

Content

Title : Regulations Governing Real Estate Investment by Insurance Enterprises [Ch](#)

Date : 2025.01.07

Legislative : Amended on January 7, 2025, by Order No.Jin-Guan-Bao-Cai-Zi- 11304950491 of the Financial Supervisory Commission.

Content : Article2

The terms used in these Regulations are defined as follows:

1. "Occupancy rate" shall mean the rent-out area of real estate divided by the area of real estate held.
2. "Annualized rate of return" shall mean annual income derived from the real estate divided by its book value.
3. The benchmark interest rate refers to the average interest rate of the two-year small postal time deposit floating rate announced by Chunghwa Post Co., Ltd. on January 1st each year over the past five years.
4. "Date of acquisition" shall mean the registration date of ownership transfer or superficies.

Data Source : Financial Supervisory Commission Laws and Regulations Retrieving System