

## Content

Title : Operation Directions for Leasehold of National Non-public Use Real Estate  
**Ch**

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Legislative :

- 1. Stipulation and promulgation in accordance with Order No. Tai-Tsai-Chan-Mi-zi-3108 dated April 15, 1970 from the National Property Administration
- 2. Amendment in accordance with Letter No. Tai-Tsai-Chan-Mi-zi-8388 dated July 18, 1975 from the National Property Administration
- 3. Amendment in accordance with Letter No. Tai-Tsai-Chan-III-zi-7574 dated May 27, 1982 from the National Property Administration
- 4. Amendment in accordance with Letter No. Tai-Tsai-Chan-II-zi-75017746 dated October 29, 1986 from the National Property Administration
- 5. Amendment in accordance with Letter No. Tai-Tsai-Chan-II-zi-80013795 dated August 19, 1991 from the National Property Administration
- 6. Amendment in accordance with Letter No. Tai-Tsai-Chan-II-zi-87009372 dated May 6, 1998 from the National Property Administration
- 7. Amendment in accordance with Letter No. Tai-Tsai-Chan-Chu-Kuan-zi-87028685 dated December 18, 1998 from the National Property Administration
- 8. Amendment in accordance with Order No. Tai-Tsai-Chan-Chu-Kuan-zi-0940020658 on July 8, 2005 from the National Property Administration
- 9. Amendment in accordance with Order No. Tai-Tsai-Chan-Chu-Kuan-zi-09840009431 on April 24, 2009 from the National Property Administration
- 10. Amendment in accordance with Order No. Tai-Tsai-Chan-Chu-Kuan-zi-09940028631 on December 3, 2010 from the National Property Administration
- 11. Amendment in accordance with Order No. Tai-Tsai-Chan-Chu-Kuan-zi-10040035010 on December 9, 2011 from the National Property Administration
- 12. Amendment in accordance with Order No. Tai-Tsai-Chan-Shu-Kuan-zi-10240030520 on December 20, 2013 from the National Property Administration
- 13. Amendment in accordance with Order No. Tai-Tsai-Chan-Shu-Kuan-zi-10340015990 on August 5, 2014 from the National Property Administration
- 14. Amendment in accordance with Order No. Tai-Tsai-Chan-Shu-Kuan-zi-10440000760 on January 15, 2015 from the National Property Administration
- 15. Amendment in accordance with Order No. Tai-Tsai-Chan-Shu-Kuan-zi-10500257690 on September 12, 2016 from the National Property Administration
- 16. Amendment in accordance with Order No. Tai-Tsai-Chan-Shu-Kuan-zi-10640004140 on June 9, 2017 from the National Property Administration
- 17. Amendment in accordance with Order No. Tai-Tsai-Chan-Shu-Kuan-zi-10640007380 on September 27, 2017 from the National Property Administration
- 18. Amendment in accordance with Order No. Tai-Tsai-Chan-Shu-Kuan-zi-10640009820 on December 21, 2017 from the National Property Administration
- 19. Amendment in accordance with Order No. Tai-Tsai-Chan-Shu-Kuan-zi-10740010270 on December 17, 2018 from the National Property Administration
- 20. Amendment in accordance with Order No. Tai-Tsai-Chan-Shu-Kuan-zi-11340008870 on October, 28, 2024 from the National Property Administration.

Content : I. General Provisions

### Article 1

These Operating Procedures are established by the National Property Administration, Ministry of Finance (hereinafter referred to as "the Administration") for the implementation of matters related to the lease of

national non-public use real estate in accordance with Article 74 of the Regulations for the Enforcement of National Property Act.

#### Article 2

Unless otherwise provided by laws or regulations, the lease operations of national non-public use real estate shall be handled by the branch offices under the Administration (hereinafter referred to as “the leasing authority”) in accordance with these Operating Procedures.

#### Article 3

The identification documents required under these Operating Procedures refer to the following:

- 1.Natural persons: A copy of the National Identification Card or Household Registration Transcript.
- 2.Juridical persons: A copy of the certificate of registration or the application form for establishment or amendment of the juridical person, along with proof of the representative’s qualifications and a copy of the representative’s identification document.
- 3.Other persons with legal capacity: A copy of the document of establishment or approval issued by the competent authority, along with proof of qualifications and identification of the representative or manager.

Where the applicant authorizes another person to apply on their behalf, a power of attorney shall be provided, or the authorization relationship shall be specified in the application form, and the identification document of the agent shall be attached.

#### Article 4

Copies of documents that applicants or agents are required to submit under these Operating Procedures shall be annotated and stamped by the applicant or agent with the statement: “This copy is identical to the original, and the registration information remains valid. I am willing to bear legal responsibility for any falsehoods.”

Declarations, waivers, applications for transfer and renewal of lease agreements, applications for change of tenant name and renewal of lease, explanatory statements, and agreement documents (including proof of succession, supporting documents for transfer of rights, and lease contracts, hereinafter the same), unless otherwise specified, shall be sealed with the original lease seal of the declarant, or handled in one of the following manners:

- 1.Declarations, waivers, applications for transfer and renewal of lease agreements, and applications for change of tenant name and renewal of lease:
  - (1)Personal appearance of the declarant: The declarant (not the agent) must sign and seal the documents in person. The leasing authority shall verify the identity card of the declarant, take a clear color photograph of the declarant’s face, and print and file it for record. The documents shall include the annotation: “The declarant has signed and sealed this document in person, and identity has been verified as correct,” and shall be signed and sealed by both the declarant and the verifying personnel of the leasing authority.
  - (2) Representation by an agent: If declarations and other documents

are submitted by an agent, the power of attorney must specify the reasons for authorization, and be signed and sealed jointly by both the declarant and the agent. After being notarized or certified according to law, the declarant and the agent shall sign and use the same seal as on the power of attorney.

## 2.Explanatory statements and agreement documents:

- (1)All declarants or agreeing parties shall notarize or certify the documents in accordance with the law.
- (2)Documents may be certified by land administration agents in accordance with the Land Administration Agent Act.

The aforementioned declarations shall state: "If there is any falsehood in the declarations, I am willing to bear legal responsibility and unconditionally agree that the leasing authority may cancel or terminate the lease agreement. The paid rent and compensation for prior use shall not be refunded."

## Article 5

Where an applicant is required under these Operating Procedures to submit the original lease agreement, if the original lease is lost, the applicant or their legal representative may submit a declaration of loss of the lease agreement.

## Article 6

Where applicants are required, under these Operating Procedures, to submit copies of the registration transcript, cadastral map transcript, and household registration documents for the lease of national non-public use real estate, the leasing authority may obtain such documents electronically, print them, and attach them to the case file. If such documents cannot be obtained electronically, the applicant shall submit them.

Where applicants are required to submit the land use zoning certificate under an urban planning scheme, such certificate shall be provided by the applicant. However, if the leasing authority can obtain such certificate electronically, the applicant may be exempted from submission, and the leasing authority shall print and attach the query results to the case file.

## Article 7

All operations and records required under these Operating Procedures may be handled electronically.

## II. Application for Lease

### Article 8

Where a lease is applied for in accordance with Subparagraph 1, Paragraph 1, Article 42 of the National Property Act (hereinafter referred to as the "Act" ) (i.e., The lease term expired within 6 months), the applicant shall complete an application form and submit the following supporting documents:

1. Identification documents.
- 2.Original lease agreement.
- 3.Where the applicant is the successor to the original tenant, supporting documents as required under Paragraph 2, Article 10 shall also be submitted.
- 4.Where the land applied for lease is agricultural land, pasture land,

afforestation land, aquaculture land, or land for cultivation located on sloped land, a declaration stating that the area does not exceed the maximum area limit set forth in Article 20 of the Slope Land Conservation and Utilization Act shall be submitted.

The term “successor” as referred to in Subparagraph 3 of the preceding paragraph shall mean heir or assignee. However, where the subject of lease is an improvement to a building or an improvement to a building together with the underlying land, it shall refer only to the heir.

