	奧克拉荷馬州(美國)	Oklahoma
7	澳門	Macau	8	伊朗	Iran
9	肯亞	Kenya	10	吉里巴斯	Kiribati
11	馬紹爾群島共和國	Marshall	12	蒙古	Mongolia
13	莫三比克	Mozambique	14	諾魯	Nauru
15	帛琉	Palau	16	土耳其	Turkey
17	烏干達	Uganda	18	阿爾巴尼亞	Albania
19	吐瓦魯	Tuvalu	20	克羅埃西亞	Croatia
21	聖多美普林西比	Sao Tome and	22	賴索托	Lesotho
23	索羅門群島	Solomon	24	聖馬利諾共和國	San Marino
25	科威特	Kuwait	26	東帝汶	East Timor
27	密克羅尼西亞聯邦	Micronesia	28	立陶宛	Lithuania
29	亞塞拜然	Azerbaijan	30	白俄羅斯	Belarus
31	亞美尼亞	Armenia	32	吉爾吉斯	Kyrgyzstan
33	寮國	Laos	34	塔吉克	Tajikistan
35	土庫曼	Turkmenistan	36	烏茲別克	Uzbekistan

LIST OF RECIPROCAL NATIONS FOR FOREIGNERS ACQUIRING

LAND IN TAIWAN, ROC

Nationals from the countries listed below desirous of acquiring land in Taiwan, ROC, may be exempted from providing reciprocal documents.

List I : Fully Reciprocal Nations

No	Nation		No	Nation	
1		Republic of Korea	2		Japan
3		New Zealand	4		Australia
5		Swaziland	6		Belgium
7		United Kingdom	8		Germany
9		Luxembourg	10		Spain
11		Ireland	12		Greece
13		Honduras	14		El Salvador
15		Panama	16		Dominican Republic
17		Saint Lucia	18		Paraguay
19		Ecuador	20		Brazil
21		Peru	22		Argentina
23		Uruguay	24		Chile
25	United States of America (State Laws)				
25	01	Ohio State	25	02	Nebraska State
25	03	Tennessee State	25	04	Florida State
25	05	Massachusetts State	25	06	New Jersey State
25	07	Connecticut State	25	08	Missouri State
25	09	Delaware State	25	10	California State
25	11	Hawaii State	25	12	Texas State
25	13	Michigan State	25	14	New York State
25	15	Georgia State	25	16	Pennsylvania State

25	17	Wisconsin State	25	18	Illinois State
25	19	Oregon State	25	20	Washington D. C.
25	21	Indiana State	25	22	Virginia State
25	23	Alaska State	25	24	Alabama State
25	25	Arkansas State	25	26	Idaho State
25	27	Kentucky State	25	28	Maine State
25	29	Montana State	25	30	Nevada State
25	31	New Hampshire State	25	32	New Mexico State
25	33	North Carolina State	25	34	Rhode Island State
25	35	Utah State	25	36	Vermont State
25	37	Washington State	25	38	Wyoming State
25	39	Kansas State	25	40	Colorado State
25	41	Arizona	25	42	Louisiana
26		South Africa	27		France
28		Netherlands	29		Switzerland
30		Malaysia	31		Canada
32		British Cayman Islands	33		British Virgin Islands
34	Austria (Federal Law)				
34	01	Vienna	34	02	Burgenland
34	03	Carinthia	34	04	Upper Austria
34	05	Lower Austria	34	06	Salzburg
34	07	Styria	34	08	Tyrol
34	09	Vorarlberg	35		Portugal
36		Belize	37		British Guernsey Islands
38		Finland	39		Mauritius
40		Italy	41		Jamaica
42		Ghana	43		Indian

