

Content

Title :	Cultural Heritage Preservation Act 
Date :	2016.07.27
Legislative :	1. Be it enacted and promulgated by the Presidential Order on the 26th May of the 71st Year of the Republic of China, with 61 articles. 2. Articles 31-1 and 36-1 were added and promulgated by the Presidential Order No. (86)-Hua-Tzung-(1)-Yi-8600016240 on the 22nd January of the 86th Year of the Republic of China 3. Articles 27, 30, 35 and 36 were amended and promulgated by the Presidential Order No. (86)-Hua-Tzung-(1)-Yi-8600108280 on the 14th May of the 86th Year of the Republic of China. 4. Articles 3, 5, 27, 28, 30 and 31-1 and title of Chapter 3 were amended, and Articles 27-1, 29-1, 30-1, 30-2 and 31-2 were added, and those were promulgated by the Presidential Order No. (89)-Hua-Tzung-(1)-Yi-8900031610 on the 9th February of the 89th Year of the Republic of China. 5. Articles 16, 31 and 32 were amended and promulgated by the Presidential Order No. Hua-Tzung-(1)-Yi-9100120600 on the 12th June of the 91st Year of the Republic of China. 6. Be it enacted and promulgated by the Presidential Order No. Hua-Tzung-(1)-Yi-09400017801 on the 5th February of the 94th Year of the Republic of China, with 104 articles, and shall take effect as of the date set forth by an Executive Yuan order. The Executive Yuan issued the Order No. Tai-Wen-0940030668, dated August 1, 2005, to promulgate that Article 92 took effect as of February 5, 2005. The Executive Yuan issued Order No. Tai-Wen-0940051650 on October 31, 2005, to promulgate that Articles 1 to 91 and 93-103 took effect as of November 1, 2005. 7. Article 35 was amended and promulgated by the Presidential Order No. Hua-Tzung-(1)-Yi-10000246151 on the 9th November of the 100th Year of the Republic of China, and shall take effect as of the date set forth by an Executive Yuan order. The Executive Yuan issued Order No. Tai-Wen-1010020660, dated April 20, 2011, to promulgate that the amended Article 35 took effect as of May 1, 2012. The Executive Yuan issued Order No. Tai-Guei-1010131134, dated May 15, 2012, to declare that the matters subject to the jurisdiction of the Council for Cultural Affairs of the Executive Yuan (or the central competent authority) as set forth in Paragraphs 1 and 3 of Article 4, Paragraph 2 of Article 6, Paragraph 1 of Article 35, Paragraph 2 of Article 90, and Article 103 shall be subject to the jurisdiction of the Ministry of Culture as of May 20, 2012. 8. Be it enacted and promulgated by the Presidential Order Hua-Zong-(1)-Yi-Zih No. 10500082371 on the 27th July of
Content :	Chapter 1 General Provisions Article 1 This Act is enacted to preserve and enhance cultural heritage, ensure the universal and equal right to participate in preserving cultural heritage, enrich the spiritual life of the citizenry, and promote the cultural diversity. Article 2 The preservation, conservation and promotion of cultural heritage, and the transfer right thereto shall be governed by this Act.

Article 3

The term "cultural heritage" referred to in this Act means the following designated or registered tangible or intangible cultural heritages which are of cultural value from the point of view of history, art or science:

1. Tangible Cultural Heritage

(1) Monuments: Architectural works and its ancillary facilities built for the needs of human life, which are of outstanding universal value from the point of view of history, art or science.

(2) Historic Buildings: Buildings and its ancillary facilities where historical events occurred, or which are of value from the point of view of history, art or science, need to be preserved.

(3) Commemorative Buildings: Buildings and ancillary facilities that have a connection with persons having made important historical, cultural or artistic contributions, and should be preserved.

(4) Groups of Buildings: Groups of separated or connected buildings which, because of their architecture, homogeneity or place in the landscape, are of which are of outstanding universal value from the point of view of history, art or science.

(5) Archaeological Sites: Sites and places that contain the remains or vestiges of past human life which are of value from the point of view of history, aesthetics, ethnology or anthropology.

(6) Historic Sites: Spaces and its ancillary facilities where historical events occurred and are of value from the point of view of history, art or science need to be preserved.

(7) Cultural Landscapes: Locations or environments formed through longtime interactions between human beings and the natural environments, which are of value from the point of view of history, aesthetics, ethnology, or anthropology.

(8) Antiquities: Any arts, utensils of life or civility, books or documents and audiovisual materials having cultural significance and of value of different eras and from different ethnic groups.

(9) Natural Landscapes and Natural Monuments: Natural zones, land formations, geological phenomena, plants, or minerals, which are of value in preserving natural environments.

2. Intangible Cultural Heritage

(1) Traditional Performing Arts: A traditional art that is created in front of or presented to an audience by the artist to pass down through generations among ethnic groups or geographic regions.

(2) Traditional Craftsmanship: Traditional skills and crafts that are mainly handmade and are passed down through generations among ethnic groups or geographic regions.

(3) Oral Traditions and Expressions: To pass the traditions down through generations via language, recitation or singing.

(4) Folklore: Traditional customs, ceremonies, religious rites, festivals and ceremonies that are related to citizens' life and of special cultural significance.

(5) Traditional Knowledge and Practices: Knowledge, skills and related practices addressed to nature environment that are accumulated or developed by different ethnic or social groups over a long period of time in order to survive in, adapt to, and handle with.

Article 4

The term "competent authority" referred to in this Act is the Ministry of Culture at the central government level, the municipal government at the municipality level, the county/city government at the county/city level, except jurisdiction of natural landscapes and natural monuments is the Council of Agriculture of the Executive Yuan (the "COA") as the central competent authority.

Each type of cultural heritage under the preceding Article may be designated or registered in a systematical or comprehensive form after the competent authority's review.

For cultural heritage subject to two or more jurisdictions of competent authorities, the Ministry of Culture or the COA shall cooperate with related authorities in charge to decide the preservation plan for and management of concurrent affairs of such cultural heritage.

Article 5

Cultural heritage that under two or more jurisdictions of specific municipalities, or counties/cities, its local competent authority shall be jointly decided by the municipality and county/city governments at the places where the cultural heritage is located. The central competent authority shall coordinate and designate the competent authority if necessary.

Article 6

The competent authorities shall organize review committees to review the designation, registration, or revocation of various types of cultural heritage and other important matters stipulated in this Act. The regulation related to duties, organization and functions of the review committees under the preceding paragraph, and the rules for observing the committee meetings, appointment/term of office/debarment of the committee members, and other matters of the committees shall be stipulated by the central competent authority.

Article 7

The competent authorities may delegate power to their subordinate agencies (institutions), other agencies (institutions), civil groups or individuals engaging in cultural heritage research to investigate, preserve, periodically survey, manage and conserve cultural heritages. The central competent authority may delegate power to municipal, county or city competent authorities to handle the aforesaid matters.

Article 8

The public cultural heritages under this Act are cultural heritages owned by the state, local autonomy bodies, and other public legal entity or state-owned enterprises.

Owners or managing agencies (institutions) of public cultural heritage shall budget for and handle the preservation, restoration, management and conservation of such cultural heritage. If necessary, the competent authorities may subsidize such budget.

The regulation related to subsidization in the preceding paragraph shall be stipulated by the central competent authority.

The central competent authority shall allocate exclusive, handsome funds in budgets to undertake investigation, collection, classification, research, promotion, preservation, conservation and teaching of the cultural heritage of indigenous people, and other relevant matters under this Act.

Article 9

The competent authority shall respect the rights and interests of owners of cultural heritage and shall provide professional consultation to such owners.

