**主 管 機 關 ：法務部**

**發布(修正)日期：1995.07.12.**

**法規中文名稱：公職人員財產申報法**

**法規英譯名稱：Act on Property-Declaration by Public Servants**

**中 文 法 規 ：**

第一條　為端正政風，確立公職人員清廉之作為，建立公職人員利害關係之規範，特制定本法。

第二條　左列公職人員應依本法申報財產：

一、總統、副總統。

二、行政、立法、司法、考試、監察各院院長、副院長。

三、政務官。

四、有給職之總統府資政、國策顧問及戰略顧問。

五、簡任第十職等或相當職等以上各級政府機關首長；公營事業機構相當簡任第十職等以上首長及一級主管。

六、公立各級學校校長。

七、少將編階以上軍事單位首長。

八、依法選舉產生之鄉（鎮、市）級以上政府機關首長。

九、縣（市）級以上各級民意機關民意代表。

十、法官、檢察官。

十一、警政、司法調查、稅務、關務、地政、主計、營建、都計、證管、採購之縣（市）級以上政府主管人員、國軍政風（監察）人員，及其他職務性質特殊經主管院會同考試院核定有申報財產必要之人員。

縣（市）級以上公職候選人準用本法之規定，應於選舉登記時申報。

第三條　公職人員之財產除應於就（到）職三個月內申報外，並應每年定期申報一次。

第四條　受理財產申報之機關（構）如左：

一、 第二條第一項第一款至第四款、第八款及第九款所定人員之申報機關為監察院。

二、 第二條第一項第五款至第七款、第十款及第十一款所定人員之申報機關（構）為申報人所屬機關（構）之政風單位；無政風單位者，由其上級機關（構）之政風單位或其上級機關（構）指定之單位受理。

三、 公職候選人之申報機關為各級選舉委員會。

第五條　公職人員應申報之財產如左：

一、 不動產、船舶、汽車及航空器。

二、 一定金額以上之存款、外幣、有價證券及其他具有相當價值之財產。

三、 一定金額以上之債權、債務及對各種事業之投資。

公職人員之配偶及未成年子女所有之前項財產，應一併申報。

第六條　受理申報機關（構）於收受申報四十五日內，應將申報資料審核，彙整列冊，供人查閱。

縣（市）級以上公職候選人之申報機關（構）應於收受申報十日內，予以審核彙整列冊，供人查閱。

總統、副總統、行政、立法、司法、考試、監察各院院長、副院長、政務官、立法委員、國民大會代表、監察委員、省（市）議員、縣（市）長等人員之申報資料，並應定期刊登政府公報。

申報資料之審核及查閱辦法，由行政院會同考試院、監察院於本法公佈後三個月內定之。

第七條　總統、副總統、行政、立法、司法、考試、監察各院院長、副院長、政務官、立法委員、省市長、省（市）議員、縣（市）長，其本人、配偶及未成年子女買賣、互易、贈受不動產或一定期間內累計交易達一定金額之上市（上櫃）股票者，應於左列期間內，向該管受理申報機關申報：

一、屬不動產者，買賣、互易、贈受後一個月。

二、屬上市（上櫃）股票者，一定期間屆滿後一個月。

其他公職人員因其職務關係對特定財產具有利害關係，經主管院核定應申報者，亦適用前項申報之規定。第六條之規定，於前項之情形準用之。

總統、副總統、行政、立法、司法、考試、監察各院院長、副院長、政務官、立法委員、省市長、省（市）議員、縣（市）長應將其個人及其配偶、未成年子女一定金額以上之不動產及上市(上櫃)股票，信託與政府承認之信託業代為管理、處分。其他公職人員因其職務關係對特定財產具有特殊之利害關係者，亦同。

受託人對委託人之財產，應依本法之規定，替代公職人員向受理申報單位申報。

前二項規定，於信託法及信託業法公佈施行後實施。

第一項之申報及第三項之信託規定實施時，得選擇其一辦理。

第八條　國民大會代表、立法委員、省（市）議員應公佈提供助理、服務處所、交通車輛之經費來源，並應定期刊登政府公報。

第九條　公務員對其主管、監督之事務或非主管、監督之事務，有因職權、機會或身分而涉及本身、家族、財產受託人之利害情事時，應行迴避。

第十條　受理申報機關（構）認有申報不實者，得向該財產所在地之機關（構）、團體或個人查詢，受查詢者有據實說明之義務。

受查詢之機關（構）、團體或個人無正當理由拒絕說明或為虛偽說明者，處新臺幣二萬元以上十萬元以下罰鍰，經通知限期提出說明，逾期未提出或提出仍為虛偽者，按次連續處新臺幣四萬元以上二十萬元以下罰鍰。