44		Norway	45		Andorra
46		Bolivia	47		Burkina Faso
48		Guyana	49		Israel
50		Malta	51		Monaco
52		Venezuela	53		Guatemala
54		Macedonia	55		Cyprus
56		Nigeria	57		Saudi Arabia
58		Slovakia	59		Saint Christopher and Nevis
60		Poland	61		Colombia
62		Mexico	63		Bahamas
64		Grenada	65		St. Vincent and the Grenadines
66		Suriname	67		Trinidad and Tobago
N	o	Nation	N	o	Nation
68		Barbados	69		Commonwealth of Dominica
70		Cape Verde	71		Haiti
72		Republic of the Congo	73		Rwanda
74		Botswana	75		Gabon
76		Jordan	77		Nicaragua
78		Sweden			

List II : Conditionally Reciprocal Nations

NO	Nation	Condition
1	Singapore	<p><i>* According to communique No. 8702939 dated February 24th, 1998 by MOI:</i></p> <p>As to the concern that whether Singaporeans and their corporations, including their</p>

		<p>financial institutions can be permitted for land acquisition in Taiwan:</p> <p>—The feedback from MOFA, according to the replies which we received from our Representative Office in Singapore, via form of telex No. SG525 dated January 27th, 1998, it is our understanding that Singapore’s Ministry of Law has stated:</p> <ol style="list-style-type: none">1. The Singaporean government permits foreigners (individuals or corporations) to acquire land ownership and mortgage of industrial or business land, as well as housing unit ownership and use as collateral foundation.2. Additionally, according to the stipulations in Article 22 of the Singaporean “Residential Property Act” , such property acting as collateral, the ownership of which can only be transferred to local Singaporeans, or foreigners upon approval by local authorities. However, the maximal duration for such transfers, should be done within 3 years; otherwise the local relevant authorities shall step in. <p>—Under the reciprocity principle in Article 18 of the “Land Law” , the R.O.C. government agrees, with the exception of the specific types of land as listed in Article 17 of the same law, to permit Singaporean individuals and corporations, including their financial institutions, to acquire properties as collateral foundation.</p> <p><i>*According to communique No. 8906217 dated May 2nd, 2000 by MOI:</i></p>
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		<p>The current feedbacks from MOFA:</p> <ul style="list-style-type: none">– “Our Representative Office in Singapore, by form of an official diplomatic communique No. 0216 dated March 9th, 2000, as well as by telex No. SGP617 dated April 10th, 2000, has informed MOFA headquarters, that through effective communication with local authorities at Singapore’ s official organization for “Industrial Zoning” Jurong Town Corporation (J.T.C.), the followings information were obtained:<ol style="list-style-type: none">1. All land pre-destined for any industrial zone, will first be sold by the Ministry Of Law in Singapore, over to J.T.C., thereafter J.T.C. shall be responsible for matters such as operation, leasing and/or renting and management. All such land pre-destined for industrial zoning can not be owned by any private individuals.2. The minimal leasing/renting period of all lands handled by J.T.C. will be 3 years, with a maximal term of 60 years; however, special and specific cases approved are exception. When reaching the full term of the lease/rent contract, all land and factories must be returned back to J.T.C., including all un-removable solid objects such as buildings and fencing will be considered parts of the land.3. Alien individuals are not permitted to own plants/factories, which were already
