



Taipei Branch, Administrative Enforcement Agency, Ministry of Justice – Press Release

Date: November 16, 2022

Issued by: Enforcement Section

Contact Person: Chief Administrative Execution Officer

Gang-Chu Lin

Phone No.: (02) 2521-6555 extension 168

Collect land value increment tax that was previously refunded for repurchase, Taipei Branch implemented the temporary lien procedure before custody, the taxpayer paid NT\$220,000 promptly with an installment plan for the balance amount

Citizen Liang in Taipei City sold the land in Zhongshan District, Taipei City and repurchased the land in Xinyi District, Taipei City, in 2018 with a land value increment tax for an amount of NT\$1.8 million plus approved for refund. The said land in Xinyi District was transferred again at the end of 2021, which was transferred and repurchased within 5 years; therefore, it is necessary to collect the originally refunded tax in accordance with Article 37 of the Land Tax Act. Taipei Branch found that citizen Liang had conducted multiple transactions of funds exceeding NT\$1 million and disposal of another property on Dunhua South Road after receiving the tax bill, and failed to pay off according to the

administrative execution order or explain the property status in person. Taipei Branch had exercised the order of custody at the company premise of citizen Liang without a fruitful result. However, citizen Liang had contacted the Taipei Branch voluntarily upon learning about his presence being requested.

Citizen Liang reported to the Taipei Branch on November 11 to explain his disposal of real property and capital transactions that were all used to repay bank loans and other loans; however, citizen Liang could not explain the reasons for not paying taxes. Citizen Liang claimed that financial difficulty had occurred due to the outbreak of COVID-19 pandemic; also, the arrearage in tax would be settled in the next year. Citizen Liang also presented the notice of credit card suspension as evidence. Taipei Branch concluded that citizen Liang could but would not pay the due tax after receiving the tax bill, in addition to the compulsory enforcement order against citizen Liang; therefore, the lien procedure is implemented before custody. Citizen Liang has no doubt about the determination of the Taipei Branch in collecting the tax in arrearage and then started making phone calls to raise funds with NT\$220,000 paid immediately and NT\$90,000 per month to be paid thereafter.

Taipei Branch urges all taxpayer to settle their overdue tax promptly and lawfully, which should not be ignored. Taipei Branch will not take it lightly against all malicious tax

debtors and will take mandatory enforcement measures to enforce the state's power. Taxpayer who are having financial difficulties and unable to pay tax in a lump sum should apply to the Taipei Branch to have an installment plan formed with the approval of the competent authority.