Anyone, who is dissatisfied with the administrative actions of the competent authorities for classifying his property as cultural heritage, may raise administrative appeal or administrative litigation in accordance with applicable laws.

Article 10

Materials such as drawing plans with explanatory illustrations, photos, samples or reports obtained derived from any investigations, excavations, conservation, restoration, reuse, teachings and documentations of public or subsidized by the government culture heritage, shall be submitted to the appropriate competent authority for collection, preservation, and periodical management and conservation.

The materials set forth in the preceding paragraph, shall be disclosed to the public on the internet or using other methods by the competent authority, unless the disclosure involves national security or the safety of the cultural heritage or otherwise provided by other laws and regulations. Such materials shall be transferred to the relevant authorities for purpose of safekeeping and exhibition if necessary. The central competent authority shall stipulate the regulation related to aforesaid affairs.

Article 11

The competent authority may organize special agencies to be responsible for the preservation, education, promotion, research, training of human resources, and value-added use of cultural heritage. Such special agencies shall be organized under legislation or local autonomy rules.

Article 12

In order to undertake cultural heritage preservation education, the competent authority shall coordinate with education agencies of every level to ensure school curricula of every level cover cultural heritage preservation.

Article 13

The regulation related to the following matters involving indigenous peoples' cultural heritage shall be stipulated by the central competent authority and the central indigenous people authority jointly:

Investigation, research, designation, registration, revocation, alteration, management, conservation, restoration, reuse and other matters prescribed in this Act.

Culture heritage that features ethno-cultural characteristics and cultural differences of indigenous peoples which cannot be classified under any category under Article 3.

Chapter 2

Monuments, Historic Buildings, Commemorative Buildings, and Groups of Buildings

Article 14

The competent authorities shall periodically conduct general surveys of, or accept reports from individuals or organizations on, any sites and scopes deserving of the designation of monuments, historic buildings, commemorative buildings, or groups of buildings, and shall review, record and trace in accordance with the procedures stipulated by this Act.

Where individuals or organizations file reports in accordance with the preceding paragraph, the competent authority shall review the reported cultural heritage within six months.

The competent authority may review the traced cultural heritage under Paragraph 1 of this Article according to the procedures set forth in Articles 17 to 19.

Article 15

If it has been more than 50 years since the construction of a public building or its affiliated facilities, or more than 50 years since the construction of a building or its affiliated facilities that were erected on public land, the owning or managing agency/institution shall evaluate its cultural heritage value, before disposing of them.

Article 16

The competent authority shall erect full files of the investigation, research, preservation, conservation, restoration and reuse of individual monuments, historic buildings, commemorative buildings, and groups of buildings.

Article 17

Monuments shall be classified as national, municipal, or county (city) monuments; and shall be reviewed, designated and publicized by the authority of jurisdiction. Where the monument is designated by the municipal or county (city) government, the competent authority shall report to the central competent authority for recordation.

Owners of buildings may apply to the competent authority for designation of the buildings as monuments. The competent authority shall review such applications according to the procedures stipulated by this Act.

The central competent authority may review the municipal, county or city monuments designated in accordance to the preceding two paragraphs or in response to the reports from competent authorities of various levels, individuals or organizations, or applications by the owners of buildings, and designate and announce the same as national designated monuments.

In the event that a monument is destroyed or its value diminishes or increases, the competent authority may revoke the original designation of the monument or reclassify it, and announce such revocation or new classification. Where such revocation or reclassification is made by a municipal, county or city government, it shall be reported to the central competent authority for approval.

The regulations for designation criteria of monuments or revocation of designations, the procedures for applying for designation of monuments, the procedures for reviewing such applications, the conditions for granting assistance, and other compliance requirements shall be stipulated by the central competent authority.

Article 18

Historic buildings or commemorative buildings shall be reviewed, registered and publicly declared by the municipal or county (city) competent authority and shall be reported to the central competent authority for recordation.

The owner of a building may apply to a municipal, county or city competent authority for registration of the building as a historic building or commemorative building. The competent authority shall review such application according to the statutory procedures.

The central competent authority may provide assistances for registered historic buildings and commemorative buildings.

In the event that a historic building or commemorative building is destroyed or its value diminishes or increases, the competent authority may revoke its registration or reclassify the historic monument, and announce such revocation or new classification.

The regulations for registration criteria or revocation of historic buildings or commemorative buildings, procedures for applying for designation of historic buildings or commemorative buildings, procedures for reviewing such applications, conditions for granting assistances, and other compliance requirements shall be stipulated by the central competent authority.

Article 19

After an application for registration of groups of buildings passes the review of the municipal, county or city competent authority, the authority shall register and announce the designation and shall file the same with the central competent authority for recordation.

Local residents or groups may apply to the municipal, county or city competent authority for registration of groups of buildings. After accepting the application, the authority shall review the same according to the statutory procedures.

The central competent authority may review the groups of buildings registered in accordance with the preceding two paragraphs or in response to the reports by competent authorities of various levels, individuals or organizations, or the applications by local residents or groups, and register and announce the same as significant groups of buildings.

The regulations for registration criteria of groups of buildings, the procedures for reviewing applications for registration of such groups of buildings or revocation of such registration under the preceding three paragraphs, the conditions for granting assistance, and other compliance requirements shall be stipulated by the central competent authority.

Article 20

Monuments, historic buildings, commemorative buildings, and groups of buildings undergoing the review under any of Articles 17 to 19 shall be deemed as interim monuments.

Prior to the commencement of the review procedure set forth in the preceding paragraph, the competent authority may, in the event of an emergency, declare a building as an interim monument; and shall notify the owners, users or managers of such interim monument.

During the review period, the interim monument shall be deemed as a monument and shall be managed and conserved accordingly. The review period shall not exceed six months and may be extended once, if necessary. The competent authority shall complete the review procedure within the time stipulated; the interim historic monument will lose its interim historic monument status once the review period expires.

When a building is being registered as interim monument, the competent authority shall compensate the owner of the buildings for any loss resulting from being registered as interim monument. The compensation amount shall be negotiated accordingly.

The conditions and relevant implementation procedures for interim monument, as set forth in Paragraph 2 of this Article, shall be stipulated by the central competent authority.

Article 21

Monuments, historic buildings, commemorative buildings, and groups of buildings shall be managed and conserved by their owners, users or managers.

The competent authority at the municipality, county or city where a historic monument, a historic building, a commemorative building, or a group of buildings is located shall provide professional consultation on the management and conservation thereof, and may provide assistances thereto, if necessary.

If necessary, agencies (institutions) having jurisdiction over public historic monuments, historic buildings, commemorative buildings, and groups of buildings, or other relevant agencies (institutions), or duly registered organizations or individuals may be commissioned to manage or conserve such historic monuments, historic buildings, and groups of buildings.

Unless being used by government agencies or institutions, public historic monuments, historic buildings, commemorative buildings, and groups of buildings, and the land upon which they are erected may be appropriated by the competent authority for other uses with no consideration.

Managing agencies (institutions) of public historic monuments, historic buildings, commemorative buildings, and groups of buildings shall have priority to sign contracts with public or private legal entities, who own relics in connection with the histories, events, and/or characters related to the spaces or constructed structures where the monuments, buildings or groups are erected for mutual, equal cooperation without consideration in conducting commemorative enterprises such as preservation, education, and exhibitions of related histories, events and characters on or in such public spaces or buildings.

Article 22

All or part of the profits derived from the management and/or conservation of public monuments, historic buildings, commemorative buildings, and groups of buildings may be distributed to each of the managing agencies (institutions) as fees for managing and conserving the monuments, buildings and groups, and shall not be subject to the provisions in Article 7 of the National Property Act, Article 13 of the Act Governing State-Owned Enterprises, or other applicable laws and regulations.

