

## Enforcement Act of Land Act (土地法施行法英譯)

### 【Legislative】

1. Promulgated by **National** Government on April 5, 1935 and implemented on March 1, 1936.
2. Amendment promulgated by **National** Government on April 29, 1946.
3. Amendment to Articles 11 and 54, addition of Articles 17-1 and 19-1, and deletion of Article 14 promulgated on January 5, 1990 by Presidential Decree No. (79) Hua-Zong-(1)-Yi-Zi-0065.
4. Amendment to Articles 4~6, 9, 15, 24~26, 28, 31, 34, 36, 44, 45, 54, 55, 58, and 59, and deletion of Articles 37 ~ 39 promulgated on **December** 20, 2000 by Presidential Decree No. (89) Hua-Zong-1-Yi-Zi-8900301090.
5. Amendment to Article 40 promulgated on December 11, 2002 by Presidential Decree No. Hua-Zong-**1-Yi-Zi**-09100239040.
6. Deletion of Articles 44 and 45 promulgated on June 15, 2011 by Presidential Decree No. Hua-Zong-**1-Yi-Zi**-10000122991.

### Part I General Principles

#### Article 1

This Act is **enacted** pursuant to Article 9 of the Land Act.

#### Article 2

The Land Act and this Act shall be in force on the date this Act is promulgated.

#### Article 3

Land administration matters handled by local governments prior to the implementation of the Land Act shall be subject to the approval of the Central Land Administration. If there is nonconformity, the Central Land Administration should order the local government to make correction.

#### Article 4

The categories under each type of land provided in Article 2 of the Land Act and their symbols will be, at the county (city) level, proposed by the competent County (City) Land Office to the Central Land Administration for approval following survey of the local customary designations, and at the municipality level, determined by the Municipal Land Office, and **referred the matter** to the Central Land Administration for **examination**.

#### Article 5

The “certain limits” referred to in **Subsections** (1) ~ (4), Article 14 of the Land Act will be delineated by the competent Municipal or County (City) Land Office **in conjunction with** the competent authorities in charge of water resources.

#### Article 6

When a state-owned enterprise has need for public land, the highest-level competent authority in charge of the enterprise **shall** approve the area of land use and request **gratuitions appropriation** of land from the competent municipal or county (city) government, subject to the final approval of the Executive Yuan.

#### Article 7

The limits on the maximum area of land provided in Article 28 of the Land Act shall be prescribed respectively for residential land, agricultural land, and land for proposed undertaking. For residential land, the maximum area shall be limited to ten (10) acres; for agricultural land, the maximum area shall be limited to that where net income derived therefrom is sufficient to support the livelihood of a family of ten; for land for proposed undertaking, the maximum area shall be limited based on the size of the undertaking.

#### Article 8

When land bond is used for the purchase of private land **at declared value** pursuant to Article 29 of the Land Act, the pay-off period for the land bond shall not exceed five (5) years at maximum.

### **Part II Cadastration**

#### Article 9

**The cadastral survey task which has been completed before the promulgation of Land Act and conform to Article 44 of it, could be reported to the Central Land Administration by municipal or county (city) government for acquiring the approval of waiving re-transacting.**

#### Article 10

The period of application for registration publicly announced in accordance with Article 48 of the Land Act shall be reported to the Central Land Administration for **examination.**

#### Article 11

For districts where land registration has been completed prior to the promulgation of the Land Act and the new certificates of landownership have been issued within a prescribed period of time following the promulgation of the Land Act, and for which, a general register for the land has been established, it shall be deemed that the locality has undertaken general registration of land in accordance with the Land Act.

#### Article 12

In localities where cadastral survey has been conducted while land registration has not been **completed**, but recordation has been approved with a permit issued, the locality shall undertake general registration of land **as required** and certificates of landownership **shall be issued**. However the certificate fee and registration fee charged shall deduct fees already collected at the time of permit issue.

#### Article 13

In localities where general registration of land is carried out in accordance with the Land Act, the formality of court registration of real property shall cease forthwith from the date on which general registration begins. **Lands** that have completed real property registration with a court, **shall be registered by the land registry without registration fee**.

#### Article 14 (deleted)

#### Article 15

The period of public announcement undertaken in accordance with Article 55 or Article 57 of the Land Act shall be determined by the competent Municipal or County (City) Land Office, subject to the approval of the Central Land Administration.

#### Article 16

During the period for undertaking general registration of land, untaxed title deeds without official seals shall be given a grace period for tax filing and exempt from penalty.

#### Article 17

The format and size of land registration form and book shall be determined by the Central Land Administration.

#### Article 17-1

When the general register of land is lost, the land registry shall produce a new one based on the relevant information and maintain the original order and arrangement in the new register.

A new general register produced in accordance with the preceding paragraph shall be publicly announced and made available for public viewing for thirty (30) days with the registrants notified. The situation regarding the reproduction of general register shall also be reported to the Central Land Administration for reference.

