Content

Title：	Land Tax Reduction and Exemption Regulations Ch
Date：	1936.04.17
Legislative：	1.Full text promulgated on 17 April 1936 by Executive Yuan Decree No 16. 2.Amendment promulgated on 4 August 1937 by Executive Yuan Decree No. 5121. 3.Amendment promulgated on 16 February 1939 by Executive Yuan Decree No.1455. 4.Amendment promulgated on 5 May 1942 by Executive Yuan Decree No. 602. 5.Amendment promulgated on 5 March 1943 by Executive Yuan Decree No.345. 6.Amendment promulgated on 28 April 1945 by Executive Yuan Decree . 7.Amendment promulgated on 29 April 1958 by Executive Yuan Decree No.2392. 8.Amendment promulgated on 3 April 1970 by Executive Yuan Decree No.2796. 9.Amendment to Article 11 promulgated on 13 April 1974 by Executive Yuan Decree No.2666. 10.Amendment promulgated on 5 May 1980 by Executive Yuan Decree No.5056. 11.Addition to Article 11-1 promulgated on 21 September 1987 by Executive Yuan Decree No.21636. 12.Amendments to Articles 7,8,11-1,15,17,20 to 24,26,27,29 to 33,35 promulgated on 11 January 1991 by Executive Yuan Decree No.1301. 13.Amendment to Articles 7,22 and addition to Articles 11-2, 11-3, 11-4 promulgated on 24 October 1994 by Executive Yuan Decree No.39856. 14.Amendment to Article 7 promulgated on 24 January 1996 by Executive Yuan Decree No.02441. 15.Amendment to Article 7 promulgated on 28 April 1999 by Executive Yuan Decree No.16591. 16.Amendments to Articles 8, 11-4, 15, 20, 31, 32, 33, and 35 promulgated on 19 July 2000 by Executive Yuan Decree No.21562. 17.Amendment to Article 7 promulgated on 31 August 2004 by Executive Yuan Decree No.0930037176. 18.Amendments to Articles 7, 8,11-1 ,11-4 , 20, 22,31, 36, and deletion of Article 19 promulgated on 24 February 2005 by Executive Yuan Decree No.0940004512.（Subparagraph 1 Article 11-1 implemented on 1 January 2006 as approved by the Executive Yuan） 19.Amendment to Article 22 and addition to Article 11-5 promulgated on December 2007 by Executive Yuan Decree No.0960055097. 20.Amendments to Articles 7, 9, 22 promulgated on 7 May 2010 by Executive Yuan Decree No.0990019583.
Content：	Chapter 1 General Provisions Article 1 The Regulations herein are set forth pursuant to Article 6 of Land Tax Act and Article 25 of the Equalization of Land Right Act. Article 2 The “land tax” referred to herein shall include land value tax, agricultural land tax, and land value increment tax. Article 3 The term “private land” as used herein refers to land other than public land whose title is lawfully acquired by an individual or a juristic person. Provisions in the Regulations herein with respect to private land shall

apply to cultivated land to which a farmer has acquired the farming right according to law, and bestowed land which the bestowee receives according to law.

Article 4
The term “land for public use” as used herein refers to land for use by the general public instead of by specific persons.

Article 5
If land having the same lot number is deemed partially meeting the criteria for reduction/exemption stipulated herein due to its use status or the use status of superficies thereon, land tax may be reduced or exempted by the proportion of land area that meets the criteria.

Article 6
Except in cases where the application by land title owner or Dien holder is not required as provided in the proviso of Article 22 herein, the reduction/exemption of land tax is allowed only if the land use meets the criteria set forth herein and the rightful applicant applies and receives approval according to the procedure stipulated in the Regulations herein.

