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#### VIII

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<b>No. 693</b>
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<b>No. 694</b>
Are the provisions of the Income Tax Act that allow only taxpayers

who support relatives or family members under twenty years of age or over sixty years of age to claim an exemption when calculating tax unconstitutional ?

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Given the dual system of litigation adopted by the Constitution, it is asked if disputes over the denial of a lease granted according to the Operational Guidelines for the Restoration of over-cultivated, stateowned Woodland, are to be resolved by administrative litigation or not.

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- 1. Is the Income Tax Act provision constitutional in requiring a taxpayer and his/her spouse to file a joint tax return for their aggregate non-salary income ?
- 2. Is the Directive issued by the Ministry of Finance in 1987 constitutional in requiring the share of tax liability that a party of a separated couple must bear to be apportioned based on the ratio of the party's income to the couple's aggregate income ?

Is it unconstitutional the Commodity Tax Act provides that in a situation of consign process contract the consigned manufacturer be the taxpayer; and where all machine-made cool drinks be subject to commodity tax ?

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- 1. Is it unconstitutional that the Commodity Tax Act provides that a color television set shall be subject to commodity tax ?
- 2. Is it unconstitutional that Ministry of Finance Ordinance provides that if a display and a tuner are not removed together from the manufacturer's premises at the same time, the items shall not be deemed a taxable "color television set" and therefore are not subject to commodity tax ?

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Is a regulation unconstitutional which punishes a vehicle driver who

refused to take the sobriety test by suspending his driver's license, prohibiting him from taking the driver's license test within a period of three years, and suspending all classes of vehicle licenses ?

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teaching again in his/her lifetime and ends his/her employment if he/she is currently employed as a teacher. Is such a provision unconstitutional1?

<b>10. 703</b>
As prescribed by an administrative regulation, hospitals that are af-
filiated with public interest groups are not allowed to take deprecia-
tion deductions if capital expenditures have been previously taken for
the full amount for the purpose of qualifying for tax exemption. Does
this administrative regulation violate the Constitution ?
<b>10. 704</b>

Is it unconstitutional that the post of a military judge who has not yet reached the maximum number of years (or age) for military service should be ruled by the Procedure for Approval of Voluntarily Remaining in Camp and the Regulations for Exemption from Drafting upon Completion of Military Service ?

No.	705
	Is the order requiring that the amount to be deducted for the donation of land in tax declarations be assessed on the basis of the standards prescribed by the Ministry of Finance unconstitutional ?
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No.	707485
	Is the Formulation of Compensation for Teachers of Public High School and Lower Levels without Reference either to Welfare Laws or to Authorized Orders considered Unconstitutional ?
No.	<b>708</b>
	<ol> <li>Is it constitutional to not provide prompt judicial relief to a foreign national who is facing deportation and is being temporarily de- tained by the National Immigration Agency ?</li> <li>Is it constitutional to not have a court review an extension of a for- eign national's temporary detention ?</li> </ol>
No.	709
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No.	710549
	<ol> <li>Is it constitutional that the Act Governing Relations between Peoples from the Taiwan Area and the Mainland Area provides no defense opportunity to a person from the Mainland Area prior to his mandatory deportation ?</li> <li>Is it constitutional that the Act Governing Relations between Peoples from the Taiwan Area and the Mainland Area does not specify the grounds and duration for temporary detention ?</li> </ol>

3. Is it constitutional that the grounds for detention prescribed in the Rules Governing Enforced Deportation of People from Mainland China, Hong Kong, and Macau have not been explicitly authorized by law ?

No.	711580
	Is Article 11 of the Pharmacists Act, which provides that a pharmacist
	may only practice at one single location, unconstitutional? Is the
	competent authority's interpretation, which requires that a pharmacist
	who is also qualified as a nurse should practice at the same location,
	also unconstitutional?

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Is Article 48 of the Soil and Underground Water Pollution Control Act which holds a polluter liable for pollution produced prior to the entry into force of the law and which has continued thereafter unconstitutional ?

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Is it unconstitutional to prohibit people with a record of conviction from registering for the reserve military or reserve noncommissioned officer examination as stipulated by the Ministry of National Defense in the recruitment and admission guidelines ?

#### XIV

business with the offices which they are working in or supervising and punishes those who violate the prohibition with an administrative fine equal to the amount of the transaction or up to three times the amount of the transaction. Are these two rules unconstitutional ?

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