


## Content

Title :	Regulations for Leased National Non-Public Use Real Estate Which May Be Sold 
Date :	2011.09.26
Legislative :	1.Promulgation of Decree No. 32482 by the Executive Yuan on November 15, 2000 2.Revision of Decree No. 0990090987 by the Executive Yuan on February 3, 2010, which came into full force on July 1, 2010 3.Revision of Decree No. 1000041780 by the Executive Yuan on September 26, 2011
Content :	<p>Article 1 These Regulations have been formulated pursuant to Paragraph 2, Article 49 of the National Property Act (hereinafter referred to as the “Act” ).</p> <p>Article 2 Pursuant to the provisions set forth in Paragraph 1, Article 49 of this Act, the sale of non-public use real estate shall only be allowed if one of the following conditions exists. 1. Leased building lots or houses used for unpaid tax pursuant to the Estate and Gift Tax Act. 2. Building lots located in regions other than municipalities and adjacent to national land with an area under 330m<sup>2</sup> leased pursuant to Subparagraphs 1 and 2, Paragraph 1, Article 42 of this Act or based on a lease agreement concluded in writing pursuant to Paragraph 3 of the same article of this Act. The region and area limits prescribed in this subparagraph shall not apply to building lots for relocation of households due to building demolition required for infrastructure projects. 3.The house situated on private sites leased pursuant to Subparagraphs 1 and 2, Paragraph 1, Article 42 of this Act or based on a lease agreement concluded in writing pursuant to Paragraph 3 of the same article of this Act. The term “building lots” shall refer to land leased through concluded lease agreements.</p> <p>Article 3 Real estate specified in Paragraph 1 of the previous article shall not be sold if one of the following conditions exists: 1. Lease rights were acquired through lease by tender. 2. Planning, purpose, or handling methods have been determined and approved by the Executive Yuan, the Ministry of Finance, or the National Property Administration. 3. Government agencies have applied for appropriation.</p> <p>Article 4 Where pending cases have already been under review before enacting this amendment, the provisions in effect at the time of application shall apply.</p> <p>Article 5 These guidelines shall take effect on the date of promulgation.</p>

Data Source : Ministry of Finance, R.O.C. Laws and Regulations Retrieving System