Chapter 2 Reduction/Exemption Standards
Article 7
Public land specified below is exempted from land value tax or agricultural tax:
1. Land for public use.
2. Land used by governments of all levels, their subordinate agencies, and autonomous agencies as well as land for dormitories for staff and employees thereof, excluding such land used for business enterprises.
3. (Deleted).
4. Land used for national defense, or by military organs, troops and schools.
5. Land used directly for public hospitals, clinics, academic research institutes, social educational institutes, salvation facilities, public and private schools, and dormitories thereof, and school's direct production facilities for practical training purpose. However, a school for aliens should be established or approved by the government of home country and set up in accordance with Rules for the Establishment and Governance of Private High Schools, Lower Grade Schools and Affiliated Kindergartens for International Residents , and the country concerned should accord the same preferential treatment to the ROC or the school has obtained exemption status as approved by the Executive Yuan; a domestic private school must be registered in accordance with the Private School Act.
6. Land used directly for testing and experimental facilities by public agencies in farming, forestry, fishing, animal husbandry, industry and mining.
7. Land used for warehouses of crops administration agency.
8. Land used directly for the services of railway, highway, airport, airfield, waterworks, garbage disposal, sewage systems, and dormitories for staff and employees thereof, excluding land used independently by

subordinate business units.
9. Land used for water drawing, storage, drainage, and related constructions thereof.
10. Land used for housing provided by the government to people in need.
11. Historical sites and other points of interest and land used for memorial halls, shrines, or temples in memory of ancient sages or martyrs and public cemeteries.
12. Land lawfully requisitioned or purchased by the tourism authorities for the purpose of developing tourism industry, which does not generate any revenue before being sold to tour businesses.
13. Land used for public parking garage or lot established in accordance with Parking Lot Act.
If the aforesaid public land is acquired through requisition, purchase or allocation, the preceding paragraph shall apply before the registration of title transfer is completed starting from the date of requisition for requisitioned land, the date of contract signing for purchased land, and the date of allocation for allocated land, provided the agency using the land provides proof documents and the land use meets the land tax exemption criteria.
The provisions in subparagraph 5 of the first paragraph apply to public land originally used by a public or private school that has its title changed to a non-public owner, provided the land is still used by the same school.
For the student dormitory of a public school that is invested, built and operated by a private entity and leased to the school as student dormitory under an investment agreement entered between said private entity and the agency-in-charge, and its ownership will be transferred to the government upon the expiry of the agreed operation period, the local tax collection authority may request the approval of the competent authority under the municipal or county (city) government for exemption of land value tax on the land used for the dormitory during its construction and operation period.

Article 8
Private land specified below is entitled to reduction or exemption of land value tax or agricultural tax:
1. Land used by an incorporated entity (non-profit juristic person, or "NPJP"), or by registered private school established by such an NPJP, and land used for student training in farming, forestry, fishing, animal husbandry, or mining, and dormitories for students and staff thereof, where such land is registered as NPJP property shall have full exemption. Land used by private tutoring or correspondence schools is not eligible for tax reduction or exemption.
2. Land used directly by private libraries, history or science museums, or fine art galleries that are established with approval from the education authorities pursuant to Regulations for Establishment and Encouragement of Private Social and Educational Institutions, and academic research institutes established in compliance with Regulations for Establishment of Academic Research Institutes is eligible for full exemption, provided the aforesaid facilities are registered as an NPJP or established/operated by

an NPJP, and such land is owned by the NPJP.
3. Land used for non-profit private parks or gymnasiums that are totally open to the general public and established with the approval of the competent authority is entitled to 50% reduction; if such a facility is registered as a NPJP, the land is entitled to 70% reduction.
4. Land used exclusively for private testing facilities in farming, forestry, fishing, animal husbandry, industry or mining, which are duly registered with and approved by the competent authority, and have been engaging in such testing activities for more than five years is entitled to 50% reduction if the land use is certified by the competent authority.
5. Land used for private hospitals, blood donation organizations, social charities and other enterprises for the betterment of public interest which are non-profit, established with the approval of the competent authorities, do not limit services to people of the same trade, same locality, schoolmates, same clan, or other specific classes of people is entitled to full exemption, provided the aforesaid enterprise acquires the tax exemption status from the competent authority under the municipal, or county (city) government through the local tax collection authority, or has been registered as an NPJP or established/operated by an NPJP, and such land is owned by the NPJP.
6. Land used for private cemeteries established with the approval of competent authority as an NPJP shall have full exemption, provided the cemetery is non-profit, and the land is zoned as public cemetery land pursuant to urban planning or zoned as non-urban land but designated for use as cemetery.
7. The land base for privately operated railroads, highways, or exclusive railroads and highways is entitled to full exemption, provided their construction has been approved by the competent authority, is regularly open for public use, and used for passenger and cargo transportation.
8. Land used for agricultural irrigation systems by enterprises operating with the approval of the competent authority for water drawing, storage and drainage is entitled to full exemption; however, land used for offices and working stations by the same enterprises is entitled to 50% reduction.
9. Land used by religious organizations beneficial to social customs and education which are registered as an NPJP or as temples and its churches used for public sermons, land used by religious research institutes established with the approval of the Ministry of Interior, and land used for temples and other memorial halls or shrines in memory of ancient sages or martyrs shall have full exemption, excluding land for shrines that generate revenue or land leased to others, or such land that is registered in the name of an individual.
10. Land provided without charge for use by government agencies, public schools, or military organs, troops, and schools shall be entitled for full exemption during the period of said use.
11. Land used for offices and distribution yards by farmers' or fishermen's associations of all levels, and warehouses duly registered as crops warehouse, or refrigerated seafood warehouses appended to a fishermen's association is entitled to 50% reduction.
12. Private historical sites designated by the competent authority according to law are entitled to full exemption.