#### Article 9

Where real estate leased by means of tender, other methods, tax offset, registration by commission under Article 73-1 of the Land Act or under the Cadastral Clearance Act, or real estate that could not be auctioned off and has been acquired by branches of the Administrative Enforcement Agency, Ministry of Justice, is transferred to this Administration for management, such property shall be recovered upon the expiry of the lease term, including both the original lease and any renewed lease entered into under Article 31 or Article 41. The provisions of Subparagraph 1 or Subparagraph 2, Paragraph 1, Article 42 of the Act shall not apply.

#### Article 10

Where a person applies to lease national non-public use real estate in accordance with Subparagraph 2, Paragraph 1, Article 42 of the Act (i.e., Those who have utilized the real property in deed before July 21, 1993, and are willing to pay the compensation for the whole period of utilization), the applicant shall complete an application form, submit identification documents, and submit proof of actual use as prescribed in Article 22 of the Regulations for Leasing of National Non-public Use Real Estate (hereinafter referred to as the “Lease Regulations”), land and building registration transcripts, cadastral maps, and valid zoning certificates. Depending on the type of application, the following documents shall also be submitted:

1. For buildings or land and buildings:

- (1) A declaration stating that the applicant is the actual user.
- (2) Household registration documents showing that the applicant has been registered at the building since before July 21, 1993 to the present, or certification by a government agency or government-owned enterprise that the applicant has actually used the building since before that date to the present.
- (3) Where the applicant claims use by a deceased predecessor before July 21, 1993:
  - i. Household registration documents showing that the predecessor was registered at the building from before July 21, 1993 until the date of inheritance, or certification by a government agency or government-owned enterprise proving the same.
  - ii. A copy of the household registration document proving that the applicant has registered in the house before the date of inheritance, or a document issued by a government agency or government-owned enterprise proving that the applicant has actually used the house before the date of inheritance.
- (4) If the applicant is a natural person, household registration

documents showing that they are currently registered at the building at the time of contract signing.

(5) If the land on which the building is located is not national land, a declaration must be submitted stating: "The applicant shall resolve the right to use the land by themselves and shall bear the cost of compensation and damages if requested by the landowner." If the land is privately owned, an application for purchase of the national non-public use real estate shall also be submitted.

2. For a site:

- (1) Where the constructional improvements on the land have been registered for the first time: A copy of the ownership certificate or registration transcript shall be submitted.
- (2) Where the constructional improvements have not been registered for the first time: A declaration stating that the improvements are owned by the applicant.

3. For afforestation land:

- (1) Location map.
- (2) Afforestation plan stating the location of the land, tree species, final cutting year, afforestation duration, area, and information of the applicant.
- (3) A declaration stating that the applicant is the current user and uses the land for afforestation in accordance with forestry practices.
- (4) If the land is located on sloped land, a declaration stating that the area does not exceed the maximum limit under Article 20 of the Slopeland Conservation and Utilization Act.
- (5) If the land is designated by law as for afforestation or special use, certification from the competent government authority.

4. For agricultural land, pasture land, or aquaculture land:

- (1) A declaration stating that the applicant is the current user.
- (2) If the land is located on sloped land, a declaration stating that the area does not exceed the maximum limit under Article 20 of the Slopeland Conservation and Utilization Act.
- (3) If the land is designated by law for agricultural, pasture, or aquaculture use or special use, certification from the competent authority.

Where the applicant is a successor user, they shall submit one of the following:

1. Supporting documents under Article 33 or Article 35.
2. A final court judgment, certification issued by another government agency, or proof of transfer of rights in accordance with Paragraph 2, Article 4.
3. Documents jointly prepared by the applicant and the assignor explaining their succession relationship.
4. A declaration stating: "There is a succession relationship between the assignor and myself. If this is false, I unconditionally agree that the leasing agency may revoke or terminate the lease, and I shall bear legal responsibility and return the land without requesting a refund of rent or compensation paid for past use."

Proof of actual use as stated in Paragraph 1 may include a certificate issued by a village (or neighborhood) chief who served before July 21, 1993 in the location of the national land, or a person who had legal capacity and was a neighboring landowner or tenant before that date, or a current tenant of neighboring national land leased directly or indirectly by the leasing agency after that date. In such cases, a document proving the qualification of the certifier must be submitted, and the certificate must include the following:

1. Name of the person being certified.
2. Description of the land to be leased, including city/county, township/district, section and parcel number, and village/neighborhood.
3. Duration and type of use of the land by the certified person.
4. Name, ID number, date of birth, address, and identity of the certifier (e.g., village chief, neighboring landowner, or neighboring tenant).
5. Date of issuance of the certificate.

The aforementioned documents proving the qualifications of the certifier shall include:

1. For village/neighborhood chiefs: A certificate issued by a government agency proving they held the position prior to July 21, 1993.
2. For neighboring landowners: A copy of the ownership certificate or land registration transcript and cadastral map proving ownership before July 21, 1993.
3. For neighboring tenants:
  - (1) Where the tenant had leased the neighboring land prior to July 21, 1993: A copy of the lease agreement, land registration transcript, and cadastral map. If the land was leased from the leasing agency, the lease agreement need not be submitted.
  - (2) Where the tenant had been using neighboring national land before July 21, 1993 and was later granted a lease by the agency: Land registration transcript and cadastral map are required, and the lease agreement need not be submitted.

The format of the certification under Paragraph 3 shall be prescribed by this Administration.

Where proof of actual use is based on maps or images produced by government agencies before July 21, 1993, the applicant shall also submit a declaration stating that they have personally used the land or succeeded its use continuously to the present.

Where a lease is applied for under Paragraphs 2 of Articles 18 through 21 of the Lease Regulations (i.e., land that was under a lease relationship before December 26, 2013 and has continued to be used for agriculture, livestock, afforestation, aquaculture, or building), the applicant shall complete an application form and submit the following documents:

1. Depending on the type of lease, documents under Paragraph 1 shall be submitted. The original lease may be used as proof of actual use before July 21, 1993 (if the original lease has been returned to the leasing agency upon its termination or expiration, submission is not required).
2. A declaration stating that the land has not been transferred, subleased, or used by a third party since the termination,

invalidation, or expiration of the original lease.

3. Where the applicant is the heir of the original tenant, supporting documents required under Article 35 shall also be submitted.

The term “land with a prior lease relationship and continued use for agriculture, livestock, afforestation, aquaculture, or building” refers to land that had a fixed-term lease or was used under an indefinite lease with the leasing agency, and after the lease ended or became invalid or void, continued to be used by the original tenant or their heir for the originally agreed use. This includes land where use had temporarily deviated from the original purpose but has been restored to the original use at the time of application. The lease area may be part of a parcel, the entire parcel, or multiple parcels. However, this does not include land that was expanded beyond the original lease boundary, or where the original tenant or heir returned the land to the leasing agency upon lease termination or expiration.

Where the most recent leaseholder was a co-tenant and no partition agreement was made, any co-tenant applying under Paragraphs 2 of Articles 18 through 21 of the Lease Regulations must first reach an agreement with the non-applying or ineligible co-tenants to partition the leasehold area, and then apply for lease based on the partitioned area.

#### Article 11

In accordance with Subparagraph 3, Paragraph 1, Article 42 of the Act, those who may purchase the real property in accordance with the law shall complete an application form and submit identification documents and documents evidencing compliance with the applicable requirements for sale. Where the requirements for sale under the preceding paragraph are subject to review and approval by the competent authority of the relevant end-use agency in accordance with the law, a document evidencing such review and approval shall also be submitted.

#### Article 12

Any person applying to lease national non-public use real estate in accordance with other laws shall complete an application form, submit identification documents, and, depending on the nature of the application, submit the following documents:

1. For leasing mining land under the Mining Act:
  - (1) A certified copy of the mining land approval document and detailed list issued by the competent authority for mining.
  - (2) A map of the mining area.
  - (3) A certified copy of the mining or prospecting license.
2. For leasing public facility land approved for investment in urban planning projects under the Urban Planning Act: An approval document issued by the competent authority.
3. For leasing land for the development and operation of tourist amusement facilities or hotels under the Act for the Development of Tourism: A letter of approval issued by the Executive Yuan.
4. For leasing land for wholesale markets or agricultural product consolidation facilities operated by farmers' associations under the Agricultural Products Market Transaction Act: An approval document issued by the competent authority.
5. For leasing real estate required for cultural and creative industries

under the Development of the Cultural and Creative Industries Act: An approval document issued by the competent authority.

