Content

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Content：

Chapter One: General Principles

Article I. This Act was promulgated to promote the development of the museum enterprise to enable comprehensive museum functions, as well as to raise the level of professionalism, public nature, diversity, educational capability and international competitiveness in the enterprise, which will enhance the caliber of culture and history, science and nature, arts and humanities, etc., among members of the public and represents the cultural integrity of the nation.

Article II. Competent authorities referred to in this Act are: the Ministry of Culture (MOC) in the Central Government; the Municipal City Government in their respective Special Municipalities; and the City (County) Government of respective cities (counties).
Aspects prescribed by this Act relevant to authorities in the respective competent authorities shall be implemented by the respective competent authorities.

Article III. A museum, as defined by this Act, refers to permanent non-profit institutions open for utilization by members of the public through activities such as exhibitions and educational outreach, whose purposes include the archival preservation, restoration, and research of tangible and intangible artifacts from human activities or the natural environment.

The public nature of museums shall be upheld, with a diverse offering of services, content, and resources to members of the public.

The central competent authorities shall present quadrennial white papers on museum development policies for review and amendment, and to be submitted to the Executive Yuan for ratification, which shall provide a foundation for policies to advance museum development.

The central competent authorities shall establish a statistical database in conjunction with the central competent authority competent authorities for the reference of policy and operational promotion.

Article IV. The museum shall undertake services including collection acquisition, maintenance, restoration, preservation, research, exhibition, personnel training, educational outreach, public service, and marketing management, in accordance with established objectives and developmental targets.

In the tasks outlined by the preceding paragraph, it may be necessary to engage scholars and experts in a professional panel of consultants to obtain a broad scope of opinions that would facilitate museum operations and development.

Regulations governing the formation and operation of relevant professional consultant panels shall be prescribed by the central competent authorities.

Article V. Museums are categorized as follows:

Public museums: established by the Central Government, Special municipal governments, city (county) governments, township (village, city) district offices, public juridical person, or public educational institutions.

Private museums: established through applications by natural persons or private juristic persons.

Applications to establish private museums in item 2 of the preceding paragraph shall be submitted to the Special municipal, county (city) competent authorities. Application accreditation criteria, regulations and procedures relevant to the establishment, modification, closure, reporting, supervision, incentives, etc., shall be prescribed by the central competent authorities.

Museums established before the implementation of this Act will be exempt from the application procedures in the preceding paragraph.

Competent authorities shall conduct a census of unregistered institutions with museum potential in order to track and provide counsel to assist in their application for registration.

Regulations regarding public museums outlined in Article IX and Article XIV shall apply solely to museums established by legal entity foundations receiving government funding.

Article VI. The central competent authorities shall establish museums of indigenous cultures in order to promote the sustainable development of indigenous culture, for the purpose of collection, preservation and research of literature, cultural artifacts, and history of indigenous peoples.

Article VII. The central competent authority shall establish graded counseling guidelines for museums according to key criteria such as purpose, scale, collection, research, exhibition, as well as cultural and educational capabilities.

Except as otherwise stipulated in this Act, the competent authorities and target enterprise competent authorities shall provide professional advice, relevant technical assistance, personnel training programs, and financial grants to public and private museums as described in Article V, for the purpose of maintaining the quality of museum collections, improving collection management policies, and raising the research and exhibition potential of museums, in order to expand their educational scope.

Article VIII. The size, features, and capabilities of public museum shall be weighed and considered in personnel structure. Museum directors and other staff titles shall be prescribed and appointed as necessary and according to the qualifications of personnel.

Procedures for appointing professionals described in the preceding paragraph shall be stipulated in separate laws.

Chapter Two: Operations and Capabilities

Article IX. The museum shall verify according to professional ethics, the legality of acquisition and rights of possession for objects in its collection such as artifacts, specimens, and works of art.

The museum shall determine a collection management plan to include policies on collections, archives, inventory preservation, loans, deaccession, processing, and storage management. Public museums shall report their collection management plans to the enterprise competent authorities for audit.

Collections described in the preceding paragraph registered or designated as cultural heritage assets by the Cultural Heritage Preservation Act shall be governed by provisions according to the Cultural Heritage Preservation

Act and associated regulations.

The duration period and modes of operation of regular inventory taking at public museums that have been certified according to Article XVI shall be prescribed by the central competent authority, Ministry of Finance and National Audit Office.

Article X. Museums shall enhance educational and academic capabilities and strengthen communications with the public, to achieve the goals of preserving cultural heritage and to promote the arts as well as lifelong learning.
Tasks outlined in the preceding paragraph shall be accomplished through the following methods:

Undertake research related to the museum’s purpose or established theme.
Transform research results into content for exhibitions or archived collections.
Carry out educational promotion activities or publication of relevant materials.

Article XI. According to operational needs, including but not limited to collection, maintenance, restoration, preservation, research, appraisal, exhibition, educational promotion, public services, personnel training, and marketing management, museums shall establish cooperative associations for undertaking national and international inter-museum exchanges and cooperation, integration and resource sharing; or to strengthen museum education in rural areas through a virtual museum approach. Competent authorities and target enterprise competent authorities shall provide assistance as necessary.

