

**LIST OF RECIPROCAL NATIONS FOR FOREIGNERS ACQUIRING LAND IN  
TAIWAN, ROC**

**List I : Fully Reciprocal Nations**

Nationals from the countries listed below desirous of acquiring land in Taiwan, ROC, may be exempted from providing reciprocal documents.

No		Nation	No		Nation
1		Republic of Korea	2		Japan
3		New Zealand	4		Australia
5		Swaziland	6		Belgium
7		United Kingdom	8		Germany
9		Luxembourg	10		Spain
11		Ireland	12		Greece
13		Honduras	14		El Salvador
15		Panama	16		Dominican Republic
17		Saint Lucia	18		Paraguay
19		Ecuador	20		Brazil
21		Peru	22		Argentina
23		Uruguay	24		Chile
25	United States of America (State Laws)				
25	01	Ohio State	25	02	Nebraska State
25	03	Tennessee State	25	04	Florida State
25	05	Massachusetts State	25	06	New Jersey State
25	07	Connecticut State	25	08	Missouri State
25	09	Delaware State	25	10	California State
25	11	Hawaii State	25	12	Texas State
25	13	Michigan State	25	14	New York State
25	15	Georgia State	25	16	Pennsylvania State
25	17	Wisconsin State	25	18	Illinois State
25	19	Oregon State	25	20	Washington D.C.
25	21	Indiana State	25	22	Virginia State
25	23	Alaska State	25	24	Alabama State
25	25	Arkansas State	25	26	Idaho State
25	27	Kentucky State	25	28	Maine State
25	29	Montana State	25	30	Nevada State

No		Nation	No		Nation
25	31	New Hampshire State	25	32	New Mexico State
25	33	North Carolina State	25	34	Rhode Island State
25	35	Utah State	25	36	Vermont State
25	37	Washington State	25	38	Wyoming State
25	39	Kansas State	25	40	Colorado State
25	41	Arizona	25	42	Louisiana
26		South Africa	27		France
28		Netherlands	29		Switzerland
30		Malaysia	31		Canada
32		British Cayman Islands	33		British Virgin Islands
34	Austria (Federal Law)				
34	01	Vienna	34	02	Burgenland
34	03	Carinthia	34	04	Upper Austria
34	05	Lower Austria	34	06	Salzburg
34	07	Styria	34	08	Tyrol
34	09	Vorarlberg	35		Portugal
36		Belize	37		British Guernsey Islands
38		Finland	39		Mauritius
40		Italy	41		Jamaica
42		Ghana	43		India
44		Norway	45		Andorra
46		Bolivia	47		Burkina Faso
48		Guyana	49		Israel
50		Malta	51		Monaco
52		Venezuela	53		Guatemala
54		Macedonia	55		Cyprus
56		Nigeria	57		Saudi Arabia
58		Slovakia	59		Saint Christopher and Nevis
60		Poland	61		Colombia
62		Mexico	63		Bahamas
64		Grenada	65		St. Vincent and the Grenadines
66		Suriname	67		Trinidad and Tobago
68		Barbados	69		Commonwealth of Dominica

No	Nation	No	Nation
70	Cape Verde	71	Haiti
72	Republic of the Congo	73	Rwanda
74	Botswana	75	Gabon
76	Jordan	77	Nicaragua
78	Sweden		

