

## FAQ

### Q1.How to acquire the rights or interests of land in Taiwan, ROC?

1. Requirements: Only foreigners whose home countries, according to treaties or their domestic laws, entitle ROC nationals to the same rights may acquire land in Taiwan, ROC. (Article 18, Land Act)
2. Types of Land: Land for forestry, hunting reserves, salt plants, mineral deposits exploitation, water resources, military base and areas, and land adjacent to the national frontiers shall not be transferred to, used as collateral by, or leased to foreigners. (Article 17, Land Act)
3. Usage of Land: The usage of land leased or purchased by foreigners is limited for residences, business sites, office buildings, shops, factories, churches, hospitals, schools for children of foreigners, diplomatic and counselor building, building of organizations for the promotion of public welfare, and cemeteries. In addition, foreigners may be allowed to acquire land for investments helpful or useful in major infrastructure projects, overall economic development, or agricultural and animal husbandry industries that are approved by the competent authorities .(Article 19, Land Act)
  - (1) Regulations: the Article 17 to 20, Land Act of the Republic of China.
  - (2) Where to apply: Land Registration Office where the land is located.
  - (3) Processing time: 7 to 14 working days
  - (4) Fee: (1) Application for approval: Free (2) Registration Fee: 0.1% of the official value of the real property.
  - (5) Procedures for Foreign company purchasing estate in Taiwan, R.O.C.: If a foreign company opens a branch office in Taiwan for the first time, it should file a license application to the Ministry of Economic Affairs. A foreign company recognized by Taiwan laws acts as a subject of rights so that it may be allowed to acquire land in Taiwan.
  - (6) Note : If the nation of the foreign applicant, who is acquiring the rights and interests on land in the Republic of China, is listed in the following table, the Reciprocal document shall not be submitted.  
List table of reciprocal nations for foreigners acquiring land in Taiwan, ROC

### Q2.What are the laws governing the sale and purchase of real estate by foreign nationals in Taiwan? What documents do they have to prepare?

1. Acquisition of real estate by foreign nationals in Taiwan is governed by Articles 17 and 20 of the Land Act, as well as relevant regulations in the “Operational Directions for Foreigners to Acquire Land Rights in Taiwan”

2. Foreign nationals purchasing real estate are required to submit the following documents to the Land Registration Office where the land is located :
  - (1) Application form for land registration
  - (2) Identification documents of obligor and obligee of changes in land rights
  - (3) Contract of sale and purchase
  - (4) Tax payment or tax exemption documents (e.g. land value increment tax or tax on land ownership registration)
  - (5) Certificate of Reciprocity (has included in the table of reciprocal countries, therefore not necessary)
  - (6) Certificate of zoning for land use (do not need to submit if the land is considered non-urban)
  - (7) Land ownership certificate
  - (8) Authorization document ( attach if individual is unable to apply personally)
  - (9) Other documents of evidence required according to the provisions of the Central Land Administration
3. In addition, for the procedures, information, and documentation involved in the acquisition of land rights by foreign nationals in Taiwan, please visit the global website of the Department of Land Administration at <http://www.land.moi.gov.tw> and download information on “free download,” “application form,” and “land rights category”

**Q3. Are foreign religious and legal persons allowed to own land in Taiwan?**

Foreign nationals may acquire real estate rights if the purchase is approved under the relevant regulations in the Land Act. This is based on Articles 11 and 12 of Enforcement Regulations for General Principles of Civil Code as well as Article 4 of Operational Directions for Foreigners to Acquire Land Rights in Taiwan such as “Foreign legal persons shall be established except in circumstances forbidden by law,” “Foreign legal persons who have been approved have the same rights as those of Chinese legal persons within the limits of the law,” and “If a foreign legal person applies for acquiring or creating land rights in Taiwan, it shall be first recognized by the Taiwan laws before to act as a subject of rights.” This means that foreign legal persons should first obtain approval according to the mandates of the law to be allowed to acquire land rights.