Article 23

The management and conservation of monuments shall include the following:

1. routine conservation and periodic restoration;
2. the operation and management of present and reuse of monuments;
3. anti-burglary, anti-disaster and insurance measures;
4. establishment of a contingency plan; and
5. other matters relevant to the management and conservation of

Monuments.

The owner, user or manager of the designated monuments shall draft the management and conservation plan and report to the competent authority for recordation.

The competent authority shall provide assistances when the owner, user or manager of the designated monuments encounters difficulty in drafting the management and conservation plan.

The regulations for the management and conservation of monuments as set forth in the preceding paragraph shall be stipulated by the central competent authority.

Article 24

Monuments shall be preserved in their original appearance and construction method. In the event that a monument is destroyed or damaged, but its main structure and building materials survive, restoration shall be made to restore its original appearance according to the principle of giving priority to preservation of the value of cultural heritage. Depending upon its particular characteristics, the owner, user and manager of the said site may submit a proposal to adopt appropriate methods of restoration or reuse of the said site upon receiving the approval by the competent authority. If necessary, the competent authority at the municipality, county or city where the monument is located may provide assistances to such restoration or reuse.

The restoration plan referred to in the preceding paragraph may include, if necessary, modern technologies and construction methods in order to enhance the monument's resistance to earthquake, natural disasters, flood, termite and its durability.

The reuse plan as referred to in the first paragraph, may, if necessary, include proposal to add other necessary facilities, but the original appearance of the monument should not be affected.

Where monuments are designated because of certain significant historical events or figures, the reasons for designating the monuments and the value of the monuments shall be conserved or distinguished in use or reuse of the monuments.

During the overall restoration or reuse of monuments, presentations and public hearings shall be held in phases, the relevant information shall be made known to the public, and local residents shall be invited to the events.

The regulations for implement matters, methods and procedures for restoration and reuse of monuments, the qualifications of the staff, and other relevant compliance requirements shall be stipulated by the central competent authority.

Article 25

Groups of buildings shall be preserved in terms of their original architectural styles or landscapes. In the event that a group of buildings is destroyed or damaged, but its main texture and building construction survive, restoration shall be made to restore its original style according to the principle of giving priority to preserving the value of culture heritage. Where it suits the characteristics of the group of building, local residents or groups may propose a method to properly restore or reuse the group of buildings and proceed with the restoration or reuse upon the approval of the competent authority. If necessary, the competent authority at the municipality, county or city where the group of buildings is located may provide assistances for such restoration or reuse.

The regulations for implement matters, methods and procedures for restoration and reuse of groups of buildings, the qualifications of the staff, and other compliance requirements shall be stipulated by the central competent authority.

Article 26

To facilitate the restoration and reuse of monuments, historic buildings, commemorative buildings, and groups of buildings, construction management, land use and fire safety measures regarding such monuments, buildings, and groups shall be exempt, in whole or in part, from the restrictions under the Regional Planning Act, the Urban Planning Act, the National Park Act, the Building Act, the Fire Services Act, and other applicable laws and regulations. The review procedures, inspection criteria, restrictions, requirements, and other compliance requirements for the above matters shall be stipulated by the central competent authority in conjunction with the Ministry of the Interior.

Article 27

When there is a necessity to have emergency restoration of a monument because of major disaster, the owner, user or manager of the said site shall, within thirty days after the disaster, submit an emergency-restoration plan, and within six months after the disaster, submit a restoration plan. The plans shall be implemented after their respective approval by the competent authority.

The competent authority shall provide assistances when the owner, user or manager of a private monument encounters difficulty in drafting the plans as set forth in the preceding paragraph.

The preceding two paragraphs shall apply *mutatis mutandis* to historic buildings, commemorative buildings, and groups of buildings if the owner, user or manager of which consents.

The regulations for the management of monuments, historic buildings, commemorative buildings, and groups of buildings subject to major disasters shall be stipulated by the central competent authority.

Article 28

If the competent authority determines, after review, that a monument, a historic building, or a commemorative building is likely to be damaged or destroyed or its value is likely to deteriorate due to mismanagement, the competent authority may notify the owner, user or manager to rectify within a time stipulated; failure to a timely rectification, the competent authority may manage, conserve and restore such site directly and levy needed fees or expropriate the monument or building and the land on which it is erected.

Article 29

Where government agencies, public schools and state-owned enterprises handle the restoration or reuse of monuments, historic buildings, commemorative buildings, or groups of buildings, the procurement methods, types, procedures and scopes, the qualifications of the staff, and other compliance requirements shall be stipulated by the central competent authority and are exempt from the restrictions under the Government Procurement Act, but such procurement shall not violate any treaties or protocols entered into by the Republic of China.

Article 30

If necessary, the competent authority may provide appropriate subsidies for the management and conservation, restoration and reuse of private monuments, historic buildings, commemorative buildings, and groups of buildings.

Articles 23 and 24 shall apply *mutatis mutandis* to the preservation, restoration, reuse, management and conservation of historic buildings and commemorative buildings.

Article 31

Monuments, historic buildings, commemorative buildings, and groups of buildings that are public or subsidized by the government shall be open to the public to an appropriate extent.

Fees may be collected from visitors to monuments, historic buildings, commemorative buildings, and groups of buildings open to the public in accordance with the preceding paragraph. Such fees shall be set by the owners, the users or the managers and be subject to the approval of the competent authority. For public historic monuments, historic buildings, commemorative buildings, and groups of buildings, the fees shall be set according to the relevant procedures set forth in the Charges and Fees Act.

Article 32

Any transfer of the ownership of a monument, historic building or commemorative building or the land upon which the monument or building is erected shall be reported to the competent authority in advance. With regard to the transfer of ownership of a private monument, historic building, or commemorative building or the land, except for transfer to the heirs, the competent authority shall have the right of first refusal to purchase the same on the same terms and conditions offered to the potential transferees.

Article 33

Upon discovery of any building deserving of the designation of a monument, a historic building, a commemorative building, or a group of buildings, the monument, building or complex shall be forthwith reported to the competent authority for handling.

If any constructed structure deserving of the designation of a monument, a historic building, a commemorative building, or a building complex of human settlements is discovered during construction work or other land development activities, the construction work or land development activities shall be immediately stopped and a report thereon shall be made to the competent authority.

Article 34

No construction work or other land development activities may damage the integrity of, obscure, or obstruct access to any monument, historic building, commemorative building, or building complex of human settlements.

If an event under the preceding paragraph is likely to occur, the competent authority shall, before the commencement of the construction work or other land development activities, convene a meeting of the review committee for monuments, historic buildings, commemorative buildings, and groups of buildings. The construction work or land development activities may commence only after passing the committee's review.

Article 35

The competent authorities of monuments, historic buildings, commemorative buildings, and groups of buildings shall be consulted before the urban plans for the places where such monuments, historic buildings, commemorative buildings, and groups of buildings are located are drafted or revised.

No major construction project contemplated by any government agency may obstruct the preservation or conservation of any monument, historic building, commemorative building, or building complex of human settlements. Before the commencement of such a project, investigation shall be made to ascertain whether any monument, historic building, commemorative building, or building complex of human settlements, or any constructed structure deserving of the designation of a monument, historic building, commemorative building, or building complex of human settlements is located at the site of the project. If necessary, the competent authority shall assist with such investigation. If any of such monuments, buildings, complexes, or constructed structures is discovered, the competent authority shall handle the same according to the review procedures under Articles 17 to 19.

Article 36

No monument may be relocated or demolished, unless such relocation or demolition is made for national security, significant public safety, or major national construction projects, and a protection plan for the monument proposed by the central competent authority in charge of the relevant affairs has passed the review of, and been approved by, the review committee convened by the central competent authority.

