

Regulations Governing Collection of Soil and Groundwater Pollution Remediation Fees

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Article 1

These Regulations are determined pursuant to Article 28, Paragraph 2 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 substance manufacturers and importers indicated in attached table 1 and table 2 as subject to soil and groundwater pollution remediation fees.
- II. "Chemical substances" means the substances produced via chemical reactions that have been indicated in attached table 1 as subject to soil and groundwater pollution remediation fees.
- III. "Direct manufacture raw materials" means raw materials that can be used directly to manufacture substances that have been indicated in attached table 1 as subject to soil and groundwater pollution remediation fees.
- IV. "Exemption rate" means the percentage rate 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.
- V. "New investment" means adding the pollution control function to the process equipment, which is under any of the following circumstances:
 - i. Add pollution control equipment or engineering.
 - ii. Renovate pollution control equipment or engineering, which

does not cover the original prevention equipment or the old equipment removed as required in engineering renovation.

VI. "Substance import volume" means the weight on the customs declaration day recorded in the import declaration (in the net weight column).

VII. "Substance production volume" means the sum of amounts of the substance manufactured during the current quarter and recorded in production statements. If the fee category of the substance in question is not waste, and an exemption rate is not applicable, when remediation fees have already been paid in the current quarter for the raw materials used in that substance's manufacture, the weight of the raw materials for which remediation fees had been paid may be subtracted from the production volume of that substance, and the maximum amount that may be subtracted shall be the production volume of that substance. If fee category of the substance is waste, the production volume must be identical with the sum of the volumes indicated in ex-factory output notes reported by the fee payer for the current quarter via the Network Transmission Reporting System designated by the central competent authority.

Article 3

The central competent authority shall, in consultation with relevant agencies, determine the types of substances for which soil and groundwater remediation fees (herein referred to as remediation fees) must be collected pursuant to Article 28, Paragraph 1 of this Act and fee rates as shown in attached table 1 and table 2.

Those substances subject to remediation fees in attached Table 1 in the foregoing paragraph which are chemical substances shall include their isomers in all cases, and fee payers shall report the substances on the basis of their listed chemical substance names. In case of any change in waste codes listed in the preceding attached table 2, the fee payer shall report pursuant to the changed codes.

The central competent authority shall perform a review and propose adjustments to the types of substances subject to

remediation fees and fee rates in view of the actual income/expenditure of the Soil and Groundwater Pollution Remediation Fund, on-site investigations, remediation, and the revision of pollution control standards.

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 via network transmission 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 substance production volume or substance import declaration forms. However, those that are agreed by the central competent authority may report in writing.

If the central competent authority determines through the review of the report in the foregoing paragraph that insufficient fees shall be 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

If a substance subject to remediation fees is a chemical substance, the fee payer may apply to the central competent authority for approval of an exemption rate by submitting an explanation of the raw materials and processes needed for the manufacture of the chemical substance subject to remediation fees, and providing a detailed list of the cost percentages of raw materials used directly in production and for which remediation fees have already been paid.

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

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

The exemption rate = $\{\Sigma[\text{the molecular weight of direct}$

manufacture raw materialx the chemical reaction equation coefficientx the direct manufacture raw material remediation fee rate (NT\$/kiloton)]/[(product molecular weight × chemical reaction equation coefficient × product remediation fee rate (NT\$/ton)]×100%.

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

The exemption rate = {Σ[the molecular weight of direct manufacture raw materialx the chemical reaction equation coefficientx the direct manufacture raw material remediation fee rate (NT\$/ton)]/[(individual product remediation fee rate (NT\$/ton)xΣ(product molecular weightxchemical reaction equation coefficient)]×100%.

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

If the exemption rate 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 6

If a fee payer has applied for an exemption rate pursuant to the foregoing article, but prior to the central competent authority approving the exemption rate, the fee payer shall calculate and pay remediation fees pursuant to Article 7, Paragraph 1, and shall not, on its own initiative, calculate an exemption rate and deduct the amount from payment.

After the central competent authority has approved an exemption rate, the exemption rate 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 rate 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 7

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

Amount of remediation fees (NT\$) due for individual substances during the current quarter = substance production volume or import volume (tons) × fee rate (NT\$/ ton) × (1-exemption rate). Figures resulting from the 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 substances on import declaration forms; domestic manufacturers shall calculate the grand total of the volume of all individual substances produced during the quarter at issue.