## List II : Conditionally Reciprocal Nations

NO	Nation	Condition
1	Singapore	<p><i>* According to communique No. 8702939 dated February 24<sup>th</sup>, 1998 by MOI:</i></p> <p>As to the concern that whether Singaporeans and their corporations, including their financial institutions can be permitted for land acquisition in Taiwan:</p> <p>— The feedback from MOFA, according to the replies which we received from our Representative Office in Singapore, via form of telex No. SG525 dated January 27<sup>th</sup>, 1998, it is our understanding that Singapore’s Ministry of Law has stated:</p> <ol style="list-style-type: none"> <li>1. The Singaporean government permits foreigners (individuals or corporations) to acquire land ownership and mortgage of industrial or business land, as well as housing unit ownership and use as collateral foundation.</li> <li>2. Additionally, according to the stipulations in Article 22 of the Singaporean “Residential Property Act”, such property acting as collateral, the ownership of which can only be transferred to local Singaporeans, or foreigners upon approval by local authorities. However, the maximal duration for such transfers, should be done within 3 years; otherwise the local relevant authorities shall step in.</li> </ol> <p>— Under the reciprocity principle in Article 18 of the “Land Law”, the R.O.C. government agrees, with the exception of the specific types of land as listed in Article 17 of the same law, to permit Singaporean individuals and corporations, including their financial institutions, to acquire properties as collateral foundation.</p> <p><i>*According to communique No. 8906217 dated May 2<sup>nd</sup>, 2000 by MOI:</i></p> <p>The current feedbacks from MOFA:</p> <p>— “Our Representative Office in Singapore, by form of an official diplomatic communique No. 0216 dated March 9<sup>th</sup>, 2000, as well as by telex No. SGP617 dated April 10<sup>th</sup>, 2000, has informed MOFA headquarters, that through effective communication with local authorities at Singapore’s official organization for “Industrial Zoning” Jurong Town Corporation (J.T.C.), the followings information were obtained:</p> <ol style="list-style-type: none"> <li>1. All land pre-destined for any industrial zone, will first be sold by the Ministry Of Law in Singapore, over to J.T.C., thereafter J.T.C. shall be responsible for matters such as operation, leasing and/or renting and management. All such land pre-destined for industrial zoning can not be owned by any private individuals.</li> <li>2. The minimal leasing/renting period of all lands handled by J.T.C. will be 3 years, with a maximal term of 60 years; however, special and specific cases approved are exception. When reaching the full term of the lease/rent contract, all land and factories must be returned back to J.T.C., including</li> </ol>

		<p>all un-removable solid objects such as buildings and fencing will be considered parts of the land.</p> <p>3. Alien individuals are not permitted to own plants/factories, which were already erected on J.T.C.'s industrial zone. Unless, such alien individuals registered with local authorities in Singapore, to set up a company on sight; also under the condition that the alien individual's investment proposal and portfolio meets the investment and industrial purpose standards of J.T.C., then there could be chances for approval to the plants/factories acquisition.</p> <p>— According to the latest data collected from relevant web sites, it was learned that J.T.C. only rents or leases the land, but usually not sold out. Minimum contract term is 3 years and maximum contract term is 30 years. Extension request shall be considered on a case-by-case basis. When reaching full term of the contract, all land, and plant/factory including those erected by the rentee themselves during the contracted term, shall be returned back to J.T.C.</p> <p>Based on the above information, by principle of reciprocity of Article 18 of the "Land Law", Singaporeans may rent or lease land or factories in industrial zones in Taiwan.</p> <p><u>*According to communique No. 0950178966 dated December 8<sup>th</sup>, 2006 by MOI:</u></p> <p>— Basically, the R.O.C.'s government does not allow Singaporeans acquiring land in Taiwan according to the principle of reciprocity of Article 18 of the "Land Law". However, taking into consideration, the differences of culture and laws of both countries, also taking into concern Article 4 Item 2 of the R.O.C.'s "Apartment Building Management Act", the R.O.C. government permits Singaporeans to obtain any floor of strata titled constructional improvements for the purposes of residency or business, as well as grant not only the ownership of the housing unit, but also the proportional ownership of or superficies over the site pursuant to the "Apartment Building Management Act".</p> <p>— The R.O.C.'s government permits Singaporeans to acquire lands listed in Article 17 of the "Land Law" through inheritance. Nevertheless, the said land shall be disposed of to Chinese nationals within 3 years after the completion of the registration of inheritance. If the land is not duly disposed of within this time limit, the Special Municipality or County / City Government shall transfer it to the National Property Bureau for public tendering. The procedure for public tendering provided by Article 73-1 of the "Land Law" shall, mutatis mutandis, apply.</p> <p>— Based on the principle of reciprocity, except the lands listed in Article 17 of the "Land Law", the R.O.C.'s government allows Singaporeans to acquire land ownership through inheritance or a legacy. However, the land shall be disposed of to Chinese nationals within 10 years after the completion of the registration of inheritance or legacies. Plus, the registration office shall annotate "This land shall be disposed of to Chinese nationals before a given date. If not, it will be tendered publicly" on land registers. Likewise, if the land is not duly disposed of within this time limit, it shall be tendered publicly through the same procedure described in the preceding paragraph.</p>
2	<p><b>Hong Kong Region</b></p>	<p><u>*According to communique No. 8684353 dated June 30<sup>th</sup>, 1997 by Ministry of the Interior (MOI) :</u></p> <p>On June 23<sup>th</sup>, 1997 MOI invited R.O.C.'s Mainland Affairs Council of the Executive Yuan, Ministry Of Justice, Ministry Of Foreign Affairs (MOFA), Ministry Of Finance, Ministry of Economic Affairs, as well as officials from provincial and city governments, for a joint conference session. The following conclusions were made:</p> <p>— According to the Article 41 of the "Act Governing Relations with Hong Kong and Macau", the operation of a Hong Kong or Macau corporate organization in Taiwan shall be governed, mutatis mutandis, by provisions of the Company Law dealing with foreign companies.</p> <p>— In order not to influence the business operated by Hong Kong corporate aggregates recognized and approved by Taiwan laws, they are allowed to acquire land in Taiwan. These presently implemented policies shall not change, even if after the official handover date, July 1<sup>st</sup>, 1997, as long as the government of the Hong Kong Special Administrative Region does not first change its own policies, regarding foreigners' eligibility to obtain land rights in Hong Kong.</p>