For revenue-generating land owned by private schools provided in subparagraph 1 above, or private academic research institutes provided in subparagraph 2 above, and private charities provided in subparagraph 5 above, if the revenues generated thereof are used directly on the enterprise, it may apply under special case status for the reduction of land value tax or agricultural land tax. Land used by enterprises provided in subparagraphs 3, 4, 6, 7, 8 and 11 above must be owned by the respective enterprises. For public land rent by enterprises provided in subparagraph 3 above, the provisions in subparagraph 3 still apply.

Article 9
Private land used for public passage free of charge is exempted from land value tax or agricultural land tax during the period of said use, provided the claimed status of usage is found factual. Notwithstanding the foregoing, vacant lots reserved as required under building codes are not entitled to exemption.

Article 10
Land used as passages or hallways for public passage with no construction improvement is exempted from land value tax; if the aforesaid passages or hallways have construction improvement, land value tax shall be reduced according to the following schedule:
1. A one-story addition, 50% reduction.
2. A two-story addition, one-third reduction.
3. A three-story addition, one-fourth reduction.
4. A four-story addition, one-fifth reduction.
The aforesaid construction improvement means building or works appended to the land.

Article 11
Land reserved for public facilities under urban planning that is not in use for any purpose and segregated from other land in use during the reserve period is exempted from land value tax or agricultural land tax.

Article 11-1
For coasts, mountainous areas or important military installation areas designated by the Ministry of National Defense together with the Ministry of Interior, which are duly classified as control zones with construction work restricted or banned, the reduction/exemption of land value tax or agricultural land tax shall observe the following criteria:
1. Land subject to construction restriction, up to 30% reduction as determined by the competent authority under the municipal or county (city) government.
2. Land subject to construction ban, 50% reduction; but if the land cannot be used and does not generate revenue as a result, full exemption.

Article 11-2
For water source/water quality/water supply protection zones that are classified as water source designation zone under urban planning, the reduction/exemption of land value tax or agricultural land tax shall

observe the following criteria:
1. Agricultural zone and protection zone, 50% reduction.
2. Residential zone, 30% reduction.
3. Commercial zone, 20% reduction.

Article 11-3
For historical site preservation zone or land for historical preservation as designated by the government according to law, the reduction/exemption of land value tax or agricultural land tax shall observe the following criteria:
1. Land or building subject to use and construction restriction, 50% reduction.
2. land subject to construction ban, 50% reduction; but if the land cannot be used and does not generate revenue as a result, full exemption.

Article 11-4
Land in aviation control zone that is subject to construction ban pursuant to the "Measure for Construction Ban or Restriction and Height Control of Other Obstructions in the Periphery of Airport, Air Field, and Navigation Aid" is entitled to 50% reduction in land value tax or agricultural land tax; but if the land cannot be used and does not generate revenue as a result, it is entitled to full exemption.
If the actual use of the land subject to construction restriction as specified in the preceding paragraph is limited as a result, the land may receive up to 30% of reduction on land value tax or agricultural land tax at the discretion of the competent authority under the municipal or county (city) government.

Article 11-5
In the case of an urban planning area, where the detail plan of the urban planning was not yet been announced, but the master plan had already been promulgated, and the change of the master plan had been under review and deliberation by the Urban Planning Commission of the Ministry of the Interior before the amendment of this Regulation on December 19, 2007 but due to flood-protection project, the case was not yet been approved, before the detail plan of that area was announced and implemented, such land may receive up to 30% of reduction on land value tax or agricultural land tax at the discretion of the competent authority of the Municipal or County (City) government, through the submission by the local tax collection agency.