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

Article 8

A fee payer that terminates business, suspends business or suspends the manufacture or import of substances 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 imported 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 substances imported/exported during the

previous quarter, and apply to the central competent authority for a refund of 70% 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.

Article 9-1

Fee payers, who send generated wastes specified in Table 2 to other branch factories (sites) of the same legal person for processing or reuse, may submit to the central competent authority an application providing the approved industrial waste disposal plan or the permit for the business to dispose of industrial wastes on its own. After the application is approved, fee payers may file the payment of the remediation fee at 50% of the remediation fee for the said waste after the date of approval.

Article 10

If a fee payer purchases liability insurance insuring against environmental damage or other insurance with an equivalent effect, or invests in new equipment or facilities directly benefiting the prevention of soil or groundwater pollution, the fee payer may apply for the refund of a portion of those remediation fees actually paid on the basis of actual payments for the foregoing measures, taking the accounting year as a unit of calculation. If the application is approved, the fee payer may receive a refund of up to a maximum of 25% of remediation fees actually paid during the previous year; the refund may be counted towards a portion of subsequent remediation fee payments.

With regard to the refunds in the foregoing paragraph, the fee payer may submit a refund application according to the method designated by the central competent authority from June 1 to July 31 of each year. The application will not be accepted if it is not filed within the time limit. Also, if the application fails in meeting the format, or the submitted data are incomplete or cannot be judged if meeting the refund requirements, the central competent authority may request the fee payer to supplement the application data within 20 days

after the day following the day receiving the notification. The data supplementation is limited to two times only. If the supplementation does not made within the time limit, the application shall be overruled.

When applying to the central competent authority for refund of liability insurance insuring against environmental damage or other insurance with an equivalent effect, the fee payer shall submit an insurance contract stating the value of the liability insurance insuring against environmental damage or other insurance with an equivalent effect, receipts for insurance premiums during the previous year, and a statement from the insurer.

The terms of the insurance contract in the foregoing paragraph must clearly specify that the scope of coverage, in which all necessary removal and disposal costs connected with environmental pollution incurred by the insured during the period of coverage shall be included.

When applying for the refund of investment in new equipment or facilities directly benefiting the prevention of soil or groundwater pollution, the fee payer must explain the purpose of the equipment or facilities, and attach construction or purchase contracts, facility design drawings or equipment standards, facility or equipment acceptance records, photographs from before and after completion, and documents verifying expenditures (including invoices or receipts for expenditures not including business tax, time will be based on the date made out).

A refund application in the first paragraph may not be made if equipment or a facility is located within a remediation site or control site.

New investment equipment and facility items benefiting the prevention of soil and groundwater pollution are listed in Table 3.

Article 11

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

I. After importing officially announced 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 officially announced substances for use as advertising goods or samples.

III. A fee payer is assessed remediation fees of less than NT\$200 for the quarter at issue.

IV. The processed product is steel and the waste generated from such process is listed in the attached table 2.

V. Other circumstances officially announced by the central competent authority apply.

Article 12

A fee payer that fails to pay fees and report in accordance with the calculation methods given in these Regulations by the deadline prescribed by Article 4, Paragraph 1 shall be subject to an interest penalty pursuant to Article 39 of this Act; interest shall be assessed from the day after the final day of the payment period prescribed by Article 4, Paragraph 1 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 13

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 11.

Article 14

These Regulations shall take effect on July 1, 2017.

The amendments to these Regulations shall take effect on the date of promulgation, except for Table 3 of Article 10 hereof, which is to take effect on January 1, 2023.