第十一條　公職人員明知應依規定申報，無正當理由不為申報，處新臺幣六萬元以上三十萬元以下罰鍰。其故意申報不實者，亦同。

第二條第一項第一款至第四款、第八款及第九款所列公職人員受前項處罰者，公告其姓名。

公職人員受第一項處罰後，經受理申報機關（構）通知限期申報或補正，無正當理由仍未申報或補正者，處一年以下有期徒刑、拘役或科新臺幣十萬元以上五十萬元以下罰金。

對於第六條第一項申報之資料，基於營利、徵信、募款或其他不正當目的使用者，處新臺幣六萬元以上三十萬元以下罰鍰。

第十二條　本法所處罰鍰，由左列機關為之：

一、受理機關為監察院者，由該院處理。

二、受理機關（構）為政風單位或經指定之單位者，移由法務部處理。

三、受理機關為各級選舉委員會者，由各該選舉委員會處理。

第十三條　依本法所處之罰鍰，經通知繳納逾期不繳納者，移送法院強制執行。

第十四條　受理財產申報機關（構），於申報人喪失第二條第一項所定公職人員身分之日起屆滿一年，或第二條第二項所定公職候選人自公告當選之日起屆滿六個月，應將其申報財產資料發還申報人；不能發還者，應銷燬之。但司法機關、監察機關依法通知留存者，不在此限。

第十五條　本法所稱一定金額及其他具有相當價值之財產，由行政院會同考試院、監察院定之。

第十六條　本法施行細則，由行政院會同考試院、監察院定之。

第十七條　本法自中華民國八十二年九月一日施行。

## 英 文 法 規 ：

**Article 1**

The Act is enacted to well form government employee ethics, to preserve integrity of public servants, and to establish norms to be followed by public servants facing interests.

**Article 2**

The following public servants shall make property-declaration pursuant to the Act:

1. The President and the Vice President.
2. Premier and Vice Premier of the Executive Yuan, Legislation Yuan, Judicial Yuan, Examination Yuan, and Control Yuan.
3. Political administrator(s).
4. Senior Advisors, Policy Consultants, and Strategy Consultants of the Office of the President that are gainful-positions.
5. Chiefs not less than the 10th rank or equivalent rank of governments at various levels, chiefs and first-level directors not less than the 10th rank or equivalent rank of state-run enterprises.
6. Masters of public schools at various levels.
7. Chiefs not less than the rank of general major in military units.
8. Governors at above village (town, city) level elected pursuant to acts.
9. Legislators/councilors at the Legislation Yuan/Councils above county (city) level.
10. Judges and procurators.
11. Directors above county (city) level in charge of police, judicial investigation, taxation, customs, land administration, budget accounting, construction, urban planning, securities administration and purchase, government employee ethics officers (supervisors) in the military units, and other officials approved to make declarations by the competent authority Yuan jointly with the Examination Yuan on account of the special nature of their positions.

Public candidates above county (city) level apply mutatis mutandis to the Act, shall make declarations at the time of registration for election.

**Article 3**

The public servant(s) shall make property-declaration within three months of assuming the position and shall make declarations periodically once in a year.

**Article 4**

The following organs/units shall be the competent organs/units in charge of handling property-declarations:

2. To persons prescribed in Article 2, Paragraph 1, Subparagraph 1 to 4, 8 and 9 of the Act, the Control Yuan.
3. To persons prescribed in Article 2, Paragraph 1, Subparagraph 5 to 7, 10 and 11 of the Act, the Government Employee Ethics Units in the organs with which they serve and where there is no Government Employee Ethics Unit, the declaration shall be handled by Government Employee Ethics Unit of its superior organ or units designated by the superior organ.
4. To public candidates, the election committee at various levels.

**Article 5**

The public servant(s) shall make declaration in respective of the following properties:

1. Immovable property, vessel, car and aircraft.
2. Deposit, foreign currency, securities or other valuable properties above certain amount.
3. Obligatory right, debt and investment to various enterprises above certain amount.

Abovementioned properties owned by spouse or infant children of the public servant(s) shall be declared together.

**Article 6**

Within forty-five days of receiving declaration, the handling organs/units shall examine the materials declared and compile the information into books, which shall be available for browsing by public.

Within ten day of receiving declaration by public candidates above county (city) level, the handling organs/units shall examine the materials declared and compile the information into books, which shall be available for browsing by public.

Information declared by the President, Vice President, Premier and Vice Premier of the Executive Yuan, the Legislation Yuan, the Judicial Yuan, the Examination Yuan and the Control Yuan, political administrators, legislators, representatives of the National Assembly, supervisors, councilors at provincial (municipal) level, governors of counties (cities) shall be published at government gazette periodically.

Regulations Governing Examination and Browsing of Materials of Property-Declaration by Public Servants shall be enacted by the Executive Yuan jointly with the Examination Yuan and the Control Yuan within three months after the promulgation of the Act.