Article 37

In order to conserve monuments and preserve their environments and landscapes, the competent authorities together with the authorities concerned shall draft monument preservation plans and announce and implement the plans.

Upon the announcement and implementation of a monument preservation plan, the authorities concerned shall proceed to revise the regional plans, urban plans or national park plans that have to be corrected or revised in accordance with the monument preservation plan within the time limits given in the plan.

During the drafting of a preservation plan, the competent authority shall hold presentations, public hearings and exhibitions in phases and invite local community residents to attend.

The regulations for items and particulars of a monument preservation plan under Paragraph 1, the procedure for drafting a plan, the rules for announcing, revising, canceling or revoking a plan, and other compliance requirements shall be stipulated by the central competent authority in conjunction with the authorities concerned.

Article 38

When reviewing urban designs in applications for public or private construction work or other land development activities in the vicinity of monuments, the government agencies in charge of the relevant affairs shall join the competent authorities in reviewing matters that might affect the preservation of the features of the monuments such as the system layout of and greening at public open spaces, building mass layout, height, shapes, colors and styles.

Article 39

When drafting monument preservation plans under Article 37, the competent authorities may classify, designate, or reclassify sites as monument preservation land or zones, other functional land or sub-zones in accordance with the Regional Planning Act, the Urban Planning Act, or the National Park Act, and preserve and conserve such land and zones in accordance with this Act.

The regulations governing the monument preservation land or zones and other functional land or sub-zones under the preceding paragraph, the land development activities, the use of the land, the lot size or the ratio of reserved open space on the sites, the floor area ratio, the depth and width of the front yards, backyards, and side yards of the sites, the appearance, height and coloration of buildings on the sites, and related traffic and landscape in such zones may be stipulated by considering the actual needs, and incentives may be offered, if necessary.

The preceding two paragraphs shall apply *mutatis mutandis* to historic buildings and commemorative buildings.

If a national monument preservation plan drafted by a central competent authority and approved by the Executive Yuan influences the rights or interests of local residents, the competent authority may expropriate the monument in accordance with the law, and the purchase price agreed on may not be subject to the restrictions in Paragraph 4, Article 11 of the Land Expropriation Act.

Article 40

In order to conserve groups of buildings and preserve their environments and landscapes, the competent authorities shall draft plans for preservation and future developments of groups of buildings and may set policies for preservation of their architecture and urban landscapes, and classify, designate, or reclassify the sites as special reserved zones in accordance with the Regional Planning Act, the Urban Planning Act or the National Park Act.

The competent authorities may offer incentives or subsidies needed for management of the features of the special reserved zones classified, designated, or reclassified in accordance with the preceding paragraph. In order to draft the preservation and future development plans for groups of buildings set forth in the preceding paragraph, public hearings shall be held and local residents shall be invited for consultation and negotiation.

Article 41

Apart from monuments managed by the government agencies, the legally buildable capacity of lands designated as monuments or monuments preservation lands or zones and other functional lands or sub-zones to be utilized in connection with monuments preservation, become restricted as the result of such designation of monuments or monuments preservation lands or zones and the classification, designation or amendments of other functional lands or sub-zones, the portion of the buildable capacity thus restricted may be transferred, in the equivalent amount, to other places for building purposes or, alternately, by offering other incentive measures. The relevant rules for implementing thereof shall be stipulated by the Ministry of the Interior together with the Ministry of Culture. The "other places" mentioned in the preceding paragraph shall mean the land of major urban planning zone within the same municipality, or the regional planning zone within the same county (city). Provided that those applications reviewed and approved by the Urban Planning Commission of the Ministry of Interior may be transferred to other regional planning zone within the same county (city).

The designation of monument or monument preservation lands or zones and other functional lands or sub-zones shall not be revoked once the buildable capacity referred to in the first paragraph has been transferred.

When the owner of a piece of land applies for transfer of buildable capacity of a monument, the competent authority shall negotiate with the divisions concerned for calculation of the buildable capacity to be transferred, and notify the owner or the manager thereof in writing of the result.

Article 42

Applications for the following matters in connection with the classification of preservation land and zones, other functional land or sub-zones, or special reserved zones for monuments, historic buildings or commemorative buildings under Articles 39 and 40 of this Act shall be subject to the approval of the government agencies in charge of the relevant affairs:

- Construction, addition, alteration, restoration, relocation, demolition, or changes in the appearance and/or colors of the buildings and other construction works on the sites.
- Establishment of residential land, land developments, restoration and widening of roads, and other topographical alterations.
- Lumbering of bamboo and trees, and the quarrying of sand and stones.
- Advertisement installation.

The government agencies in charge of the relevant affairs shall join the competent authorities in reviewing the applications under the preceding paragraph.

Chapter 3 Archaeological Sites

Article 43

The competent authorities shall periodically conduct general surveys of, or accept reports from individuals or organizations on, any sites and scopes deserving of the designation of archaeological sites, and shall review, record and trace in accordance with the procedures stipulated by law.

The competent authorities may review the traced sites under Paragraph 1 of this Article according to the procedures set forth in Article 46.

Article 44

The competent authorities shall set up complete files of the investigation, research, excavation and restoration of archaeological sites.

Article 45

In order to preserve and conserve archaeological sites, the competent authorities may train the relevant professionals, and establish systematic supervising and reporting mechanism.

Article 46

Archaeological sites shall be categorized as national, municipal, county or city archaeological sites, depending on the level of their competent authorities.

Where an archaeological site is designated by the municipal, county or city government, it shall be reviewed, designated and announced as such by their competent authorities and reported to the central competent authority for recordation.

The central competent authority may review municipal, county or city archaeological sites designated in accordance with the preceding paragraph or in response to reports by competent authorities of various levels, individuals or organizations, and designate and announce the same as national archaeological sites.

In the event that an archaeological site is destroyed or its value diminishes or increases, Paragraph 4 of Article 17 shall apply *mutatis mutandis*.

The regulations for designation criteria of archaeological sites or revocation of such designations, the procedures for reviewing applications for designation of archaeological sites, and other compliance requirements shall be stipulated by the central competent authority.

Article 47

Where a site deserving of the designation of an archaeological site is catalogued and traced in accordance with Article 43, the municipal, county or city competent authority shall be responsible for supervision over the site before the conclusion of the review and designation procedure so as to protect the site from being destroyed.

Paragraphs 1 and 2 of Article 48 shall apply *mutatis mutandis* to the supervision, safeguarding and protection of traced archaeological sites under the preceding paragraph.

Article 48

The competent authorities shall draft archaeological site supervision and preservation plans to supervise and preserve archaeological sites.

The competent authorities may delegate their subordinate agencies (institutions) or appoint other agencies (institutions), or civil groups or individuals engaging in cultural heritage research to conduct the supervision and preservation of archaeological sites under the preceding paragraph. The central competent authority may delegate municipal, county or city competent authorities to conduct such supervision and preservation.

The regulations for supervising and preserving archaeological sites shall be stipulated by the central competent authority.

Article 49

In order to conserve archaeological sites and preserve their environments and landscapes, the competent authorities may, together with other authorities concerned, draft plans for preservation of archaeological sites, classify, designate, or reclassify the sites as special reserved land or zones or other functional land or sub-zones in accordance with the Regional Planning Act, the Urban Planning Act or the National Park Act, and preserve and conserve such archaeological sites in accordance with this Act.

The regulations governing the scopes, the manner of use, and conservation of the landscapes of the archaeological site preservation land or zones and other functional land or sub-zones set forth in the preceding paragraph may be stipulated after considering the actual conditions, and incentive measures may be offered, if necessary.