Article 12
Land subject to environmental constraints, including landslide, subsidence, loss, or sand dust, technically unusable land, or land in the process of reclamation is exempted from land value tax or agricultural land tax.

Article 13
Forest land, or land under the category of mountain as designated by government according to law and forest not yet designated as forest land but has had bamboo or wood planted is entitled to 50% reduction in

agricultural land tax; but if the land has been designated and actually used for security-purpose forest, its agricultural land tax is fully exempted.

Article 14
Cultivated land that is farmed by the original assigned farmer who has duly acquired farming right to the land is exempted from agricultural land tax for a period of eight years starting from the revenue date.
If the original assigned farmer passes away during the exemption period, the successor may be entitled to the exemption treatment for the remaining period, provided he continues to farm the land.

Article 15
If agricultural land that has been upgraded (including change of land category or grade) as a result of labor or capital improvement of the farmer, the increased portion thereof is exempted from agricultural land tax for five years.
In the case of family farm that purchases or exchange farmland in the same or adjacent lot section for the sake of expanding farming area or facilitating its farming operation, the increased portion thereof is exempted from agricultural land tax for five years, provided the combined farmland subsequent to the purchase or exchange is less than five hectares in area.
Agricultural land used for agricultural purpose and succeeded by heir or legatee is exempted from agricultural land tax for ten years starting from the year of succession.
Agricultural land used for agricultural purpose and donated to successor stipulated in Article 1138 of the Civil Code is exempted from agricultural land tax for ten years starting from the year of gift.

Article 16
Pursuant to the “37.5% Arable Rent Reduction Act” for Cultivated Land, land for farmhouse used by lessee without consideration or compensation is exempted from land value tax or agricultural land tax.

Article 17
Land in expropriation or consolidation zone is exempted from land value tax or agricultural land tax, provided it cannot be farmed or used for its original purpose and does not generate revenue during the process of zone or section expropriation or consolidation; such land is entitled to 50% reduction of land value tax or agricultural land tax for two years starting from the time the expropriation or consolidation formalities are completed.

Article 18
The reduction or exemption of land tax for land to which a foreign government holds the title or Dien shall accord to the reciprocal treatment agreement entered between said government and the ROC.

Article 19
(Deleted)

Article 20
The criteria for reduction or exemption of land value increment tax are as follows:
1. and transferred by succession is fully exempted.
2. Public land sold or lawfully donated by any level of government and private land transferred to any level of government by gift are fully exempted.
3. Land requisitioned by the government is fully exempted.
4. Land designated as reserved land for public facilities under urban planning that is transferred prior to requisition is fully exempted.
5. Private land that is subject to government requisition is fully exempted, provided its title owner voluntarily sells the land to the government agency that requests the land at the compensated land value for requisitioned land.
6. Land requisitioned under zone or section expropriation where the landowner receives cash for compensation or receives cash compensation because the area claimed by the landowner is smaller than the minimum building unit, or receives land in lieu of compensation as compensation is exempted from land value increment tax; the first-time transfer of land in lieu of compensation is entitled to 40% reduction of land value increment tax.
7. The first-time transfer of reconsolidated land following reconsolidation is entitled to 40% reduction of land value increment tax, provided the land meets the following criteria and the transfer takes place after the implementation of the for the Equalization of Land Right Act on February 2, 1977:
(1) Land in districts that had land value assignment or reassignment performed in 1964 and that the land was reconsolidated after said assignment or reassignment.
(2) Land in districts that had land value assignment before 1964 according to then prevailing Land Act and land that did not have value assignment performed until after 1964, and that the land was reconsolidated after the first land value assignment took place.
8. At the time of land consolidation, the land used for public facilities as required by law and land used for offsetting construction cost is exempted from land value increment tax. The preceding provision also applies in the case the owner of land in the consolidation zone receives cash compensation because the area claimed by the landowner is smaller than the minimum building unit.
9. Generally and jointly owned land that is partitioned is exempted from land value increment tax, provided the value of land secured by each owner after the partition is equal to the original prorated value. Commonly owned land that is partitioned is also exempted from land value increment tax, provided the value of land secured by each owner after the partition is equal to that prior to partition.
10. Merged land is exempted from land value increment tax, provided the value of land owned by respective co-owner is equal to that prior to merger.
11. Land donated for the purpose of establishing social welfare enterprises

or to lawfully established private school is exempted from land value increment tax, provided the donation meets the following requirements:
(1) The donee is a NPJP;
(2) Its articles of incorporation stipulates that upon dissolution, the remaining property of the NPJP will be transferred to the local government; and
(3) The donor did not receive any interest in the donated land in any manner.