\*According to communiqué No. 8607355 dated July 26<sup>th</sup>, 1997 by Ministry of the Interior (MOI):

- Since its handover to Mainland China on July 1<sup>st</sup>, 1997, only Hong Kong residents who obtains the status of “Overseas Chinese” in accordance with Article 4 Item 3 of the “Act Governing Relations with Hong Kong and Macau” will be allowed to obtain land rights in Taiwan. All other Hong Kong residents, corporate aggregates, groups and organizations are still bind to follow the regulations stipulated currently in the “Operational Directions for Foreigners to Acquire Land Rights in Taiwan”.
- These presently implemented policies shall not change, even if after the official handover date, as long as the government of the Hong Kong Special Administrative Region does not first change its own policies, regarding foreigner’ s eligibility to obtain land rights in Hong Kong.

\*According communiqué No. 8612195 dated December 15<sup>th</sup>, 1997 by MOI:

Concerning the authentication of Hong Kong residents’ identities, according to communiqué No. 8616743 dated November 27<sup>th</sup>, 1997 by the Mainland Affairs Council of the Executive Yuan, it stated:

- According to the Article 4 Item 1 of the “Act Governing Relations with Hong Kong and Macau”, Hong Kong residents are defined by those who have permanent residency status in Hong Kong, also those who only possess overseas British passport and/or Hong Kong passports.
- It is then our acknowledgement that Hong Kong residents, as stipulated by the article, must have permanent residency status in Hong Kong, who only possess overseas British passports and/or Hong Kong passports, but have no other forms of legal travel documents from any other area or country.

\* According to communiqué No. 8612643 dated December 30<sup>th</sup>, 1997 by MOI:

- According to regulation Article 5 of the “Enforcement Rules of the Act Governing Relations with Hong Kong and Macau” enforced on June 27<sup>th</sup>, 1997, they clearly state: 「 When so called Hong Kong region residents are applying to enter into Taiwan, or who are already in Taiwan but state that they are Hong Kong residents, then the relevant authorities must obtain a written declaration from them, that they only possess overseas British passports and/or Hong Kong passports, but no other forms of legal travel documents. 」
- Concerning the matter of Hong Kong residents obtaining land rights in Taiwan, besides ID cards of permanent residency status in Hong Kong, they shall provide the above mentioned written declaration as well.

\* According to communiqué No. 8706372 dated June 10<sup>th</sup>, 1998 by MOI:

As far as after the official handover date of Hong Kong back to Mainland China on July 1<sup>st</sup>, 1997, Hong Kong residents are only holding “the Hong Kong Special Administrative Region of the People’s Republic of China” passport, issued by the government of the Hong Kong Special Administrative Region, then whether they are considered Hong Kong residents. According to the communiqué No. 8707272 dated May 21<sup>st</sup>, 1998 by Mainland Affairs Council of the Executive Yuan, which clearly states:

- According to regulation Article 3 of the “Enforcement Rules of the Act Governing Relations with Hong Kong and Macau” --- the so called Hong Kong passport, as per Article 4 Item 1of the “Act Governing Relations with Hong Kong and Macau”, are passports which are issued by either the government of the Hong Kong Special Administrative Region or other en-powered organization, having full legal travel document pre-requisites, providing Hong Kong residents for international traveling need. Thus, “the Hong Kong Special Administrative Region of the People’s Republic of China” passports, issued by the government of the Hong Kong Special Administrative Region, are the passports mentioned in the previous Act.
- The issue of authentication of Hong Kong resident’ s identities, according to Article 4 Item 1 of the