The competent authority may appropriate or expropriate the land which is classified as archaeological sites preservation land and zones and other functional land or sub-zones.

Article 50

Apart from archaeological sites managed by government agencies, where the buildable capacity of any land designated as archaeological sites or archaeological site preservation land or zones or other functional land or sub-zones to be utilized in connection with archaeological site preservation becomes restricted as the result of the designation of such archaeological sites or archaeological site preservation land or zones, or the classification, designation or reclassification of other functional land or sub-zones, then the portion of the buildable capacity thus restricted may be transferred in the equivalent amount to other places for construction purposes or, alternatively, other incentives may be offered to the owners of the land. The regulations for offering the above incentives shall be stipulated by the Ministry of the Interior together with the Ministry of Culture.

The "other places" as referred to in the preceding paragraph shall mean the land in major urban planning zones or the regional planning zones in the same municipality, county or city. Nevertheless, with the approval of the Urban Planning Commission of the Ministry of the Interior, transfer may be made to any other major regional planning zone within the same county or city.

Once buildable capacities have been transferred in accordance with the first paragraph, the designation of the archaeological site, or the control over the archaeological site preservation land or zones or other functional land or sub-zones shall not be revoked without due causes.

Article 51

For excavation of archaeological sites, applications shall be filed by scholars, experts, or academic or professional institutions with the competent authorities, and such excavation shall commence only after the applications have passed the review of the review committees and approved by the competent authorities.

An excavator under the preceding paragraph shall produce an excavation report within the time limit stipulated by the competent authority, file the report with the competent authority for recordation, and publish the report.

The competent authorities shall promote the constructive use of archaeological sites where excavation has been completed, and open the archaeological sites to the public to an appropriate extent.

The regulations for restrictions on the qualifications of excavators of archaeological sites, the excavation terms, the review procedures, and other compliance requirements shall be stipulated by the central competent authority.

Article 52

Foreigners may not investigate or excavate any archaeological sites within the territorial land of the Republic of China, except with the approval of the central competent authority, foreigners may cooperate with domestic academic or professional institutions in conducting such investigation or excavation.

Article 53

Antiquities obtained from the excavation of archaeological sites shall be recorded and filed by the excavators, and delivered to the antiquity custodians designated by the competent authorities for safekeeping.

Article 54

Where the competent authorities consider it necessary to access publicly or private land for the purpose of protection, investigation or excavation of archaeological sites, prior notices shall be given to the owners, users or managers of such land. Unless there is justification, the owners, users or managers of such land shall not evade, obstruct or reject such protection, investigation or excavation activities. The competent authorities shall properly compensate the owners of the land of archaeological sites for their losses as a result of the activities under the preceding paragraph. The compensation amount shall be negotiated by the authorities and the owners. If the negotiations fail, the land owners may institute lawsuits before the administrative court to claim such payment.

Article 55

Prior to the transfer of the title to the land on which an archaeological site is erected, a prior notice shall be given to the competent authority. Where the land is privately owned, the competent authority shall have the right of first refusal to purchase the land on the same terms and conditions offered to the potential transferees, except for transfer to the heirs.

Article 56

Where government agencies, public schools and state-owned enterprises handle the investigation, research or excavation of archaeological sites, the regulations for relevant procurement methods, types, procedures and scopes, the qualifications of the staff, and other compliance requirements shall be stipulated by the central competent authority and are exempt from the restrictions under the Government Procurement Act, but shall not defy any treaties or protocols signed by the Republic of China.

Article 57

Any discovery of possible archaeological sites shall be forthwith reported to the municipal, county or city competent authorities at the locales of such possible archaeological sites for taking necessary protection measures.

If a possible archaeological site is discovered in the course of a construction project or other land development work, such construction or development work shall be immediately suspended and the discovery shall be reported to the municipal, county or city competent authority at the locale of such possible archaeological site.

Besides the measures under the preceding paragraph, the competent authority shall forthwith conduct investigations, submit the case for review by the review committee, and take other relevant measures. Before the conclusion of the review procedure, the developer shall not resume the development activities.

Article 58

The competent authorities of archaeological sites shall be consulted before urban plans for the locales where such archaeological sites are located are drafted or amended.

Significant construction plans drafted by government agencies shall not obstruct the preservation or conservation of any archaeological sites. The government agencies shall investigate in advance whether any archaeological sites, traced archaeological sites or possible archaeological sites exist in the construction areas. If any site is discovered, it shall be forthwith reported to the competent authority for handling in accordance with the review procedures stipulated in Article 46.

Article 59

Articles 51 to 54 and Article 56 shall apply *mutatis mutandis* to the protection, investigation, research, excavation and procurement of or regarding possible archaeological sites and catalogued archaeological sites, and custody of antiquities obtained from such excavation.

Chapter 4

Historic Sites and Cultural Landscapes

Article 60

The municipal, county or city competent authorities shall periodically conduct general surveys of, or accept reports from individuals or organizations on, any sites and scopes deserving of the designation of historic sites or cultural landscapes, and shall review, record and trace in accordance with the procedures stipulated by law.

Where individuals or organizations file reports in accordance with the preceding paragraph, the competent authorities shall review the reports within six months.

The competent authorities may review the traced historic sites or cultural landscapes under Paragraph 1 of this Article according to the procedures set forth in Article 61.

Article 61

The municipal, county or city competent authorities shall review and register historic sites and cultural landscapes, and then announce them and report them to the central competent authority for recordation.

The central competent authority may review the historic sites and cultural landscapes registered in accordance with the preceding paragraph or in response to the reports by competent authorities of various levels, individuals, or organizations, and then register and announce the same as significant historic sites or cultural landscapes.

In the event that a historic site or cultural landscape is destroyed or its value diminishes, the competent authority may revoke its registration or reclassify the historic site or cultural landscape, and announce such revocation or new classification.

The regulations for registration criteria of historic sites and cultural landscapes, the significance of their preservation, the terms of revocation of a historic site or cultural landscape, the review procedures, and other compliance requirements shall be stipulated by the central competent authority.

Historic sites and cultural landscapes undergoing the above review shall be deemed interim historic sites and cultural landscapes. Article 20 shall apply *mutatis mutandis* to interim cultural landscapes and historic sites.

Article 62

The principles governing the preservation and conservation of historic sites and cultural landscapes shall be decided on a case-by-case basis by a review committee to be organized by the municipal, county or city competent authority, and may be adjusted in accordance with the characteristics and developments of historic sites and cultural landscapes.

The competent authorities shall, according to the principles under the preceding paragraph, draft historic site and cultural landscape preservation and conservation plans to supervise and protect historic sites and cultural landscapes, and help the owners, users or managers of historic sites and cultural landscapes cooperate with such preservation and conservation plans.

Article 22 shall apply *mutatis mutandis* to the proceeds from management or protection of public historic sites and cultural landscapes.

Article 63

In order to conserve historic sites and cultural landscapes and preserve their environments and landscapes, the competent authorities over such sites together with other authorities concerned may draft plans for preservation of such historic sites and cultural landscapes, and may classify, designate, or reclassify the sites of the historic sites and cultural landscapes as historic site and cultural landscape preservation land or zones, other functional land or sub-zones in accordance with the Regional Planning Act, the Urban Planning Act, or the National Park Act, and preserve and conserve such land and zones in accordance with this Act.

The regulations governing the scopes of zoning, the manners of use, and conservation of landscapes of the historic site and cultural landscape preservation land or zones and other functional land or sub-zones set forth in the preceding paragraph may be stipulated after considering the actual conditions, and incentive measures may be offered, if necessary.