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		<p>erected on J.T.C.'s industrial zone. Unless, such alien individuals registered with local authorities in Singapore, to set up a company on sight; also under the condition that the alien individual's investment proposal and portfolio meets the investment and industrial purpose standards of J.T.C., then there could be chances for approval to the plants/factories acquisition.</p> <p>—According to the latest data collected from relevant web sites, it was learned that J.T.C. only rents or leases the land, but usually not sold out. Minimum contract term is 3 years and maximum contract term is 30 years. Extension request shall be considered on a case-by-case basis. When reaching full term of the contract, all land, and plant/factory including those erected by the rentee themselves during the contracted term, shall be returned back to J.T.C.</p> <p>Based on the above information, by principle of reciprocity of Article 18 of the “Land Law”, Singaporeans may rent or lease land or factories in industrial zones in Taiwan.</p> <p><u>*According to communique No. 0950178966 dated December 8th, 2006 by MOI:</u></p> <p>—Basically, the R.O.C.'s government does not allow Singaporeans acquiring land in Taiwan according to the principle of reciprocity of Article 18 of the “Land Law”. However, taking into consideration, the differences of culture and laws of both countries, also</p>
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		<p>taking into concern Article 4 Item 2 of the R.O.C.' s "Apartment Building Management Act" , the R.O.C. government permits Singaporeans to obtain any floor of strata titled constructional improvements for the purposes of residency or business, as well as grant not only the ownership of the housing unit, but also the proportional ownership of or superficies over the site pursuant to the "Apartment Building Management Act" .</p> <p>— The R.O.C.' s government permits Singaporeans to acquire lands listed in Article 17 of the "Land Law" through inheritance. Nevertheless, the said land shall be disposed of to Chinese nationals within 3 years after the completion of the registration of inheritance. If the land is not duly disposed of within this time limit, the Special Municipality or County / City Government shall transfer it to the National Property Bureau for public tendering. The procedure for public tendering provided by Article 73-1of the "Land Law" shall, mutatis mutandis, apply.</p> <p>—Based on the principle of reciprocity, except the lands listed in Article 17 of the "Land Law" , the R.O.C.' s government allows Singaporeans to acquire land ownership through inheritance or a legacy. However, the land shall be disposed of to Chinese nationals within 10 years after the completion of the registration of inheritance</p>
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		<p>or legacies. Plus, the registration office shall annotate “This land shall be disposed of to Chinese nationals before a given date. If not, it will be tendered publicly” on land registers. Likewise, if the land is not duly disposed of within this time limit, it shall be tendered publicly through the same procedure described in the preceding paragraph.</p>
2	<p>Hong Kong Region</p>	<p>* <u>According to communique No. 8684353 dated June 30th, 1997 by Ministry of the Interior (MOI)</u></p> <p>On June 23th, 1997 MOI invited R.O.C.’s Mainland Affairs Council of the Executive Yuan, Ministry Of Justice, Ministry Of Foreign Affairs (MOFA), Ministry Of Finance, Ministry of Economic Affairs, as well as officials from provincial and city governments, for a joint conference session. The following conclusions were made:</p> <ul style="list-style-type: none"> –According to the Article 41 of the “Act Governing Relations with Hong Kong and Macau”, the operation of a Hong Kong or Macau corporate organization in Taiwan shall be governed, mutatis mutandis, by provisions of the Company Law dealing with foreign companies –In order not to influence the business operated by Hong Kong corporate aggregates recognized and approved by Taiwan laws, they are allowed to acquire land in Taiwan. These presently implemented policies shall not change, even if after the official handover date, July 1st, 1997, as long as the government of the Hong Kong Special Administrative Region does not first change its own policy regarding foreigners’ eligibility to obtain land rights in Hong