Chapter 3 Tax Reduction/Exemption Procedure
Article 21
The tax authority under the municipal or county (city) government should, at least sixty days before the collection starting date each year (period) for the land value tax or agricultural land tax, publicly announce regulations and application formalities regarding tax reduction and exemption.

Article 22
The applicant for reduction or exemption of land value tax or agricultural land tax pursuant to Articles 7 ~ 17 herein shall be the administration-in-charge for public land, and title owner or Dien holder for private land. The applicant should prepare a list and support documents and apply to the tax authority under the municipal or county (city) government. Notwithstanding the foregoing, application by land title owner or Dien holder is not required for land that meets any of the following conditions, and in such event, the tax authority will proceed to grant tax reduction or exemption based on the circular data or the land user agency sends a letter to the tax authority requesting tax reduction or exemption:
1. Land that is fully exempted as specified in subparagraph 10, Paragraph 1 of Article 8 herein.
2. Land that is changed to the category of “road” (based on the registration data of land that has changed registration to “road” provided by the competent land administration).
3. Reserved land for public facilities under urban planning (based on the circular data from the competent land administration).
4. Requisitioned land or land purchased by any level of government, military organs, schools, or troops (based on the notice sent by the requisition or purchasing agency).
5. Private land used as public alley free of charge(based on the detailed list sent to the tax authority by the competent authority in charge of public works or constructions, or the construction unit of county, township, city or district office).
6. Land under zone or section expropriation or consolidation (based on the detailed list sent to the tax authority by competent land administration).
6. Land under zone or section expropriation or consolidation (based on the detailed list sent to the tax authority by competent land administration).
7. Land entitled to tax reduction/exemption pursuant to Article 11-1 herein (based on the detailed list sent to the tax authority by the military organ under the Ministry of National Defense, which indicates land markings, land area restricted or banned from construction, construction control chart,

and other relevant data).
8. Land entitled to tax reduction/exemption pursuant to Article 11-2 herein (based on the detailed list sent to the tax authority by the administration in charge of the water source designated zone, which indicates land markings and zoning).
9. Land entitled to tax reduction/exemption pursuant to Article 11-3 herein (based on the detailed list sent to the tax authority by the administration in charge of historical sites, which indicates land markings and zoning).
10. Land entitled to tax reduction/exemption pursuant to Article 11-4 herein (based on the airport construction control/ban chart and other data sent to the tax authority by the civil aviation administration).
11. Land entitled to tax reduction pursuant to Article 11-5 (based on the change of master plan and other relevant data sent to the tax collection authority by the civil urban planning administration in charge.)
12. Land having tax reduction/exemption status on record and continuing to be granted such status when the reduction period expires by the tax authority because the reason for reduction still exists.

Article 23
Except for the following conditions, the tax authority under the municipal or county (city) government should, after receiving the application for reduction or exemption of land value tax or agricultural land tax, immediately meet with supporting agencies to conduct on-site survey based on the cadastral map (book), and if deemed necessary, notify the applicant by letter to be present at the site:
1. On-site survey is not required for requisitioned land or land purchased for public purpose by any level of government, military organs, schools, or troops that is granted tax reduction or exemption prior to the registration of title transfer based on the application or proof document prepared by the land requisition or purchasing agency.
2 On-site survey is not required for publicly owned land that is granted tax reduction or exemption based on the application or proof document prepared by the administrative or user agency.
3. On-site survey is not required for private land provided for public use or use by military organs, schools, or troops that is granted tax reduction or exemption based on the application or proof document prepared by the relevant agency or user agency.
4. Tax authority may conduct the on-site survey by itself for private land that is eligible for tax reduction or exemption if the support documents furnished by the title owner or Dien holder at the time of application are sufficient to demonstrate the markings of land and superficies thereon.
Particulars in the aforesaid on-site survey include the following, and the surveyor should produce a survey report for the tax authority:
1. Checking whether the land ownership, location, area, lot number, value, and tax amount are consistent with those indicated in the list;
2. Checking whether the application conforms to relevant criteria;
3. Checking the land use status for each parcel of land to see if it matches the description; and
4. Other related particulars.