Article 64

To facilitate the preservation and protection of buildings and facilities inside historic sites and cultural landscapes, the construction management, land use and fire safety measures regarding such sites and landscapes shall be exempt, in whole or in part, from the restrictions under the Regional Planning Act, the Urban Planning Act, the National Park Act, the Building Act, the Fire Services Act, and other applicable laws and regulations. The regulations for review procedures, inspection criteria, restrictions, requirements, and other compliance requirements for the above matters shall be stipulated by the central competent authority in conjunction with the Ministry of the Interior.

Chapter 5 Antiquities

Article 65

Antiquities shall be categorized as national treasures, significant antiquities or general antiquities, depending on their rarity and value. The competent authorities shall periodically conduct general surveys of, or accept reports from individuals or organizations on, any items, objects and scopes deserving of the designations of antiquities, and shall review, record and trace in accordance with the procedures stipulated by law.

The competent authorities may review the traced antiquities under the preceding paragraph according to the procedures set forth in Articles 67 and 68.

Article 66

Central government agencies and their subordinate agencies (institutions), national schools, state-owned enterprises, and national cultural artifact custodian agencies (institutions) shall preliminarily sort and grade artifacts in their custody, report the graded artifacts to the central competent authority for recordation, catalogue those deserving of the designations of national treasures or significant antiquities, and submit such catalogues to the central competent authority for review.

Article 67

After the municipal, county or city competent authorities review artifacts privately owned or in the custody of local governments and designate them as general antiquities, those antiquities shall be announced and reported to the central competent authority for recordation.

Article 68

The central competent authority shall review the antiquities traced or designated in accordance with the preceding two articles and designate those of higher value as national treasures or significant antiquities. In the event that a national treasure or significant antiquity as referred to in the preceding paragraph is lost or its value diminishes or increases, the central competent authority may revoke the original designation or reclassify the antiquity, and announce the revocation and reclassification.

The regulations for classification and designation of antiques, designation criteria, revocation terms, review procedures, and other compliance requirements regarding antiquities shall be stipulated by the central competent authority.

Article 69

Public antiquities shall be managed and conserved by the government agencies (institutions) having custody of them in accordance with the regulations which shall be stipulated by the central competent authority. The antiquity custodian agencies (institutions) under the preceding paragraph shall catalogue antiquities placed in their custody, stipulate the regulations for management and protection of the antiquities, and file the catalogues with the competent authorities for recordation.

Article 70

Antiquities that are confiscated or expropriated by government authorities in accordance with the laws, and those received by them from foreign governments or foreign donors shall be catalogued and delivered to the public antiquity custodian agencies (institutions) designated by the competent authorities for safekeeping.

Article 71

To meet the needs of research and promotion, a public antiquity custodian agency (institution) may reproduce or supervise the reproduction of the antiquities under its custody with its name put onto such productions. Unless there are the permission and supervision from the custodian agency (institution), no third party may further reproduce such reproduced antiquities.

The regulations governing the reproduction and supervised reproduction of antiquities under the preceding paragraph shall be stipulated by the central competent authority.

Article 72

The owners of private national treasures or significant antiquities may request that public artifact preservation agencies (institutions) or relevant professional preservation institutions provide expert conservation of such antiquities. The competent authorities may subsidize the conservation.

The central competent authority may demand periodic public exhibitions of national treasures or significant antiquities publicly owned or privately owned and receiving the expert conservation under the preceding paragraph.

Article 73

National treasures or significant antiquities within the territory of the Republic of China shall not be shipped to any foreign country. The aforesaid prohibition shall be waived in the event that overseas shipment is necessary for wars, necessary restoration, international cultural exchanges or exhibitions, or other special reasons, and applications by the central competent authority for such shipment have been approved by the Executive Yuan.

The regulations for the application procedures under the preceding paragraph and approving such applications, and the rules governing procuring insurance for, moving, safeguarding, deadlines for shipping overseas or shipping back national treasures or significant antiquities, and other compliance requirements shall be stipulated by the central competent authority.

Article 74

Prior application to the competent authorities is required for exporting over-100-year-old artifacts with value from the point of view of history, art or science, which have been imported for the purposes of exhibition, research or restoration, or for importing such artifacts, which have been exported for the above purposes.

The regulations for the application procedure under the preceding paragraph, and the regulations governing procuring insurance for, moving, safeguarding, deadlines for shipping overseas or shipping back the above artifacts, and other compliance requirements shall be stipulated by the central competent authority.

Article 75

A prior notice to the central competent authority is required before transfer of the ownership of any private national treasure or significant antiquity. Except for transfer to the heirs, a public artifact custodian agency (institution) shall have the right of first refusal to purchase the treasure or antiquity on the same terms and conditions offered to the potential transferees.

Article 76

Anyone who discovers any ownerless potential antiquity shall forthwith report the discovery to the local municipal, county or city competent authority for it to take reasonable conservation measures.

Article 77

If any potential antiquity is discovered in the course of a construction project or other land development activities, such construction or development work shall be immediately suspended and the discovery shall be reported to competent authority at the municipality, county or city where the antiquity is located for review according to the procedure set forth in Article 67.

Chapter 6

Natural Landscapes and Natural Monuments

Article 78

Natural landscape shall be categorized as natural reserves or geoparks, depending on their characteristics. Natural monuments include valuable and rare plants, minerals, and special topographic and ecological phenomena.

Article 79

The competent authorities shall periodically conduct general surveys of, or accept reports from individuals or organizations on, any sites and scopes deserving of the designations of natural landscapes or natural monuments, and shall review, record and trace in accordance with the procedures stipulated by law.

The competent authorities may review the traced natural landscapes or natural monuments under the preceding paragraph according to the procedures set forth in Article 81.

Article 80

The competent authorities shall set up complete files of the investigation, research, preservation and conservation of natural landscapes and natural monuments.

The competent authorities shall implement commemorative plans for education and preservation of natural monuments.

Article 81

Natural landscapes and natural monuments shall be graded as national, municipal, county or city natural landscapes or natural monuments, depending on the level of their competent authorities, and shall be reviewed, designated and announced as such by their competent authorities. Where a natural landscape or natural monument is designated by the municipal, county or city government, it shall be reported to the central competent authority for recordation.

Owners of places deserving of the designations of natural landscapes or natural monuments may apply to the competent authorities for designation of the places as natural landscapes or natural monuments. The competent authorities shall review such applications according to the procedures stipulated by the law.

In the event that a natural landscape or natural monument is destroyed or its value diminishes or increases, the competent authority may revoke the original designation of the natural landscape or natural monument or reclassify it, and announce such revocation or new classification. Where such revocation or reclassification is made by a municipal, county or city government, it shall be reported to the central competent authority for approval.

The regulations for designation criteria of natural landscapes or natural monuments or revocation of designations, the procedures for applying for designation of natural landscapes or natural monuments, and the procedures for reviewing such applications under the preceding three paragraphs, the conditions for granting assistances, and other compliance requirements shall be stipulated by the central competent authority.

Article 82

Natural landscapes and natural monuments shall be managed and conserved by their owners, users or managers, and the competent authority may provide necessary assistance to manage and conserve private natural landscape.

Agencies (institutions) having jurisdiction over natural landscapes or natural monuments, or other relevant agencies (institutions), or duly registered organizations or individuals may be commissioned to manage or conserve such natural landscapes or natural monuments.

Anyone who manages and conserves natural landscapes and natural monuments shall draft management and conservation plans for the natural landscapes and natural monuments and file the plans with the competent authority for recordation.

Article 83

Article 28 shall apply *mutatis mutandis* when a natural landscape or natural monument is likely to be destroyed or its value is likely to diminish as a result of improper management.

Article 84

Places undergoing the review procedure for designation as natural landscapes or natural monuments shall be deemed interim natural landscapes or natural monuments.