Kong.

*According to communiqué No. 8607355 dated July 26th, 1997 by Ministry of the Interior (MOI)

—Since its handover to Mainland China on July 1st, 1997, only Hong Kong residents who obtains the status of “Overseas Chinese” in accordance with Article 4 Item 3 of the “Act Governing Relations with Hong Kong and Macau” will be allowed to obtain land rights in Taiwan. All other Hong Kong residents, corporate aggregates, groups and organizations are still bind to follow the regulations stipulated currently in the “Operational Directions for Foreigners to Acquire Land Rights in Taiwan” .

—These presently implemented policies shall not change, even if after the official handover date, as long as the government of the Hong Kong Special Administrative Region does not first change its own policies, regarding foreigner’ s eligibility to obtain land rights in Hong Kong.

*According communiqué No. 8612195 dated December 15th, 1997 by MOI

Concerning the authentication of Hong Kong residents’ identities, according to communiqué No. 8616743 dated November 27th, 1997 by the Mainland Affairs Council of the Executive Yuan, it stated:

—According to the Article 4 Item 1 of the “Act Governing Relations with Hong Kong and Macau” , Hong Kong residents are defined by those who have permanent residency status in Hong Kong, also those who only possess

		<p>overseas British passport and/or Hong Kong passports.</p> <p>—It is then our acknowledgement that Hong Kong residents, as stipulated by the article, must have permanent residency status in Hong Kong, who only possess overseas British passports and/or Hong Kong passports, but have no other forms of legal travel documents from any other area or country.</p> <p>* <u>According to communiqué No. 8612643 dated December 30th, 1997 by MOI:</u></p> <p>—According to regulation Article 5 of the “Enforcement Rules of the Act Governing Relations with Hong Kong and Macau” enforced on June 27th, 1997, they clearly state: 「When so called Hong Kong region residents are applying to enter into Taiwan, or who are already in Taiwan but state that they are Hong Kong residents, then the relevant authorities must obtain a written declaration from them, that they only possess overseas British passports and/or Hong Kong passports, but no other forms of legal travel documents. 」</p> <p>—Concerning the matter of Hong Kong residents obtaining land rights in Taiwan, besides ID cards of permanent residency status in Hong Kong, they shall provide the above mentioned written declaration as well.</p> <p>* <u>According to communiqué No. 8706372 dated June 10th, 1998 by MOI:</u></p> <p>As far as after the official handover date of Hong Kong back to Mainland China on July 1st, 1997, Hong Kong residents are only holding “the Hong Kong Special Administrative Region</p>
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		<p>of the People’ s Republic of China” passport, issued by the government of the Hong Kong Special Administrative Region, then whether they are considered Hong Kong residents. According to the communiqué No. 8707272 dated May 21st, 1998 by Mainland Affairs Council of the Executive Yuan, which clearly states:</p> <p>—According to regulation Article 3 of the “Enforcement Rules of the Act Governing Relations with Hong Kong and Macau” --- the so called Hong Kong passport, as per Article 4 Item 1 of the “Act Governing Relations with Hong Kong and Macau” , are passports which are issued by either the government of the Hong Kong Special Administrative Region or other en-powered organization, having full legal travel document pre-requisites, providing Hong Kong residents for international traveling need. Thus, “the Hong Kong Special Administrative Region of the People’ s Republic of China” passports, issued by the government of the Hong Kong Special Administrative Region, are the passports mentioned in the previous Act.</p> <p>—The issue of authentication of Hong Kong resident’ s identities, according to Article 4 Item 1 of the “Act Governing Relations with Hong Kong and Macau” , authentic Hong Kong residents are those who are holding permanent residency status (an ID card) in Hong Kong, who are only holding overseas British passports and/or Hong Kong passports, but who do not possess any other legal travel documents from any other area or country. Persons only holding the so-called Hong Kong passports should not be legally recognized as</p>
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Hong Kong residents.

* According to communiqué No. 8708266 dated August 5th, 1998 by MOI:

The following guidelines should be strictly followed:

- All Hong Kong residents who had obtained the status of “Overseas Chinese” before July 1st, 1997 will continue to be regarded as so and their status will not be effected. For any further doubts, please contact the Overseas Chinese Affairs Commission, for verification purpose.
- After July 1st, 1997, according to regulations currently being enforced, no more such applications of such “Overseas Chinese” shall be accepted.
- The principle for using their “Overseas Chinese” status obtained before July 1st, 1997, the original document should be return back to its rightful owner, only after proper inspection. A photocopy shall be handover to the relevant governmental agency. For any issue of dispute, please contact the Overseas Chinese Affairs commission.

The above principles have been laid out as communiqué No. 860008186 dated November 10th, 1997, as well as by communiqué No. 870039422 dated June 29th, 1998, both of which were issued by the Overseas Chinese Affairs Commission. Thus, if any application for land registration in Taiwan arises from a request made by a Hong Kong resident who had had the status of “Overseas Chinese” before July 1st, 1997, kindly follow the above given guidelines.

