

Press release from Administrative Enforcement Agency, Ministry of Justice



Issue date: October 7, 2020

Releasing authority: Administrative Enforcement Agency (AEA),
Ministry of Justice (MOJ)

Spokesperson: Deputy Director-general Chen Ying-chin

Contact number: (02) 26332528

Mobile phone: 0932227074

Serial number: 109-26

Epidemic prevention 2.0, Enforcement with no distance

AEA has been established for almost 20 years, "justice" and "care" have always been its core values. From the case with a small amount of overdue payment, case related to the obligor who owes a huge amount to the case of the violation of epidemic prevention measure, it always works diligently to collect the taxes and fees or penalties for the country to realize the monetary claims against the obligors under public laws.

At the same time, AEA also cares for the obligors with disadvantaged status and provides assistance including referrals to the social welfare agency or employment opportunities to them. AEA helps them pay what is owed in compliance with the law and offers lenient enforcement within the scope of the law to show the considerate implementation of the enforcement agency.

In accordance with the statistics on record, AEA has received 126,946,789 new cases from January 2001 to the end of September 2020. Among the cases, AEA has closed 117,911,878 cases. There are only 9,076,089 cases that haven't been closed. The closing rate of AEA has reached 92.85%.

At the end of September 2020, AEA has successfully collected

a total amount of NTD 578.8 billion. The performance of the enforcement is exceptional, the total amount collected is almost equal to the expense of 10x Taipei 101 or 121x the Taipei Arena.

For the cases related to the obligor who owes a huge amount of payment, deliberately transfers property to other parties, or refuses to pay it off intentionally, AEA branches have investigated to the extent possible to actively verify the obligor's property that can be enforced, and appropriately implement all measures available in accordance with laws.

The measures such as encouraging the public to report the whereabouts of the obligor, property available for enforcement, whether his life is living in a luxury way or violates the sumptuary provision, restricting the residence of the obligor (including imposing restrictions on the exit from the border or the island) in the case that the obligor meets the requirements of laws, issuing injunctions, or submitting the application of arrest or taking into custody to the court to urge the obligor to fulfill their obligations and eliminate his speculative motive or the idea of trying to press his luck.

There are few cases that are paid off after taking the obligor into custody. For instance, there was a New Taipei branch case where a 74 year-old lady who owed a NTD 13,000,000 tax payment, refused to pay it off and transferred all her property to her son instead. After being taken into custody for 20 days by the ruling of the court, her son paid off all the amount owed for her.

Another obligor, Wen, who earned hundreds of millions by selling meat soup, was unwilling to pay the tax payments. The obligor changed the household registration 7 times and transferred the property to other parties deliberately. After the New Taipei Branch submitted the application for arrest to take the property

approved by the court, the family of the obligor paid off the NTD 12,590,000 after 9 days of custody.

The responsible person of the famous online shop for Korean apparel “Boy2,” Chen, refused to pay taxes and was determined to have concealed or disposed of the property subject to enforcement after the investigation of the Taipei Branch. After the branch submitted the application to take the property into their custody and was approved by the court, the spouse of the obligor brought cash to pay off NTD 2,120,000 on the second day after it was taken into custody.

The chairman of Taitung County Real Estate Development Association, Cheng, had owed taxes during his term of office as the responsible person of the company. Therefore, Hualien Branch submitted the application for custody to the court, and the court determined the appeal of ruling after two years and allowed the branch to take the chairman into custody. The family paid off the NTD 2,340,000 owed on the following day.

Additionally, in order to prevent the COVID-19 epidemic, AEA and all its branches have also fully mobilized to establish a special enforcement team for the period of epidemic prevention and a one-stop window for the enforcement of cases violating the epidemic prevention measures. The specific unit and one-stop window can investigate and enforce the property of the obligor rapidly to implement the government's policy related to epidemic prevention.

As of September 30, 2020, there has been a total of 973 cases related to punishments of violations of epidemic prevention measures (total amount of fine: NTD 126,900,415), and among those cases, 649 cases have been paid off (total amount paid: NTD 50,732,981). The performance rate almost reaches 40%.

380 cases of violating epidemic prevention measures have been transferred and processed by the branches of AEA. Except for 31 cases that have been revoked or returned, the total number of cases enforced is 349 (amount payable: NTD 54,933,081). 204 cases have been paid (performance amount: NTD 13,405,785). The performance rate of all cases reaches 58%.

The cases that have been imposed punishments but haven't been transferred to the agency for enforcement are 624 cases (Total amount of fine: NTD 71,967,334), and there are 445 cases that have paid the fines (total amount paid: NTD 37,327,196). The performance rate before enforcement reaches 71%.

The pursuit of performance is not the only purpose of establishing the enforcement agency. "Enforcement with love and justice without obstacles" is the original intention of AEA. Minister of Justice Tsai always reminds the personnel of AEA to put "caring for the obligors with disadvantaged status" as the priority. All branches have established various caring measures, such as allowing the installment payments, suspending enforcement in case of major disasters, establishing the system of referral to social welfare agencies or offices of employment services, and establishing the Care Club to participate in charity activities.

In accordance with the statistics on record, from April 2012 to the end of September 2020, the branches of AEA has processed a total of 5,606 cases, including 1,159 cases related to "referrals to the Office of Employment Services for the guidance of employment," 2,435 cases related to "notifying relevant offices of the city or county governments to provide necessary assistance," 662 cases related to "referrals to social welfare agencies for consultations" and 1,350 cases related to "charity donations and care visits."

In order to fulfill its obligation and complete the tasks as the enforcement agency entrusted by the country, all personnel of AEA shall abide by their duties and follow the idea of "justice and care". AEA will focus on collecting the amount owed by the obligors who owe huge amounts continuously to fulfill the idea of justice and care for the obligor with disadvantaged status at the same time. For many cases related to small amount payment obligations, AEA will first implement a lenient enforcement measure in accordance with the principle of proportionality and procedural justice. The goal of AEA is to create a win-win solution for the country with tax collection, good performance, and to make the public proud.