#### Article 18

The levy of land registration fee and certificate fee will not be suspended when disagreement on standard land value arises. However such fees shall be corrected accordingly once the standard land value is determined according to law.

#### Article 19

When blocks of farmland in a topographically undulated area are over fragmented, such blocks with the same category number in all adjoining areas under the same landowner may be consolidated into one plot with the shape of each block surveyed and drawn in the plot cadastral map. However the registration of such farmland shall be **completed** by the plot.

#### Article 19-1

Two or more plots of land that have other rights of different types created, or have the registration of attachment, **provisional appropriation**, provisional disposition, or bankruptcy under court order may not be consolidated.

### **Part III Land Use**

#### Article 20

After the classification of land use pursuant to Article 84 of the Land Act has been publicly announced, the **Municipal or County (City) Governments** shall notify landowners respectively and report to the Central Land Administration for reference.

#### Article 21

The minimum units for land use prescribed pursuant to Article 31 of the Land Act and the size of collective farm prescribed pursuant to Article 86 of the Land Act shall be reported to the Central Land Administration for approval.

#### Article 22

**For land purchased by the Government at its declared value** pursuant to Article 89 of the Land Act, payment therefore may be effected in installment. However the pay-off period shall not exceed five (5) years at maximum.

#### Article 23

The formulation of urban planning **project** and subsequent changes thereto shall be reported to the Central Land Administration for approval.

#### Article 24

Districts in a newly created city that are open for development area by area shall be set out in urban planning **project**. The timeline for development in phases will be determined by the competent **Municipal or County (City) Government** in view of local needs, subject to the approval of the Central Land Administration.

#### Article 25

With respect to the “total declared value of the land and the buildings thereon” referred to in Article 97 of the Land Act, the declared value of land shall be the statutory value of land, and the declared value of buildings thereon shall be the value assessed by the competent Municipal or County (City) Land Office.

#### Article 26

In localities where **farm** rent is paid with farm **products farm products** in lieu of cash by local custom, the discount values of the farm **products** for rent payment purpose shall be determined by the competent Municipal or County (City) Land Office based on the average local market values of the **products** in the last two years.

Where land value has been reassessed, the values of the farm crops shall be adjusted in view of the actual changes.

#### Article 27

The provisions in **Subsections** (1), (2), (6) and (7) of Article 114 of the Land Act shall, *mutatis mutandis*, apply to fixed-term farm lease contracts.

#### Article 28

When **lessee** claims repayment from lessor for special improvements made on the farmland pursuant to Article 120 of the Land Act, the value of part of the special improvements which has not lost its utility **may** be assessed by the competent Municipal or County (City) Land Office.

#### Article 29

The decisions on the reduction or remission of farm rent made pursuant to Article 123 of the Land Act shall be subject to the approval of the Central Land Administration.

#### Article 30

The provisions of Articles 115, 122 and 123 shall, *mutatis mutandis*, apply to lands **subject to perpetual lease (yungtien)**.

#### Article 31

The plan for use of uncultivated land in different localities shall be determined by the Municipal or **County (City) Government** and reported to the Central Land Administration and the **Central Reclamation Agency** for **examination**. However for uncultivated land exceeding 100,000 acres in area, the Central Land Administration and the **Central Reclamation Agency** may determine the use plan together with the **Municipal or County (City) Government**.

#### Article 32

When settlers on uncultivated land acquire ownership of the land upon which the reclamation work is completed, the use management, transfer, and inheritance of such land shall **,mutatis mutandis, apply to** the provisions of the Land Act and this Act regarding **owner-cultivator**.

#### Article 33

Land consolidation in cities and municipalities shall be subject to the approval of the Central Land Administration.

#### Article 34

Farmland consolidation plans shall be determined by the competent **Municipal or County (City) Government** in view of the agricultural technique and local needs and reported to the Central Land Administration for **examination**.

#### Article 35

The values of lands within a consolidation zone, if not yet declared, shall be prescribed according to law prior to undertaking consolidation.

### **Part IV Land Tax**

#### Article 36

In localities where land values have been **assessed** according to law, the **Municipal or County (City) Government** shall forthwith set the basic tax rate pursuant to Article 169 of the Land Act, set the initial points of land value subject to progressive rates pursuant to Article 171 of the Land Act, set the multiples for vacant land tax pursuant to Article 173 of the Land Act, set the multiples for uncultivated land tax pursuant to Article 174 of the Land Act, set the **amount of** land value increment tax **exemption** pursuant to Article 180 of the Land Act, and set the tax rate for constructional improvements pursuant to Article 186 of the Land Act, and shall submit the collections of land value tax, land value increment tax and tax on constructional improvements through transfers to the Executive Yuan for approval.

Article 37 (deleted)

Article 38 (deleted)

Article 39 (deleted)

#### Article 40

The rules for the assessment of land value and valuation of constructional improvements with respect to valuation **subjects**, valuation **approaches**, valuation procedures, format of valuation report and outsourcing of valuation work shall be prescribed by the Central Land Administration.