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

No.	Fee category	Substance subject to fees (in Chinese)	English name of substance	Fee rate (NT\$/ton)	
01-001	Organic petroleum derivatives	原油	Crude oil	0 (NT\$/ton)	0 (NT\$/ton)
01-002		汽油	Gasoline	13 (NT\$/ton)	10 (NT\$/kiloliter)
01-003		柴油	Diesel fuel (Diesel oil)	13 (NT\$/ton)	11 (NT\$/kiloliter)
01-004		燃料油	Fuel oil	11 (NT\$/ton)	11 (NT\$/kiloliter)
01-005		潤滑油／脂／膏（用途類別及產品名稱如附表）Lubricating oils/greases/pastes (uses and product names as in the attachment)	Lubricants	10	
01-006		石蠟	Paraffin wax	11	
01-007		有機溶劑	Organic solvents	11	
01-008		乙烯	Ethylene	11	
01-009		丙烯	Propylene	11	
01-010		丁二烯	Butadiene	11	
01-011		苯乙烯	Styrene	15	
01-012		苯	Benzene (Benzol)	28	
01-013		甲苯	Toluene	32	
01-014		丙基甲苯	Propyl toluene	14	
01-015		二甲苯	Xylene	21	
01-016		三甲苯	Trimethylbenzene	11	
01-017		乙苯	Ethylbenzene	26	
01-018		丙苯	Propylbenzene	11	
01-019		丁苯	Butylbenzene	11	
01-020		三級丁苯	Tert-butylbenzene	11	
01-021		丁烷	Butane	11	
01-022		正烷屬烴（含碳數為5~16）	Paraffin	11	
01-023		環丙烷	Cyclopropane	11	
01-024		丙酮	Acetone	11	
01-025		己酮	Hexanone	11	
01-026		甲基異丁基酮	Methyl isobutyl ketone	11	
01-027		丁酮	Butanone (Ethyl methyl ketone)	11	

No.	Fee category	Substance subject to fees (in Chinese)	English name of substance	Fee rate (NT\$/ton)
01-028	Organic petroleum derivatives	乙二醇	Ethylene glycol	11
01-029		丁醇	Butanol	11
01-030		酚	Phenol	15
01-031		甲酚	Cresol	11
01-032		二甲苯酚	Xylenol	17
01-033		乙醛	Acetaldehyde	11
01-034		丙烯醛	Acrolein (Acrylic aldehyde)	18
01-035		丙烯醯胺	Acrylamide (Acrylic amide)	11
01-036		甲基第三丁基醚	Methyl tertiary butyl ether	12
01-037		甲醛	Formaldehyde	17
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 、ethylbenzene or xylene	11
01-039		丙烯腈	Acrylonitrile	11
01-040		丙烯酸	Acrylic acid	11
01-041		甲基丙烯酸甲酯	Methyl methacrylate	11
01-042		鄰苯二甲酸二甲酯	Dimethylphthalate	11
01-043		鄰苯二甲酸二乙酯	Diethyl phthalate	11
01-044		鄰苯二甲酸二辛酯	Dioctyl phthalate	11
01-045		鄰苯二甲酸二丁酯	Dibutyl phthalate	11
01-046		鄰苯二甲酸丁酯苯甲 酯	Butyl benzyl phthalate	18
01-047		鄰苯二甲酸二（2-乙 基己基）酯	Di-(2-ethylhexyl) phthalate	17
01-048		乙酸乙酯 （醋酸乙酯）	Ethyl acetate	11
01-049		乙酸丁酯	Butyl acetate	11
01-050		丙烯酸酯及其同系物	Acrylate (Acrylic ester)	11
01-051		1,4-二氧陸圓	1,4-Dioxane	11
02-001	Chlorinated hydrocarbons	二氯乙烷	Dichloroethane (Ethylene dichloride)	26
02-002		氯乙烯	Vinyl chloride (Chloroethylene)	43
02-003		氯甲烷	Chloromethane	66
02-004		二氯甲烷	Methylene chloride (Dichloromethane)	38
02-005		二氯溴甲烷	Dichlorobromomethane	38

No.	Fee category	Substance subject to fees (in Chinese)	English name of substance	Fee rate (NT\$/ton)
02-006	Chlorinated hydrocarbons	二氯溴乙烷	Dichlorobromoethane	48
02-007		氯仿 (三氯甲烷)	Chloroform	58
02-008		氯乙烷	Chloroethane (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	38
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		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	38
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	18
02-024		六氯丁二烯	Hexachlorobutadiene	91
02-025		六氯-1,3-丁二烯	Hexachloro-1,3-butadiene	38
02-026		氯萘	Chloronaphthalene	20
02-027		二氯聯苯胺	Dichlorobenzidine	15
02-028		氯苯胺	Chloroaniline	38
02-029		二氯乙醚	Dichloroethyl ether (Chlorex)	65
02-030		二氯苯酚	Dichlorophenol	24
02-031		三氯苯酚	Trichlorophenol	53
02-032		四氯苯酚	Tetrachlorophenol	54
02-033		六氯苯酚	Hexachlorophenol	43
03-034		五氯酚	Pentachlorophenol	70
03-001	Non-petroleum organic compounds	溴甲烷	Methyl bromide (Bromomethane)	15
03-002		溴仿 (三溴甲烷)	Bromoform (Tribromomethane)	24
03-003		菲	Phenanthrene	23
03-004		乙腈	Acetonitrile	15
03-005		乙醯苯 (苯乙酮、甲基苯基酮)	Acetophenone (Methyl phenyl ketone)	15