		<p>“Act Governing Relations with Hong Kong and Macau”, authentic Hong Kong residents are those who are holding permanent residency status (an ID card) in Hong Kong, who are only holding overseas British passports and/or Hong Kong passports, but who do not possess any other legal travel documents from any other area or country. Persons only holding the so-called Hong Kong passports should not be legally recognized as Hong Kong residents.</p> <p><i>*According to communiqué No. 8708266 dated August 5<sup>th</sup>, 1998 by MOI:</i></p> <p>The following guidelines should be strictly followed:</p> <ul style="list-style-type: none"> <li>– All Hong Kong residents who had obtained the status of “Overseas Chinese” before July 1st, 1997 will continue to be regarded as so and their status will not be effected. For any further doubts, please contact the Overseas Chinese Affairs Commission, for verification purpose.</li> <li>– After July 1<sup>st</sup>, 1997, according to regulations currently being enforced, no more such applications of such “Overseas Chinese” shall be accepted.</li> <li>– The principle for using their “Overseas Chinese” status obtained before July 1<sup>st</sup>, 1997, the original document should be return back to its rightful owner, only after proper inspection. A photocopy shall be handover to the relevant governmental agency. For any issue of dispute, please contact the Overseas Chinese Affairs commission.</li> </ul> <p>The above principles have been laid out as communiqué No. 860008186 dated November 10<sup>th</sup>, 1997, as well as by communiqué No. 870039422 dated June 29<sup>th</sup>, 1998, both of which were issued by the Overseas Chinese Affairs Commission. Thus, if any application for land registration in Taiwan arises from a request made by a Hong Kong resident who had had the status of “Overseas Chinese” before July 1st, 1997, kindly follow the above given guidelines.</p>
3	Philippines	<p><i>*According to communiqué No. 8683016 dated October 22<sup>nd</sup>, 1997 by Ministry of the Interior (MOI) :</i></p> <p>On October 8<sup>th</sup>, 1997 MOI invited R.O.C.’s Ministry Of Justice, Ministry Of Foreign Affairs(MOFA), Ministry Of Finance, Ministry Of Economic Affairs, as well as officials from provincial and city governments, for a joint conference session. The following conclusions were made:</p> <ul style="list-style-type: none"> <li>– According to Article 18 of the R.O.C.’s “Land Law”, only foreigners whose home countries, pursuant to treaties or their domestic laws, entitle R.O.C. nationals to the same rights, may acquire land in Taiwan.</li> <li>– Also, according to Article 4 Item 2 of the R.O.C.’s “Apartment Building Management Act”, the exclusive area of strata titled constructional improvements (i.e. apartments or buildings) should be transferred or set liability together with the entitled share of the common area of the building, and of ownership of or superficies over the site.</li> <li>– Concerning the Philippine government’s attitude toward allowing R.O.C. nationals to land acquisitions, according to communiqué No. 8603022243 dated September 3<sup>rd</sup>, 1997 by MOFA, the feedbacks from R.O.C.’s Representative Office in Philippines were ---       <ol style="list-style-type: none"> <li>1. According to the relevant Philippine land laws, foreigners are not allowed to acquire land title deeds. Foreigners are defined as individuals, corporate aggregates, or corporations.</li> <li>2. In joint venture cases, if the foreigner’s share holding exceeds 50%, then it will be regarded as a “foreign company”. Also, if foreigners’ share holding exceeds 40%, this company is also not permitted for land acquisition.</li> <li>3. Regulation regarding building co-ownership clearly states, that 60% of the building’s ownership must belong to either Philippine individuals or Philippine companies. The remaining 40% building ownership can be acquired by aliens or foreign corporations; foreign corporations mean that foreigners are holding over 50% of the company shares.</li> </ol> </li> <li>– Taking into consideration, the differences of culture and laws of both countries, also taking into concern the “spiritual essence” behind Article 18 of the “Land Law”, under a reciprocal situation, the R.O.C. government allows Philippine nationals or corporate aggregates to acquire 40% or less of all exclusive areas of strata titled constructional improvements (i.e. apartments or buildings) , as well as</li> </ul>

