

Content

Title :	Enforcement Rules of the Administrative Execution Act CH
Announced Date :	2000.01.12
Amended Date :	2010.06.15
Legislative :	<ol style="list-style-type: none"> 1.Promulgated on January 12, 2000 Effective from January 1, 2001 2.Amended on September 19, 2001 3.Amended on January 6, 2006 4.Amended on June 15, 2010
Article 1	The Enforcement Rules are enacted in pursuant to Article 43 of the Administrative Execution Act (hereinafter referred to as “this Act”).
Article 2	<p>The term "monetary obligation under public laws" used in this Act is defined as follows:</p> <ol style="list-style-type: none"> 1. Tax revenues, overdue fees, late fees, interests, surcharges for delayed filing or non-filing of tax return and insufficient payment of tax amount. 2. Fines and default surcharges. 3. Substituted fulfillment fees. 4. Other monetary obligations pursuant to the other public laws.
Article 3	<p>The term “using adequate methods not exceeding that needed for the execution” referred to in Article 3 of this Act means administrative execution shall be carried out under the following principles:</p> <ol style="list-style-type: none"> 1. The method adopted must be helpful to the achievement of the objectives thereof. 2. Where there are several alternative methods which will lead to the same result in achievement of the objectives, the one with the least harm to the rights and interest of the people shall be adopted. 3. The damage that may be caused by the method adopted shall not be clearly out of balance with the interest of the objectives that are anticipated to be achieved.
Article 4	The term “original disciplinary agency” referred to in paragraph 1, Article 4 of this Act shall be determined in accordance with who issued the notice of administrative disposition at the time this Act took place. However, if the administrative disposition is taken by the supervised agency ex officio and commands a subordinate agency to execute, the supervised agency shall be the original disciplinary agency.
Article 5	The competent administrative authority referred to in paragraph 1, Article 4 of this Act means the competent authority according to related laws and regulations or an agency the laws delegate the power to execute administrative prompt coercion.
Article 6	As prescribed in paragraph 1, Article 4 of this Act, when the original disciplinary agency or competent authority has been abolished or restructured, the agency taking over the authority shall be deemed as the enforcement authority; if there is no agency taking over authority, the superior authority shall be the enforcement authority.
Article 6-1	For the purpose of enforcing the monetary obligation under public laws in paragraph 1, Article 4 of this Act, the branch of Administrative Enforcement Agency of the Ministry of Justice may commission, under law, a private entity or individual to perform a part of its duties.
	The term “any other holiday,” as stated in the paragraph 1, Article 5 of this Act means

Official holidays and others determined by the central personnel management competent authority.

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- Article 8 The term "at night" referred to in the paragraph 1 and 2 of Article 5 of this Act means before sunrise, and after sunset.
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- Article 9 Administrative execution shall be recorded, but due to emergency situations or other reasons direct compulsory execution or administrative prompt coercion cannot be recorded, the foregoing execution record shall be replaced by a report.
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- Article 10 The records of the administrative execution of obligations of action or non-action or administrative prompt coercion shall note the following matters:
1. The administrative disposition or ruling that the administrative execution is based on.
 2. The name, sex/gender, date of birth, identification number, career and domicile or residence of the obligor or the person subject to enforcement; if the person subject to the disposition is a juristic person or a body with a manager or representative, its name, office or business office of such body, and the name, date of birth, sex/gender, identification number, career and domicile or residence of such responsible person, manager or representative.
 3. The executed location, types, quantity, quality and other must-list items.
 4. The executed method. Reasons for changing the executing method or terminating the execution.
 5. In case of objection, the name, relationship, reason and disposition.
 6. The reasons and the name of the authority that requested assistance.
 7. The signatures of the executor and the persons present. Reasons must be noted if the persons present refuse to provide signature.
 8. The place, hour, and date of execution.
- If the monetary obligation under public laws defaults and the case is transferred to the branch of Administrative Enforcement Agency of the Ministry of Justice for execution, provisions regarding the matters to note in the Compulsory Enforcement Act shall be applicable mutatis mutandis.
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- Article 11 When conducting execution during nighttime, on Sundays, or any other holidays in accordance with the proviso to paragraph 1, Article 5 of this Act, the enforcement authority shall note the emergent situations or the consent of the obligor on the record or report.
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- Article 12 If executors enforce the compulsory enforcement of action or non-action or administrative prompt coercion, the obligor or his/her representative should be present at the place the administrative execution takes place; in their absence, a neighbor or an official of a nearby self- government body may be ordered to attend.
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- Article 13 When asking for assistance from other agencies when necessary in accordance with Article 6 of this Act, the enforcement authority may consultate with other related authorities to determine the guidance for coordination and liaison on factual need.
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- Article 14 The enforcement authority shall conduct an investigation ex officio on the issue whether or not it has one of the circumstances specified in paragraph 1, Article 8 of this Act when executing.
- When the situations in paragraph 1, Article 8 of this Act occur, the obligor or interested party may submit reasons and attach related documents to apply for termination.
- When the enforcement authority terminates the enforcement, it must inform the obligor or interested party.
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- Article 15 When the obligor or interested parties submit a motion of objection pursuant to paragraph 1, Article 9 of this Act, he/she shall do so in writing. But during the execution, the claim can be oral and the executor shall note it on the execution record.
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- Article 16 The term "direct supervising authority" referred to in paragraph 2,

Article 9 of this Act, when enforcing monetary obligation under public laws, means the Administrative Enforcement Agency of the Ministry of Justice.

