

Content

Title :	Fundamentals for implementing the fine to be paid in installments in accordance with the permission made for administrative execution cases CH
Announced Date :	2000.10.03
Amended Date :	2021.02.25
Legislative :	<p>1.This Act' s entire 7 articles were promulgated on Oct. 3, 2000 by the Administrative Enforcement Agency of the Ministry of Justice; this Act' s went into effect on Jan. 1, 2001.</p> <p>2.This Act' s Article 4 was amended and promulgated on Dec. 29, 2005 by the Administrative Enforcement Agency of the Ministry of Justice.</p> <p>3.This Act' s Article 4 was amended and promulgated on Dec. 29, 2006 by the Administrative Enforcement Agency of the Ministry of Justice.</p> <p>4.This Act' s Article 4 was amended and promulgated on Oct. 25, 2007 by the Administrative Enforcement Agency of the Ministry of Justice.</p> <p>5.The new Act' s entire 8 articles were promulgated on Oct. 23, 2008 by the Administrative Enforcement Agency of the Ministry of Justice; this Act' s went into effect on Oct. 31, 2008.</p> <p>6.The new Act' s entire 8 articles were promulgated on Feb. 9, 2010 by the Administrative Enforcement Agency of the Ministry of Justice; this Act' s went into effect on Mar. 1, 2010.</p> <p>7.The new Act' s entire 8 articles were promulgated on Mar. 22, 2012 by the Administrative Enforcement Agency of the Ministry of Justice; this Act' s retroactively effective from Jan. 1, 2012.</p> <p>8.This Act' s Article 4 was amended and promulgated on Jan. 15, 2018 by the Administrative Enforcement Agency of the Ministry of Justice. this Act' s went into effect on Jan. 15, 2018.</p> <p>9.The new Act' s entire 7 articles were promulgated on Feb. 25, 2021 by the Administrative Enforcement Agency of the Ministry of Justice; this Act' s retroactively effective from Feb. 25, 2021.</p>

These Fundamentals are enacted pursuant to Article 27 of the Enforcement Rules of the Administrative Execution Act.

If the obligor has one of the following circumstances, all branches of AEA (hereinafter referred to as Branches) may, with the consent of the referring authority' s consent, grant permission for the obligor to pay in installments ex officio or in accordance with the application of the obligor:

1. the obligor cannot pay the monetary obligation under public laws at one time due to his/her financial condition;
2. the obligor cannot pay the monetary obligation under public laws at one time and suffers a major property loss due to force majeure or an accident.

The fine to be paid prescribed in these Fundamentals refers to the total amount in tax revenues (or fees or fines), overdue fees, interests and other surcharges listed in the enforcement title; the installments prescribed in these Fundamentals refer to a monthly installment, one every month. In necessary circumstances, the period of one installment may be shorter than one month.

The obligor shall provide reasons with explanations to Branches when applying to pay in installments.

The total installments for administrative execution cases approved may be two to seventy-two installments.

In the event of administrative execution that the fine to be paid will not be fully paid after seventy-two installments, it may be granted more installments.

When giving permission for the obligor to pay in installments or granting more installments, the period of installments granted by Branches shall not exceed the

execution period provided in Article 7 of The Administrative Execution Act, Article 23 of Tax Collection Act or other execution period regulated by laws. Branches shall also take the period of implementing enforcements after the permission of installment is revoked into consideration.

After Branches grant the permissions of installment, the obligor or the third party shall make a guarantee statement, provide a certain amount of guarantee, or deliver a negotiable instrument to the agent of the referring authority; the referring authority shall provide a receipt to the obligor and executor simultaneously.

If the obligor does not pay in installment within the period or any payment of negotiable instrument provided for one installment is not received, Branches can revoke the permission of installment.

For the administrative execution cases with a total amount (the accumulative total) of fine under NTD 200,000, the permission of installments shall be granted by enforcement officer. However, for those cases granted with more than 6 installments, the permissions for installments shall be granted by the Director or the authorized chief enforcement officer.

For the administrative execution cases with a total amount (the accumulative total) more than NTD 200,000, the permission of installments shall be granted by the Director or the authorized chief enforcement officer.

In case of granting more installments in accordance with Paragraph 2, Article 4 of these Fundamentals, it shall be processed by a special project and permitted For the administrative execution cases with a total amount (the accumulative total) more than NTD 60,000,000, the cases shall be submitted to AEA for future reference.

The obligor may submit a motion of objection pursuant to Article 9 of The Administrative Execution Act against the rejected application for payment in installments or the number of installments decided upon by the Branches.