6. For leasing land necessary for industrial expansion or the installation of pollution prevention facilities under the Statute for Industrial Innovation: An industrial land certificate issued by the competent authority.
7. For leasing real estate required for the development of social housing under the Housing Act: An approval document issued by the competent authority.
8. For leasing real estate necessary for administrative legal persons under their establishment charter: A document issued by the supervisory authority recognizing the necessity of use for official purposes.
9. For leasing real estate required for community (tribal) cooperative childcare service centers under the Indigenous Peoples Education Act or the Early Childhood Education and Care Act: An official letter forwarded by the municipal or county (city) government.
10. For leasing real estate required for cultural and arts affairs under the Cultural and Arts Reward and Promotion Act: An official letter of approval (or consent) issued by the competent authority.
11. Other documents evidencing eligibility for leasing under other legal provisions.

#### Article 13

An applicant for leasing real estate shall agree to the following:

1. Once the application is accepted, the applicant's indication of intent to lease shall be regarded only as an "invitation to offer" and shall not be construed as an offer or acceptance by the receiving agency.
2. If any historical usage compensation fees are due for the lease, the applicant agrees to pay them without objection.
3. If any submitted documents (including declarations) are found to be false, the applicant shall bear legal responsibility and unconditionally agrees that the leasing agency may revoke or terminate the lease agreement and that any paid rent or prior usage compensation fees shall not be refunded.
4. If notifications sent to the address listed on the application form cannot be delivered, the leasing agency may cancel the application.
5. The applicant agrees that the leasing agency may collect or process the personal data of the applicant and the authorized agent within the necessary scope and for specific purposes related to national property management, in accordance with Article 15 and Article 16 of the Personal Data Protection Act.
6. Any other required declarations.

#### Article 14

In the case of jointly used national non-public use real estate, where some of the co-users apply to lease the property under Subparagraph 2, Paragraph 1, Article 42 of the Act, the application shall be processed in one of the following ways:

1. Lease based on agreed partition:
  - (1) The applicant shall submit a co-user agreement signed by all co-

users (including a partition diagram). The applicant shall also sign a declaration agreeing to include in the lease agreement the clause: “If any other co-user disputes the agreed partition, the tenant shall bear full legal responsibility.”

(2) If the lease concerns a site, each partitioned area must include an independently owned primary building improvement. In addition to the above, the applicant shall declare and agree to include in the lease: “The tenant shall not independently request a sale under Paragraph 1, Article 49 of the Act, nor shall they request any addition, alteration, or new construction of the above-ground building improvement.”

2. Lease by partial co-users on behalf of all co-users: Partial co-users shall declare and agree to include in the lease agreement: “The tenant shall be jointly and severally liable for obligations of the other co-users as stipulated in the lease.” Where the lease concerns a site, the tenant shall further declare and agree to include: “All co-users shall not individually request a sale under Paragraph 1, Article 49 of the Act, nor request any addition, alteration, or new construction of the above-ground building improvement.”

3. Where the above-ground building improvement on national land is a condominium that has undergone first-time registration of ownership, and some unit owners apply to lease a portion of the land in proportion to their share, such application is permissible under either of the following conditions:

(1) The lease is based on the portion of the land recorded in the building registration transcript or land administration documents.

(2) The lease is based on the ratio between the applicant’s exclusive area and the total exclusive area, with the applicant signing a declaration and agreeing to include in the lease: “If any other co-user disputes the tenant’s land share, the tenant shall bear full legal responsibility and shall not request any addition, alteration, or new construction of the above-ground building improvement.”

4. Where the above-ground building improvement on national land is a multi-story building without a first-time registration of ownership, and partial co-users apply to lease land proportionate to the total number of stories, such co-users shall declare and agree to include in the lease: “If any other co-user disputes the tenant’s land share, the tenant shall bear full legal responsibility. The tenant shall not independently request a sale under Paragraph 1, Article 49 of the Act, nor request any addition, alteration, or new construction of the above-ground building improvement.”

#### Article 15

Where an applicant applies to lease national housing situated on private land, the application shall be processed under the combined lease-purchase method in accordance with Subparagraph 2, Paragraph 1, Article 42 and Paragraph 1, Article 49 of the Act. However, if the private landowner has, before the leasing agency issues a payment notice for lease execution, lawfully applied to purchase the national housing, or requested the return

of the land, restitution of unjust enrichment, or compensation for damages, the application shall be canceled in accordance with Subparagraph 5, Article 25 of the Regulations for Leasing National Non-Public Use Real Estate (the estate is planned for other handling methods).

### III. Receipt of Application

#### Article 16

Upon receiving a lease application, the leasing agency shall establish a receipt register and assign dedicated personnel for receipt processing. Upon verifying the completeness of the submitted documents, the application shall be registered and assigned a number, and a receipt shall be issued indicating: "This receipt shall not serve as proof of rights or collateral."

### IV. Site Inspection

#### Article 17

Upon accepting a lease application, unless otherwise exempted from site inspection, the leasing agency shall conduct an inspection and prepare an inspection report.

### V. Review

#### Article 18

The leasing authority shall review lease applications based on cadastral information, site inspection records, and documents submitted by the applicant in accordance with the following provisions:

1. If the application forms do not conform to the format prescribed under Article 24 of the Lease Regulations, or if supporting documents are incomplete, the applicant shall be notified to make corrections within a prescribed period or at the time of payment and contract signing.
2. If any of the circumstances set forth in Article 25 of the Lease Regulations apply, the application may be canceled, and the submitted documents returned.
3. If the application is found compliant with lease regulations upon review, comments shall be noted on the approval form, and the applicant shall be notified in accordance with Article 29 to pay the compensation for past use and rent for the lease period.

#### Article 19

If any of the following circumstances apply to the property applied for lease, it shall be deemed non-leaseable under applicable laws and regulations, and the application shall be canceled in accordance with Subparagraph 3, Article 25 of the Lease Regulations:

1. The property falls under any category not permitted for lease as provided in Articles 18 to 21 of the Lease Regulations.
2. The property applied for lease pursuant to Subparagraph 3, Paragraph 1, Article 42 of the Act is subject to exceptions under the proviso of Paragraph 1, Article 43-2 of the Regulations for the Enforcement of National Property Act or the preceding subparagraph. However, where the property is eligible for sale as specified in the first part of Article 30 of the Lease Regulations, and is recognized as legally used by the municipality or county (city) government, the restriction on non-leasing in designated soil and water conservation areas shall not apply.
3. The property is located within a river zone.

4. The Executive Yuan, Ministry of Finance, or relevant competent authority has instructed that the property shall not be leased, shall stop being leased, or be recovered due to protection or safety concerns.

5. Other circumstances specified by law that prohibit leasing.

Applicants applying to lease property in accordance with the second paragraphs of Articles 18 to 21 of the Lease Regulations (regarding land previously under lease before December 26, 2013, and still used for farming, animal husbandry, afforestation, aquaculture, or construction, as well as land under lease for farming under the 37.5% Arable Rent Reduction Act or aquaculture lease) and whose lease agreements were terminated under Subparagraph 2, Paragraph 1, Article 17 of said Act, and who meet the conditions of Subparagraph 2, Paragraph 1, Article 42 of the Act, may lease the property directly. The usage category and lease records need not be re-verified unless Subparagraph 4 or 5 of the preceding paragraph applies. If the review confirms compliance, the lease may proceed.

#### Article 20

Where the following circumstances apply to the property applied for lease, the property shall be deemed to have a designated purpose, usage plan, or other processing arrangement, and the application shall be canceled in accordance with Subparagraph 5, Article 25 of the Lease Regulations:

1. Usage, plan, or processing arrangements approved by the Executive Yuan, Ministry of Finance, or the National Property Administration.

2. Reserved for public use by a government agency.

3. Application for appropriation by a government agency.

4. A plan for development, usage, tender, sale, or other processing arrangement has been approved by the competent authority.

#### Article 21

Where an applicant applies to lease in accordance with Subparagraph 2, Paragraph 1, Article 42 of the Act but cannot provide proof of actual use, and the leasing authority determines compliance based on inspection reports, surveys, or other documents dated prior to July 21, 1993, the application may proceed based on such documents.

