

Act on Property-Declaration by Public Servants

Amended Date: 2008.01.09

Article 1

This Act is enacted to straighten government ethics, and ensure integrity of conducts of public servants.

Article 2

The following public servants shall declare their properties under this Act:

1. President and Vice President ;
2. Premier and Vice Premier of the Executive Yuan, and President and Vice President of the Legislative Yuan, Judicial Yuan, Examination Yuan, and Control Yuan;
3. Officers of political affairs;
4. Senior Advisors, Policy Consultants, and Strategy Consultants of the Office of the President with gainful-positions;
5. Chiefs, Chief Deputies at all levels, 10th rank and above Chiefs of Staff and administrators; Chairpersons, Vice Chairpersons, equivalent 10th rank and above administrators of the headquarters and branches of the state-owned enterprises; directors and supervisors representing the government or the state-owned shares in private juristic entities;
6. Principal and Vice Principal of public schools at all levels; Chairpersons and Vice Chairpersons of the subsidiary institutions of the schools;
7. Chief officers, deputy chief officers, and administrators at all levels above the rank of colonel in the military;
8. Governors at above village (town, city) level elected pursuant to the Public Officials Election and Recall Act;
9. Legislators/councilors in the Legislative Yuan/councils at all levels;
10. Judges, prosecutors, enforcement officers, and judge advocates;
11. Government ethics officers and military superintendents;
12. Administrators of judicial police affairs, taxation, customs, land administrations, accounting, auditing, civil engineering management, company registrations, urban planning, financial supervision and management, public property management, banking crediting, merchandise examinations, trademarks, patents, motor vehicle administrations, environmental protection inspections, and procurement affairs; the scope shall be decided by the Ministry of Justice in collaboration with other relevant central competent authorities; for personnel subject to national defense and the military, the scope shall be decided by the Ministry of National Defense;
13. Other personnel approved necessary by the competent office and yuans to declare properties due to the special nature of services.

The public servants, by nature of agent, as manifested in the preceding paragraph shall also declare properties. But such agents serving as public servants not up to three months, the property declaration is exempted.

Election candidates of the President, Vice President, and county (city) level and above shall

apply mutatis mutandis to this Act and declare properties upon the registration of application for election candidates.

Public servants other than those prescribed in the preceding three paragraphs shall be ordered to declare properties by local or upper government ethics offices under the approval of the central government ethics offices when evidence indicates that the living and consumption of such public servants are obviously above the income.

Article 3

Public Servants shall declare properties within three months after the date of inauguration (report-for-duty) and shall annually make regular property declarations. In the case of the property declaration already made upon inauguration (report-for-duty), the regular property declarations of the same declaration year shall be exempted.

Public servants shall within two months from being discharged from any of the positions as prescribed in the preceding article declare properties of the day of discharge to the original property declaration agencies(institutions). But for those who take another public servant positions requiring property declaration during the process of property declaration for discharge, the inauguration (report-for-duty) property declaration shall be complied pursuant to the preceding paragraph, exempting from the property declaration for discharge.

Article 4

1. Agencies (institutions) in charge of property declarations are as follows:
 1. For the personnel under Article 2 Paragraph 1 Subparagraph 1, 2, 3, 4, 8 and 9, Chiefs of governmental agencies at all levels at 12th rank and above, Chairpersons and Vice Chairpersons of the headquarters and branches of the state-owned enterprises, and directors and supervisors representing the government or the state-owned shares in private juristic entities under Article 2 Paragraph 1 Subparagraph 5, Principals of public junior colleges and above, and subsidiary institutions of such schools under Article 2 Paragraph 1 Subparagraph 6, Chief officers at all levels above the rank of Major General in the military under Article 2 Paragraph 1 Subparagraph 7, Judges and Prosecutors at 12th rank and above under Article 2 Paragraph 1 Subparagraph 10, the property declaration agencies shall be the Control Yuan;
 2. For public servants not prescribed in the preceding paragraph but pursuant to Article 2 Paragraph 1, the property declaration agencies (institutions) shall be the local government ethics offices; for agencies without government ethics offices, the property declaration agencies (institutions) shall be the upper government ethics offices or appointed by agencies (institutions) where public servants work;
 3. The property declaration agencies for the election candidates of the President, Vice President and other public servants above county (city) level shall be election commissions at the responsive levels.

Article 5

Properties to be declared by the public servants are as follows:

1. Immovable properties, vessels, cars and aircrafts;
2. Cash, deposits, securities, jewelry, antique articles, calligraphy and paintings, and other valuable properties above certain values;

3. Rightful claims of creditor, debts and investments to various ventures above certain values.

Abovementioned properties, as prescribed in the preceding paragraph, in the ownership of public servant's spouse and underage offspring shall be jointly declared.

The properties to be declared, except those as prescribed in Paragraph 1 Subparagraph 2 herein, shall declare in conjunction with the time and reason of acquisition or occurrence; properties, as prescribed in Paragraph 1 Subparagraph 1 herein, acquired 5 years before the day of declaration shall be declared with the prices upon acquisition.

