

## Content

Title : Ministry of Finance National Property Administration Directions for the Establishment of a Special Task Force on Handling Tax Offset in Kind **Ch**

Date : 2023.05.31

Legislative : 1. Stipulated by the Ministry of Finance the National Property Administration Letter, Tai-Tsai-Chan-Shu-Kuan-zi No.10340001610, January 21, 2014  
2. Amended by the Ministry of Finance the National Property Administration Letter (of Articles 2), Tai-Tsai-Chan-Shu-Kuan-zi No.10940005770, June 22, 2020  
3. Amended by the Ministry of Finance the National Property Administration Letter (of Articles 2 and 4), Tai-Tsai-Chan-Shu-Kuan-zi No.11240007030, May 31, 2023

Content : Article 1

The National Property Administration, Ministry of Finance (hereinafter referred to as "the Administration") establishes a special task force (hereinafter referred to as "the Task Force") to expedite the handling of the estate tax or gift tax offset in kind (hereinafter referred to as "tax offset in kind") and to supervise the active processing of such properties by branches of the Administration. These Directions are specifically formulated to facilitate the operation of the Task Force.

Article 2

The Task Force shall consist of fourteen members, including one convener, who shall be concurrently held by one of the Deputy Director-Generals of the Administration. The remaining members shall be composed of the following personnel, and their membership shall be contingent upon their position:

- (1) One Deputy Director of each branch of the Administration, for a total of three members.
- (2) One specialist or higher-ranking official from each of the two offices under the jurisdiction of each branch of the Administration, for a total of six members.
- (3) One Director of the Budget, Accounting and Statistics Office of the Administration.
- (4) One Deputy Director of the Takeover and Custody Division of the Administration.
- (5) One Deputy Director of the Public Use Property Division of the Administration.
- (6) One Deputy Director of the Management and Disposition Division of the Administration.

The proportion of either gender among the members mentioned in the preceding paragraph shall not be less than forty percent. If the aforementioned gender ratio is not met due to factors such as personnel changes, the staff unit shall make timely adjustments.

Article 3

The key responsibilities of the Task Force are as follows:

- (1) Consultation and coordination on matters related to the management, revenue, and disposal of tax offset in kind taken over by branches of the Administration.
- (2) Review and recommendations on the progress of handling tax offset in kind by branches of the Administration.
- (3) Establishment of enhanced measures for sale by tender and sale of tax offset in kind.
- (4) Supervision of the execution of outsourced sale by tender cases for tax offset in kind.

(5) Other matters related to the handling and coordination of tax offset in kind.

**Article 4**

The Task Force shall convene meetings as needed based on the actual operational requirements, convened and chaired by the convener. If the convener is unable to attend due to unforeseen circumstances, a substitute shall be appointed by mutual agreement among the attending members.

**Article 5**

The Management and Disposition Division of the Administration shall serve as the staff unit for the Task Force.

**Article 6**

When the Task Force convenes meetings, it may invite representatives from the National Tax Administration, relevant government agencies or institutions, as well as scholars and experts, to attend and provide their opinions based on the specific case needs. Scholars and experts attending the Task Force meetings may receive attendance fees in accordance with relevant regulations.

**Article 7**

Members of the Task Force shall serve without remuneration.

**Article 8**

The operating expenses required by the Task Force shall be covered by the relevant annual budget of the Administration.

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