No.	Fee category	Substance subject to fees (in Chinese)	English name of substance	Fee rate (NT\$/ton)
03-006	Non-petroleum organic compounds	硝苯	Nitrobenzene	15
03-007		1,3,5-三硝苯	1,3,5-Trinitrobenzene	35
03-008		苯胺	Aniline	15
03-009		1,2-二苯聯胺	1,2-Diphenylhydrazine (Hydrazobenzene)	31
03-010		N-亞硝二正丙胺	N-nitrosodi-N-propylamine	35
03-011		N-亞硝二甲胺	N-nitrosodimethylamine	15
03-012		2,4-二硝苯酚	2,4-Dinitrophenol	37
03-013		4,6-二硝鄰甲苯酚	4,6-Dinitro-o-cresol	36
03-014		萘	Naphthalene	33
03-015		甲萘	Methylnaphthalene	15
03-016	Agricultural Chemicals	聯吡啶	Bipyridyl	15
03-017		甲基膽蒽	Methylcholanthrene	15
04-001		安殺番	Endosulfan	68
04-002		苯甲氯	Benzyl chloride	37
04-003		可氣丹	Chlordane	68
04-004		二氯二苯基三氯乙烷 (DDT) 及其衍生物	4,4'-Dichlorodiphenyl-tri-chloroethane	68
04-005		地特靈	Dieldrin	68
04-006		安特靈	Endrin	68
04-007		飛佈達	Heptachlor	68
04-008		毒殺芬	Toxaphene	68
04-009		2,4-地(2,4-D)	2,4-D	68
04-010		加保扶	Carbofuran	68
04-011		大利松	Diazinon	68
04-012		達馬松	Methamidophos	68
04-013		巴拉刈	Paraquat	68
04-014		巴拉松	Parathion	68
04-015		阿特靈	Aldrin	68
05-001	Heavy metals and heavy metal compounds	汞	Mercury	63
05-002		鉛	Lead	68
05-003		砷	Arsenic	62
05-004		鎘	Cadmium	59
05-005		氯化汞	Mercuric chloride	86
05-006		重鉻酸汞	Mercuric dichromate	86
05-007		鉻酸鉛	Lead chromate	86
05-008		鉻酸氧鉛	Lead chromate oxide	86
05-009		氧化鎘	Cadmium oxide	86
05-010		硝酸鎘	Cadmium nitrate	86

No.	Fee category	Substance subject to fees (in Chinese)	English name of substance	Fee rate (NT\$/ton)
05-011	Heavy metals and heavy metal compounds	硫酸鎘	Cadmium sulfate	86
05-012		碳酸鎘	Cadmium carbonate	86
05-013		鉻酸銅	Cupric chromate	86
05-014		重鉻酸銅	Cupric dichromate	86
05-015		鉻酸鋅	Zinc chromate	86
05-016		重鉻酸鋅	Zinc dichromate	86
05-017		三氧化鉻（鉻酸）	Chromium (VI) trioxide / chromic acid	31
05-018		氨基磺酸鎳	Nickel sulfamate	77
05-019		氯化鎳	Nickel chloride	77
05-020		硫酸鎳	Nickel sulfate	86
05-021		鎳	Nickel	63
05-022		銅	Copper	65
05-024		銦	Indium	68
05-025		鉬	Molybdenum	59
05-026		氧化銦錫	Tin-doped Indium Oxide (indium tin oxide , ITO)	68
05-027		三甲基銦	Trimethylindium (TMI)	68
05-028		氰化銅	Copper(II) cyanide	85
05-029		氰化亞銅	Copper(I) cyanide	85
05-030		氰化鉀銅	Copper(I) potassium cyanide	85
05-031		氰化銅鈉	Copper Sodium cyanide	85
06-001	Other	氰化鈉	Sodium cyanide	83
06-002		氰化鉀	Potassium cyanide	83
06-003		煤	Coal	1.2
06-004		鋼胚	Steel	7