#### Article 22

Where the applicant submits proof of actual use issued by a village (li) chief, neighboring landowner, or neighboring land tenant as specified in Subparagraphs 2 and 3, Item 3, Paragraph 1, Article 22 of the Lease Regulations, and the review confirms compliance, the leasing authority shall post a public notice for 30 days on the office bulletin board. The first day of the notice shall not be counted; the 30-day period shall begin the next day. The leasing authority shall also notify the township (town, city, district) office and the village (li) office for public posting. If no objections are raised or objections are found unsubstantiated, the certificate shall be accepted.

If there is an objection to the certificate, the objector shall be requested to provide supporting documents. The leasing authority shall consult the certifier for clarification. If the certifier affirms the accuracy of the certificate or the objector fails to provide sufficient evidence, the certificate shall be accepted.

#### Article 23

In the case of jointly owned national and private land, before partition,

if the co-owners have agreed on separate usage of their respective shares, the national share may be leased, provided the lease agreement specifies that the leased property is jointly owned and the lease shall terminate the month following the completion of the partition if the leased portion is allocated to private ownership.

If any of the following conditions apply, the national share may be leased without agreement on usage allocation:

1. The buildings on the land are jointly owned by all co-owners.
2. The entire parcel was originally national property and became jointly owned after a portion was sold to building owners; other building owners apply for lease individually under Subparagraphs 3 or 4, Article 14.

#### Article 24

The national share of jointly owned land with local governments, excluding reserved land for public facilities received in lieu of estate or gift tax (which is managed under the applicable guidelines), may be leased after confirming compliance with lease regulations. Before partition or agreed allocation, the leasing authority may commission the local management agency to lease jointly with the local share. If usage has been agreed upon, the leasing authority may lease its designated share.

If the national building is located on public land owned by other government agencies, and the lease meets regulatory requirements, the leasing authority may commission the agency managing the public land to lease jointly.

#### Article 25

The area of national real estate to be leased, unless otherwise provided by law, shall be determined according to the following principles:

1. For leases under Subparagraph 1, Paragraph 1, Article 42 of the Act, the original lease area shall apply.
2. For leases under Subparagraph 2, Paragraph 1, Article 42, the actual usage area shall apply.
3. For leases under Subparagraph 3, Paragraph 1, Article 42, the area eligible for sale shall apply.
4. For leases under other laws, the area approved by the competent authority of the intended purpose shall apply. If no such approval is required, the actual required area shall apply.

Where only a portion of a land parcel (or building) is to be leased, the lease may be executed based on an estimated area before cadastral partition.

In such cases, the lease shall attach an inspection or usage sketch map. However, where no such map was included in the original lease or application, the requirement may be waived during renewal.

#### Article 26

National non-public use real estate located within land designated as reserved for public facilities under urban planning may be leased in accordance with Subparagraph 1 or 2, Paragraph 1, Article 42 of the Act, with the lease including the following terms:

1. The leased land is a reserved area for public facilities under urban planning, and the tenant may not request sale.
2. The tenant shall comply with the Regulations on Temporary Buildings in

Reserved Public Facility Areas under Urban Planning when constructing, modifying, or rebuilding structures.

3. When the public facility is developed or if a competent authority determines a public safety risk, the lease may be terminated at any time, without compensation.

#### Article 27

Applications to lease national land under Subparagraph 1 or 2, Paragraph 1, Article 42 of the Act may be approved before the land is designated (or reclassified) as building land, with the lease stipulating that the tenant may not apply to expand, modify, or construct new buildings on the leased land until such designation or reclassification occurs.

#### Article 28

The lease term for national real estate is as follows:

1. Buildings: Not more than 5 years.
2. Building sites: Not more than 20 years.
3. Agricultural or pasture land: Not more than 10 years.
4. Cultivation or aquaculture land: Not more than 10 years.
5. Mining land: Not more than 10 years.
6. Afforestation land: Not more than 10 years.
7. Other land: Not more than 10 years.

Lease start and end dates shall be specified in the lease contract as follows:

1. If the applicant has already been using the property, the lease shall begin on the first day of the month following acceptance of the application.
2. If the applicant has not been using the property, the lease shall begin on the first day of the month following contract signing.
3. Lease end dates for sites shall be uniformly determined by the National Property Administration; for other properties, by the leasing authority. However, if the application falls under Subparagraph 6, Paragraph 1, Article 52-1 of the Act or related provisions, and the competent authority's review specifies a shorter term, the lease shall conform to that term.

If the lease term exceeds 10 years, the leasing authority shall obtain prior approval from the Ministry of Finance and submit a list of such cases biannually (in June and December) to the National Property Administration, which shall report them to the Executive Yuan for record in accordance with Article 49 of the Enforcement Rules of the Act.

#### VI. Notice to Pay Compensation for Past Use and Contract Execution

#### Article 29

If the lease application is approved, the applicant shall be notified to pay compensation for past use and rent for the lease period, and sign the lease contract within 30 days. Failure to do so within the deadline, or any extended period granted (limited to one extension), will result in the notice becoming void, and the application will be canceled in accordance with Subparagraph 1 or 6, Article 25 of the Lease Regulations.

Installment payment of compensation may be permitted, as deemed appropriate by the leasing authority. However, the final installment must be paid before the lease ends.

If the lease rent is to be paid in kind (agricultural products), collection

may occur after the local government announces the current year's price.

#### Article 30

If the applicant has fully paid the compensation and rent, or has been approved for installment payment, the leasing authority shall execute a lease agreement with the applicant.

If necessary for individual lease management, the leasing authority may include the applicant's undertakings, declarations, or other compliance matters in the lease terms.

#### VII. Contract Renewal

##### Article 31

For properties taken over from other agencies that were originally leased by tender or by means other than tender, offset against taxes, or registered as national property under Article 73-1 of the Land Act or the Cadastral Clearance Act, or acquired by the National Taxation Bureau through unsuccessful auctions by the Administrative Enforcement Agency, the leasing authority shall, after taking over, notify the tenant to submit identification documents and the original lease agreement within a specified period to re-sign a lease agreement with the National Property Administration under the same terms (including rent and duration). The specified period shall not exceed the lease expiration date. However, if the remaining lease term at the time of takeover is less than 3 months, this restriction shall not apply, and the procedures may follow Article 41.

##### Article 32

Where a non-public use property has resulted in a Non-periodic Leasehold Relation (except farmland leases, which shall comply with the Regulations of Leasing National Farmland and the 37.5% Arable Rent Reduction Act), the leasing authority shall notify the tenant in writing pursuant to Article 4 of the Lease Regulations to apply for a written lease agreement within 3 months. If the tenant is deceased, the notice shall be sent to the heirs to apply for a written lease agreement within 6 months.

Applicants (tenants or heirs) shall submit an application form along with the following supporting documents:

1. Identification documents.
2. Proof of rent payment for the past 5 years. (This may be omitted if the leasing authority has such records.)
3. If submitted by an heir, documents required for lease succession under Article 35.
4. For farmland, pasture, afforestation, aquaculture, or cultivation land located on sloped terrain, an affidavit confirming compliance with the maximum area limit under Article 20 of the Slope Land Conservation and Utilization Act.

Upon review, if the application is deemed compliant, the leasing authority shall note comments on the approval form, and notify the tenant to pay any overdue rent for the past 5 years up to the end of the application month, before signing the lease. The lease shall begin on the first day of the month following the application.

If the tenant or heir fails to apply within the prescribed period, the leasing authority may terminate the lease relationship, except for cultivation leases under the The 37.5% Arable Rent Reduction Act.