3	Philippines	<p>* <u>According to communiqué No. 8683016 dated October 22nd, 1997 by Ministry of the Interior (MOI)</u></p> <p>On October 8th, 1997 MOI invited R.O.C.' s Ministry Of Justice, Ministry Of Foreign Affairs (MOFA Ministry Of Finance, Ministry Of Economic Affairs, as well as officials from provincial and city governments, for a joint conference session. The following conclusions were made:</p> <ul style="list-style-type: none"> – According to Article 18 of the R. O. C.' s “Land Law” , only foreigners whose home countries, pursuant to treaties or their domestic laws, entitle R.O.C. nationals to the same rights, may acquire land in Taiwan. – Also, according to Article 4 Item 2 of the R.O.C.' s “Apartment Building Management Act” , the exclusive area of strata titled constructional improvements (i.e. apartments or buildings) should be transferred or set liability together with the entitled share of the common area of the building, and of ownership of or superficies over the site. – Concerning the Philippine government' s attitude toward allowing R.O.C. nationals to land acquisitions, according to communiqué No. 8603022243 dated September 3rd, 1997 by MOFA, the feedbacks from R.O.C.' s Representative Office in Philippines were --- <ul style="list-style-type: none"> 1. According to the relevant Philippine land laws, foreigners are not allowed to acquire land titledeeds. Foreigners are defined as individuals, corporate aggregates, or corporations. 2. In joint venture cases, if the foreigner' s share holding exceeds 50%, then it will be
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		<p>regarded as a “foreign company” . Also, if foreigners’ share holding exceeds 40%, this company is also not permitted for land acquisition.</p> <p>3. Regulation regarding building co-ownership clearly states, that 60% of the building’ s ownership must belong to either Philippine individuals or Philippine companies. The remaining 40% building ownership can be acquired by aliens or foreign corporations; foreign corporations mean that foreigners are holding over 50% of the company shares.</p> <p>–Taking into consideration, the differences of culture and laws of both countries, also taking into concern the “spiritual essence” behind Article 18 of the “Land Law” , under a reciprocal situation, the R.O.C. government allows Philippine nationals or corporate aggregates to acquire 40% or less of all exclusive areas of strata titled constructional improvements (i.e. apartments or buildings) , as well as the entitled share of ownership of or superficies over the site pursuant to the “Apartment Building Management Act” .</p> <p><u>* According to communiqué No. 8690004 dated December 13th, 1997 by MOI:</u></p> <p>While during another joint conference session with relevant authorities, that took place on November 25th, 1997, topic of the conference being whether Philippine nationals or corporations are permitted to create mortgage on land, or to foreclose on the mortgage to acquire land rights, the following conclusions were reached:</p> <p>–According to feedbacks from MOFA, pursuant</p>
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		<p>to Article 133 of the Philippine National Law amended on June 17th, 1978, it clearly states that private and personal real estate properties owned by Philippine nationals, may be pledged ownership to alien individuals, corporations or organizations.</p> <p>–During the term of the agreed period of debt reimbursement, the foreigners are not permitted to “occupy” the said properties. Only under the condition of the inability to render due debts, or declaration of bankruptcy, or through procedures of confiscation by local law enforcement agencies, may the foreigners truly “own” and “occupy” the said properties. The maximal duration is five years.</p> <p>–When the said properties will go through foreclosure and auction procedures, if the foreigners do not fit the pre-requisite terms set forth by local laws, the foreigners will not be allowed to join and take any actions in those proceedings.</p> <p>–Thus, in keeping on path with the reciprocity principle of Article 18 of the “Land Law” , the R.O.C. government allows Philippine nationals to set mortgage on land, and the collaterals are not limited to strata titled constructional improvements. However, if they wish to exercise their mortgage to acquire land rights, the R.O.C. government permits them to the favorable condition of being able to acquire 40% or less of all exclusive areas of strata titled constructional improvements, as well as the entitled share of ownership of or superficies over the site. However, if the property</p>
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		<p>concerned is not strata titled constructional improvements, then this condition ceases to apply.</p> <p><i>* According to communiqué No. 8702904 dated February 20th, 1998 by MOI:</i></p> <p>–The concerns regarding whether Philippine nationals can acquire land rights in Taiwan through inheritance. According to the feedbacks from MOFA: 「 After thorough inquiries with the Assistant Executive Secretary of the Philippines Presidential Palace, it is confirmed that as long as the said property, whether land or building, concerned is privately owned, then the Philippine constitution permits the acquisition of land or housing through inheritance cause. As long as the alien can fully and legally proof his/her lawful inheritance rights in local courts, then his/her alien status will not bear effect onto the inheritance process, as well as the complete protection of that lawful right. 」</p> <p>–Accordingly, under the reciprocity principle of Article 18 of the “Land Law” , Philippine nationals equally enjoy the lawful protection of their inheritance right in Taiwan, for land/housing acquisition.</p> <p>In this unique case, there will be no maximal area limit rule of 40% or less applicable here.</p>
4	Thailand	<p><i>* According to communique No. 8702266 dated January 22nd, 1998 by Ministry of the Interior (MOI) :</i></p> <p>In the case whereas Thai banks have successfully obtained commercial licenses pursuant to R.O.C.’ s banking laws, if such</p>