In the event of an emergency, the competent authority may announce a place deserving of the designation of a natural landscape or natural monument as interim natural landscape or natural monument, and notify its owner, user and manager of such announcement.

Article 20 shall apply *mutatis mutandis* to matters relating to the effectiveness of an interim natural landscape or natural monument designation, the review period, compensation and other required procedures.

Article 85

Natural monuments shall not be destroyed by picking, plucking, chopping, felling, excavating or any other means, and their ecological environments shall be conserved. Nevertheless, this Article shall not apply if any of the foregoing acts is necessary for indigenous peoples' traditional ceremonies or religious rites, or for research, display, or international exchange by research institutions after approval has been obtained from the competent authority.

Article 86

Any alteration of or damage to the natural status of a natural reserve is prohibited.

In order to conserve the natural status of a natural reserve, no one is allowed to enter the designated zone of the reserve without the permission of the competent authority, unless otherwise provided in other laws. The qualifications of applicants, admission terms, operational procedures and other compliance requirements shall be stipulated by the central competent authority.

Article 87

The competent authority shall be consulted before a regional plan or urban plan is established or amended for the locale where a natural landscape or natural monument is located.

No major construction project contemplated by any government agency may obstruct the preservation or conservation of any natural landscape or natural monument. Before the commencement of such a project, investigation shall be made to ascertain whether any site deserving of the designation of a natural landscape or natural monument is located at the site of the project. If any potential natural landscape or natural monument is discovered, the competent authority shall follow the review procedures under Article 81.

Article 88

Any discovery of a site deserving of the designation of a natural landscape or natural monument shall forthwith be reported to the competent authority.

If a site deserving of the designation of a natural landscape or natural monument is discovered in the course of a construction project or other land development activities, such construction or development work shall be immediately suspended and the discovery shall be reported to the competent authority.

Chapter 7
Intangible Cultural Heritage

Article 89

The municipal, county or city competent authorities shall periodically conduct general surveys of, or accept reports from individuals or organizations on, any items, contents and scopes of intangible cultural heritage deserving of preservation, and shall review, record and trace in accordance with the procedures stipulated by law.

The competent authorities may review the traced intangible cultural heritage under Paragraph 1 of this Article according to the procedures set forth in Article 91.

Article 90

The municipal, county or city competent authorities shall set up complete files on the investigation, collection, research, teaching, promotion, and revitalization of intangible cultural heritage.

Article 91

After applications for designation as traditional performing arts, traditional craftsmanship, oral traditions and expressions, folklore, or traditional knowledge or practices pass the review of the municipal, county or city competent authorities, the authorities shall register and announce the designations and shall file the same with the central competent authority for recordation.

A central competent authority may review the intangible cultural heritage registered in accordance with the preceding paragraph or in response to the reports by individuals or organizations, and then register and announce the same as significant traditional performing arts, traditional craftsmanship, oral traditions and expressions, folklore, or traditional knowledge or practices.

Where a piece of intangible cultural heritage is registered in accordance with the preceding two paragraphs, the competent authority shall accredit, number, and issue registration certificate to its preserver, and help the preserver preserve and conserve the heritage if necessary.

In the event that a piece of intangible cultural heritage is destroyed or its value diminishes, the competent authority may revoke its registration or reclassify the intangible cultural heritage, and announce such revocation or new classification. Where such revocation or reclassification is made by a municipal, county or city government, it shall be reported to the central competent authority for approval.

Article 92

The competent authorities shall draft plans for preservation of intangible cultural heritage, and shall closely document, teach about or take appropriate measures for preservation and conservation of intangible cultural heritage that is on the verge of disappearing.

Article 93

Where the preserver of a piece of intangible cultural heritage cannot implement the heritage preservation and conservation plan for the heritage in accordance with the preceding article because of death, alteration, dissolution or other special reasons, the competent authority may revoke the accreditation of the preserver. Where the revocation is made by a municipal, county or city government, it shall be reported to the central competent authority for recordation.

The central competent authority may issue certificates to renowned preservers of intangible cultural heritage, and grant them incentives for recordation, preservation, revitalization, practice, and promotion of such intangible cultural heritage.

The regulations for registration criteria of various types of intangible cultural heritage and accreditation of preservers, the terms for revision or revocation of registration, the review procedures, the rules for numbering preservers, issuance of certificates and assistance, and other compliance requirements shall be stipulated by the central competent authority.

Article 94

The competent authorities shall encourage citizens to record, set up files of, teach about, promote and revitalize intangible cultural heritage.

The competent authorities may grant subsidies for the activities under the preceding paragraph.

Chapter 8

Cultural Heritage Preservation Techniques and Preservers

Article 95

The competent authorities shall periodically conduct surveys of, or accept reports from individuals or organizations on any tangible cultural heritage preservation techniques and preservers, and shall review, record and trace in accordance with the procedures stipulated by law, and establish a basic database thereof.

The cultural heritage preservation techniques as referred to in the preceding paragraph mean traditional techniques indispensable to preservation and restoration of cultural heritage and deserving of protection. Cultural heritage preservers refer to people who possess preservation techniques, excel at preservation, and are exponent of preservation. The competent authorities shall number, issue certificates to, and grant incentives and subsidies to cultural heritage preservation skill preservers.

Article 96

The municipal, county or city competent authorities may select from traced cultural heritage preservation techniques those essential and needing protection, and review, register and announce the same as cultural heritage preservation techniques, and report them to the central competent authority for recordation.

The central competent authority may select from the traced or registered cultural heritage preservation techniques set forth in the preceding paragraph those needing urgent protection, and review, register and announce the same as significant cultural heritage preservation techniques.

Individuals possessing cultural heritage preservation techniques registered under the preceding two paragraphs shall be accredited as preservers.

If any cultural heritage preservation techniques no longer need protection, or its preserver dies, loses his/her capacity to do legal acts, or is replaced, the competent authority may revoke or revise the registration or accreditation and announce such revocation or revision. Where the revocation or revision is made by a municipal, county or city competent authority, it shall be reported to the central competent authority for recordation.

The regulations for registration criteria and accreditation, the rules and procedures for review, revocation and revision under the preceding four paragraphs, and other compliance requirements shall be stipulated by the central competent authority.

Article 97

The competent authorities shall conduct technical preservation of registered preservation techniques, help the preservers pass on their techniques, and apply such techniques in preserving and restoring cultural heritage.

The regulations governing the preservation, teaching and constructive use of the preservation skills under the preceding paragraph, the application of the preservers' techniques, training of human resources, and granting of aids shall be stipulated by the central competent authority.

Chapter 9

Rewards

Article 98

The competent authorities may grant incentives or subsidies for the following conduct:

Donating private monuments, historic buildings, commemorative buildings, archaeological sites or any land upon which they are erected, natural landscapes, or natural monuments to the government.

Donating private national treasures or significant antiquities to the government.

Discovering buildings under Article 33, potential archaeological sites under Article 57, ownerless articles deserving of the designation of antiquities under Article 76, or zones deserving of the designation of natural landscapes or natural monuments under paragraph 1 of Article 88, and immediately reporting the same to the competent authorities for handling.

Making achievements in conserving or teaching about cultural heritage.

Making significant contributions to promotion of cultural heritage preservation.

Voluntarily applying for designation of private antiquities, which then pass the review of the central competent authority and are designated national treasures or significant antiquities by the authorities in accordance with Article 68.

The regulations for granting incentives and subsidies under the preceding paragraph shall be stipulated by the Ministry of Culture or the COA separately.

Article 99

Private monuments, archaeological sites, and the land upon which they are erected shall be exempt from housing tax and land value tax.

