

## Content

Title : Regulations on Management of the Deceased/Donors' Estates in the Taiwan Area for People of the Mainland China Area [Ch](#)

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Legislative : 1. Full text amended and promulgated by the National Property Administration, MOF Decree Tai-Cai-Chan-Jie-Zi No. 10300394174 on January 20, 2015  
2. Amendments to Articles 9, 10 promulgated by the National Property Administration, MOF Decree Tai-Cai-Chan-Jie-Zi No. 0983000852 on August 12, 2009  
3. Full text promulgated by the National Property Administration, MOF Decree Tai-Cai-Chan-Jie-Zi No. 87011466 on June 17, 1998

Content : **Article 1**

These Regulations are formulated in accordance with Paragraph 3 of Article 67-1 of the Act Governing Relations between the People of the Taiwan Area and the Mainland Area (hereinafter referred to as "the Act").

### **Article 2**

The National Property Administration, Ministry of Finance (hereinafter referred to as "NPA") is designated as the estate administrator to manage the estate of the deceased in Paragraph 1 of Article 67-1 of the Act, and is in charge of the management, disposal, and handover of the estate in accordance with the Act.

### **Article 3**

Matters related to the implementation of these Regulations shall be effectuated by the branch of NPA where the governing court is located.

When the governing court mentioned in the preceding line and the real estate belong to two or more branches of the NPA, the branch where the governing court is located may designate the branch where the real estate is located to be in charge of the management, selling, or litigation matters of the real estate.

### **Article 4**

The NPA shall file a petition for the issuance of a final and binding certificate in the governing court after being designated as the estate administrator, and handle matters listed in the following:

1. To take over the estate and to draw up an inventory of the estate property.
2. To take measures that are necessary for the preservation of the property of the deceased.
3. To file a petition for a public summons for successors, creditors, and beneficiaries from areas outside the Mainland Area, in the governing court, and, to send notice to creditors and beneficiaries of the deceased, if known, to advise them of their rights.

### **Article 5**

After taking over the estates, and where the identity of a successor from the Mainland Area is questionable, the NPA shall notify the specific successor to take necessary corrective action, or attest to his/her right of inheritance through judicial process.

### **Article 6**

Where a successor from an area outside the Mainland Area declares inheritance, and the rights of inheritance of the specific successor are verified by the NPA, estate transfer to the specific successor shall be undertaken. Notice shall be sent to the known creditors, beneficiaries, and successors from the Mainland Area, and a petition for resignation from the position of the estate administrator shall be

filed in court.

### **Article 7**

According to the nature of the estate, the NPA may entrust a suitable non-profit juristic person or institution, or private organization, to assist in the handling of the estate.

### **Article 8**

Where it is necessary to sell the deceased's estate due to the necessity of claims settlements, legacies deliveries, or estate transfer to successors from the Mainland Area, the NPA may file a petition in the court and sell the deceased's estate, with permission from the court.

The total value of the estate is based on the actual sales price of the estate, handled according to the provision of the preceding paragraph.

### **Article 9**

Where there are beneficiaries from areas outside the Mainland Area to the deceased's estate, the NPA may deliver the legacies after calculating the compulsory portion for the successor from the Mainland Area in accordance with the Civil Code.

Where the compulsory portion is greater than NTD\$2,000,000 according to the provision of the preceding paragraph, the compulsory portion will be NTD\$2,000,000. The actual amount will apply where the compulsory portion is less than NTD\$2,000,000. However, the compulsory portion is not limited to NTD\$2,000,000 if the successor from the Mainland Area is a spouse of any of the people of the Taiwan Area.

### **Article 10**

The NPA shall hand over the estate to successors or beneficiaries from the Mainland Area in accordance with this Act. The handover shall be performed after the period for declaring inheritance as prescribed in Paragraph 1, Article 66 of the Act expires, except in any of the following occasions:

1. Where the estate handover is decided by a final judgment from the court, the handover shall be performed in accordance with the final judgment.
2. Where a public summons is given in accordance with Paragraph 3 of Article 4 and the period of public summons expires after the expiration of the period for declaring inheritance, as prescribed in Paragraph 1, Article 66 of the Act, the handover shall be performed after the period of public summons expires.

### **Article 11**

The estate to be handed over by the NPA may be delivered in either of the following forms:

1. The successors from the Mainland Area may claim the estate in person.
2. The successors from the Mainland Area may entrust one of the successors or an agent from the Taiwan Area to claim the estate.
3. The beneficiaries from the Mainland Area may entrust his/her agent from the Taiwan Area to claim the estate.

For estates that are not handled according to the provision of the preceding paragraph, the NPA may entrust institutions or private organizations, established or designated by the Executive Yuan to assist the handling of affairs relating to dealings between the peoples of the Taiwan Area and the Mainland Area, to hand over the estate to the successors or beneficiaries from the Mainland Area.

### **Article 12**

The NPA shall file a petition to the court for remuneration for managing the estate, before the end of its duties as the estate administrator.

### **Article 13**

Payments made, including taxes, attorney fees, civil court fees, and estate managing remunerations from the provision of the preceding article, paid by NPA during the period of administration, shall be deducted from the estate.

**Article 14**

After settlement of claims, delivery of legacies, and estate handover to successors from the Mainland Area, the part of the estate that remains accrues to the Treasury. The NPA shall report the status of the dealt estate to the Executive Yuan, and submit relevant documents after the end of its duties.

**Article 15**

These Regulations shall come into force as of the date of promulgation.

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