		<p>the entitled share of ownership of or superficies over the site pursuant to the “Apartment Building Management Act”.</p> <p><i>* According to communiqué No. 8690004 dated December 13<sup>th</sup>, 1997 by MOI:</i></p> <p>While during another joint conference session with relevant authorities, that took place on November 25<sup>th</sup>, 1997, topic of the conference being whether Philippine nationals or corporations are permitted to create mortgage on land, or to foreclose on the mortgage to acquire land rights, the following conclusions were reached:</p> <ul style="list-style-type: none"> <li>— According to feedbacks from MOFA, pursuant to Article 133 of the Philippine National Law amended on June 17<sup>th</sup>, 1978, it clearly states that private and personal real estate properties owned by Philippine nationals, may be pledged ownership to alien individuals, corporations or organizations.</li> <li>— During the term of the agreed period of debt reimbursement, the foreigners are not permitted to “occupy” the said properties. Only under the condition of the inability to render due debts, or declaration of bankruptcy, or through procedures of confiscation by local law enforcement agencies, may the foreigners truly “own” and “occupy” the said properties. The maximal duration is five years.</li> <li>— When the said properties will go through foreclosure and auction procedures, if the foreigners do not fit the pre-requisite terms set forth by local laws, the foreigners will not be allowed to join and take any actions in those proceedings.</li> <li>— Thus, in keeping on path with the reciprocity principle of Article 18 of the “Land Law”, the R.O.C. government allows Philippine nationals to set mortgage on land, and the collaterals are not limited to strata titled constructional improvements. However, if they wish to exercise their mortgage to acquire land rights, the R.O.C. government permits them to the favorable condition of being able to acquire 40% or less of all exclusive areas of strata titled constructional improvements, as well as the entitled share of ownership of or superficies over the site. However, if the property concerned is not strata titled constructional improvements, then this condition ceases to apply.</li> </ul> <p><i>* According to communiqué No. 8702904 dated February 20<sup>th</sup>, 1998 by MOI:</i></p> <ul style="list-style-type: none"> <li>— The concerns regarding whether Philippine nationals can acquire land rights in Taiwan through inheritance. According to the feedbacks from MOFA: 「After thorough inquiries with the Assistant Executive Secretary of the Philippines Presidential Palace, it is confirmed that as long as the said property, whether land or building, concerned is privately owned, then the Philippine constitution permits the acquisition of land or housing through inheritance cause. As long as the alien can fully and legally proof his/her lawful inheritance rights in local courts, then his/her alien status will not bear effect onto the inheritance process, as well as the complete protection of that lawful right.」</li> <li>— Accordingly, under the reciprocity principle of Article 18 of the “Land Law”, Philippine nationals equally enjoy the lawful protection of their inheritance right in Taiwan, for land/housing acquisition. In this unique case, there will be no maximal area limit rule of 40% or less applicable here.</li> </ul>
4	<b>Thailand</b>	<p><i>* According to communique No. 8702266 dated January 22<sup>nd</sup>, 1998 by Ministry of the Interior (MOI) :</i></p> <p>In the case whereas Thai banks have successfully obtained commercial licenses pursuant to R.O.C.’s banking laws, if such Thai banks include operations such as guaranteed investment funds, following the spirit of the R.O.C.’s “Land Law” Article 18’s reciprocity principle, they are allowed to create mortgage on land in Taiwan.</p> <p><i>* According to communique No. 0920011585 dated August 8<sup>th</sup>, 2003 by MOI:</i></p> <ul style="list-style-type: none"> <li>— The Thai government announced that it has already amended its own Land Law section 96 on January 19<sup>th</sup>, 2002; This action now allows foreigners to purchase local land, under the status of either permanent residency or joint ventures.</li> </ul>

