

Kinmen County Standard Operating Procedure for Inheritance Registration by Kinmen People Residing Overseas

Kinmen Land Administration Bureau

Step 1. Preparation of Required Documents

1. The death certificate of the giver.
 2. Proof of kinship: birth certificates, death certificates, marriage certificates, etc.
 3. The inheritor's proof of identity: passport or ID issued by the competent authority of his or her country of residence.
 4. Inheritance tree diagram: The applicant is required to take an oath at or obtain certificate from a court in his or her country of residence or other competent authorities.
 5. A power of attorney.
- ※ **Documents in foreign languages shall be submitted with along with Chinese translations and all documents shall require verification by ROC embassies, consulates or representative offices.**

Step 2. Applying to the Land Administration Bureau

(to be submitted to the single window for transcript application service)

1. Certificates for the inheritor's total properties: for confirmation of all properties possessed by the inheritor.(An authorized agent applying for personal property certificates on behalf of an inheritor is required to present his or her ID and personal seal.)
2. Transcripts: A transcript of the ownership certificate of each land or building property is required for filing inheritance tax.

Step 3. Applying to the Township or Town Office

(where the inheritor's household registration was once established)

Identity confirmation for Kinmen people residing overseas: Kinmen people who reside overseas and were registered in the county's land registry as land owners before the martial law was lifted but have not established household registration in the county or have established household registration but the information therein is incomplete or inconsistent with the information indicated in their overseas household registration.

※**Documents to be submitted**

1. The application.
2. The ROC household registration document of the applicant or his or her linear ascendants (not required if unavailable).
3. Proof of identity.
4. An affidavit.
5. Other documents specified by the county government.

Step 4. Applying to the National Immigration Agency: Record of ID No. in the Republic of China

1. Those already in the country:
 - A. The application.
 - B. The original copy and a photocopy of the applicant's passport or ID issued by the competent authority of his or her country of residence (the original to be returned after inspection).
2. Those not yet in the country
 - A. The application.
 - B. The original power of attorney established for the purpose of application and verified by an ROC embassy, consulate or representative office(The purpose of application of the power of attorney shall be indicated as "To apply for an ID number").
 - C. The original copy and a photocopy of the applicant's passport or ID issued by the competent authority of his or her country of residence (the original to be returned after inspection).
 - D. The original copy and a photocopy of the authorizer's ID.

Step 5. Filing Estate Tax Return with the National Taxation Bureau of Taipei

(the National Taxation Bureau of Kinmen can also accept and forward the application)

The Certificate of Payment (Exemption) of Estate Tax, Certificate of Exclusion from Gross Estate, or Certificate of Transfer Agreement.

※Documents to be submitted

1. The Estate Tax Form.
2. A photocopy of the giver's death certificate, a photocopy of the inheritor's passport or ID issued by the competent authority of his or her country of residence, and a copy of the inheritance tree diagram.
3. The original copy and a photocopy of the authorized person's ID (the original to be returned after inspection).
4. A photocopy of the house tax payment receipt for the current period or a current house tax value certificate issued by a revenue service agency is to be submitted when the object inherited is a building.
5. Other proof documents for application for deduction from gross estate or for exclusion from gross estate.
6. Transcripts of land and/or building ownership certificates.

Step 6. Applying to a revenue service agency with jurisdiction over the giver's properties

1. To find out whether there is any tax unpaid: the Certificate of Payment (Exemption) of Estate Tax, Certificate of Exclusion from Gross Estate, or Certificate of Transfer Agreement is required.
2. To purchase tax stamps: pay one thousandth of the total registered properties inherited.

Step 7. Filing Inheritance Registration with the Land Administration Bureau

1. The Land Registration Application and the list of properties registered.
2. The original copies and photocopies of the birth certificate and death certificate in a foreign language and in Chinese.
3. The original copy and a photocopy of the inheritor's ID (passport or ID issued by the competent authority of the country of residence of the inheritor).
4. The original copy and a photocopy of the authorized person's ID and his or her personal seal.
5. The original copy and a photocopy of the agent's ID and his or her personal seal.
6. The original copy and a photocopy of the Overseas Chinese Identity Confirmation Certificate.
7. The inheritance tree diagram.
8. The original copy and a duplicate of the Inheritance Division Agreement.
9. The Certificate of Payment (Exemption) of Estate Tax.
10. A household registration transcript.
11. Land (building) ownership certificates or certificates of other rights over land.
12. An affidavit.
13. Other documents required by law.

※ The steps described above are for reference only. Contact the following agencies for further information.

Agency	Address	Tel.
ROC Ministry of Foreign Affairs	No. 2, Kaitakelan Boulevard, Taipei City (100)	886-2-2380-5678
Kinmen Service Center of National Immigration Agency, Ministry of the Interior	2F, No. 5, Section 1, Xihai Road, Jincheng Town, Kinmen County (893)	886-82-323701
National Taxation Bureau of Taipei, Ministry of Finance	No. 2, Section 1, Zhonghua Road, Wanhua District, Taipei City (108)	886-2-2311-3711
Kinmen Land Administration Bureau	No. 3, Renai Village, Jinning Township, Kinmen County (892)	886-82-321177