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- Article 17 After the enforcement authority refers the appeal to the direct supervising authority in accordance with the paragraph 2, Article 9 of this Act, if the direct supervising authority agrees with the objection, it shall order the enforcement authority to terminate the execution and revoke or alter the enforced action; if the objection is unreasonable, the direct supervising authority shall dismiss it with reasons. The original enforcement authority and objector shall be notified of the foregoing decision in writing. An objection against the administrative execution executed by the central Yuan and found unreasonable, the Yuan-in-charge shall dismiss it with reasons and notify the objector in writing.
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- Article 18 For the execution of monetary obligation under public laws, if the third party who has the dominating right amongst the properties to prevent the execution, before the finish of executive procedure, he/she may file a civil litigation suit to the court in accordance with Article 15 of the Compulsory Enforcement Act.
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- Article 19 Before the monetary obligation under public laws has been transferred to the branch of Administrative Enforcement Agency, unless otherwise provided by the laws or regulations or transferred to execute by the execution certificate, the original disciplinary agency or the competent administrative authority should notify the obligor to pay off as possible.
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- Article 20 The enforcement authority of any execution of monetary obligation under public laws shall be the branch of Administrative Enforcement Agency at the place where the executed objects locate. If the executed objects are located in different places, either of the branches can enforce the obligation. If the location of the object to be executed cannot be found, the execution of monetary obligation under public laws shall be under the jurisdiction of the branch of the Administrative Enforcement Agency in the obligor' s domicile, place of official duties, office or business office. If the branch of Administrative Enforcement Agency in charge has to do proceedings in execution outside of its jurisdiction, the branch of Administrative Enforcement Agency in charge shall inform the other branch of Administrative Enforcement Agency in the to-be executed area to do proceedings in execution.
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- Article 21 When it comes to the monetary obligation under public laws transferred from the competent authority, while the branch of Administrative Enforcement Agency is enforcing the obligor' s property in accordance with the paragraph 1, Article 11 of this Act, the referring authority shall designate members familiar with business laws to assist in executing the obligor' s property.
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- Article 22 When the monetary obligation under public laws is transferred to the appointed branch of Administrative Enforcement Agency, one enforcement title is treated as one case, and one case is treated as one name.
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- Article 23 When the competent authority transfer the monetary obligation under public laws to the branch of Administrative Enforcement Agency to be executed, the form of referral paper and related documents are set by the Administrative Enforcement Agency.
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- Article 24 After transferring the case of monetary obligation under public laws to the branch of Administrative Enforcement Agency, the referring authority can withdraw it before the termination of execution, but when it comes to the withdrawal of the monetary obligation under public laws before transferring the ownership of the auctioned lot, the transferring authority has to obtain the auction winner' s consent.
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- Article 25 When the branch of Administrative Enforcement Agency discontinues the

execution of the attached property, if there are other cases sent from executing court to consolidate the execution, the enforced execution procedure shall be maintained in its original condition, and the related dossier shall be transferred to the executing court to be continued executing, in accordance with the paragraph 3, Article 33-1 of the Compulsory Enforcement Act.

Article 26 When sending the execution cases to the executing court to consolidate the execution in accordance with the paragraph 1, Article 33-2 of the Compulsory Enforcement Act, the branch of Administrative Enforcement Agency shall state that if the executing court discontinues executing the attached property, the execution procedure shall be maintained in its original condition according to the paragraph 2, Article 33-2, and the related dossier shall be transferred to the branch of Administrative Enforcement Agency to be continued executing.

Article 27 If the obligor cannot pay the monetary obligation under public laws at one time due to his/her financial condition or suffers a major property loss due to force majeure or accidents, with the referring authority's consent, the branch of Administrative Enforcement Agency can permit the obligor to perform it by installment. If the obligor does not pay in installment within the period, the branch of Administrative Enforcement Agency can revoke the permission of installment.

Article 28 When restricting the residence of the obligor in accordance with the paragraph 1, Article 17 of this Act, the branch of Administrative Enforcement Agency shall notify the obligor and relevant authorities.