		<p>– Therefore, according to Article 18 of the R.O.C.’s “Land Law”, Taiwan government allows Thai nationals or corporate aggregates to acquire land rights for the purposes of residency or investment.</p> <p><i>* According to communique No. 0920016705 dated December 15<sup>th</sup>, 2003 by MOI:</i></p> <p>Reported by the R.O.C.’s Representative Office in Thailand, that after personal visit and discussion with local officials at the Thai Land Bureau:</p> <p>– According to Article 93 of the Thai land law, their Minister of its MOI is able to permit foreigners to obtain land rights through inheritance; Nevertheless, the area must not exceed the description stipulated in Article 87 of their land law. Foreigners are defined as all persons who are non-Thai nationals, which automatically make R.O.C. nationals eligible.</p> <p>– According to per communique No. 0920011585, which allows Thai nationals or corporate aggregates to obtain land rights in Taiwan for the purposes of residency or investment. However, such pieces of real estate must exclude types of which are mentioned in Article 17 of the R.O.C. “Land Law”; furthermore, if the usage of the land is in accordance to the principles as described in Article 19 Item 1 of the same law, there is no maximal area limit.</p> <p>– Hence, since the Taiwan government already allows Thai nationals or corporate aggregates to obtain land rights, either on the basis of residency or investment purpose, and since the Thai government has no prohibition excluding foreigners from obtaining land rights through inheritance, the R.O.C. government allows Thai nationals to obtain land rights in Taiwan via inheritance. In Taiwan, concerning the maximal area principle, since none was enforced at the moment of obtainment, then none shall be enforced at the moment of the inheritance.</p>
5	<b>Fiji</b>	<p><i>*According to communique No. 8204467 dated April 8<sup>th</sup>, 1993 by Ministry of the Interior:</i></p> <p>– The relevant regulations in Fiji, regarding real estate transactions, are non-discriminatory. R.O.C. nationals, like all other nations’ citizens, even if not possessing permanent residence status in Fiji, real estate transactions, area under 1 acre, can be conducted at free will. Real estate transactions of area larger than 1 acre must be applied and approved by local authorities beforehand.</p> <p>– However, land which is declared as “Nation Owned” can only be leased from the government, for a maximum duration of 99 years.</p> <p>– Furthermore, land which is declared as “Aboriginal Reservation”, is prohibited by the nation’s constitution, from either being commercially transacted or personally owned.</p>
6	<b>Bermuda</b>	<p><i>*According to communique No. 8508689 dated September 11<sup>th</sup>, 1996 by Ministry of the Interior:</i></p> <p>– Foreign corporations can not purchase or own land in Bermuda. Land can only be leased, for a maximum duration of 21 years.</p> <p>– Besides, R.O.C. nationals can create mortgage on land in Bermuda, according to regulations set forth in Item 144 of its “Corporate Laws”.</p>
7	<b>Denmark</b>	<p><i>*According to communique No. 8706334 dated June 15<sup>th</sup>, 1998 by Ministry of the Interior:</i></p> <p>– Regarding the Danish government’s attitude toward R.O.C. nationals, as far as permission for land or property acquisition are concerned, according to Danish “OOO” Co. (Taiwan), Ltd., providing a certificate issued by the Danish Ministry Of Justice, dated January 12<sup>th</sup>, 1998, (ref.: 1998-8620078), it was clearly shown that: all Taiwanese companies’ subsidiaries in Denmark, according to present Danish law, may acquire land or property as collateral foundation. Regardless of the nationality of the collateral holders, all such collateral holders shall be protected by Danish law; however, they must also abide by the Danish legal system and procedures, in regards to foreclosure or auction.</p> <p>– Based on the above data, under the reciprocity principle of Article 18 of the R.O.C.’s “Land Law”, Danish nationals are also granted the same courteous treatment in Taiwan, but they do not need to</p>



