

Safe Standard® – Country Annex: Taiwan / 中華民國臺灣 (2025.1 Public Template)

Valid only for rentals occurring within Taiwan.

ENGLISH VERSION

1. National Legal Basis Relevant Taiwanese laws: • Civil Code – contracts, obligations, liability • Consumer Protection Act (CPA) • Electronic Signatures Act • E-Commerce regulations (Ministry of Digital Affairs) • Commodity Inspection & Product Safety — Bureau of Standards, Metrology and Inspection (BSMI) • Code of Civil Procedure Jurisdiction: court where the rental occurs unless both parties agree otherwise. Private rental agreements are fully valid under Taiwanese civil-law principles.
2. Tax and Reporting Rental income is taxable. VAT (Business Tax): • Standard rate: 5% Record keeping: minimum 5 years (National Taxation Bureau).
3. Liability and Insurance Liability requires: • negligence or fault • actual provable damage • causation Gross negligence or intentional harm cannot be excluded. Template limits: • USD 270 per rental • USD 900 for Mobility (Valid unless mandatory consumer law prohibits limitation.) Recommended insurance: • Public liability insurance • Equipment/business insurance
4. Consumer Rights & Withdrawal Consumer Protection Act applies. No EU-style 14-day withdrawal right for fixed-date rentals. Refund rules: • Before handover: per agreement • After handover: only if unsafe, defective, or unusable
5. Data Protection Applicable law: • Personal Data Protection Act (PDPA) Safe Standard® stores no personal data; Stripe processes all payments. Authority: National Development Council (NDC).
6. Enforcement & Cross-Border Cases Handled by the Taiwan District Courts or High Court depending on value. Foreign judgments require recognition under Taiwanese Private International Law. Arbitration allowed with written agreement.
7. Use of Templates in Taiwan Annex is internal reference only. Steps: 1. Rental Agreement (Country: Taiwan) 2. Focus Checklist at handover 3. Photo Rule — No notes = No damage = No photos 4. Damage Invoice if needed 5. Annex is NOT given to the renter.

中文版本

1. 國家法律依據 相關法律：• 民法（契約、義務、損害賠償）• 消費者保護法 • 電子簽章法 • 電子商務相關規範 • 商品檢驗與安全規範（BSMI） • 民事訴訟法
2. 稅務與紀錄 營業稅（VAT）：5% 文件保存：至少 5 年。
3. 責任與保險 需有：疏失、實際損害、因果關係。 限額：• 270 USD（每次租賃） • 900 USD（Mobility）
4. 消費者權益 無 14 天冷靜期（固定日期之服務不適用）。
5. 資料保護 依個資法（PDPA）。
6. 執行 外國判決需經法院承認。
7. 在臺灣的使用方式 此附件僅供出租人內部參考，不提供給承租人。