Attachment: 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: Waste Items of Waste Subject to Soil and Groundwater Pollution Remediation Fees and respective fee rates

No.	Fee category	Code of industrial waste monitored by the central competent authority	Industrial Waste Code(in Chinese)	English name of Industrial Waste Code	Fee rate (NT\$/ton)
08-001	Petroleum related organic category	A-6101	石油煉製業之熱交換器清洗污泥	Sludge left from cleaning of heat exchangers in the petroleum refining industry	866
08-002		A-6401	石油煉製業之原油貯槽之槽底沈降物	Sediment left at the bottom of the crude oil storage tank in the petroleum refining industry	
08-003		A-6501	石油煉製作業之油污槽底泥、過濾或分離之廢棄物	The bottom mud of the oil pollution tank and the waste generated from filtering and separation in the petroleum refining operation.	
08-004		A-6701	煉焦之傾析器塔泥或污泥	Decanter tower mud or sludge generated from coking.	
08-005		C-0152	苯	Benzene (Benzol)	
08-006		E-0202	含油脂之充膠廢電線電纜	Jelly compound waste wire and cable containing grease	43
08-007		E-0207	多氯聯苯重量含量低於百萬分之五十且含油脂之廢變壓器、廢電容器	Scrapped transformers and capacitors containing grease in which the weight of PCB is lower than 0.0005%	
08-008		D-0903	非有害油泥	Non-hazardous oil sludge	
08-009		D-1102	重油灰渣	Heavy oil bottom ash	
08-010		D-1702	廢熱煤油	Scrapped hot oil	
08-011		D-1703	廢潤滑油	Scrapped lubricating oil	
08-012		D-1704	廢切削油(液)	Scrapped cutting oil (liquor)	
08-013		D-1799	廢油混合物	Scrapped oil mixtures	
08-013		D-2605	含塑膠、橡膠或油脂之廢壓縮機	Scrapped compressors containing plastic, rubber or grease	
08-015		D-2610	含油脂之廢配電開關、廢電力保險絲、廢消防幫浦	Scrapped distribution switchboard, power fuses and firefighting pumps containing grease	
08-016		R-1703	廢潤滑油	Scrapped lubricating oil	

No.	Fee category	Code of industrial waste monitored by the central competent authority	Industrial Waste Code(in Chinese)	English name of Industrial Waste Code	Fee rate (NT\$/ton)
09-001	Category of Chlorinated hydrocarbons and other chemical substances	B-0347	二甲基甲醯胺(毒性化學物質第二類)	DMF (2 nd category of toxic chemical substances)	1898
09-002		C-0126	1,2-二氯乙烷	1, 2 - Dichloroethane (ethylene dichloride)	
09-003		C-0120	2,3,7,8-氯化戴奧辛及呋喃同源物	2,3,7,8 - dioxin chloride and furan homolog	
09-004		C-0149	其他含有機氯污染物且超過溶出標準之混合廢棄物	Other mixture waste containing organic chlorine pollutants and exceeding the leaching standard limit.	
09-005		C-0169	有機化合物且超過溶出標準之混合廢棄物	Mixture waste containing organic compounds and exceeding the leaching standard limit.	
09-006		D-0901	有機性污泥	Organic sludge	95
09-007		D-0999	污泥混合物	Sludge mixtures	
09-008		D-1701	廢油漆、漆渣	Scrapped paint and paint residues	
09-009		R-1501	廢光阻剝離液	Scrapped photoresist stripper	
09-010		R-2503	二甲基甲醯胺(DMF)粗液	DMF crude liquor	
10-001	Category of heavy metals and their chemical compounds	A-3701	清洗含顏料、乾燥劑、鉻鉛安定劑塗料等配方所用容器內之廢溶劑及污泥、廢鹼及污泥、廢液及污泥	Scrapped solvents and sludge, scrapped alkali and sludge and scrapped liquor and sludge generated from cleaning the containers containing pigments, drying agents or callochrome stabilizing coating materials.	354
10-002		A-7201	鋼鐵工業鋼材加工或浸置之廢酸液	Scrapped acid liquor left from steel industry's steel material processing or soaking	
10-003		A-7301	鐵鉻合金製程之排放控制之集塵灰或污泥	Furnace dust or sludge discharged and controlled in the process of iron chrome alloys	
10-004		A-7501	鉛、鎳、汞、鎘、銅二次熔煉之排放控	Furnace dust or sludge discharged and controlled in the 2 nd smelting of lead,	