#### Article 33

During the lease period, if the tenant intends to transfer the leasehold, prior consent from the leasing authority must be obtained before the transfer date. For buildings with ownership registration, the date of registration shall be deemed the transfer date; for others, the date of contract signing shall apply. The tenant and transferee shall jointly submit an application within 1 month after the transfer, along with the following documents:

- 1.Original lease agreement.
- 2.Identification documents of both parties.
- 3.Proof of rights transfer:
  - (1) For leased sites:
    - i.If the building has registered ownership: A copy of the ownership certificate or registration transcript.
    - ii.If the building has no registered ownership (submit any one of the following):
      - a.Copy of ownership transfer contract or affidavit.
      - b.Copy of ownership transfer contract and tax payment receipt (noted as tax paid or tax-exempt).
      - c.Copy of court-issued ownership transfer certificate.
  - (2) For afforestation land: Leasehold transfer agreement.
  - (3) For agricultural, pasture, or aquaculture land not subject to the 37.5% Arable Rent Reduction Act: Leasehold transfer agreement.
  - (4) For leases under other laws: Supporting documents listed in Article 12.
  - 4.Affidavits:
    - (1) For leased sites: Affidavit from the transferee confirming continued use as building site.
    - (2) For afforestation land:
      - i.Affidavit confirming current use by transferee.
      - ii.For slopeland, an affidavit confirming compliance with area limits under the Slopeland Conservation and Utilization Act.
      - iii.Affidavit confirming afforestation operation by transferee.
    - (3) For agricultural, pasture, or aquaculture land:
      - i.Affidavit confirming current use by transferee.
      - ii.For slopeland, affidavit as above.

Where the leasehold transfer is based on court auction or final judgment, the transferee may apply for transfer independently with supporting documents. If the transferee refuses to pay rent arrears, or related fees owed by the original tenant, the leasing authority may terminate the original lease, requiring the transferee to reapply and submit documents. For cultivation leases under the 37.5% Arable Rent Reduction Act, where the original tenant continues the original use but applies to change the leaseholder name due to age, partition, or property distribution, and the new tenant is a lineal descendant or family member who co-farmed at the time of initial contract, and shared the same household registration, the following documents shall be submitted:

  - 1.Original lease agreement.
  - 2.Copy of household registration proving cohabitation during the initial lease.
  - 3.Affidavit of joint cultivation during the initial lease.

4.Affidavit confirming current self-cultivation.

If the new tenant does not meet the above criteria, the lease is void and a new application must be submitted under the Agricultural Development Act.

If there are multiple transferees or new tenants and joint application is not possible, a representative (hereinafter referred to as “representative tenant”) may be designated based on the lease type. The representative shall submit an affidavit and agree to the following terms in the lease, in the name of all transferees or new tenants:

1.For sites:

- (1) Joint liability for obligations under the lease.
- (2) The representative tenant assumes legal responsibility for disputes.
- (3) Except as permitted under Article 52-2 of the Act, the representative tenant shall not request sale or alteration of buildings.

2.For other lands:

- (1) Representative tenant affirms actual use and joint liability.
- (2) Representative tenant assumes legal responsibility for disputes.
- (3) For afforestation leases: Representative tenant shall not apply for felling. If compensation arises, the representative tenant assumes liability.

Transfer of leasehold for houses (including house and land) is not permitted.

Article 34

Where the tenant transfers the leasehold or changes the leaseholder’s name without prior approval from the leasing authority, the matter shall be handled in accordance with Article 39 of the Lease Regulations.

Article 35

If the tenant dies during the lease, the heir shall submit an application for lease succession within 6 months from the commencement of succession (extensions may be granted for justifiable reasons or with approval from competent authorities), along with the following documents:

- 1.Original lease agreement.
- 2.Copy of household registration showing the death of the tenant.
- 3.Copy of current household registration of the heir.
- 4.Family tree of succession.
- 5.If any heir waives succession, supporting documents from the court shall be attached. For deaths before June 5, 1985, a written waiver shall be attached.
- 6.For site leases: Affidavit confirming continued use as a building site.
- 7.For house or house-and-land leases:
  - (1)Copy of household registration showing the heir resided there since succession began, or official proof of actual use.
  - (2)Affidavit of actual use.
- 8.For agricultural, pasture, aquaculture, or cultivation land:
  - (1) Affidavit of current use.
  - (2)For slopeland, affidavit confirming area limits under the Slopeland Conservation and Utilization Act.
- 9.For afforestation land:
  - (1)Affidavit of current use.

(2)Affidavit for slopeland area compliance.

(3)Affidavit of afforestation operation.

10. If inheritance is divided, a copy of the agreement shall be attached.

The family tree in Subparagraph 4 of the preceding paragraph shall be prepared by the applicant according to the Civil Code, with a declaration accepting legal responsibility for any omissions or errors, and shall be signed or sealed.

If the site has a building meeting either of the following conditions, Subparagraphs 3, 4, 5, and 10 of the preceding paragraph may be omitted:

1. Inheritance registration has been completed and the ID of the registered person is attached.

2. For unregistered buildings, the heir has changed the taxpayer name and submitted supporting documents and approval from the competent authority.

If there are multiple heirs and joint application is not possible, one may act as the representative in accordance with Paragraph 5 of Article 33.

#### Article 36

If the tenant or heir fails to apply for transfer, name change, or succession within the specified period, the matter shall be handled in accordance with Articles 42 and 43 of the Lease Regulations.

If the lease is terminated for such failure and the leased property has not yet been recovered, and the new applicant is the former tenant, donee, heir, or buyer within two degrees of kinship, the overdue penalty under Articles 42 and 43 shall be collected from the new tenant. If not, it shall be collected from the original tenant.

#### Article 37

If the site tenant transfers the building ownership before death, the transferee may apply for lease transfer without succession procedures.

#### Article 38

If the site tenant dies and the heir transfers the building ownership, the heir must complete succession procedures before applying for transfer.

However, if the building ownership or taxpayer name has already been updated, the transferee may apply with the documents under Paragraph 1 of Article 33.

#### Article 39

Upon lease expiration, except for cultivation leases under the 37.5% Arable Rent Reduction Act or where otherwise provided by law, the lease is terminated without further notice. The tenant shall return the property and cease use, with no claim for compensation.

If the tenant intends to renew the lease, and there is no regulation or provision barring renewal, they shall apply within 3 months before lease expiration. The leasing authority may also notify the tenant. For building sites, lease renewal may begin up to 2 years before expiration to accommodate renewal processing.

#### Article 40

Applications for renewal under the preceding Article shall include the application form, original lease (to be returned after verification), identification documents, and the following, as applicable:

1. For sites:

(1) If the building has registered ownership: A copy of the ownership certificate or registration transcript.

(2) If the building has no registered ownership: Affidavit confirming ownership.

(3) Affidavit confirming continued use as building site.

2. For houses:

(1) Affidavit confirming actual use by tenant.

(2) Copy of current household registration. If the tenant is not a natural person, official proof of actual use is required.

3. For other lands:

(1) Affidavit confirming actual use.

(2) For slopeland, affidavit confirming area compliance.

(3) For afforestation land: affidavit of afforestation operation.

Affidavits under Items 2 and 3 of Subparagraph 1, Item 1 of Subparagraph 2, and Item 1 of Subparagraph 3 of the preceding paragraph may be waived if previously submitted under Paragraph 2 of Article 4.

If there are multiple tenants and joint application is not possible, one may act as representative in accordance with Paragraph 5 of Article 33.

For leases under Subparagraph 6, Paragraph 1, Article 52-1 of the Act or Subparagraph 6, Paragraph 1, Article 55-1; Subparagraph 4, Paragraph 3, Article 55-1; or Subparagraph 3, Paragraph 1, Article 42 of the Enforcement Rules, the tenant must attach a new review opinion or letter from the competent authority. If such document is not available, lease renewal shall be denied.

For leases under Subparagraph 3, Paragraph 1, Article 42 of the Act (based on sale provisions in Articles 51 and 52, Paragraphs 2 and 6 of Article 52-1, and Subparagraph 3, Paragraph 3, Article 55-1 of the Enforcement Rules), the tenant must confirm with the competent authority within 2 years before lease expiration (3 months for house or house-and-land leases) that the original use continues. If the use has changed, renewal shall be denied.

For leases under Subparagraph 3, Paragraph 1, Article 42 and Article 50 of the Act for public enterprise use, if the site is used by Taiwan Power Company for tower installations on large tracts of national land and continues under the original use, and the Ministry of Economic Affairs confirms continued necessity, lease renewal may proceed.

With the tenant's consent, the leasing authority may collect rent and installment payments up to the end of the month of contract signing.

