



## **Press Release from the Taipei Branch, Administrative Enforcement Agency, Ministry of Justice**

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### **Unpaid Taxes of NT\$15.87 Million! Taipei Branch Office's Perseverant Pursuit Leads to Fourth Appeal and Custody of Major Tax Delinquency**

A woman surnamed Lin, in her 60s and residing in New Taipei City, sold a property in Xinyi District for NT\$1.38 billion in 2012 but failed to pay the due tax within the statutory period under the Specifically Selected Goods and Services Tax Act (commonly known as the "luxury tax"). The National Taxation Bureau of Taipei, Ministry of Finance detected the violation and imposed a supplementary tax and penalties running into NT\$15.87 million. The case which was classified as a major tax delinquency was then transferred to the Taipei Branch of the Administrative Enforcement Agency (AEA) under the Ministry of Justice for execution.

In May 2021, the Taipei Branch Office petitioned for the detention of the obligor on the grounds that she had disposed of her assets, thereby meeting the statutory conditions for detention. Although the Taipei District Court initially dismissed the petition, the branch office persistently filed four appeals (including re-appeals) over four years. The case went through multiple remands by the Taiwan High Court and the Supreme Court. Finally, on January 24, 2025, after a retrial, the Taipei District Court ruled in favor of the detention petition, and the obligor was immediately sent to the Taipei Women's Detention Center for enforcement.

The Taipei Branch Office stated that despite Lin voluntarily filing a tax return with the transferring agency on June 14, 2012, she failed to pay the tax within the deadline, leading to the case's transfer for enforcement. A thorough investigation into her financial activities revealed that even after becoming aware of her significant tax delinquency, she continued to dispose of over NT\$100 million in assets under her name. This conduct constituted statutory grounds for detention, including "concealment or disposal of assets subject to compulsory enforcement" and "having the clear ability to fulfill the obligation but refusing to do so." The branch office repeatedly ordered Lin to report her assets, yet she failed to present a reasonable repayment plan. Consequently, in May 2021, an enforcement order was issued, requiring her to either settle the outstanding tax or provide equivalent security.

When Lin appeared before the authorities, she argued that her disposition of property were used to repay private debts owed by her spouse and his company, make donations to a church, and cover her daughter's overseas education expenses. However, her statements lacked sufficient supporting evidence and legal justification. Even if her claims were true, prioritizing these expenditures over tax liabilities violates legal provisions requiring the settlement of outstanding taxes first. In conclusion, the Taipei Branch Office determined that Lin met the legal requirements for detention and submitted a petition to the Taipei District Court.

Although the initial petition was dismissed, the branch office immediately filed an appeal, leading to a prolonged legal battle that saw multiple remands by the Taiwan High Court and the Supreme Court. After years of persistent efforts, the Taipei District Court ultimately granted the petition for Lin's detention on January 24, 2025. Since Lin still refused to present a concrete repayment plan, she was transferred to the Taipei Women's Detention Center for enforcement.

The Taipei Branch Office urges all individuals aware of their potential public law monetary obligations to proactively address their debts. Engaging in asset concealment or disposal will not only expose them to petitions for arrest and detention—resulting in the loss of personal freedom—but will also fail to absolve them of their monetary obligations under Public Law. In the end, such actions only lead to greater losses.



After the Taipei District Court ruled to detain the obligor (second from the left), the Taipei Branch Office transferred the obligor to the Taipei Women's Detention Center for enforcement.



The Taipei Branch Office escorted the obligor (first from the left) to the Taipei Women's Detention Center for enforcement.