

Regulations Governing Collection of Soil and Groundwater Pollution Remediation Fees

Promulgated by Environmental Protection Administration order on November 1, 2001

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Revisions to Articles 2, 3, 9-11, 13, and 14, Tables 1, 2, and 3 promulgated by Environmental Protection Administration order on December 30, 2005

Article 1

These Regulations are determined pursuant to Article 22, Paragraph 3 of the Soil and Groundwater Pollution Remediation Act (herein referred to as this Act).

Article 2

Terms used in these Regulations are defined as follows:

- I. "Fee payers" means the chemical substance manufacturers and importers designated and officially announced by the central competent authority as subject to soil and groundwater pollution remediation fees.
- II. "Direct manufacture raw materials" means raw materials that can be used directly to manufacture chemical substances that have been designated and officially announced by the central competent authority as subject to soil and groundwater pollution remediation fees.
- III. "Exemption ratio" means the percentage ratio between the soil and groundwater pollution remediation fees already paid on direct manufacture raw materials and the soil and groundwater pollution remediation fees assessed on chemical substances that are subject to soil and groundwater pollution remediation fees.
- IV. "New investment" means newly-added pollution control equipment or facilities, renovation of old pollution control equipment or facilities, and extra pollution control functions added to process equipment; does not include the removal of old equipment or facilities when renovating existing preventive equipment or facilities.

Article 3

The central competent authority, after consultation with the relevant agencies, shall determine, according to Table 1, the types of chemical substances subject to soil and groundwater pollution remediation fees (herein referred to as remediation fees) and their fee rates pursuant to Article 22, Paragraph 1 of this Act.

Those chemical substances listed in the attached table in the foregoing paragraph uniformly include their isomers; the fee payer shall report using the chemical names listed in the attached table.

Article 4

Fee payers shall, on their own initiative, pay remediation fees for the previous quarter before the end of each January, April, July and October into a collections account at a financial institution designated by the central competent authority, and shall fill out and submit a report to the central competent authority in the format designated by the latter; the report shall include a completed soil and groundwater pollution remediation fee report, proof of fee payment, and either statistical reports of chemical substance production volume or chemical substance import declaration forms.

If the central competent authority determines through the review of the report in the foregoing paragraph that insufficient fees have been paid, the fee payer shall make up the difference in the next quarter's payment; if the fee payer has overpaid, the extra portion shall be counted towards subsequent payments.

Article 5

The amount of quarterly remediation fees due from a fee payer is the grand total of remediation fees for individual chemical substances during the quarter at issue as specified in Paragraph 2.

The amount of remediation fees for individual chemical substances for the quarter (NT\$) = *chemical substance production volume or import volume (tons) × fee rate (NT\$/ton) × (1 - exemption ratio)*.

Figures resulting from the chemical substance production volume or import volume calculations in the foregoing paragraph shall be rounded to the third decimal place. Import calculations shall be based on import volumes of individual chemical substances on import declaration forms; domestic manufacturers shall calculate the grand total of the volume of all individual chemical substances produced during the quarter at issue.

The remediation fees assessed on the individual chemical substances in Paragraph 2 shall be rounded to whole numbers.

Article 6

When applying to the central competent authority for approval of exemption ratios, the fee payer may submit an explanation of direct manufacture raw materials and manufacturing process for chemical substances subject to remediation fees, and include a detailed list of remediation fees already paid on direct manufacture raw materials as a percentage of cost.

The exemption ratios in the foregoing paragraph are calculated as follows.

I. For individual products made from direct manufacture raw materials:

The exemption ratio = $\frac{\sum[\text{the molecular weight of direct manufacture raw material} \times \text{the chemical reaction equation coefficient} \times \text{the direct manufacture raw material remediation fee rate (NT\$/kiloton)}]}{(\text{product molecular weight} \times \text{chemical reaction equation coefficient} \times \text{product remediation fee rate (NT\$/ton)})} \times 100\%$.

II. For multiple products made from direct manufacture raw materials:

The exemption ratio = $\frac{\sum[\text{the molecular weight of direct manufacture raw material} \times \text{the chemical reaction equation coefficient} \times \text{the direct manufacture raw material remediation fee rate (NT\$/ton)}]}{(\text{individual product remediation fee rate (NT\$/ton)} \times \sum(\text{product molecular weight} \times \text{chemical reaction equation coefficient}))} \times 100\%$.