Article 6

After accepting the declarations, the property declaration agencies (institutions) shall, within 2 months, review the received declarations, which will be compiled for public access. After accepting the declarations from the election candidates of the President and Vice President of the Republic of China and of other public servants above county (city) level, the responsible property declaration agencies (institutions) shall, within 10 days, review the received declarations, which will be compiled for public access.

Declarations made by the President, Vice President, Premier, Vice Premier, President and Vice President of the Legislative Yuan, Judicial Yuan, Examination Yuan, and Control Yuan, Officers of political affairs, legislators, mayors of special municipalities, and governors of counties (cities), in addition to the compliance as prescribed in the preceding paragraph, shall be published regularly on the government gazettes and on the Internet.

Rules governing review and public access of the declarations shall be promulgated by the Executive Yuan in collaboration with the Examination Yuan and Control Yuan.

Article 7

The President, Vice President, Premier, Vice Premier, President and Vice President of the Legislative Yuan, Judicial Yuan, Examination Yuan, and Control Yuan, Officers of political affairs, Chairman and Vice Chairman of the headquarters and branches of the state-owned enterprises, mayors of the special municipality, governors of the counties (cities) themselves, their spouses, and underage offspring shall entrust the below prescribed property items to trust enterprise three months after the day of inaugurations of the aforementioned positions:

1. Immovable properties. But that a single housing (including the land base) personally chosen for private use and those that trust enterprises are unable or difficult to confer a trust upon according to law, shall be excluded.
2. The domestic listed and over-the-counter stocks.
3. Other properties subject to mandated trust by the appointment of the Executive Yuan in conjunction with the Examination Yuan and Control Yuan.

For public servants subject to property declarations according to this Act but not prescribed in the preceding paragraph, when there are special interests reflected, from their duties, on the properties as prescribed in the preceding paragraph, the preceding paragraph shall apply to those under the approval by the competent offices and yuans. After the completion of trust, for additional properties subject to trust due to changes of circumstances, the personnel as mentioned in the preceding two paragraphs shall entrust and declare those properties in three months; for the excluded conditions of non-trustable immovable properties as prescribed in Paragraph 1 Subparagraph 1 herein, any changes of circumstances of such properties shall be declared along with

the regular annually property declarations.

The legal representatives of the underage offspring as prescribed in Paragraph 1 herein shall be their trust legal representative, unless the underage offspring are married.

The personnel as prescribed in Paragraph 1 herein shall still declare the trusted properties regularly and annually, or upon discharge of the duties.

Article 8

Legislators and special municipality councilors, when declaring properties pursuant to Article 3 Paragraph 1, shall declare changes of properties annually on the properties, as prescribed in Article 7 Paragraph 1, of themselves, their spouses and underage offspring.

Article 9

Regarding the trust as prescribed in Article 7, the trustor shall be the owner of properties to formulate and sign the trust contract and transfer the properties to trustees.

Public servants shall, subject to the prescribed time limit for trust in Article 7 Paragraph 1, make property declarations to the competent property declaration agency with the trust contracts and documents concerning transfer of property of the public servants, their spouses, and their underage offspring in conjunction with the public-servant property declaration application form.

When the trust contract is in effect, the trustor or legal representative intending to instruct the trustees to manage or dispose of the trusted properties shall only be permitted upon an advanced or simultaneous notification to the competent property declaration agency.

The following matters shall be conjunctly stated in the trust contract as prescribed in Paragraph 1 herein:

1. Matters prescribed in the preceding paragraph and the trustees shall expressly reject the instructions without being notified by the competent property declaration agency;
2. Trustees shall not dispose of the trusted properties unless otherwise provided in the preceding paragraph concerning the instructions of the trustors or legal representatives, or considered necessary in terms of tax payment, administrative fees, and liquidation of debts derived from trusted properties.

The property declaration agencies accepting the declarations after receiving the relevant documents concerning instructions of management and disposal of trusted properties as prescribed in Paragraph 3 herein shall compile the declaration materials and publish on the government gazettes for public access.

The agencies accepting property declarations may inspect at all times on whether the trustees violate Paragraph 4 Subparagraph 2 herein through disposing of the trusted properties.

Article 10

For trust settled pursuant to this Act, the transfer of property ownership registration, trust registration, trust cancellation registration, and other relevant registrations as a result of the trust shall be exempted from administration fees of registrations.

Article 11

All agencies (institutions) accepting property declarations shall conduct inspections on the case by case and proportionate bases for untruthful property declarations or unusual increments and decrements of properties. The scope, methods, and proportions shall be decided with the rules governing the review and public access of property declarations.

In order to conduct inspections for untruthful property declarations, incompliance of property trust procedures, and unusual increments and decrements of properties, the agencies (institutions) accepting property declarations may interview the involving agencies (institutions), organizations, or individuals, and thus the interviewees are obliged to make truthful explanation. The Control Yuan and Ministry of Justice may also request necessary information to be provided by the involving agencies (institutions), organizations, or individuals through the Internet, nevertheless the requested is obliged to cooperate and provide the needed information.