No.	Fee category	Code of industrial waste monitored by the central competent authority	Industrial Waste Code(in Chinese)	English name of Industrial Waste Code	Fee rate (NT\$/ton)
			制之集塵灰或污泥	nickel, mercury, cadmium, and copper	
10-005	Category of heavy metals and their chemical compounds	A-8301	廢料回收產生之酸性廢液或污泥	Acid scrapped liquor or sludge generated from waste recycling.	354
10-006		A-8801	電鍍製程之廢水處理污泥，但下述製程所產生者除外： (1) 鋁之硫酸電鍍 (2) 碳鋼鍍錫 (3) 碳鋼鍍鋁 (4) 伴隨清洗或汽提之碳鋼鍍錫、鋁 (5) 鋁之蝕刻及研磨	Sludge generated from waste water disposal in the electro-plating process. However, it is not limited to those that are produced from the processes below: (1) aluminum's sulfuric acid plating (2) carbon steel tinning (3) carbon steel aluminizing (4) incidental cleaning or stripping carbon steel tinning or aluminizing (5) aluminum's etching and grinding	
10-007		A-8901	鋁之化學轉化塗佈製程之廢水處理污泥。(成份：六價鉻、(錯合物))	Sludge generated from waste water disposal in aluminum's chemical conversion and coating process (components: hexavalent chromium, cyanide (complex compounds))	
10-008		B-0299	其他前述化學物質混合物或廢棄盛裝容器	Other aforementioned chemical substance mixtures or scrapped containers	
10-009		C-0102	鉛及其化合物 (總鉛)	Lead and its chemical compounds (total lead)	
10-010		C-0103	鎘及其化合物 (總鎘)	Cadmium and its chemical compounds (total cadmium)	

No.	Fee category	Code of industrial waste monitored by the central competent authority	Industrial Waste Code(in Chinese)	English name of Industrial Waste Code	Fee rate (NT\$/ton)
10-011	Category of heavy metals and their chemical compounds	C-0104	鉻及其化合物（總鉻）（不包含製造或使用動物皮革程序所產生之廢皮粉、皮屑及皮塊）	Chrome and its chemical compounds (not including scrapped hide powder, dander and pieces generated from the process to manufacture or use animal leather)	354
10-012		C-0106	砷及其化合物（總砷）	Arsenic and its chemical compounds (total arsenic)	
10-013		C-0110	銅及其化合物（總銅）（僅限廢觸媒、集塵灰、廢液、污泥、濾材、焚化飛灰或底渣）	Copper and its chemical compounds (total copper) (only limited to scrapped catalyzer, furnace dust, scrapped liquor, sludge, filter materials, incinerator flying ash or bottom residues)	
10-014		C-0119	其他含有毒重金屬且超過溶出標準之混合廢棄物	Other mixture waste containing toxic heavy metals containing toxic substances and exceeding the leaching standard limit.	
10-015		C-0170	鉛蓄電池(非屬公告應回收廢棄物者)	Lead storage batteries (the waste which is not announced to be subject to recycling).	
10-016		C-0171	含鎘電池	Cadmium containing batteries.	
10-017		C-0172	含汞之廢照明光源（燈管、燈泡）（非屬公告應回收廢棄物者），且乾基每公斤汞濃度低於二百六十毫克者	Scrapped mercury containing illuminators (e.g. lamp tubes and lamp bulbs) (the waste which is not announced to be subject to recycling) and with the mercury concentration lower than 260 mg per kg on the dry basis	
10-018		C-0173	含汞之廢照明光源（燈管、燈泡）（非屬公告應回收廢棄物者），且乾基每公斤汞濃度達二百六	Scrapped mercury containing illuminators (e.g. lamp tubes and lamp bulbs) (the waste which is not announced to be	