Article 29 When making a claim to the rule of apprehension or taking the obligor into custody in accordance with the paragraph 2, article 17 of this Act, the branch of Administrative Enforcement Agency shall provide the petition with a statement of reasons for the apprehension or taking of the obligor into custody and copies of evidential documents. When making a claim to the ruling of taking the obligor into custody, the branch of Administrative Enforcement Agency shall send the obligor therewith to the court.

Article 30 The referring authority shall instead advance the expenses for auction, valuation, appraisal, inquiry, publishing in the newspaper, preserving, and any other necessary expenses caused by compulsory enforcement. The referring authority shall demand reimbursement from the obligor for the necessary expenses in accordance with the proviso to Article 25 of this Act.

Article 31 When the enforcement authority executes closing a place in accordance with subparagraph 2, paragraph 2, Article 28 of this Act, it shall appoint members to display the disposition documents and the description of the closed range at the closed place, and set barriers at each entrance and exit.

Article 32 When a enforcement authority commissions the obligation to a third party or an appointed person to substitute the obligor to perform the obligation in accordance with the paragraph 1, Article 29 of this Act, there shall be documents stating the following items sent to the obligor:

1. The enforcement authority and the obligor.
2. The commissioned third person or the appointed person.
3. The object of the substituted fulfillment.
4. The amount for substituted fulfillment, the location, and the deadline of the payment.
5. The date of the substituted fulfillment.

Article 33 If the circumstances of the third to fifth subparagraphs of the first paragraph of Article 6 of this Act occur when the commissioned third person performs the obligation, the commissioned third person shall notify the enforcement authority.

Article 34 When the obligor is punished with a default surcharge by the enforcement authority in accordance with the Article 30 or Article 31 of this Act, the documents with following items shall be sent to the obligor:

1. The enforcement authority and the obligor.
2. This Act obligation of action or non-action, the basis of this Acts, the deadline of the performing.
3. The cause and the amount for substituted fulfillment.
4. The payment deadline and the location of the default surcharge.
5. Compulsory enforcing when the payment is not paid before the deadline.

Article 35 When placing a person under physical restraint in accordance with Article 37 of this Act, the executor shall inform the competent superior officer of the reasons for restraining. The enforcement authority shall inform said person of his/her spouse, his/her statutory agent, appointed relatives, friends, and other proper authorities, of the reasons for restraining except when the executor cannot inform the mentioned people of the reasons for restraining.

Article 36 When executors restrain a person, they shall take care of his/her or her body and reputation. If the executors restrain a person by compulsion, the compulsion shall not exceed necessary level.

Article 37 When seizing an object in accordance with Article 38 of this Act, the enforcement authority should give a receipt listing the name and amount of the object to the owner, possessor, or custodian.
If the seized object in the foregoing paragraph is inconvenient to preserve or transport, the enforcement authority can seal it up and order the owner, possessor, or custodian to guard or preserve it with a receipt.

Article 38 If the seized objects should be forfeited, destroyed or reimbursed financially, the enforcement authority shall handle it or transfer it to the relevant authorities to be handled according to relevant regulations and rules, and inform the owner, possessor, or custodian.
If the seized objects have to be seized for extending duration in accordance with the proviso to second paragraph of Article 38 of this Act, the owner, the possessor, or the custodian shall be informed of the reasons for extending duration.

Article 39 If the seized objects should be returned or reimbursed financially according to paragraph 3, Article 38 of this Act, the enforcement authority shall notify the owner, the possessor or the custodian in writing to take the things back with the receipt. For sealed objects, they shall be unsealed.

Article 40 When a person or his/her agent demands the reimbursement for special loss in accordance to the Article 41 of this Act, they shall send the following information in writing with his/her signature or seal to the enforcement authority:

1. The name, sex/gender, date of birth, identification number, occupation and residence or office of the person demanding the reimbursement.
2. If there is an agent, his/her name, sex/gender, date of birth, identification number, occupation and residence or office of the agent.
3. The reason, facts and evidence for demanding.
4. The demanding amount.
5. The enforcement authority.
6. Year, month, date.

Article 41 The enforcement authority shall determine if they consent to the demand of compensation for special loss within 30 days after receiving the written request.
If the enforcement authority consents to making the reimbursement, it shall note the amount in writing and inform the person or his/her agent to retrieve it with the receipt; if it disagrees to reimburse, it shall inform the person or his/her agent of the reasons in writing.

Article 42 The monetary obligation under public laws execution matters occurring before the date for enforcement of this amendment to this Act, which have not been transferred to the court to be enforced after the date for enforcement of the amendments to this Act, shall be transferred by competent authorities to the branch of Administrative Enforcement Agency to be enforced in accordance to the regulations of this Act. For matters

already transferred to the court but not yet finished, the pending court shall keep the original execution procedure, and send the relevant files to the competent branch of Administrative Enforcement Agency to be continuously executed according to the regulations of this Act.

Article 43

These Rules shall come into force from the date for enforcement of this amendment to this Act.

The amendments to these Rules shall come into force from the date of promulgation.