**Article 7**

Where the President, Vice President, Premier and Vice Premier of the Executive Yuan, the Legislation Yuan, the Judicial Yuan, the Examination Yuan and the Control Yuan, political administrators, legislators, governors of provinces (municipals), councilors at provincial (municipal) level, governors of counties (cities) themselves or their spouses and infant children conduct sales, exchange, granting/granted of immovable properties as present or engage in transaction of listed stocks (stocks over the counter trading places) to certain accumulated amount within certain time period, they shall make declarations to respective handling organs/units within the period provided as follows:

1. In case of immovable properties, within one month of the sale, exchange or granting/granted.
2. In case of listed stocks (stocks over the counter trading places), within one moth after expiration of certain period.

Other public servants approved to make declarations by the competent authority Yuan on account of the possessing interests to specific property due to his official duties shall apply the above paragraph. In the above circumstances shall apply mutatis mutandis the Article 6 of the Act.

The President, Vice President, Premier and Vice Premier of the Executive Yuan, the Legislation

Yuan, the Judicial Yuan, the Examination Yuan and the Control Yuan, political administrators, legislators, governors of provinces (municipals), councilors at provincial (municipal) level, governors of counties (cities) shall entrust the immovable properties and listed stocks (stocks over the counter trading places) owned by themselves or their spouses or infant children the value of which reach certain amount to the trust companies recognized by the government to manage and dispose of on their behalf. This provision shall also applied to other public servants approved to make declarations by the competent authority Yuan on account of the possessing interests to specific property due to his official duties.

The trustee shall make declarations to the handling organs/units on behalf of the trustor pursuant to the Act.

Provisions of the above two paragraphs shall be implemented after the promulgation in effect of the Trust Act and the Trust Companies Act.

After implementation of the provisions of trust regulations referred to above, the public servants involved may choose either to make declaration pursuant to the paragraph 1 or to entrust pursuant to the paragraph 3 hereof.

**Article 8**

Representatives of the National Assembly, legislators and councilors at provincial (municipal) level shall make announcement as to the source of expense paid for their assistants, offices and transportation facilities and publish the same at government gazette periodically.

**Article 9**

Regarding affairs whether the public servant is in charge of or under his supervision, where interests are involved on part of himself, his family members or trustees of his property owing to his official duties, opportunities or status, the public servants shall recuse.

**Article 10**

If the handling organs/units deems the declaration to be inconsistent with facts, it may make inquiries to the organs/units, groups or individuals of the place where the property involved situates, who shall have obligation to give statements based on the facts.

If the organ/units, groups or individuals to whom the inquiries are addressed refuse to give statements without justifiable reasons or give false statements, a penalty of between NTD 20,000 to 100,000 shall be imposed and where after being informed to give statements within prescribed time period, the same still fail to give statements or give false statements, consecutive penalties of between NTD 40,000 to 200,000 shall be imposed according to the times of exceeding the time limit or false statements.

**Article 11**

Where the public servant is fully aware of the obligation to make declarations, and fails to make declarations without justifiable reasons, a penalty of between NTD 60,000 to 300,000 shall be

imposed. This provision shall also apply to circumstances where the public servant deliberately makes declarations not inconsistent with facts.

Where the above penalties are imposed on public servants prescribed in the subparagraph 1 to 4 and subparagraph 8 to 9 of paragraph 1 of Article 2 of the Act, their names shall be announced.

After penalties under the above paragraph 1 have been imposed, if the public servants still fail to make declarations or make corrections within prescribed time period without justifiable reasons despite being notified by the handling organs/units, an imprisonment of not more than one year, detention or a fine of between NTD 100,000 to 500,000 shall be imposed.

For anyone who makes use of the information declared referred to in paragraph 1 of Article 6 of the Act for purpose of for-profit, credit rating or money raising or for other improper purposes, a penalty of between NTD 60,000 to 300,000 shall be imposed.

**Article 12**

Penalties prescribed by the Act shall be made by the following organs:

1. Where the handling organ is the Control Yuan, by the Yuan.
2. Where the handling organ/unit is the Government Employee Ethics Unit or the designated unit, by the Ministry of Justice.
3. Where the handling organ is the election committee at various levels, by the respective election committee.

**Article 13**

Where penalties imposed pursuant to this Act are not paid within prescribed time period by notified, the case shall be evoked to the court for compulsory enforcement.

**Article 14**

The handling organs/units shall return the materials of property-declaration to the person who made the declaration after the expiration of one year from the date of the public servant lost his status as a public servant prescribed in paragraph 1 of Article 2 hereof, or after the expiration of six months from the date of announcement of the elected public candidate prescribed in paragraph 2 of Article 2, Where return is impossible, the materials shall be destroyed. However, if the judicial organs or control organs inform to keep the materials on record authorized by relevant acts, the handling organs/units shall be exempted from this restriction.

**Article 15**

The term “certain amount” and ”other valuable property ” referred to in the Act shall be decided by the Executive Yuan jointly with the Examination Yuan and the Control Yuan.

**Article 16**

Enforcement Rules of this Act shall be enacted by the Executive Yuan jointly with the Examination Yuan and the Control Yuan.

**Article 17**

The Act shall be in force from the date of Sept.1 1993.