		<p>Thai banks include operations such as guaranteed investment funds, following the spirit of the R.O.C.' s "Land Law" Article 18' s reciprocity principle, they are allowed to create mortgage on land in Taiwan.</p> <p><u>* According to communique No. 0920011585 dated August 8th, 2003 by MOI:</u></p> <p>–The Thai government announced that it has already amended its own Land Law section 96 on January 19th, 2002; This action now allows foreigners to purchase local land, under the status of either permanent residency or joint ventures.</p> <p>–Therefore, according to Article 18 of the R.O.C.' s "Land Law" , Taiwan government allows Thai nationals or corporate aggregates to acquire land rights for the purposes of residency or investment.</p> <p><u>* According to communique No. 0920016705 dated December 15th, 2003 by MOI:</u></p> <p>Reported by the R.O.C.' s Representative Office in Thailand, that after personal visit and discussion with local officials at the Thai Land Bureau:</p> <p>–According to Article 93 of the Thai land law, their Minister of its MOI is able to permit foreigners to obtain land rights through inheritance; Nevertheless, the area must not exceed the description stipulated in Article 87 of their land law. Foreigners are defined as all persons who are non-Thai nationals, which automatically make R.O.C. nationals eligible.</p> <p>–According to per communique No. 0920011585, which allows Thai nationals or corporate aggregates to obtain land rights in Taiwan for the purposes of residency or investment.</p>
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5	Fiji	<p>* <u>According to communique No. 8204467 dated April 8th, 1993 by Ministry of the Interior:</u></p> <p>—The relevant regulations in Fiji, regarding real estate transactions, are non-discriminatory. Nationals, like all other nations’ citizens, not possessing permanent residence status in Fiji, for real estate transactions, area under 1 acre, can be transferred at free will. Real estate transactions of area more than 1 acre must be applied and approved by the relevant authorities beforehand.</p> <p>—However, land which is declared as “Nation Owned Land” can only be leased from the government, for a maximum duration of 99 years.</p> <p>—Furthermore, land which is declared as “Aboriginal Reservation” , is prohibited by</p>