Article 24
The application for reduction or exemption of land value tax or agricultural land tax pursuant to Articles 7 ~ 17 herein shall be submitted at least forty days before the collection starting date each year (period); applications made past the aforesaid deadline will have tax reduced or exempted starting from the following year (period). When the reason for tax reduction or exemption ceases to exist, taxation is restored starting from the following year (period).
The application for reduction or exemption of land value increment tax shall be submitted to the tax authority along with support documents at the time land transfer value is declared.

Article 25
For applications of land tax reduction or exemption, the tax authority under the municipal or county (city) government should notify the applicant in writing in ten days after the on-site survey and approval.

Article 26
(Deleted).

Article 27
(Deleted).

Article 28
For land eligible for land tax reduction or exemption pursuant to Article 18 herein, the title owner or Dien holder shall apply to the tax authority under the municipal or county (city) government according to the provisions in Article 22 and Article 24 herein, and the tax authority will forward the application to the Ministry of Finance and Ministry of Interior for approval.
Chapter 4 Inspection and Supervision

Article 29
When the reason for reduction or exemption of land value tax or agricultural land tax changes or ceases to exist, the land title owner or administrator shall, within thirty days, file with the tax authority under municipal or county (city) government for restoration of taxation.

Article 30
If the failure of land title owner or administrator to file with the tax authority as required pursuant to the foregoing article is found out by or reported to the tax authority, the land title owner or administrator shall be subject to penalty as provided in the first paragraph, Article 54 of the Land Tax Act in addition to paying back land value tax or agricultural land tax. In the case of public land, the supervisor and responsible staff of land administration-in-charge should be subject to discipline.

Article 31
For land that receives reduction or exemption of land value tax or agricultural land tax, the tax authority under municipal or county (city)

government should meet with the supporting agency to conduct general inspection or spot inspection once a year. If any of the situations below is found in the inspection, the tax authority shall immediately revoke or cancel the tax reduction or exemption status and take action according to the provisions in the foregoing article.
1. The land is not used for the purpose as stated in the application for tax reduction or exemption.
2. There is evidence to the fact that the land is also used to generate profit for individuals or private enterprise.
3. The use of land contradicts the stated purpose of the enterprise.
4. The entity’s establishment or registration has been revoked or cancelled.
5. Revenues generated from the land are not spent exclusively on said enterprise.
6. The reason for reduction or exemption ceases to exist.
The tax authority under municipal or county (city) government should report the results of aforesaid general inspection or spot inspection to the competent authority in the municipal government, or county (city) government for approval.

Article 32
For land that receives land tax reduction or exemption, the tax authority under municipal or county (city) government should, in addition to documenting in relevant records the reason for reduction/exemption, period and approval document number, enter the information into the computer master file for land tax, print out an itemized statement by the year (period), and submit it to the competent authority in the municipal government or county (city) government for approval.
The competent authority in the municipal government or county (city) government should, based on the aforesaid itemized statement, produce tax reduction/exemption reports for land value tax, agricultural land tax and land value increment tax respectively, and submit them to the Ministry of Finance for reference.

Article 33
The format of forms, records and statements required for land tax reduction or exemption pursuant to the Regulations herein shall be prescribed by the authority in municipal government or tax authority under county (city) government.

Article 34
Agency in charge of tax reduction or exemption applications and its supporting agencies should process the application upon receipt without stacking up cases; if there are negligence or violations on the part of government agency in carrying out its duties, the supervisor and responsible staff should be disciplined accordingly.

Article 35
The municipal or county (city) government and the Ministry of Finance may send personnel to examine the land receiving tax reduction or exemption at

any time.

Chapter 5 Supplemental Provisions

Article 36

The Regulations herein shall be implemented from the date of promulgation. Notwithstanding the foregoing, provisions in subparagraph 1 of Article 11-1 amended and promulgated on February 24, 2005 shall be implemented on January 1, 2006.

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