

Q&A for the declaration of estate tax when the decedent is not a national of the Republic of China

Q1: When the decedent is not a national of the Republic of China, which of his/her estates or properties shall be declared for estate tax purposes?

A1: Estate or property that is located within the ROC upon the death of decedent.

Q2: How is the succession governed when the decedent is not a national of the Republic of China?

A2: According to Act Governing the Choice of Law in Civil Matters Involving Foreign Elements, "A succession upon death is governed by the national law of the decedent. However, if a national of the Republic of China is an heir under the law of the Republic of China, he/she is entitled to inherit that part of the estate which is located within the Republic of China" (Article 58 of the Act Governing the Choice of Law in Civil Matters Involving Foreign Elements).

Q3: When the decedent is not a national of the Republic of China, which documents shall be submitted along with estate tax declaration?

A3:

1. Death occurred within the territory of the Republic of China: Death certificate.
2. Death occurred outside the territory of the Republic of China: Death certificate verified by the relevant authority. The death certificate shall also be translated into Chinese or be sufficient to prove the death of the decedent (ex. Japan's household registration cancellation transcript).
3. The national law of the country of which the decedent is a subject, including its original text and Chinese translation transcripts verified by the relevant authority
4. Decedent and heir's (successor) identity and relationship certification documents verified by the relevant authority. For example, the certification documents of marriage or domestic relations as prescribed in Articles 45 to 56 of the Act Governing the Choice of Law in Civil Matters Involving Foreign Elements, such as Japan's household registration transcript; and United States' birth certificate and marriage certificate.
5. Where the decedent has drawn up a will with national law to appoint an heir, the will shall be certified by the district court of the country of which the decedent is a subject and be translated into Chinese. The Chinese translation transcript shall also be

verified by the relevant authority.

6. Where a national of the Republic of China has been commissioned to declare the estate tax, a power of attorney verified by the relevant unit shall also be attached.
7. “Verified by the relevant authority”: Refers to Taiwan’s economic and cultural office or embassy established in the country of which the decedent is a subject; or other agencies that are authorized to make the certification. For example, “Taiwan Economic and Cultural Representative Office in Japan”, which is located in Tokyo; and “Taipei Economic and Cultural Office in Hong Kong” (previously known as Chung Hwa Travel) for regions of Hong Kong and Macau.
8. Estate related certification documents.