Article XII. When financial resources reach a specific ratio of operational necessity, public museums shall establish an operations fund according the Budget Act. All expenses and receipts must be processed through the fund according to law.

Sources of funds include the following:

Allocation from government budget.
Entry fees and sales income.
Income from venue and facility management, educational promotions, and enterprise cooperation.
Income from assets utilization fees, copyright royalties and recompenses
Endowment income.
Yield from fund holdings.
Other relevant incomes.

Funds may be allocated for the following purposes:

Exhibition planning and execution expenditures.
Collection, preservation, and maintenance expenditures.
Expenditures for the acquisition, cataloguing, and circulation of published information.
Research and development expenditures.
Expenditures for educational promotion, public services, marketing publications, and enterprise cooperation.
Expenditures for management and maintenance, technological research, and personnel training specific to public cultural and creative assets.
Expenditures for additions, expansions, and improvements to permanent assets.
Personnel expenditures for contracted staff members shall be limited to 30 percent of fundraising income. The rights and responsibilities of such staff members shall be stipulated by mutual contract agreement.
Sales expenditures.
Management and administration expenditures.
Other relevant expenditures.

Chapter III. Grants, Certification, and Evaluation

Article XIII. The museum shall undertake the professional restoration or maintenance of important items in its collection. Applications for grants from target enterprise competent authorities shall be sought when necessary, subject to the completion of certification in accordance with and limited to Article XVI.

Private museums who receive subsidy grants as described in the preceding paragraph must notify the assisting institution in writing prior to any transfer of authority of the said museum’s holdings. With the exception of succession, priority option to purchase under equal conditions shall be given to by a public museum of a comparable caliber, as arbitrated by the competent authority overseeing the assisting institution.

The public museum arbitrated in the preceding paragraph shall respond within one hundred and twenty days from the initial date of notification. A failure to respond will be deemed as relinquishing the priority option to purchase.

The assisting institution reserves the right to demand complete restitution of funding if stipulations outlined in the second paragraph above are violated.

Article XIV. In the event of an emergency requiring the rescue, repair, or purchase of a priceless, rare or endangered work of art, specimen, or artifact of exceptional conservation, research, exhibition and education value, a public museum may apply to target enterprise competent authorities for grants or to request earmarked funds from a superior government agency. This shall be processed through a procedure of limited tender but not in violation of any treaties and protocols entered into by the Republic of China.

Article XV. Artifacts, specimens, or works of art on loan to the museum from other nations, mainland China, Hong Kong, or Macau which have been approved for exhibition by the central competent authority through the referral of the target enterprise competent authority, shall not be subject to litigation, legal action or seizure during the delivery, preservation, or exhibition period.

Article XVI. The central competent authority shall establish a system for museum certification and evaluation which recognizes professionalism in the areas of collection, research, exhibition, education, management and public service, etc.

The central competent authority shall convene committees for the specific issues of museum evaluation and certification, etc.

Committees convened by the central competent authority shall comprise of experts and scholars in fields of research, education and exhibition specific to each category of museum, as well as in management, law, and accounting. The results of their evaluation shall be stated clearly and publicly.

In the evaluation process, the committee shall first consider research targets established by the museum itself, and invite scholars and experts from disciplines relevant to specified categories of museums to assist in the evaluation process.

Certification indexes, evaluation and review procedures, and other relevant matters shall be prescribed by the central competent authority.

Article XVII. Museums may submit an application to the Import Customs Authority for exemption from customs duty and business tax when importing goods required by the museum for archiving, research and education purposes according to Regulations Governing Duty Exemption of Imported Education and Research Goods and the Value-added and Non-value-added Tax Act. Private entities are subject to the completion of Legal Entity Foundation registration, pending verification by the competent authority and through recognition by the Ministry of Finance.

Endowments of artifacts, specimens, works of art, or facilities donated to a public museum, and approved by the central competent authority referred by the target competent authority, subject to review and evaluation by a professional panel, shall itemize such donations as deduction or expenses in full amount with limitation according to subparagraph 2 item 2-1, paragraph 2 of Article 17 and paragraph 1 of Article 36 of the Income Tax Act.

Donations of objects of National Treasure as designated by the Cultural Heritage Preservation Act are not limited by the provisions of subparagraph 4, paragraph 1 of Article 12 of the Income Basic Tax Act.

Tax relief for the promotion of museum development other than those outlined in the preceding three paragraphs shall be prescribed according to relevant laws and regulations.

Article XVIII. Unregistered museums or museums found in breach of key provisions outlined in the Ministry of Culture Museum Directives for Subsidizing the Promotion of Museums Enterprises shall not be considered for awards or funding.

Chapter IV. Supplementary Provisions

Article XIX. The enforcement rules of this Act shall be prescribed by the central competent authorities.

Article XX. This Act shall go into effect on the day of its promulgation.