III. The exemption ratio for processes that cannot be represented as chemical reaction equations = $\frac{\sum[\text{weight of direct manufacture raw material} \times \text{direct manufacture raw material remediation fee rate (NT\$/ton)}]}{[\text{product weight} \times \text{product remediation fee rate (NT\$/ton)}]} \times 100\%$

If the exemption ratio in the foregoing paragraph is greater than 100% when rounded to the second decimal place, it shall be taken to be 100%; molecular weight shall be rounded to the first decimal place.

Article 7

If a fee payer has applied for an exemption ratio pursuant to the foregoing article, but the central competent authority has not yet approved the exemption ratio, the fee payer shall calculate and pay remediation fees pursuant to Article 4, Paragraph 1, and may not, on its own initiative, calculate an exemption ratio and deduct the amount from payment.

After the central competent authority has approved an exemption ratio, the exemption ratio may be used for as long as the production process and remediation fee rate remain unchanged.

A fee payer that may use an approved exemption ratio to reduce remediation fees shall submit proof that remediation fees have been paid for direct manufacture raw materials. Those that have purchased direct manufacture raw materials from a manufacturer that has already paid remediation fees shall submit proof of purchase of raw materials.

Article 8

A fee payer that terminates business, suspends business or suspends the manufacture or import of chemical substances designated and officially announced by the central competent authority, shall, on its own initiative, submit information on settlement of remediation fees within thirty days of the day of the event to the central competent authority, and apply to the central competent authority to suspend collection of remediation fees. If the central competent authority review determines that the settlement of fees are insufficient, the fee payer shall make up the difference within a limited time period; if the fee payer has overpaid, the overpaid portion shall be refunded.

Article 9

When chemical substances for which remediation fees have already been paid are exported, the fee payer may submit, before the end of January, April, July, or October of each year, export declaration forms and remediation fee payment receipts for the actual amounts of those chemical substances exported during the current quarter, and apply to the central competent authority for a refund of 95% of the paid remediation fees; the refund may be counted towards a portion of subsequent remediation fee payments. Refund applications shall be submitted before the end of the two quarters following export.

When an exemption ratio can be used to reduce remediation fees for the exported chemical substances in the foregoing paragraph, remediation fees paid for direct manufacture raw materials may be combined with other paid remediation fees in calculating the amount of the export refund.

If the direct manufacture raw materials in the foregoing paragraph were purchased from a manufacturer that had already paid remediation fees, the exporter shall submit proof of the remediation fee transfer. If the exporter cannot submit proof of transfer, the export refund shall be calculated according to the actual amount of remediation fees paid by the exporter.

Article 10

A fee payer that has purchased environmental damage liability insurance or other insurance of its equivalent may apply for a refund of a portion of remediation fees actually paid taking fiscal year as the unit of calculation.

To receive the refund in the foregoing paragraph, the fee payer shall submit, between June 1 and July 30 of each year, insurance contracts recording the purchase of environmental damage liability insurance or other insurance with equivalent insured amount and insurance premium payment receipts for the previous year in an application to the central competent authority. If, in the two foregoing paragraphs, incomplete information makes it impossible to determine whether the applicant complies with refund regulations, the central competent authority may request the fee payer to make up application information within 20 days after receiving notification; application information may be made up no more than twice. The applications of those that fail to make up incomplete information by the deadline shall be rejected. If the application is approved, the fee payer may receive a refund of up to a maximum of 5% of remediation fees actually paid during the previous year; the refund may be counted towards a portion of subsequent remediation fee payments.

Article 11

A fee payer that makes a new investment in equipment or project expenses that directly benefits the prevention of soil and groundwater pollution may apply for a refund of a portion of remediation fees actually paid taking accounting year as the unit of calculation.

To receive the refund in the foregoing paragraph, the fee payer shall submit, between June 1 and July 31 of each year, an explanation of the content of relevant investments and verification documents for expenditures during the previous year in an application to the central competent authority. If the application is approved, the fee payer may receive a refund of up to a maximum of 20% of remediation fees actually paid during the previous year; the refund may be counted towards a portion of subsequent remediation fee payments.