A fine ranging from NT\$ twenty thousand dollars to one hundred thousand dollars shall be imposed upon the requested agencies (institutions), organizations, or individuals refusing to explain without justifiable reasons or making false explanations; for those being notified to make explanation under a time limit, and as a result, fail to explain timely or truthfully, consecutive fines may be respectively imposed according to the number of violations and each fine ranges from NT\$ forty thousand dollars to two hundred thousand dollars. The same penalty applies to the requested agencies (institutions), organizations, or individuals rejecting to cooperate without justifiable reasons and offering false information.

Article 12

Public servants, obliged to declare properties, making false declarations due to intentional concealment of properties, shall be imposed of a fine ranging from NT\$ two hundred thousand dollars to four million dollars.

For public servants obliged to declare properties having increments of total properties that are above the total annual income of themselves, their spouses, and underage offspring after comparing the properties declared in two consecutive declaration years, the agencies (institutions) accepting property declarations shall notify such public servants to provide explanations of a time limit longer than a month. Those who fail to explain without justifiable reasons or make untruthful explanations shall be imposed of a fine ranging between NT\$ one hundred fifty thousand dollars and three million dollars.

Public servants obliged to declare properties fail to declare properties under the prescribed time limit or intentionally make untruthful declarations without justifiable reasons shall be imposed with a fine ranging from NT\$ sixty thousand dollars to one million and two hundred thousand dollars. For the amount of untruthful properties intentionally declared that is lower than the minimum fine, the penalty may be mitigated upon judgment.

Public servants obliged to declare properties, after being disposed of the penalty as prescribed in the preceding paragraph, still failing to declare properties or make rectifications under the notified time limit, shall be imposed with less than one year imprisonment, detention, or a fine ranging from NT\$ one hundred thousand dollars to five hundred thousand dollars shall be imposed.

For users of the declared materials based on profit-making, credit-checking, fund-raising, and other unlawful purposes, a fine ranging between NT\$ one hundred thousand dollars and two million dollars shall be imposed.

For the affirmed penalty pursuant to this Article upon the public servants obliged to declare properties, the names of the punished and reasons of penalty shall be published by the disposition agency on the internet, government gazettes, or newspapers.

Article 13

For public servants, obliged to entrust, failing to entrust under the prescribed time limit or intentionally failing to entrust the properties as prescribed in Article 7 Paragraph 1, a fine ranging from NT\$ sixty thousand dollars to one million and two hundred thousand dollars shall be imposed. For the amount of intentionally not trusted properties that is lower than the minimum fine, the penalty may be mitigated upon judgment.

For public servants obliged to entrust properties, after being disposed of the penalty as prescribed in the preceding paragraph, still failing to entrust properties or make rectifications under the notified time limit, consecutive fines may be respectively imposed according to the number of violations and each fine ranges from NT\$ one hundred thousand dollars to two million dollars.

Instructing the trustees as in violation of Article 9 Paragraph 3, a fine ranging between NT\$ one hundred thousand dollars and two million dollars shall be imposed.

For the affirmed penalty pursuant to this Article upon the public servants obliged to entrust properties, the names of the punished and reasons of penalty shall be published by the disposition agency on the internet, government gazettes, or newspapers.

Article 14

Penalties prescribed by this Act shall be disposed by the following agencies:

1. Disposition by the Control Yuan, when it acts as the accepting agency;
2. Disposition by the Ministry of Justice, when the accepting agency being the government ethics offices or appointed government offices.

Article 15

Penalties imposed pursuant to this Act shall be invalidated, when not having been executed within five years,

Article 16

For the declared public servants being discharged from the positions obliged for property declarations as prescribed in Article 2, such persons' declared materials shall be preserved for five years and destroyed duly. But for judicial and control agencies notifying to preserve further according to law, it is not applicable.

The five year preservation as prescribed in the preceding paragraph shall be initiated from the following day after the day the declared public servants being discharged from the positions obliged for property declarations.

Article 17

The aforementioned certain values and other properties above certain values under this Act shall be promulgated by the Executive Yuan in collaboration with the Examination Yuan and Control Yuan.

Article 18

For the inauguration (report-for-duty) before the implementation of this Amendment, the public servants shall, within 3 months after the implementation of this Amendment, make property declarations pursuant to Article 5 and be exempted from the regular property declarations of the declaration year pursuant to Article 3 Paragraph 1.

The public servants as prescribed in Article 7 Paragraph 1 and 2 shall, within 3 months after the implementation of this Amendment, entrust properties pursuant to Article 7 Paragraph 1.

Article 19

The enforcement rules of this Act shall be promulgated by the Executive Yuan in collaboration with the Examination Yuan and Control Yuan.

Article 20

The implementation date of this Act shall be ordered by the Executive Yuan in collaboration with the Examination Yuan and Control Yuan.