Content

Title：	Regulations for Preferential Estate Tax on Investment by Overseas Chinese Ch
Date：	1979.11.29
Legislative：	Promulgated on 29 November 1979 per Order No. (68)-Taiwan-Finance-11992 of the Executive Yuan
Content：	Article 1 These regulations are enacted pursuant to the provisions of Article 16 (note: current provisions of Article 15) of the Statute for Investment by Overseas Chinese. Article 2 For overseas Chinese who have been approved to invest in accordance with the Statute for Investment by Overseas Chinese, the verified investment in his/her estate may be valued according to the Estate and Gift Tax Act with 50% of the investment amount exempted from estate tax. Article 3 The verified investment aforesaid is the investment amount approved by the Investment Commission, Ministry of Economic Affairs in accordance with the Statute for Investment by Overseas Chinese. However, if the verified investment is reduced by the approval of exchange settlement according to Paragraph 2, Article 12 of the Statute for Investment by Overseas Chinese, the amount shall be determined by the reduced investment amount. Article 4 These regulations shall come into effect from the date of promulgation.

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