Equipment or facility items in Paragraph 1 meeting the new investment requirement to directly

benefit the prevention of soil and groundwater pollution are shown in Table 2.

The investment content in Paragraph 2 shall explain at least the purpose of the equipment or facility, the construction or purchase contract, the facility design drawings or equipment specifications, the project or equipment acceptance inspection record, and photographs taken before and after the completion of work. Expenditure verification documents shall consist of the invoice or receipt; the expenditure date shall be the date the amount was disbursed. If incomplete submitted information makes it impossible to determine whether the applicant complies with refund regulations, the central competent authority may request the fee payer to make up application information within 20 days after receiving notification; application information may be made up no more than twice. The applications of those that fail to make up incomplete information by the deadline shall be rejected.

Article 12

A fee payer is exempt from payment of remediation fees when one of the following circumstances applies.

- I. After importing designated and officially announced chemical substances, the fee payer promptly exports them out of the country without processing, and does not perform customs clearance procedures.
- II. A fee payer imports designated and officially announced chemical substances for use as advertising goods or samples.
- III. A fee payer is assessed remediation fees of less than NT\$100 for the quarter at issue.
- IV. Other circumstances designated and officially announced by the central competent authority apply.

Article 13

A fee payer that fails to pay fees and report in accordance with the calculation methods given in these Regulations by the deadline shall be subject to an interest penalty pursuant to Article 33 of this Act; interest shall be assessed from the day after the final day of the payment period until the day of payment.

The interest amount in the foregoing paragraph shall be calculated based on the difference between the amount of remediation fees owed for that quarter and the amount of fees actually paid, and shall be rounded to the nearest whole number. The fee payer is exempt from payment if the total amount of interest assessed on one occasion is less than NT\$10.

Article 14

The central competent authority may, when necessary, conduct on-site inspections concerning the content of reports or applications pursuant to these Regulations.

When performing relevant reporting review, approval, on-site inspections, and notification work, the central competent authority may, depending on its needs, commission a dedicated organization to perform said work pursuant to Articles 4 through 12.

Article 15

These Regulations shall take effect on the date of promulgation.

Table 1: Types of Chemical Substances Subject to Soil and Groundwater Pollution Remediation Fees and Respective Fee Rates

No.	Fee category	Chemical substance subject to fees (in Chinese)	English name of chemical substance	Fee rate (NT\$/ton)
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01-001	Organic petroleum	原油	Crude oil	22
01-002		汽油	Gasoline	22
01-003		柴油	Diesel oil	22
01-004		燃料油	Fuel oil	12
01-005		潤滑油／脂／膏 (用途類別及產品 名稱如附表)	Lubricants	12
01-006		石蠟	Paraffin wax	12
01-007		有機溶劑	Organic solvents	12
01-008		乙烯	Ethylene	12
01-009		丙烯	Propylene (Propene)	12
01-010		丁二烯	Butadiene	12
01-011		苯乙烯	Styrene	18
01-012		苯	Benzene (Benzol)	31
01-013		甲苯	Toluene	36
01-014		丙基甲苯	Propyl toluene	16
01-015		二甲苯	Xylenes	24
01-016		三甲苯	Tri-methyl benzene	12
01-017		乙苯	Ethyl benzene	30
01-018		丙苯	Propyl benzene	12
01-019		丁苯	Butyl benzene	12
01-020		第三丁基苯	Tetra-butyl benzene	13
01-021		丁烷	Butane	12
01-022		正烷屬烴(含碳數 為5-16)	Paraffin	12
01-023		環丙烷	Cyclo-propane	12
01-024		丙酮	Acetone	13
01-025		己酮	Hexanone	12
01-026		甲基異丁基酮	Methyl isobutyl ketone	12
01-027		丁酮	Butanone (Methyl ethyl ketone)	12
01-028		乙二醇	Ethylene glycol	12
01-029		丁醇	Butanol	12
01-030		酚	Phenol	18
01-031		甲酚	Cresol	12
01-032		二甲酚	Xylenol	19
01-033		乙醛	Acetaldehyde (Ethanal)	12
01-034		丙烯醛	Acrolein	20
01-035		丙烯醯胺	Acrylamide	12