#### Article 41

For land purchased **on the basis of** standard land value pursuant to Articles 29, 33, 34, 89 or 157 of the Land Act, the improvements thereon shall be purchased simultaneously based on their assessed value, unless the owners of such improvements willingly relocate them elsewhere.

#### Article 42

When it becomes necessary to change the basic rate of land value tax, initial points of land value subject to progressive rates, multiples for vacant land tax, multiples for uncultivated land tax, **amount of** land increment value tax **exemption**, or tax rate for constructional improvements currently in force, the competent **Municipal or County (City) Government** shall follow the procedure set forth in Article 36 of this Act, and make public announcement of the changed rates before the start of a fiscal year.

#### Article 43

The “land value tax leviable” referred in Article 173 and Article 174 of the Land Act means the basic tax rate for vacant land and uncultivated land.

#### Article 44 (deleted)

#### Article 45 (deleted)

#### Article 46

The standards and procedures for reduction and **exemption** of land tax shall be prescribed by the Central Land Administration and the **Central Finance Authority** in the form of rules.

#### Article 47

When tax-exempt land becomes taxable land, land tax shall be levied starting from the following year.

#### Article 48

When taxable land becomes tax-exempt land, the land tax shall be remitted starting from the year the tax-exempt status is granted. However if the land has not been used **on the basis of** the reason for granting tax-exempt status, the land tax thereon shall not be remitted.

### **Part V Land Expropriation**

#### Article 49

To the extent that the purpose of land expropriation is not impeded, land expropriation shall be undertaken in a manner that will cause the least loss to the locality and shall avoid choosing farmland whenever possible.

#### Article 50

The land expropriation plan provided in Article 224 of the Land Act shall contain the following particulars:

1. The reasons for expropriating the land.
2. The scope and area of land under expropriation.
3. The nature of the proposed undertaking.
4. The legal basis for the proposed undertaking project.
5. **Land under incident expropriation** or zone expropriation and area thereof.
6. The condition of land improvements.
7. The current use conditions of the land and the names and domiciles of the



users.

8. The use condition of adjoining lands and improvements thereon.
9. Are there **scenic sites or historical relics** in the area of expropriation, and if yes, note their current conditions and history.
10. **Has there any agreement reached with the landowners, and if yes, note the formalities and course of reaching such an agreement.**
11. Names and domiciles of landowners or custodians.
12. The layout for use of lands under expropriation.
13. A brief description of the proposed undertaking and project design.
14. Total amount of compensation needed and its distribution.
15. Total amount of funds reserved and **allocations thereof.**

#### Article 51

**The map with explanatory notes for the land to be expropriated** provided in Article 224 of the Land Act shall contain the following particulars:

1. The four boundaries of the expropriated land.
2. The boundaries of plots of land within the expropriated area and their use status.
3. The locations and names of adjacent streets and towns.
4. The locations of houses and other improvements within the expropriated area.
5. The scale of map.

#### Article 52

The land expropriation plan, map for land to be expropriated and **the map of proposed land use planning** provided in Article 224 of the Land Act shall be prepared in triplicate respectively and submitted to the approval authorities.

#### Article 53

**The map of proposed land use planning** provided in Article 224 of the Land Act shall mean construction site drawings in the case of a public undertaking project; urban planning drawings in the case of development of an urban area; and **consolidation** plan drawings in case of land **consolidation.**

#### Article 54

After completing the payment of compensation for expropriated land, the Municipal or County (City) Land Office shall report the whole undertaking to the Central Land Administration for approval and recordation.

#### Article 55

**The public** announcements **made in accordance with** Article 227 of the Land Act

shall contain the following particulars:

1. Name of **the** land use applicant.
2. **The type of undertaking project.**
3. Detailed areas of **land expropriated.**
4. **The amount** of compensation for land expropriated.

The public announcement in the preceding paragraph shall be affixed with the map of lands under expropriation and posted at the entrance of the Municipal or County (City) Land Office, and at where the lands under expropriation are located.

#### Article 56

**The notices made in accordance with** Article 227 of the Land Act shall follow the rules below:

1. Where the expropriated land is registered, a written notice shall be sent according to the names and domiciles of the landowners and holders of other rights thereon as recorded in the **general land** register.
2. Where the expropriated land is not registered, a notice shall be posted on a local daily newspaper for seven (7) days.

#### Article 57

The period of reservation for expropriation starts counting from the date of relevant public announcement.

#### Article 58

The calculation and **payment** of compensation for expropriated land shall be carried out by the competent Municipal or County (City) Land Office under the commission of land use applicant.

#### Article 59

The liabilities borne by the expropriated land shall be settled by the competent Municipal or County (City) Land Office at the time of dispensing compensation payment, and the remaining payment will be turned over to the landowner.

#### Article 60

Land value at the last transfer provided in **Subsection** (2), Article 239 of the Land Act shall be based on the registered value.

#### Article 61

When relocating ownerless graves **according** to Paragraph 2, Article 246 of the Land Act, a public announcement shall be made ten (10) days prior to the relocation for a period of at least seven (7) days.