Article 41

For properties taken over from other agencies that were originally leased by means other than tender, offset against taxes, or registered as national property under Article 73-1 of the Land Act or the Cadastral Clearance Act, or acquired by the National Taxation Bureau through unsuccessful auctions by the Administrative Enforcement Agency, except for cultivation leases governed by the 37.5% Arable Rent Reduction Act (which shall be handled according to that Act), if the original lease does not prohibit renewal and none of the circumstances under Article 20 apply, the leasing authority may notify the tenant no later than 3 months before lease expiration to submit the documents required under the preceding Article to apply for renewal.

If the property was originally leased by tender and the lease permits renewal at the time of transfer, and none of the circumstances under Article 20 apply, the leasing authority may notify the tenant to apply for renewal and submit supporting documents no later than the lease expiration

date. Otherwise, the leasing authority shall recover the property upon lease expiration and deny renewal.

#### Article 42

When the leasing authority processes lease transfer, change of tenant name, succession, or renewal, and the case passes review, it shall record its comments and issue a new lease.

The lease starts and end dates shall be as follows:

1. For lease transfers or name changes, the lease shall begin on the date of application, and unless otherwise provided, end on the original lease's expiration date.
2. For succession, the lease shall begin on the date of inheritance and, unless otherwise provided, end on the original lease's expiration date.
3. For renewals, the lease shall begin on the day following the previous lease's expiration and end as provided in Article 28. However, for sites, the lease may begin on the first day of the month following the renewal application.

For lease transfers involving sites, houses, or house-and-land, as well as succession or renewal cases, site inspection may be waived. In such cases, the lease shall include a special provision stating: "This lease was issued without inspection. If violations of law or lease terms are discovered upon spot checks or reports, the leasing authority may terminate the lease or declare it void."

The leasing authority shall, by the end of March each year, inventory national leases for farmland, agricultural land, pasture land, afforestation land, and aquaculture land expiring the following year, and prepare a spot-check plan for lease renewals.

Spot checks may be conducted using drone aerial imagery overlaid with cadastral maps, or by referencing the most recent imagery from the National Land Information System. If suspected violations or indeterminate land use are found, an on-site inspection shall be conducted. If spot checks confirm compliance with the lease and no unauthorized expansion is detected, and the lease meets renewal requirements, the special clause under the preceding paragraph need not be included. However, if violations or expansion are found and not corrected, the lease shall not be renewed or processed.

### VIII. Lease Agreement Management

#### Article 43

The tenant is subject to the following restrictions on the use of the leased property:

1. The property shall not be used for any purpose in violation of laws or the agreed use.
2. The tenant shall not transfer, sublease, or otherwise allow others to use the property, in whole or in part, or request the establishment of superficies, without prior approval.
3. If the tenant applies to construct or has already constructed agricultural, livestock, aquaculture, or forestry facilities, or applies for partial lease transfer or change of tenant name for part of the land, the handling of existing facilities shall comply with the "Directions for the Review of Applications for Construction of

Agricultural Facilities on Leased National Agricultural Land," except for cultivation leases governed by the 37.5% Arable Rent Reduction Act.

4. If the leased property is designated for land consolidation or urban renewal:

- (1) The tenant shall not obstruct such projects.
- (2) If removal or demolition of buildings is required, the tenant shall not claim compensation from the leasing authority unless otherwise provided.
- (3) No new construction, additions, or modifications may be made to buildings on the site during the period of consolidation or renewal.

#### Article 44

The tenant of a site shall not construct, repair, alter, or erect any building or facility, or install any miscellaneous structure without obtaining a land use consent letter from the leasing authority. Violations will be handled according to Paragraph 2, Article 37 of the Lease Regulations. If the lease is terminated and the site has not been reclaimed, any new lease processed will follow Paragraph 2 of Article 36 to recover damages.

The issuance of the land use consent letter, unless otherwise provided (e.g., public facility reservation land under Article 26), shall follow these principles:

1. For leases under Subparagraph 1, Paragraph 1, Article 42 or Subparagraph 2, Paragraph 1, Article 42 of the Act:

- (1) If the total leased area is 300 square meters or less for a single lease or combined under Article 53, construction of an additional floor on the existing building may be approved. If buildings on the site have different floor counts but are owned by the same person, the tallest building's height may be used as the base for an additional floor.
- (2) If the construction site includes private or other public land in addition to the leased land, approval shall be denied.
- (3) If the leased land is used by a single tenant for any of the following purposes, approval may be granted regardless of the restrictions in Items (1) and (2):
  - i. Public utilities.
  - ii. Enterprises of incorporated foundations or nonprofit organizations.
  - iii. Public welfare or charitable relief services confirmed by the competent authorities.
  - iv. Diplomatic missions or international schools.
  - v. Major investments supported by the government.
- (4) If the tenant is a privatized former state-owned enterprise using the site solely for its own operations, approval may be granted regardless of the restrictions in Items (1) and (2).
- (5) If the site was previously managed and leased by another agency, without restrictions on building, and the tenant received prior approval for construction, and the lease has since been transferred to the National Property Administration

under Subparagraph 2, Paragraph 1, Article 42, approval may be granted if the land is used solely by the tenant.

2. For leases under Subparagraph 3, Paragraph 1, Article 42, if the legal basis for sale is found in Articles 50 to 52, Item 6, Paragraph 1, Article 52-1, or Paragraph 2, Article 52-1 of the Enforcement Rules and other relevant regulations, and the tenant is a sole user, approval may be granted.
3. For national co-owned shares of public-private land leased under Article 425-1 of the Civil Code, repair may be approved. If the land has not been divided by agreement, the tenant must obtain consent from other co-owners for construction.
4. For other legal leases, approval may be granted if consistent with legal purposes and sole use by the tenant.
5. If only part of a parcel is leased, the cadastral division must be completed before construction can be approved. If division is legally impossible, only repairs may be approved.
6. Tenants in arrears or paying compensation in installments must clear payments before approval.
7. For urban renewal demonstration projects approved under Ministry of the Interior or Executive Yuan plans requiring temporary hold on land disposal, no approval shall be granted.

For original buildings existing at the time of the first lease, tenants may apply for retroactive building permits without being subject to the above restrictions.

If the lease is transferred from another agency and the lease does not prohibit construction, and the property is used for residential construction, the same approval principles apply as above.

If a tenant's building is rendered uninhabitable by natural disasters, one additional floor may be approved within the lease boundary for reconstruction without restrictions under Subparagraphs 1, 5, and 6 of Paragraph 2.

The land use consent letter (format set by the National Property Administration) shall be issued in duplicate - one copy to the tenant and one retained - and shall be valid for up to one year, not exceeding the lease term.

#### Article 45

If a leased national house is destroyed, the leasing authority shall terminate the lease. If ownership registration has been completed, a destruction registration shall be completed first. The cancellation or revocation of house number and property tax registration shall follow local government regulations.

#### Article 46

If a privately-owned house on a leased national site is destroyed, the leasing authority shall terminate the lease. However, if the tenant voluntarily notifies the leasing authority and applies for reconstruction within three months from the date of destruction, and obtains a land use consent letter pursuant to Article 44, and starts construction within nine months from the date of approval by the competent construction authority, the lease may continue.

#### Article 47

Unless otherwise provided by law, land tax for leased land and house tax for leased houses shall be borne by the leasing authority. The burden of special benefit charges and other fees shall be handled in accordance with relevant laws or agreements.

#### Article 48

During the lease term, if the tenant requires boundary verification of the leased land, they shall apply to the leasing authority for a land survey application and then apply to the land office for boundary verification at their own expense.

If corrections, subdivision, re-surveying, or land consolidation results in changes to the land description, the leasing authority shall record the changes in the lease agreement and notify the tenant. In the event of area increases or decreases, the rent shall be recalculated starting from the month following the change registration.

For national cultivation leases governed by the 37.5% Arable Rent Reduction Act, if the tenant applies to change the lease to a national site lease for the area occupied by buildings that existed before the initial lease, and declares unconditional waiver of relevant rights under the 37.5% Arable Rent Reduction Act, and if the leasing authority confirms the buildings existed prior to the initial lease and did not impose any restoration requirements at the time of leasing, the authority may agree to change the lease effective from the month following the declaration, and adjust the area and rent accordingly.