		the nation' s constitution, from either being commercially transacted or personally owned.
6	Bermuda	<p><u>According to communique No. 8508689 dated September 11th, 1996 by Ministry of the Interior:</u></p> <p>—Foreign corporations can not purchase or own land in Bermuda. Land can only be leased, for a maximum duration of 21 years.</p> <p>—Besides, R.O.C. nationals can create mortgage on land in Bermuda, according to regulations set forth in Item 144 of its “Corporate Laws” .</p>
7	Denmark	<p><u>* According to communique No. 8706334 dated June 15th, 1998 by Ministry of the Interior</u></p> <p>Regarding the Danish government' s attitude toward R.O.C. nationals, as far as permission for land or property acquisition are concerned, according to Danish “000” Co. (Taiwan), Ltd., providing a certificate issued by the Danish Ministry Of Justice, dated January 12th, 1998, (ref.: 1998-8620078), it was clearly shown that: all Taiwanese companies’ subsidiaries in Denmark, according to present Danish law, may acquire land or property as collateral foundation. Regardless of the nationality of the collateral holders, all such collateral holders shall be protected by Danish law; however, they must also abide by the Danish legal system and procedures, in regards to foreclosure or auction.</p> <p>—Based on the above data, under the reciprocity principle of Article 18 of the R.O.C.’ s “Land Law” , Danish nationals are</p>

		also granted the same courteous treatment in Taiwan, but they do not need to provide any reciprocal documents. Only when Danish nationals, who are the collateral holders, wish to exercise their mortgage and become true owners, must then still follow Item 1 of the “Operational Directions for Foreigners to Acquire Land Rights in Taiwan” , in providing reciprocal documents issued by their authorities back home.
8	Ukrainian	* <u>According to communiqué No. 0970059761 dated April 14th, 2008 by Ministry of the Interior</u> The R.O.C. government allows Ukrainian to acquire land except agricultural land
9	Czech Republic	* <u>According to communiqué No. 0980161108 dated April 14th, 2008 by Ministry of the Interior:</u> The R.O.C. government allows the corporate aggregates of the Czech Republic to acquire land r permits Czech to obtain land rights through inheritance
10	Slovenia	* <u>According to communiqué No. 0980161108 dated April 14th, 2008 by Ministry of the Interior:</u> The R.O.C. government allows the corporations of Slovenia to acquire land rights.
11	Oman	* <u>According to communiqué No. 0980216223 dated December 18th, 2009 by Ministry of the Interior:</u> The R.O.C. government allows the Omanis to acquire land rights in compliance with Subparagraph 8, Paragraph 1, Article 19 of the “Land Law” and for development of tourist hotels, entertainment and tourist facilities, sport centers or stadiums according to Item 1, Subparagraph 2,

		Paragraph 1, Article 2 of the “Regulations Governing Land Acquisition by Foreigners for Investments in Major National Infrastructure Projects, Overall Economic Development, or Agricultural and Animal Husbandry Industries” .
12	Libya	<p><u>*According to communiqué No. 0980216223 dated December 18th, 2009 by Ministry of the Interior:</u></p> <p>The R.O.C. government allows the Libyan to acquire land rights of the purposes for investment.</p>
13	Bulgaria	<p><u>* According to communiqué No. 0980216223 dated December 18th, 2009 by Ministry of the Interior:</u></p> <p>The R.O.C. government allows the corporate aggregates of the Republic of Bulgaria to acquire land rights.</p>
14	Russia	<p><u>* According to communiqué No. 0980216223 dated December 18th, 2009 by Ministry of the Interior:</u></p> <p>The R.O.C. government allows the Russian to acquire land except agricultural land.</p>
15	Hungary	<p><u>* According to communiqué No. 0980216223 dated December 18th, 2009 by Ministry of the Interior:</u></p> <p>The R.O.C. government allows the Hungarian to acquire land except agricultural land.</p>
16	Egypt	<p><u>* According to communiqué No. 0980216223 dated December 18th, 2009 by Ministry of the Interior:</u></p> <p>The R.O.C. government allows the Egyptian to acquire land except agricultural land.</p>
17	Estonia	<p><u>* According to communiqué No. 1000035369 dated February 24th, 2010 by Ministry of the Interior:</u></p> <p>The R.O.C. government allows the Estonian to</p>