01-036	derivatives	甲基第三丁基醚	Methyl tri-butyl ether	14	
01-037		甲醛	Formaldehyde	19	
01-038		含苯、甲苯、乙苯或二甲苯等兩種以上之混合芳香烴	Mixture of benzene, toluene, ethyl benzene or xylene	12	
01-039		丙烯腈	Acrylonitrile	12	
01-040		丙烯酸	Acrylic acid	12	
01-041		甲基丙烯酸甲酯	Methyl methacrylate	12	
01-042		鄰苯二甲酸二甲酯	Di-methyl phthalate	12	
01-043		鄰苯二甲酸二乙酯	Di-ethyl phthalate	12	
01-044		鄰苯二甲酸二辛酯	Di- <i>n</i> -octyl phthalate	13	
01-045		鄰苯二甲酸二丁酯	Di-butyl phthalate	12	
01-046		鄰苯二甲酸丁酯苯甲酯	Butyl benzyl phthalate	20	
01-047		鄰苯二甲酸二(2-乙基己基)酯	Di-(2-ethylhexyl) phthalate	19	
01-048		醋酸乙酯	Ethyl acetate	12	
01-049		醋酸丁酯	Butyl acetate	12	
01-050		丙烯酸酯及其同系物	Acrylate (acrylic ester)	12	
01-051		1,4-二氧陸圓	1,4-Di-oxane	12	
02-001		Chlorinated	二氯乙烷	Di-chloro ethane	26
02-002			氯乙烯	Vinyl chloride	42
02-003			氯甲烷	Chloromethane	66
02-004			二氯甲烷	Methylene chloride (dichloromethane)	37
02-005	二氯溴甲烷		Di-chlorobromo methane	37	
02-006	二氯溴乙烷		Di-chlorobromo ethane	47	
02-007	氯仿(三氯甲烷)		Chloroform	58	
02-008	氯乙烷		Chloro ethane (ethyl chloride)	58	
02-009	四氯乙烷		Tetrachloroethane	55	
02-010	六氯乙烷		Hexachloroethane	50	
02-011	二氯丙烷		Dichloropropane (propylene dichloride)	13	
02-012	環氧氯丙烷		Epichlorohydrin	37	
02-013	1,2,3-三氯丙烷		1,2,3-Trichloropropane	15	
02-014	氯苯		Chlorobenzene	50	
02-015	氯甲苯		Chlorotoluene	18	
02-016	二氯苯		Dichlorobenzene	53	

02-017	hydrocarbons	三氯苯	Trichlorobenzene	48	
02-018		四氯苯	Tetrachlorobenzene	16	
02-019		五氯苯	Pentachlorobenzene	61	
02-020		二氯乙烯	Dichloroethylene	37	
02-021		三氯乙烯	Trichloroethylene	70	
02-022		四氯乙烯	Tetrachloroethylene	60	
02-023		順二氯丙烯	Cis-dichloropropene	17	
02-024		六氯丁二烯	Hexachlorobutadiene	91	
02-025		六氯-1,3-丁二烯	Hexa-chloro-1,3-butadiene	37	
02-026		氯萘	Chloro naphthalene	20	
02-027		二氯聯苯胺	Dichlorobenzidine	15	
02-028		氯苯胺	Chloroaniline	37	
02-029		二氯乙醚	dichloroethyl ether (chlorex)	65	
02-030		二氯酚	Dichlorophenol	24	
02-031		三氯酚	Trichlorophenol	53	
02-032		四氯酚	Tetrachlorophenol	54	
02-033		六氯酚	Hexachlorophene	42	
03-001		Non-petroleum organic compounds	甲基溴	Methyl bromide (Bromomethane)	17
03-002			溴仿	Bromoform (tribromomethane)	28
03-003			菲	Phenanthrene	26
03-004	乙腈		Acetonitrile	18	
03-005	乙醯苯		Acetophenone (methylphenyl ketone)	17	
03-006	硝基苯		Nitrobenzene	17	
03-007	1,3,5-三硝基苯		1,3,5-Trinitrobenzene	40	
03-008	苯胺		Aniline	17	
03-009	1,2-二苯聯胺		1,2-Diphenylhydrazine	35	
03-010	亞硝基二丙胺		<i>N</i> -Nitrosodi- <i>N</i> -Propylamine	40	
03-011	<i>N</i> -亞硝基二甲胺		<i>N</i> -Nitrosodimethylamine	18	
03-012	2,4-二硝基酚		2,4-Di-nitrophenol	42	
03-013	4,6-二硝基-鄰-甲 酚		4,6-Di-nitro- <i>o</i> -cresol	41	
03-014	萘		Naphthalene	37	
03-015	甲萘		Methylnaphthalene	18	
03-016	聯吡啶		Bipyridyl	18	
03-017	甲基膽恩 (C ₂₁ H ₁₆)		Methylcholanthrene	18	
04-001	Agricultural	安殺番	Endosulfan	78	