Such lease modifications are considered substantive changes during the lease term and are not treated as new applications, thereby exempt from the inapplicability reviews under Paragraph 1 of Article 19 or other laws. The lease expiration date and issuance of the land use consent letter shall follow the provisions of Article 28 and Paragraph 4, Article 44.

#### Article 49

If damage occurs to leased land, buildings, or shared forest products, liability shall be investigated and handled in accordance with law.

#### Article 50

During the lease term, if the tenant ceases to use all or part of the leased property, they shall apply to terminate the lease, settle any outstanding rent or charges, and unless otherwise provided, dismantle and clear non-national structures or buried waste, restore the property, and shall not claim any compensation from the leasing authority.

If the leased property is destroyed or lost due to natural disasters or force majeure, the leasing authority is not obligated to restore the original condition. The tenant may request to change or terminate the lease.

#### Article 51

During the lease term, except for cultivation leases under the 37.5% Arable Rent Reduction Act (which are handled under that Act when voided or terminated), the leasing authority may terminate the lease under any of the following circumstances:

1. For public or utility needs, or when the use is changed by law.
2. When state policies, urban planning, or land consolidation necessitate reclamation.

3. When the leasing authority requires reclamation for development or disposition.
4. When the tenant is in arrears for the legally defined number of rental periods and fails to pay after notice.
5. When the tenant is dissolved or deceased with no legal heirs.
6. When the tenant breaches lease terms.
7. When the tenant ceases use or vacates and applies to terminate the lease.
8. When the enterprise established by the tenant has its approval revoked or canceled by the competent authority.
9. When land consolidation or urban renewal fails to meet the original lease purpose or no land is allocated or allocated elsewhere.
10. When the competent authority determines that the use is legally prohibited or the land is not leasable.
11. When the land is deemed hazardous or ordered for reclamation by the competent authority.
12. When the lease may be terminated under this procedure or by contract.
13. When the lease may be terminated under other laws.

For leases of land not governed by the 37.5% Arable Rent Reduction Act, including cultivation, farming, livestock, aquaculture, and afforestation, the leasing authority may also terminate the lease under the following circumstances:

1. If agricultural (or livestock, aquaculture, forestry) facilities are built without approval or not used as permitted, and not restored within a deadline.
2. If farming (or livestock, aquaculture) ceases for over one year without force majeure.
3. If livestock operations cease after registration, without continuation.

For leases terminated due to urban renewal under Subparagraph 9, Paragraph 1, the timing is as follows:

1. For non-participants in allocation: The month in which the leasing authority receives the cash compensation.
2. For participants in allocation: The month in which structures are demolished or the compensation is received or deposited, whichever is earlier.

For jointly leased national shares of co-owned properties, lease termination requires consent from other co-lessors.

Tenants shall not claim compensation from the leasing authority for terminations under Paragraph 1 or 2.

When a lease is terminated, revoked, rendered void, or extinguished, unless otherwise provided, the tenant shall dismantle and clear non-national structures or buried waste, restore the property, and may not claim compensation.

Rent shall be collected until the date the lease is terminated, declared void, or expires, unless otherwise provided.

## Article 52

If the tenant applies for reissuance of the current term lease due to loss or destruction, the following procedures shall apply:

1. The tenant shall submit identification documents and provide a written statement detailing the relevant information of the leased property and the reason for reissuance.

2. When reissuing the lease, the leasing authority shall reproduce the original lease contents and annotate the lease with the statement: "The original lease was lost; this lease was reissued in [Month, Year]."

#### Article 53

If the same tenant holds two or more leases of the same category and nature (excluding cultivation leases under the 37.5% Arable Rent Reduction Act), such leases may be consolidated into a single lease. The term "category" refers to the lease category and property classification, and "same nature" refers to leases governed by the same legal basis and provisions. The commencement date of the consolidated lease shall be the date of application for consolidation and renewal. Unless otherwise stipulated, the expiration date shall be the earliest expiration date among the original leases.

#### Article 54

Co-tenants may apply for household separation and renewal of the lease based on their agreed division of use. However, for cultivation leases under the 37.5% Arable Rent Reduction Act, one of the following conditions must be met:

1. One individual leases one or more plots of land, and the tenant was originally the head of household at the time of the first lease, representing the entire household, and applies to separate part or all of the leased land to a direct lineal descendant or household member who was cohabiting and co-cultivating at the time of the initial lease.
2. Multiple individuals jointly lease one or more plots of land, and the co-tenants agree on a division of use based on their actual cultivation areas, and the leasing authority consents. Applicants for lease separation and renewal under the preceding paragraph shall follow the procedure set out in Subparagraph 1, Article 14, and are exempt from the declaration and lease annotation requirements under Item 2 of the same Subparagraph. The commencement date of each separated lease shall be the date of application for separation and renewal. Unless otherwise stipulated, the expiration date shall be that of the original lease.

#### IX. Rent

##### Article 55

Unless otherwise provided, rent for leased property shall be calculated and collected as follows:

1. Land base: Annual rent shall be 5% of the current declared land value.
2. Buildings: Annual rent shall be 10% of the current taxable value of the building.
3. Agricultural land (including former Type B forest land), grazing land, aquaculture land, and breeding land: Annual rent shall be calculated as the unit price of major agricultural products announced by the local government for the current period, multiplied by the total yield as specified in the lease, further multiplied by 25% (250%).
4. Mining land: Annual rent shall be 4% of the market value appraised according to national property valuation methods.
5. Afforestation land: When timber is legally harvested, rent shall be

collected in accordance with the regulations on timber yield sharing for afforestation land leased in national forest business areas, as prescribed by the central forestry authority. However, for leases signed before the March 3, 2021 amendment to the Lease Regulations, if timber or bamboo is harvested before the lease term ends after the amendment takes effect, the tenant may choose to have the rent calculated either according to the lease agreement or the aforementioned yield sharing regulations.

If a property transferred from another agency was previously leased by tender, and the tenant applies for renewal under Paragraph 2 of Article 41, and the rent specified in the most recent original lease exceeds the above standards, the original rate shall apply; if it is lower, the above standards shall apply.

For properties transferred from another agency that were leased by means other than tender, for tax offset, or registered as national property under Article 73-1 of the Land Act or the Cadastral Clearance Act, or accepted by the branches of the Administrative Enforcement Agency under the Ministry of Justice but failed to be auctioned off, the rent upon renewal shall be calculated as follows:

1. If the Executive Yuan has specially approved a rent rate, that rate shall apply.
2. In all other cases, if the rent specified in the most recent original lease exceeds the standard in Paragraph 1, the original rate shall apply; otherwise, the standard in Paragraph 1 shall apply.

#### Article 56

If the rent is adjusted, the tenant shall be notified to pay according to the adjusted rate.

The notice of rent adjustment shall be handled as follows:

1. Public announcement: The National Property Administration shall publish it on its website or in newspapers.
2. Notification: The leasing authority shall notify the tenant in writing.
3. The contents of both the announcement and the notice shall include:
  - (1) The legal basis for the rent adjustment.
  - (2) The effective date of the new rent rate.
  - (3) The adjusted rent amount.

#### Article 57

Unless otherwise provided, rent for leased property may be collected at a preferential rate according to the following provisions. However, the same leased area may not concurrently apply multiple preferential rates:

1. National land base:
  - (1) 70% of the standard base rent:
    - i. Active military personnel and their families leasing national land to build and reside in a house.
    - ii. Retired military personnel leasing national land to build residences, provided the leased land area falls within the scope defined in Article 6 of the "Preferential Rent Reduction for Public Land Leased by Retired Military Personnel for Residential Use."
  - (2) 60% of the standard base rent:

- i.Government agencies, non-profit legal persons, charitable institutions, public welfare organizations, and schools using the land for business purposes.
- ii.Diplomatic missions and premises of representative offices, and foreign schools.
- iii.Persons with disabilities or their spouses using the property as a personal residence.
- iv.Private entities incentivized to invest in public facilities.
- v.Farmers leasing land essential to agricultural operations.

(3) 50% of the standard base rent:

- i.Property used as arcades for public access.
- ii.Property designated as historical monuments.
- iii.Property set back for public access as required by local construction authorities.
- iv.Property used for public drainage as recognized by the competent authority.
- v.Residential land of 300 square meters or less leased for personal residential use by a single tenant.