No.	Fee category	Code of industrial waste monitored by the central competent authority	Industrial Waste Code(in Chinese)	English name of Industrial Waste Code	Fee rate (NT\$/ton)
			十毫克以上者	subject to recycling) and with the mercury concentration higher than 260 mg per kg on the dry basis	
10-019	Category of heavy metals and their chemical compounds	D-0902	無機性污泥	Inorganic sludge	18
10-020		D-1001	焚化爐飛灰(屬一般事業廢棄物者)	Incinerator flying ash (general industrial waste)	
10-021		D-1099	非有害廢集塵灰或其混合物	Non-hazardous scrapped furnace dust or its mixtures	
10-022		D-1101	爐渣	Slag	
10-023		D-1103	焚化爐底渣	Incinerator bottom residues	
10-024		D-1199	一般性飛灰或底渣混合物	General flying ash or bottom residue mixtures	
10-025		D-1201	金屬冶煉爐渣(含原煉鋼出渣)	Metal smelting slag (including original steel refining slag-out)	
10-026		D-1299	爐石(碴)或礦渣混合物	Furnace stones (slag) or mineral waster mixtures	
10-027		D-1399	其他單一非有害廢金屬或金屬廢料混合物	Other singular non-hazardous scrapped metals or metal waste mixtures	
10-028		D-2612	廢電鍍金屬	Scrapped electro-plated metals	
10-029		D-2002	中間處理後之固化物	Solidified objects after intermediate treatment	
10-030		D-2003	中間處理後之穩定化產物	Stabilized products after intermediate treatment	
10-031		E-0213	電鍍金屬廢塑膠(含光碟片)	Electro-plated metal's scrapped plastic (including CD discs)	
10-032		E-0217	廢電子零組件、下腳品及不良品	Scrapped electronic parts and components, leftover scrap and defective goods.	
10-033		E-0218	廢光電零組件、下腳品及不良品	Scrapped opto-electronic parts and components, leftover scrap and defective goods.	

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10-034		E-0220	廢通信器材(不含機械式)	Scrapped communications apparatus (not including mechanical apparatus)	
10-035	Category of heavy metals and their chemical compounds	E-0221	含金屬之印刷電路板廢料及其粉屑	Scrapped metal containing PCBs and their scrapped powder	18
10-036		E-0222	附零組件之廢印刷電路板	Scrapped PCBs containing parts and components.	
10-037		R-1001	燃油鍋爐集塵灰	Oil firing boiler's furnace dust	
10-038		R-2404	廢乾電池	Scrapped dry batteries	
10-039		R-2501	廢酸性蝕刻液	Scrapped acid etching liquor	
10-040		R-2502	廢酸洗液	Pickle liquor	

Table 3: New Investment in Equipment or Engineering Items Directly Benefiting Prevention of Soil and Groundwater Pollution

Engineering item	Subitem
1. Leak prevention in storage tank areas and gas stations	(1) Equipment, materials, and construction costs for the storage tank body and storage tank area coated and covered with plastic grease and laid with leak-proof materials to achieve the purpose of preventing leakage (2) Pollution interception facilities
2. Ground blocking facilities in the placement area	(1) Pollution interception facilities and oil-water separation facilities (2) Ditch gates and screens
3. Wastewater and liquid waste treatment facilities	(1) Leak-proof facilities for secondary barriers (for example, reinforced concrete protection grooves or overflow prevention dikes added to the transmission pipeline) (2) Leak-proof equipment such as the internal coating or laying of relevant special materials of the treatment facility
4. Storage facilities for waste, sludge, wastewater, and liquid waste	(1) Leak-proof equipment such as the internal coating of the wastewater tank or laying of relevant special materials (2) Pollution interception facilities
5. Prevention of fugitive emission of metal dusts	Dust collection system

Remark:

1. For the renewal of equipment, a proof that the new equipment can effectively improve the prevention of pollution shall be provided.
2. This table shall not apply to pollution control equipment or engineering required to be installed in accordance with the following environmental protection laws and regulations:

- (1) Guidelines for the Establishment and Management of Facilities and Monitoring Equipment for Preventing Storage Systems from Polluting Groundwater
- (2) Guidelines for the Reporting Management of Water Pollution Control Measures and Inspection
- (3) Methods and Facilities Standards for the Storage, Clearance, and Disposal of Industrial Waste
- (4) Management Guidelines on Air Pollution Control Facilities for Fugitive Particulate Pollutants from Stationary Sources of Pollution
- (5) Pollution control equipment or engineering required to be installed in accordance with other environmental protection laws and regulations recognized by the central competent authority