04-002	Chemicals	苯甲氯	Benzyl chloride	42
05-001	Heavy metals and heavy metal compounds	汞	Mercury	78
05-002		鉛	Lead	84
05-003		砷	Arsenic	76
05-004		鎘	Cadmium	72
05-005		氯化汞	Mercuric chloride	31
05-006		重鉻酸汞	Mercuric dichromate	105
05-007		鉻酸鉛	Lead chromate	105
05-008		鉻酸氧鉛	Lead chromate oxide	105
05-009		氧化鎘	Cadmium oxide	105
05-010		硝酸鎘	Cadmium nitrate	105
05-011		硫酸鎘	Cadmium sulfate	105
05-012		碳酸鎘	Cadmium carbonate	105
05-013		鉻酸銅	Cupric chromate	105
05-014		重鉻酸銅	Cupric dichromate	105
05-015		鉻酸鋅	Zinc chromate	105
05-016		重鉻酸鋅	Zinc dichromate	105
05-017		三氧化鉻（鉻酸）	Chromium (VI) trioxide / Chromic acid	37
05-018		氨基磺酸鎳	Nickel sulfamate	94
05-019		氯化鎳	Nickel chloride	94
05-020		硫酸鎳	Nickel sulfate	105
06-001	Other	氰化鈉	Sodium cyanide	94
06-002		氰化鉀	Potassium cyanide	94

Appendix: Uses and Product Names of Petroleum-Related Organic Lubricating Oils/Greases/Pastes Subject to Soil and Groundwater Pollution Remediation Fees

Uses	Product name
I . Vehicular use	Engine oil, brake fluid, transmission fluid, gear oil, motor oil
II . Marine transportation use	Internal-combustion engine oil, ballast tank protective oil
III . Industrial use	Steam turbine oil, hydraulic oil, gear oil, bearing oil, compressor oil, metal processing oil, transformer oil, rust prevention oil, rubber processing oil, refrigerator oil, plastic processing oil, leather processing oil, cutting oil
IV . Other lubricating oils	Carrier oil, lubricating oil additives, lubricating grease, lubricating pastes, paraffin oil

Note: the above product names are provided as examples, and include solids such as greases and pastes.

Table 2: New Investment Equipment and Facility Items Benefiting the Prevention of Soil and Groundwater Pollution

Facility items	Subitems
I . Storage tank area and gas station leak prevention	<ol style="list-style-type: none"> 1. Relevant materials and construction costs for use of plastic paints and coatings on storage tanks and in tank areas, paving with anti-leak materials, and cathodic corrosion protection for the purpose of preventing leaks. 2. Pollution interception facilities 3. Oil dikes
II . Storage area ground isolation facilities	<ol style="list-style-type: none"> 1. Pollution interception facilities and oil/water separation facilities 2. Ditch gates and screens
III . Wastewater and waste liquid treatment facilities	<ol style="list-style-type: none"> 1. Transport pipeline leak prevention facilities (such as: installation of RC protective troughs and overflow prevention dikes along pipe trenches). 2. Treatment facility leak prevention equipment (such as: internal coatings, special ground covering materials, etc.)
IV . Storage facilities for waste, sludge, wastewater, and waste liquid	<ol style="list-style-type: none"> 1. Wastewater tank leak prevention equipment (such as: internal coatings, special ground covering materials, etc.) 2. Pollution interception facilities
V . Prevention of fugitive emission of metal dusts	Dust collection systems
VI . Other	Facilities meeting the requirements of Article 11 of the Fee Collection Regulations apart from those listed among the subitems of the foregoing five items

Facility items	Subitems
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