

# Measures for Collection of Air Pollution Control Fees

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Environmental Protection Administration of the Republic of China on Taiwan

English Translation<sup>1</sup>

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## Article 1

These Measures are promulgated in accordance with Section 2 of Article 10 of the Air Pollution Control Act.

## Article 2

The Responsible Agencies at various government levels shall collect air pollution control fees from public and private premises containing stationary sources (hereinafter "stationary sources") designated by the Responsible Agency at the central

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<sup>1</sup> Translators' note: This translation is for information purposes only and does not represent the binding law of the Republic of China. The binding law appears only in the national language -- Chinese. Therefore, for purposes other than acquiring information, reference must be made to the original Chinese version of these Measures.

In translating these Measures, the translators did not depart from the original Chinese text. Accordingly, ambiguities present in the translation are also present in the original.

In the Chinese version of these Measures, each paragraph is referred to as a "section" (*hsiang*). Bracketed text indicates translator additions for the purpose of increasing clarity.

government level<sup>2</sup> and mobile sources.

### **Article 3**

The air pollution control fees for stationary sources shall be collected according to the following:

1. Fees shall be charged based upon the source's consumption of fuel and consumption of chemical substances regulated under the Montreal Protocol; and
2. Fees shall be charged based on the type and amount of air pollutants emitted by each source; if the stationary source is a construction activity, the fees shall be based on the type of construction activity.

The effective date of Items 1 and 2 of the preceding Section shall be publicly announced by the Responsible Agency at the central government level.

### **Article 4**

The air pollution control fees for mobile sources shall be collected in accordance with the amount of fuel consumed or (total amount of) emissions and concentrations (densities) of air pollutants emitted by each automobile.

### **Article 5**

Rates for air pollution control fees collected in accordance with Item 1, Section 1 of Article 3 and Article 4 of these Measures shall be promulgated by the Responsible Agency at the central government level, after consultation with relevant agencies, in accordance with the characteristics and production processes of fuels, the effectiveness of air pollution control facilities, or the ozone depleting potentials (ODPs) of the chemical substances regulated under the Montreal Protocol.

Rates for air pollution control fees collected in accordance with Item 2, Section 1 of Article 3 shall be promulgated by the Responsible Agency at the central

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<sup>2</sup> Translators' note: Otherwise known as the Environmental Protection Administration of the Republic of China on Taiwan, or "TEPA."

government level, after consultation with relevant agencies, in accordance with the type of air pollutants or construction activities.

One (1) year after the fee rates mentioned in the preceding Section become effective, the rates shall be reviewed [for revision] by the Responsible Agency at the local government levels, taking into account the local environmental quality, for the purpose of proposing a fee adjustment amounting to no more than an increase or decrease of twenty (20) percent that will be submitted to the Responsible Agency at the central government level for reference.

**Article 6**

The Responsible Agencies at various government levels shall adjust air pollution control fee rates, taking into account changes in air quality and the necessity of air pollution control, and announce [adjusted fee rates] in accordance with the procedures prescribed in the preceding Article.

**Article 7**

The air pollution control fees prescribed in Item 1, Section 1 of Article 3 and Article 4 shall be collected as follows:

1. From users of fuels or chemical substances based on the consumption thereof; and
2. From manufacturers or importers of fuels or chemical substances based on the amount thereof [manufactured or imported] for sale.

The air pollution control fees prescribed in Item 2, Section 1 of Article 3 shall be collected from the owners of the sources; where the owners are not the users or managers of the sources, the fees shall be collected from the actual users. If the source is a construction activity, the fees shall be collected from the contractor.

The contractor mentioned in the preceding Section means a government agency procures construction services using a government budget, or a private contractor or manager who invests in public-sector or other construction activities.

### **Article 8**

The air pollution control fees prescribed in Item 1, Section 1 of Article 3 and Article 4 shall be collected by the Responsible Agency at the central government level.

By the fifteenth (15th) of each month, manufacturers and importers shall pay air pollution control fees, prescribed in Section 1 of Article 7, for the previous month into special accounts at designated financial institutions and submit a written report in the prescribed format to the Responsible Agency at the central government level.

### **Article 9**

The air pollution control fees prescribed in Item 2, Section 1 of Article 3 shall be collected by the Responsible Agency at the local government level where the stationary source is located.

In accordance with Section 2 of Article 3, the Responsible Agency mentioned in the preceding Section shall, within six (6) months after public announcement by the Responsible Agency at the central government level, calculate air pollution control fees for each stationary source based upon the type and amount of air pollutants emitted and the last year's operation record; one quarter of the total fees due shall be collected by the fifteenth (15th) of January, April, July and October (of each year). Where a construction activity is concerned, the air pollution control fees shall be collected in accordance with Section 4 of this Article.