The housing tax and land value tax imposed upon private historical buildings, groups of buildings, historic sites, cultural landscapes, and the land upon which they are erected may be reduced by up to 50 percent. The range, criteria, and procedures of such tax reduction shall be stipulated by the municipal, county or city competent authorities and be reported to the Ministry of Finance for recordation.

Article 100

Transfer for inheritance of the ownership of a private monument, historic building, commemorative building, or archaeological site and the land upon which it is erected shall be exempt from estate tax.

The preceding paragraph shall apply to inheritance of private monuments, historic buildings, commemorative buildings, or archaeological sites prior to the promulgation of this Act, and to inheritance occurring after the promulgation of this Act with the estate tax thereon not yet assessed or the assessment not yet final.

Article 101

Donated or sponsored funds for restoration, reuse, management or conservation of monuments, historic buildings, commemorative buildings, buildings within monument preservation zones, archaeological sites, groups of buildings, historic sites, cultural landscapes, or antiquities may be catalogued as itemized deductions or expenses in full in the tax return for the then current year in accordance with Item 2, Subparagraph 2, Paragraph 1 of Article 17, or Subparagraph 1 of Article 36 of the Income Tax Act, and there is no restriction on the deductible amounts of such donated or sponsored funds.

The donated and sponsored funds as referred to in the preceding paragraph shall be delivered to the competent authorities, the National Culture and Art Foundation, or the culture foundations of the municipal, county or city governments for use in restoration, reuse, management and conservation under the preceding paragraph in collaboration with the relevant agencies and institutions. The donated and sponsored funds shall not be used for any purpose other than those designated by the donors or sponsors.

Article 102

Where individuals, legal entities, groups or institutions rent public monuments, historic buildings, commemorative buildings, and buildings inside monument preservation zones, archaeological sites, groups of buildings, historic sites, or cultural landscapes and contribute funds to restore the same, the rental payable may be exempt in whole or in part. The amounts to be exempted shall be subject to periodical review of the competent authorities on the basis of the management and conservation done. The regulations governing such deduction shall be stipulated by the central competent authority.

Chapter 10

Penalties

Article 103

Anyone who commits any of the following offences shall be punished with imprisonment from six months up to five years, and a fine of NT\$500,000 to NT\$20,000,000 could be imposed:

1. Removing or demolishing a monument in violation of Article 36.
2. Destroying or damaging a monument, an interim historic monument, or its ancillary facilities in whole or in part.
3. Destroying or damaging an archaeological site or its relics or ruins in whole or in part.
4. Destroying, damaging or stealing national treasures, significant antiquities or general antiquities.
5. Shipping national treasures or significant antiquities out of the country in violation of Article 73, or failing to ship back the national treasures or significant antiquities within the time limits after they have been shipped overseas with approval.
6. Picking, plucking, chopping, felling, excavating, or destroying by any other means natural monuments or the surrounding ecological environments in violation of Article 85.
7. Altering or destroying the natural status of a natural reserve in violation of paragraph 1 of Article 86.

Attempts to commit any of the offences under the preceding paragraph shall be subject to penalty.

Article 104

Anyone who commits an offence under Paragraph 1 of the preceding Article shall restore the damaged portion to its original condition, or compensate for such damage if it is impossible or very difficult to restore.

The competent authority may restore a monument under the preceding on behalf of the person who did not perform the obligation to do so, and collect the restoration fees from that person.

Article 105

Persons violating Article 103 of this Act in their capacity as the representatives of legal entities, or the agents, employees or other staff members of legal entities or individual shall be subject to the penalty under Article 103. In addition, such legal entities and the individual shall be subject to the fine under the same article.

Article 106

Anyone who commits any of the following offences shall be liable to a fine of NT\$300,000 to NT\$2,000,000:

The owner, user or manager of a monument restores or reuses the monument in violation of Article 24 without following the plan approved by the competent authority.

The owner, user or manager of a monument fails to submit a plan for emergency restoration of the monument to the competent authority for approval within the time limit under Article 27, or fails to perform the restoration in accordance with the plan approved by the competent authority.

The owner, user or manager of a monument, natural landscape, or natural monument fails to make improvement within the time limit given by the competent authority demanding improvements under Article 28 or 83.

Construction projects or other land development activities are conducted in violation of Paragraph 1 of Article 34, Paragraph 2 of Article 57, Article 77, or Paragraph 2 of Article 88.

Excavating archaeological sites, catalogued archaeological sites or possible archaeological sites in violation of Article 51, 52 or 59.

Reproducing a state owned antiquity without the permission of the custodian agency (institution) in violation of Paragraph 1 of Article 71.

Destroying or damaging a historic building or commemorative building in whole or in part, or its ancillary facilities.

Anyone who violates Subparagraphs 1, 2, or 4 to 6 of the preceding paragraph and fails to rectify the violation within the time limit given by the competent authority or as demanded by the competent authority may be penalized consecutively until such rectification is fulfilled. In the event of an emergency, the competent authority may take necessary measures, and recover the suspends from the violator. With respect to violations of Subparagraph 4, the competent authority may order the construction or land development work to be suspended, and have utility companies cut off the supply of water, electricity or other energies. In the event of a violation of any subparagraph of Paragraph 1 with respect to a state owned historic monument, the competent authority may publicize the name of the management authority. The managing personnel shall be subjected to disciplinary punishment under administrative or judicial regulatory authority.

Article 104 shall apply mutatis mutandis to violations of Subparagraph 7, Paragraph 1 of Article 104.

Article 107

Anyone who commits any of the following offences shall be fined NT\$100,000 to NT\$1,000,000:

1. Transferring the ownership of a monument and the land of the monument, the land of an archaeological site, a national treasure or a significant antiquity without a prior notice to the competent authority in accordance with Article 32, 55 or 75.

2. Discovering a building under Paragraph 1 of Article 33, a possible archaeological site under Paragraph 1 of Article 57, or an ownerless article deserving of the designation of an antiquity under Article 76, without reporting to the competent authority.

Article 108

Anyone who violates one of the following clauses shall be fined NT\$30,000 to NT\$150,000:

1. Entering a natural reserve zone without the approval of the competent authority in violation of Paragraph 2 of Article 86.

2. Failing to file a report with the competent authority in accordance with Paragraph 1 of Article 88.

Article 109

Government employees who exploit their official power or opportunities or other methods afforded by their posts to violate Article 103 shall raise their penalties up to one half of the stipulated penalty.

Chapter 11

Supplementary Provisions

Article 110

If the municipal, county or city competent authority fails to comply with this Act, and such failure places the cultural heritage preservation at risk, the Executive Yuan or the central competent authority may order the municipal, county or city competent authority to comply within a time limit. If the municipal, county or city competent authority still fails to comply, then the Executive Yuan or the central competent authority may perform the obligations under this Act for the municipal, county or city competent authority. In the event of an emergency, the Executive Yuan or the central competent authority may forthwith perform such obligations for the municipal, county or city competent authority.

Article 111

Any announced monuments, historic buildings, settlements, historical sites, cultural landscapes, traditional arts, folklore and relevant artifacts, and natural landscapes that have been announced before the promulgation of this Act as amended on July 12, 2016, and should be designated as commemorative buildings, groups of buildings, archaeological sites, historic sites, traditional performing arts, traditional craftsmanship, oral traditions and expressions, folklore, traditional knowledge and practices, natural monuments, or matters involving indigenous peoples' cultural heritage under Article 13 of this Act shall be re-designated, reregistered and announced by the competent authorities within one year of the promulgation of the amendment to this Act.

Article 112

The enforcement rules of this Act shall be stipulated by the Ministry of Culture together with the COA.

Article 113

This Act shall take effect as of the date of promulgation.

Data Source : Ministry of Culture Laws and Regulations Retrieving System