

新住民財產繼承 Q&A

Q : Does a foreign spouse have the real estate inheritance right if his or her spouse dies? Does it matter if he or she has yet to have the citizenship of the Republic of China? (如果配偶死亡，外籍配偶有不動產繼承權嗎？尚未取得國籍有關係嗎？)

A : According to the Civil Code of the Republic of China, foreign spouses and local spouses are alike to have the right to inherit movable property and real estate. If their spouses unfortunately pass away, they shall process the property inheritance and declare their inheritance tax by law. However, an equal and reciprocating relationship between foreign spouse's country of origin and the Republic of China shall be existent when a foreign spouse inherits real estate. The inheritance registration shall be applied to the Land Administration Office at the place where the land is located in six month after the death of the decedent. (本國民法規定，外籍配偶和本國配偶同有動產和不動產繼承權。配偶死亡應依法辦理財產繼承，並依法申報遺產稅。配偶繼承不動產時，外籍配偶原籍國與中華民國之間應存在平等互惠關係。繼承登記應當在被繼承人死亡後六個月內向土地所在地的土地管理機構申請。)

Q : In addition to foreign spouses, which relatives also have inheritance rights? (除了外籍配偶哪些親屬也有繼承權？)

A : The inheritance sequence prescribed by the Civil Code: (民法規定的繼承順序)

1st order of inheritance: Direct lineal blood relatives (e.g. children and grandchildren, in which the closest kinship shall the highest priority)

(第一順位 直系血親卑親屬如子女，孫子女，以親等近者為優先)。

2nd order of inheritance: Parents

(第二順序 父母)

3rd order of inheritance: Siblings

(第三順序 兄弟姐妹)

4th order: Grandparents

(第四順序 祖父母)

When there are no inheritors in the higher order of inheritance, the ones in the subsequent order can then inherit the estate. (如無先順序繼承人，才會由後順序繼承人繼承)

Q: People in which countries cannot inherit Taiwan's real estate rights? (哪些國家人民無法繼承本國不動產?)

A: 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. (外國人申請在我國取得或設定土地權利時，應符合平等互惠原則)

NO Reciprocal Nations (無等互惠國家)

1 印度尼西亞 Indonesia 2 柬埔寨 Cambodia

3 越南 Vietnam 4 緬甸 Myanmar

5 汶萊 Brunei 6 奧克拉荷馬州(美國) Oklahoma

7 澳門 Macau 8 伊朗 Iran

9 肯亞 Kenya 10 吉里巴斯 Kiribati

11 馬紹爾群島共和國 Marshall Islands 12 蒙古 Mongolia

13 莫三比克 Mozambique 14 諾魯 Nauru

15 帛琉 Palau 16 土耳其 Turkey

17 烏干達 Uganda 18 阿爾巴尼亞 Albania

19 吐瓦魯 Tuvalu 20 克羅埃西亞 Croatia
21 聖多美普林西比 Sao Tome and Principe 22 賴索托 Lesotho
23 索羅門群島 Solomon Islands 24 聖馬利諾共和國 San Marino
25 科威特 Kuwait 26 東帝汶 East Timor
27 密克羅尼西亞聯邦 Micronesia 28 立陶宛 Lithuania
29 亞塞拜然 Azerbaijan 30 白俄羅斯 Belarus
31 亞美尼亞 Armenia 32 吉爾吉斯 Kyrgyzstan
33 寮國 Laos 34 塔吉克 Tajikistan
35 土庫曼 Turkmenistan 36 烏茲別克 Uzbekistan

Q: What documents must be submitted by the foreign spouse to the land registry where the land is located to apply for inheritance registration?(外籍配偶申請繼承登記必須向土地所在地的土地註冊處提交哪些文件?)

A:

- (1). Application form for land registration (土地登記申請書)
- (2). Identification documents of obligor and oblige of changes in land rights (申請人身分證明文件)
- (3). Distribution Agreement(分割協議書)
- (4). Tax payment or tax exemption documents (免稅或完稅證明書)
- (5). Certificate of zoning for land use (do not need to submit if the land is considered non-urban) (土地使用分區證明書，非都市土地免附)
- (6). Land ownership certificate of the decedent (被繼承人所有權狀)

(7). Authorization document (attach if individual is unable to apply personally) (授權書，無法親自到場辦理者需檢附)

(8). Other documents of evidence required according to the provisions of the Central Land Administration (其他由中央地政機關規定應提出之證明文件)

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” (此外，有關外國人在台灣取得土地權所涉及的程序、資料和文件，請瀏覽土地行政署全球網站 <http://www.land.moi.gov.tw> /下載“免費下載”、“申請表”、“地權類別”)