

新北性平年 從你我做起

繼承權利、扶養義務 無性別差異

Gender Equality Year of New Taipei City

Starting From You and Me

No Gender Difference in Inheritance Rights and Filial Obligations

繼承登記 Q & A

Q & A for Inheritance Registrations

Q1：法定繼承人之順序為何？

答：依民法第 1138 條至第 1141 條規定，配偶有互相繼承的權利；繼承人繼承遺產的順序，除配偶外，以被繼承人的親生子女或收養子女優先，其次依序為父母、兄弟姊妹、祖父母。

Q1: What is the order of inheritance?

A1: According to Articles 1138 to 1141 of the Civil Law, both husband and wife shall have the legal right to inherit each other's property. The order of priority for inheritance, besides the surviving spouse, is natural children or adoptive children, parents, siblings, and grandparents of the decedents.

Q2：出嫁的女兒是否有權繼承娘家父母所遺留的財產？

答：我國民法明文規定繼承權，不因性別及「已婚」或「未婚」的身分而給予任何差別待遇，故出嫁的女兒有繼承去世父親或母親遺產的權利。

Q2: Does a married daughter have any rights on her parent's property?

A2: The civil law has clearly stated that there isn't gender difference or

statues difference in the inheritance right. Therefore, a married daughter definitely has rights on her parent' s property.

**Q3：外國人可否取得或繼承臺灣地區不動產權利？**

答：外國人可否取得或繼承土地權利，需先看該外國人所屬的國家與我國有無平等互惠條件。所謂平等互惠即該外國人所屬之國家對我國人民在該國可以享有同等之權利。

**Q3: Does a foreigner have any rights to acquire or inherit the real estate in Taiwan?**

A3: Whether a foreigner can acquire or inherit will depends on if the country to which the foreigner belongs has fair and equal reciprocity with Taiwan. The so-called fair and equal reciprocity means the country to which the foreigner belongs, permitted the same rights and interests in land to Taiwan citizens in that country.

The following are examples of Vietnam, Indonesia, Thailand, Philippines, and Myanmar.

以下以越南、印尼、泰國、菲律賓及緬甸為例：

越南	不得取得及繼承我國不動產。
印尼	不得取得及繼承我國不動產。
泰國	泰國人得因繼承而取得我國土地權利；泰國之人民或法人因居住或投資目的者，得在我國取得土地權利。
菲律賓	准許菲律賓自然人或其公司在我國取得區分所有建物全部專有部

	分 40% 以下(包含 40%)建物所有權，並依公寓大廈管理條例之規定准其取得基地所有權及地上權之應有部分。菲律賓人民在我國繼承取得土地及建物，不受上開限制。
緬甸	不得取得及繼承我國不動產。

Vietnam	Cannot acquire or inherit the real estate in Taiwan
Indonesia	Cannot acquire or inherit the real estate in Taiwan
Thailand	The people of Thai have the right to acquire the real estate in Taiwan thru inheritance. The people or the companies of Thai in Taiwan have the right to acquire the real estate in Taiwan.
Philippine	Allow the people or the companies of Philippine to acquire ownership of no more than 40% (includes 40%) of the proprietary part of the building, and obtain the base ownership and territorial rights in accordance with the regulations of the Building Management Regulations. However the people of Philippines are not subject to the above restriction in inheriting the land or building.
Myanmar	Cannot acquire or inherit the real estate in Taiwan

Q4：取得臺灣地區居留證的外籍配偶可以購買臺灣地區的不動產嗎？

外籍配偶雖有居留證，但在尚未取得中華民國國籍前，依然屬於外國人，需視該外籍

配偶所屬的國家與我國有無平等互惠條件，後續流程皆需依外國人取得不動產方式辦理。

**Q4: Is it possible for a foreign spouse with ARC to acquire real estate in Taiwan?**

A4: A foreign spouse with ARC before acquiring Taiwan citizenship is still remained as a foreigner. Therefore, it is necessary to consider if the country to which foreign spouse belong has equal reciprocity with Taiwan. The process of acquiring real estate is subject to the regulations or rules of how a foreigner acquires real estate in Taiwan.

**\* 貼心小叮嚀 \***

民法規定繼承人之繼承權並無性別差異，直系血親間也互負扶養義務，子女均有扶養父母的義務！

### **Remarks**

According to the Civil law, there is no gender difference in the inheritance rights. Direct blood relatives have obligation to rear each other, and children have filial obligation to their parents.

**【新北市政府地政局暨各地政事務所 關心您的權益！】**

**【Land Administration Department and Land offices of New Taipei City Government care for your rights and interests!】**