2.National buildings:

- (1) Active military personnel and their families leasing national buildings for residential use: 70% of the building rent.
- (2) National buildings designated as historical monuments: 50% of the building rent.

Tenants qualifying for any of the above shall submit supporting documents to apply for the preferential rent rate.

Article 58

If rental income is reduced or the leased property becomes unusable due to natural disasters or other force majeure events, the rent reduction and exemption standards and procedures shall be as follows:

1. Land base:

- (1)Exemption standard and period: If the house on the land is damaged and becomes uninhabitable due to a disaster as defined in Subparagraph 1, Article 2 of the Disaster Prevention and Protection Act, rent shall be fully exempted from the month of the disaster until the end of the month when repairs or reconstruction are completed.

(2)Determination method:

- i.The repair or reconstruction completion date shall be declared by the tenant. Any false or delayed declarations are subject to legal liability and penalties for overdue payments.
- ii.The leasing authority may rely on information provided by disaster prevention agencies or conduct site inspections. If the disaster area is clearly defined, the authority may act based on agency data without inspecting each case individually.
- iii.If the house has already been repaired when the leasing authority conducts a site inspection, making it impossible to verify the original damage and period for rent reduction, the authority may use materials provided by the disaster agency, photographs, or documents issued by village or neighborhood

chiefs.

(3) Treatment of rental arrears: Outstanding rent accrued before the disaster shall not be subject to penalty interest during the rent-free period.

2. Breeding land, agricultural land, Type B forest land, grazing land, and aquaculture land:

(1) Leases under the 37.5% Arable Rent Reduction Act shall be handled according to Article 11 of the Act.

(2) For leases not governed by the 37.5% Arable Rent Reduction Act, Article 11 of said Act shall apply mutatis mutandis.

3. Buildings (or land with buildings): If destroyed or rendered uninhabitable by natural disaster or other force majeure, the lease shall be terminated and the property recovered. Rent shall be collected up to the end of the month preceding the termination date. No rent reduction processing is required.

4. Afforestation land and Type A forest land: As rent is not collected periodically, rent reduction is not applicable.

#### Article 59

The leasing authority may specify in the lease whether rent is payable monthly or at intervals of several months, based on the monthly rental amount. The tenant shall proactively make payments accordingly. However, leases of buildings or land with buildings shall stipulate monthly payments.

If rent is payable in kind, the tenant shall be notified to make payment within a specified period after the local government announces the cash conversion standard for the current period.

#### Article 60

If the tenant fails to pay rent within the specified period, a penalty shall be imposed according to the following standards:

1. If the delay is less than one month, a penalty of 0.5% of the outstanding amount shall be added. However, no penalty shall be imposed if payment is made within two days.

2. If the delay is between one and two months, a penalty of 1% of the outstanding amount shall be added.

3. If the delay is between two and three months, a penalty of 1.5% of the outstanding amount shall be added.

4. For each additional month of delay, a further 0.5% shall be added, up to a maximum of 30% of the outstanding amount.

#### Article 61

The leasing authority shall establish rent collection records categorized by tenant and lease type, and may collect rent using the following methods as appropriate:

1. Over-the-counter payment: The tenant pays directly at the leasing authority.

2. Postal transfer: The tenant remits payment via accounts established by the leasing authority at local post offices.

3. Automatic bank transfer: The tenant or a third party authorizes deductions from a designated bank account.

4. Collection via financial institutions or nationwide chain service providers.

Where necessary, the leasing authority may dispatch personnel to collect rent directly from tenants.

#### Article 62

When rent is collected, a triplicate unified receipt form shall be issued:

##### 1. Counter payments:

The receipt form shall be pre-printed with the signatures of the agency head and chief accountant. The rent collection unit completes the form, retains the stub, and issues the other two copies to the payer for submission to the cashier. The cashier affixes an official seal and collector's stamp (the receipt is void without these) and returns one copy to the payer while filing the second copy.

##### 2. Postal transfers:

Upon receiving daily statements and notices from the post office, the rent collection unit shall record entries, prepare triplicate receipts, and produce detailed payment statements – one each for filing, cashier, and accounting units.

##### 3. Automatic deductions:

Upon receiving deduction records, entries shall be recorded and receipts and statements prepared as in postal transfers.

##### 4. Collection by financial institutions or chain stores: Handling procedures shall be prescribed separately.

Where rent is collected in person by dispatched personnel, pre-printed receipts shall be filled out in advance and issued to the tenant upon payment. The collector shall affix the official seal and personal stamp (receipts without stamps are invalid). The remaining copies and rent collected shall be submitted for reconciliation.

Rent paid by check shall be made using a sight check issued by a domestic financial institution. The receipt shall be stamped "Valid upon check clearance." For postdated checks, the maturity date must not exceed the due date. A "Postdated Check Custody List" shall be prepared in triplicate and submitted with the check to the cashier.

#### Article 63

All rent collected on a given day shall be remitted to the National Treasury that day or the next.

For rent collected via postal transfer, designated institutions, chain stores, or automatic deductions, remittance shall follow the deadlines established by the Ministry of Finance.

If rent is overpaid, the excess shall be refunded or applied to future rent, except for leases under the 37.5% Arable Rent Reduction Act, which shall always be refunded.

#### Article 64

The rent collection unit shall reconcile accounts daily and produce a payment verification report, which shall be submitted with the receipts and payment forms to the accounting unit by the end of each month.

#### Article 65

For delinquent tenants, the leasing authority may pursue recovery through the following procedures:

##### 1. Issue a written or verbal demand for payment by a specified deadline.

Follow-ups may include calls, visits, postcards, or registered letters.

2. Petition the court to issue a payment order or initiate litigation.

3. Petition the court for compulsory enforcement.

If the tenant or heir is unable to pay in full, installment payments may be approved after including penalties. The number of installments shall be at the leasing authority's discretion, but the final payment must be made before lease expiration.

Late interest shall be calculated as follows:

1. If the tenant pays in full or in installments before the leasing authority files for a payment order or sues, no interest shall be charged.

2. If a judgment or enforceable title confirms the leasing authority's claim:

(1) If paid in full before the deadline, interest accrues to the payment date.

(2) If installments are arranged, interest accrues to the date of the installment agreement. If the tenant fails to pay as agreed, interest from the day after the agreement to the payment date shall be collected per the judgment.

#### Article 66

At the beginning of each year, the leasing authority shall compile a rent arrears list after completing receipt entries. A collection plan shall be drafted in duplicate - one for tracking and one submitted to the National Property Administration by the end of February.

Collections shall be accounted for in the fiscal year in which the arrears originated.

If any arrears cannot be collected due to dissolution, closure, missing persons, verified claims, or clerical errors, the leasing authority shall compile supporting documents and reasons, report them individually or collectively by the end of July, and request approval for write-off.

#### X. Supervision and Audit

#### Article 67

Upon contract signing, the leasing authority shall prepare a contract file with a cover sheet and sealed documents, organized by city/county, lease type, year, and contract number. A designated person shall manage these records.

The contract file cover shall be color-coded as follows:

1. Land base: White

2. Building or land with buildings: Orange

3. Breeding land: Pink

4. Agricultural land: Purple

5. Grazing land: Brown

6. Aquaculture land: Red

7. Afforestation land: Green

8. Other: Blue

#### Article 68

A borrowing log or card shall be maintained by a designated person.

Only personnel involved in lease operations may borrow files. Non-related personnel must obtain supervisor approval. Borrowers shall not alter, detach, or lose any documents.

#### Article 69

Receipts shall be printed under the unified control of the leasing authority and kept by the accounting unit. A register shall be maintained, and requisitions shall follow serial number order upon approval.

The accounting unit shall periodically audit the usage of receipts.

Business units shall prepare quarterly usage reports and cancellation lists. Receipts to be canceled shall be destroyed jointly by business and accounting units.

#### Article 70

The leasing authority shall prepare a monthly report on lease operations and submit it to the National Property Administration for review by the fifteenth day of the following month.

#### XI. Supplementary Provisions

#### Article 71

Application forms, approval forms, lists of leases exceeding ten years, lease agreements, arrears lists, and monthly reports required for the lease of national non-public use real estate shall be formulated separately by the National Property Administration.

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