Where a stationary source emits two (2) or more air pollutants which are subject to air pollution control fees, the fees due shall be calculated and collected in accordance with the respective emissions of each air pollutant.

When a stationary source is a construction activity, the air pollution control fees due shall be calculated based upon the fee rates and the information provided in the construction plans; one half of the fees thus calculated shall be paid upon commencement of construction and the other half shall be paid upon application for a use permit<sup>3</sup> or upon inspection certifying the proper completion of the construction activities; if the fees due exceeds a certain amount, then the fees may be collected in installments; if the amount due falls below a certain amount or the construction

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<sup>3</sup> Translators' note: "Use permits" are required upon completion of the construction projects.

activity at issue is not required to apply for a use permit or certify proper completion of the construction activity, then the total amount due shall be paid upon commencement of the construction activity.

The certain amount mentioned in the preceding Section shall be publicly announced by the Responsible Agency at the central government level.

**Article 10**

To apply for adjustments of air pollution control fees due, stationary sources subject to the air pollution control fees prescribed in the preceding Article shall submit evidentiary documents and operations records indicating the actual emissions for the preceding quarter by the fifteenth (15th) of each January, April, July and October to the Responsible Agency at the local government level. If, [after calculation], the amount of air pollution control fees paid is deemed insufficient, the difference shall be paid [by the stationary source]; if, [after calculation], the amount of air pollution control fees paid exceeds the amount actually due, the overpaid amount will be credited as future payments.

When a stationary source is a construction activity and [the air pollution control fees actually paid by the source are different from the amount of fees due] because of changes to the construction type, area, or schedule, [the contractor] shall apply for an adjustment of the amount of fees due upon the completion of the construction activity by submitting relevant documents to the Responsible Agency at the local government level. If, [after calculation], the amount of air pollution control fees paid is deemed insufficient, the difference shall be paid [by the contractor]; if, [after calculation], the amount of air pollution control fees paid exceeds the amount actually due, the overpaid amount will be returned to the contractor.

**Article 11**

The public and private premises, subject to the air pollution control fees for stationary sources prescribed in Article 9, may apply to the Responsible Agency at the local government level for suspension of collection of air pollution control fees and return overpaid fees when pollutant emissions have ceased as the result of suspension of operations, suspension of work, termination of business, or winding up of business.

The application mentioned in the preceding section shall be filed within ninety

(90) days of the suspension of operations, suspension of work, termination of business or winding up of business.

**Article 12**

Stationary sources with production processes pollution control facilities that may effectively reduce or remove air pollutant emissions more effectively than [as required under] emissions standards and contractors that adopt construction techniques or facilities that effectively reduce or remove air pollutant emissions more effectively than [as required under] emissions standards may apply to the Responsible Agencies for a reduction of air pollution control fees or other financial rewards. The reduction and reward measures shall be promulgated by the Responsible Agency at the central government level.

**Article 13**

The air pollution control fees collected pursuant to Item 1, Section 1 of Article 3 of the Act shall be appropriated by the Responsible Agency at the central government level and distributed to the Responsible Agencies at local government levels in accordance with the air [quality] conditions of each locality; air pollution control fees collected pursuant to Item 2, Section 1 of Article 3 shall be appropriated by the Responsible Agency at the local government level; air pollution control fees collected from mobile sources shall be appropriated by the Responsible Agency at the central government level.

**Article 14**

The Responsible Agency at the local government level shall not collect air pollution control fees from a source emitting an air pollutant if the source has paid equivalent environmental fees for the same air pollutant.

The Responsible Agency at the local government level shall not collect air pollution control fees from sources which are already subject to air pollution control fees collected by the Responsible Agency at the central government level in accordance with these Measures.

**Article 15**

The air pollution control fees collected by Responsible Agencies at various government levels shall be appropriated only for the purpose of air pollution control; appropriate uses include the following:

1. Implementing air pollution control by environmental agencies;
2. Assisting, guiding and implementing air pollution improvement work;
3. Researching and developing air pollution control technology and preparing of air pollution control strategies;
4. Implementing international air pollution controls;
5. Providing awards to pollution sources to encourage improvement;
6. Monitoring of air quality;
7. Verifying of air pollution control implementation;
8. Paying necessary expenses of [air pollution control] fee collection;
9. Purchasing inspection- and monitoring-related facilities for construction sites;
10. Building disposal sites for waste construction dirt;
11. Employing necessary personnel to guide and evaluate construction sites; and
12. Other air pollution control-related activities.

**Article 16**

These Measures shall come into force upon the date of promulgation.