		acquire land rights in Taiwan, except for agricultural rea not more than 10 hectares.
18	Latvia	<p>* <u>According to communiqué No. 1000035369 dated February 24th, 2010 by Ministry of the Interior:</u></p> <p>The R.O.C. government allows the Latvian to acquire land except agricultural land</p>
19	Kazakhstan	<p>* <u>According to communiqué No. 1010244285 dated July 18th, 2012 by Ministry of the Interior:</u></p> <p>The R.O.C. government allows the Kazakhstan to acquire Industrial land, Commercial land, and, Affiliated related to land except agricultural land.</p>
20	Lebanon	<p>* <u>According to communiqué No. 1010244285 dated July 18th, 2012 by Ministry of the Interior:</u></p> <p>The R.O.C. government allows the Lebanon to acquire land rights in Taiwan, but may not a hold more than 3000 square meters of land.</p>
21	Morocco	<p>* <u>According to communiqué No. 1010244285 dated July 18th, 2012 by Ministry of the Interior:</u></p> <p>The R.O.C. government allows the Morocco to acquire land except agricultural land.</p>
22	The State of South Carolina, U.S.A.	<p>* <u>According to communiqué No. 0930015751 dated November 18th, 2004 by Ministry of the Interior:</u></p> <p>The R.O.C. government allows foreigners from this state to land acquisition of a maximal area of 500,000 acres (about 202,345 hectares).</p>
23	The State of Minnesota, Iowa, Maryland, West	<p>* <u>According to communiqué No. 0930012056 dated August 19th, 2004 by Ministry of the Interior:</u></p> <p>The R.O.C. government allows foreigners from those states to acquire land except agricultural land.</p>

	Virginia, U. S. A.	
24	The State of North Dakota, South Dakota, U. S. A.	<p><u>* According to communiqué No. 0930015751 dated November 18th, 2004 by Ministry of the Interior:</u></p> <p>The R.O.C. government allows foreigners from those states to acquire land except agricultural land.</p>
25	The State of Mississippi, U. S. A.	<p><u>* According to communiqué No. 0970057557 dated April 15th, 2008 by Ministry of the Interior:</u></p> <p>The R.O.C. government allows foreigners from the State of Mississippi, U.S.A to acquire land, but in public and industrial land have some restriction:</p> <p>– In public land, resident aliens may own land. Nonresident aliens may not unless it is a lien to secure a debt, but no longer than 20years. Corporation or association of persons comprised in whole or part of nonresident aliens may not directly or indirectly own public lands.</p> <p>– In industrial land, nonresident aliens may not acquire and hold more than 230 acres of land.</p>
26	Republic of Seychelles	<p><u>*According to communiqué No. 1050448537 dated December 30th, 2016 by Ministry of the Interior:</u></p> <p>The R.O.C. government allows foreigners from Seychelles to acquire or set aside land except public land.</p>

List III : Non-Equality and Reciprocity

No	Nation	No	Nation
1	Indonesia	2	Cambodia

No	Nation	No	Nation
3	Vietnam	4	Myanmar
5	Brunei	6	Oklahoma
7	Macau	8	Iran
9	Kenya	10	Kiribati
11	Marshall Islands	12	Mongolia
13	Mozambique	14	Nauru
15	Palau	16	Turkey
17	Uganda	18	Albania
19	Tuvalu	20	Croatia
21	Sao Tome and Principe	22	Lesotho
23	Solomon Islands	24	San Marino
25	Kuwait	26	East Timor
27	Micronesia	28	Lithuania
29	Azerbaijan	30	Belarus
31	Armenia	32	Kyrgyzstan
33	Laos	34	Tajikistan
35	Turkmenistan	36	Uzbekistan