**Q4. Can nationals from countries which are not included in the equal reciprocal countries purchase real estate in Taiwan?**

1. The approval shall be based on Article 18 of the Land Act which states that “the acquisition of land rights by foreign nationals in the ROC should be, according to the mandates of the law, equal to the rights ROC nationals enjoy in the host

country.” In addition, “In applying for acquisition of land rights, the individual must attach documentation from relevant agencies as proof that his country has extended the same rights to ROC nationals.”

2. Nationals from countries which have not been included on the list of “List of Reciprocal Nations for Foreigners Acquiring Land in Taiwan, R.O.C.” , should attach documents proving reciprocity. This means that there are documents showing that the country has extended the same rights to ROC nationals; it is notarized by the Taiwan embassy, consular office, representative office, and other MOFA accredited agencies

## 常見問答

### 1. 外國人欲在臺購買不動產，應符合什麼條件才能取得？有何限制？

#### 一、應基於平等互惠原則：

外國人在臺取得或設定土地權利，依土地法第 18 條規定，須符合平等互惠之原則。

「外國人在我國取得或設定土地權利互惠國家一覽表」可於內政部地政司全球資訊網（地政司全球資訊網）之「線上服務」→「下載專區」→「表單下載」→分類選「地權類」搜尋→「外國人取得土地權利申請」項下查詢。

#### 二、取得之限制

（一）土地類別限制：凡林地、漁地、狩獵地、鹽地、礦地、水源地、要塞軍備區域及領域邊境之土地，不得移轉、設定負擔或租賃於外國人。

（二）土地用途限制：外國人為供自用、投資或公益之目的使用，得取得住所、營業場所、辦公場所、商店、工廠、教堂、醫院、外僑子弟學校、使領館、公益團體之會所及墳場用途之土地外，另倘經中央目的事業主管機關核准之有助於國內重大建設、整體經濟或農牧經營之投資，亦可由外國人取得土地。

### 2. 外國人申請取得土地之程序為何？應檢附何種文件？哪裡可供下載相關表單？

一、程序：外國人符合土地法第 18 條規定而取得第 19 條各款規定之土地時，應檢附下列文件向地政事務所申請登記，經地政事務所審查無誤後，再由地政事務所送請直轄市、縣（市）政府核准後報請內政部備查。

#### 二、應檢附相關文件：

（一）土地登記申請書。

（二）土地權利變更之權利人及義務人身分證明文件。

（三）買賣移轉契約書。

（四）繳稅或免稅證明文件。

（五）互惠證明文件（已列入外國人在我國取得或設定土地權利互惠國家一覽表之國家者，得免附）。

（六）土地使用分區證明（如屬非都市土地者免檢附）。

（七）土地所有權狀。

（八）授權書（如本人不能親自申請，須加附授權書）。

（九）其他由中央地政機關規定應提出之證明文件。

三、有關外國人在我國取得土地權利相關資料，已登載於內政部（地政司全球資訊網），可於該網站之「線上服務」→「下載專區」→「表單下載」→分類選「地權類」搜尋→「外國人取得土地權利申請」項下查詢並下載參閱。

**3. 外國宗教、社團法人得否在我國取得土地權利？**

「外國法人，除依法律規定外，不認許其成立。」、「經認許之外國法人，於法令限制內，與同種類之我國法人有同一之權利能力。」分為民法總則施行法第 11 條及第 12 條第 1 項規定，又依外國人在我國取得土地權利作業要點第 4 點規定：「外國法人在我國取得或設定土地權利，應先依我國法律規定予以認許，始得為權利主體；……」是外國宗教、社團法人如欲在我國取得或設定土地權利，應先依我國法律規定予以認許，始得為土地權利人。

**4. 未列入「外國人在我國取得或設定土地權利互惠國家一覽表」之國家，其人民得否在我國取得土地權利？**

未列入「外國人在我國取得或設定土地權利互惠國家一覽表」之國家，其人民申請在我國取得或設定土地權利時應檢附平等互惠證明文件。平等互惠證明文件，係指申請人之本國（或其行政區）有關機關所出具載明該國（或其行政區）對我國人民得取得同樣權利之證明文件；並經我國駐外使領館、代表處、辦事處及其他外交部授權機構驗證者。