		provide any reciprocal documents. Only when Danish nationals, who are the collateral holders, wish to exercise their mortgage and become true owners, must then still follow Item 1 of the “Operational Directions for Foreigners to Acquire Land Rights in Taiwan”, in providing reciprocal documents issued by their authorities back home.
8	<b>Ukraine</b>	<u>*According to communiqué No. 0970059761 dated April 14<sup>th</sup>, 2008 by Ministry of the Interior:</u> The R.O.C. government allows Ukrainian to acquire land except agricultural land.
9	<b>Czech Republic</b>	<u>*According to communiqué No. 0980161108 dated April 14<sup>th</sup>, 2008 by Ministry of the Interior:</u> The R.O.C. government allows the corporate aggregates of the Czech Republic to acquire land rights and permits Czech to obtain land rights through inheritance.
10	<b>Slovenia</b>	<u>*According to communiqué No. 0980161108 dated April 14<sup>th</sup>, 2008 by Ministry of the Interior:</u> The R.O.C. government allows the corporations of Slovenia to acquire land rights.
11	<b>Oman</b>	<u>* According to communiqué No. 0980216223 dated December 18<sup>th</sup>, 2009 by Ministry of the Interior:</u> The R.O.C. government allows the Omanis to acquire land rights in compliance with Subparagraph 8, Paragraph 1, Article 19 of the “Land Law” and for development of tourist hotels, entertainment and tourist facilities, sport centers or stadiums according to Item 1, Subparagraph 2, Paragraph 1, Article 2 of the “Regulations Governing Land Acquisition by Foreigners for Investments in Major National Infrastructure Projects, Overall Economic Development, or Agricultural and Animal Husbandry Industries”.
12	<b>Libya</b>	<u>* According to communiqué No. 0980216223 dated December 18<sup>th</sup>, 2009 by Ministry of the Interior:</u> The R.O.C. government allows the Libyan to acquire land rights of the purposes for investment.
13	<b>Bulgaria</b>	<u>* According to communiqué No. 0980216223 dated December 18<sup>th</sup>, 2009 by Ministry of the Interior:</u> The R.O.C. government allows the corporate aggregates of the Republic of Bulgaria to acquire land rights.
14	<b>Russia</b>	<u>* According to communiqué No. 0980216223 dated December 18<sup>th</sup>, 2009 by Ministry of the Interior:</u> The R.O.C. government allows the Russian to acquire land except agricultural land.
15	<b>Hungary</b>	<u>* According to communiqué No. 0980216223 dated December 18<sup>th</sup>, 2009 by Ministry of the Interior:</u> The R.O.C. government allows the Hungarian to acquire land except agricultural land.
16	<b>Egypt</b>	<u>* According to communiqué No. 0980216223 dated December 18<sup>th</sup>, 2009 by Ministry of the Interior:</u> The R.O.C. government allows the Egyptian to acquire land except agricultural land.
17	<b>Estonia</b>	<u>* According to communiqué No.1000035369 dated February 24<sup>th</sup>, 2010 by Ministry of the Interior:</u> The R.O.C. government allows the Estonian to acquire land rights in Taiwan, except for agricultural land area not more than 10 hectares.
18	<b>Latvia</b>	<u>* According to communiqué No.1000035369 dated February 24<sup>th</sup>, 2010 by Ministry of the Interior:</u> The R.O.C. government allows the Latvian to acquire land except agricultural land.
19	<b>Kazakhstan</b>	<u>* According to communiqué No. 1010244285 dated July 18<sup>th</sup>, 2012 by Ministry of the Interior:</u>

		The R.O.C. government allows the Kazakhstan to acquire Industrial land, Commercial land, Residential land, Affiliated related to land except agricultural land.
20	<b>Lebanon</b>	* <u>According to communiqué No. 1010244285 dated July 18th, 2012 by Ministry of the Interior:</u> The R.O.C. government allows the Lebanon to acquire land rights in Taiwan, but may not acquire and hold more than 3000 square meters of land.
21	<b>Morocco</b>	* <u>According to communiqué No. 1010244285 dated July 18th, 2012 by Ministry of the Interior:</u> The R.O.C. government allows the Morocco to acquire land except agricultural land.
22	<b>Republic of Seychelles</b>	* <u>According to communiqué No. 1050448537 dated December 30th, 2015 by Ministry of the Interior:</u> The R.O.C. government allows Seychellois to acquire land except public land.
23	<b>The State of South Carolina, U.S.A.</b>	* <u>According to communiqué No. 0930015751 dated November 18<sup>th</sup>, 2004 by Ministry of the Interior:</u> The R.O.C. government allows foreigners from this state to land acquisition of a maximal area of 500,000 acres (about 202,345 hectares).
24	<b>The State of Minnesota, Iowa, Maryland, West Virginia, U.S.A.</b>	* <u>According to communiqué No. 0930012056 dated August 19<sup>th</sup>, 2004 by Ministry of the Interior:</u> The R.O.C. government allows foreigners from those states to acquire land except agricultural land.
25	<b>The State of North Dakota, South Dakota, U.S.A.</b>	* <u>According to communiqué No. 0930015751 dated November 18<sup>th</sup>, 2004 by Ministry of the Interior:</u> The R.O.C. government allows foreigners from those states to acquire land except agricultural land.
26	<b>The State of Mississippi, U.S.A.</b>	* <u>According to communiqué No. 0970057557 dated April 15<sup>th</sup>, 2008 by Ministry of the Interior:</u> The R.O.C. government allows foreigners from the State of Mississippi, U.S.A to acquire land, but in public and industrial land have some restriction: — In public land, resident aliens may own land. Nonresident aliens may not unless it is a lien to secure a debt, but no longer than 20years. Corporation or association of persons comprised in whole or part of nonresident aliens may not directly or indirectly own public lands. — In industrial land, nonresident aliens may not acquire and hold more than 230 acres of land.