

# 分期繳納 Installments

## 前言

行政執行應依公平合理之原則，兼顧公共利益與人民權益之維護，以適當之方法為之，不得逾達成執行目的之必要限度，行政執行法第三條定有明文。

一般義務人並不瞭解行政執行之程序，遇有依法執行，而因特殊事故無法繳交時，不知依法申請，僅能盲目抗拒或投訴民意代表，無所適從，甚至一錯再錯，誤滔法網，民眾對政府之誤會逐日加深，極需予以疏導，促進政府與人民之和諧。

法律規定，千頭萬緒，無法以簡短篇幅析述明確，本處以民眾最為關聯之分期申請及聲明異議、拘提管收、不動產拍賣相關規定，扼要說明，以供民眾參考而有所遵循。

若有未盡完足或疑惑不明白之處，可洽本處服務人員。

## Preface

Administrative enforcement shall in accordance with justice and equitable principles, look after both public interests and maintain people's rights and interests. Use appropriate approaches to execute, and shall not go beyond the necessary limitations to achieve enforcement objects, proclaimed in writing in the article three of the Administrative Enforcement Law.

General obligors do not understand the administrative enforcement procedures, while encounter with legal enforcement but could not make the payment due to specific events, they do not know to make a legal application, and could only resist blindly or complain to the representatives. Do not know what to follow, and even keep on making mistakes, wrongly against the laws, consequently, people misunderstanding the government day after day. These conditions need to be guided to facilitate the harmonious between the government and people.

The regulations of the law are very complicated, and it is impossible to make a brief but clear and definite description. The Branch takes the most concerned topics by the public to make a summary for people's reference and follow; those are the installments application, declaration of objection, arrest and custody, and relevant regulations of real estate auction.

If there is any incomplete or unknown, please contact with our attendants.

## 如何聲請分期繳納

聲請分期繳納得以言詞或書狀聲請，茲分述如下：

### 一、以言詞聲請

向執行處檢具依經濟狀況或因天災、事變致遭受重大財產損失無法一次完納之原因事實及證明文件，向承辦人員以言詞申請，由書記官製作筆錄以代書狀。

### 二、書狀聲請

- (一) 義務人以書狀向管轄行政執行處申請，將原因、事實、理由及相關證明文件附於聲請書狀提出於執行處，由執行處收狀後交承辦人員處理。
- (二) 聲請書狀，宜以司法狀紙繕寫，然未以司法狀紙繕寫之聲請書狀並不當然失其效力，惟陳述之事實須具體確定，所附證明文件需真正且與事實相符。

## How to Declare for Installments

Declare for installments could be made by utterances or document, now describe respectively as below:

### 一、Utterances declaration

Based on economic conditions or due to natural disaster or incidents and lead to great property lose, submit the causes, facts and certificates that the payment could not be made in one time to the enforcement branch. Use utterances to apply from the undertaker and the secretary make the memo to substitute the document.

### 二、Document declaration

- (一) The obligor applies from govern administrative enforcement branch by document, and attached the causes, facts, reasons and relevant certificates to the document and submit to the enforcement branch, then the enforcement branch dispatched to the undertaker for process.
- (二) The document declaration better to be written in judicial format, however, the document not written in judicial format does not necessarily lose its effect, only the facts statements must be concrete and confirmed, and the attached certificates shall be real and correspond with truth.

## 分期擔保

為期義務人依其聲請，按期繳納執行金額，應由義務人覓擔保人，並出具擔保書，以確保義務之履行。擔保書需由擔保人親自簽名、蓋章，不適用代理之規定。

## Installments Warranty

In order to assure that the obligor make the enforcement amounts by installments on time as its declaration, the obligor shall look for a warrantor and submit a deed of security to ensure the performance of obligations.

The deed of security shall be signed and sealed by the warrantor personally, and not apply to representative regulations.

## 受理申請單位

- (一) 以言詞申請者，向值班人員或承辦股申請。
- (二) 以書狀申請者，向執行處之收狀處遞狀或以掛號信件寄達，由執行處按承辦股別分文辦理。
- (三) 依行政執行法施行細則第二十七條規定，符合准分期繳納要件之義務人申請分期繳納者，必須徵得移案機關同意後，始得酌情核准義務人分期繳納。

## Application Receive Unit

- (一) Apply by utterances, please apply from the desk clerk or undertake section.
- (二) Apply by document, please submit the document to the document receive section of the enforcement branch or mail by registered letter, and dispatched by the enforcement branch based on the sections.
- (三) According to the regulations of article 27, practice detailed rules and regulations of the Administrative Enforcement Law, the obligor who apply for installments and conform to important conditions by installments, shall ask for case transfer institution's approval first and then take into consideration the circumstances and approve the obligor's installments.

### 行政執行事件核准分期繳納金額實施要點

- 一、為執行行政執行法施行細則第二十七條之規定，特訂定本要點。
- 二、義務人有下列情形之一者，法務部行政執行署所屬各地行政執行處（以下簡稱行政執行處）得依職權或依義務人之申請，於徵得移送機關同意後，酌情核准分期繳納執行金額：
  - (一) 義務人依其經濟狀況，無法一次完納公法上金錢給付義務者。
  - (二) 因天災、事變、致義務人遭受重大財產損失，無法一次完納公法上金錢給付義務者。
- 三、義務人申請分期繳納執行金額時，應釋明其理由。
- 四、行政執行事件核准分期繳納之期數，得分二至六十期。執行金額（含累計）在新臺幣（下同）一千萬元以上之行政執行事件，經核准分六十期繳納，仍無法完納者，得經核准繼續延長期數。前項所稱執行金額係指執行名義之本稅（或本費、罰鍰）、連同滯納金、利息及其他各項應附隨徵收之總額。  
本要點所稱之分期，每一期為一個月。必要時，每一期得短於一個月。

## Practice Essentials for the Approval of Installments Amounts by the Administrative Enforcement Events

- 一、These essentials are made specifically for the regulations of the article 27, practice detailed rules and regulations of the Administrative Enforcement Law.
- 二、In case the obligor has one of the following conditions, each Administrative Enforcement branch of The Administrative Enforcement Agency, Ministry of Justice (Administrative Enforcement branch), based on its authority or obligor's application and ask for the agreement form transfer institution, could take into consideration the circumstances and approve the obligor's installments:
  - (一) Based on its economic condition, the obligor could not complete the monetary obligations set forth in public law in one time.
  - (二) Due to natural disaster or incidents and lead to great property lose to the obligor, and could not complete the monetary obligations set forth in public law in one time.
- 三、The obligor shall explain its reasons when apply for installments of the enforcement amounts.
- 四、The approved installments payment amounts of administrative enforcement events shall be divided into 2 to 60 installments. The enforcement amount (including accumulation) of administrative enforcement events which is above NT Ten Million Dollars (same as the following) shall be paid in 60 installments after approval. Those who cannot complete the payment shall be permitted to extend the installments after approval. The aforementioned enforcement amount means the Regular Tax in the name of enforcement (or fees and fines), overdue fines, interests and other total amount which shall be collected together.  
The so-called installments of this essential indicate one installment per month. Each installment shall be shorter than a month if necessary.

## 法務部行政執行署高雄行政執行處

Kaohsiung Branch, Administrative Enforcement Agency  
Ministry of Justice



# 分期繳納