Content

Title：	Soil Pollution and Groundwater Pollution Remediation Fund Revenues and Expenditures, Safekeeping, and Utilization Regulations Ch
Date：	2023.02.13
Legislative：	1.Promulgated by Executive Yuan Order No. Tai-Chiu-Shih-Hsiao-Shou-San-Tze 05020 on June 11, 2001. 2.Revised by Executive Yuan Order No. Yuan-Shou-Chu-Hsiao-Tze 1000006957A on November 9, 2011. 3.Revised by Executive Yuan Order No. Yuan-Shou-Chu-Chi-Fa-Tze 1120200194A on February 13, 2023.
Content：	Article 1 In order to prevent and remediate soil and groundwater pollution, to ensure the sustained use of soil and groundwater resources, to improve the living environment, and to promote public health, the Soil Pollution and Groundwater Pollution Remediation Fund (herein referred to as "the Fund")has been established pursuant to Article 28, Paragraph 1 of the Soil and Groundwater Pollution Remediation Act (herein referred to as "this Act"). Moreover these Regulations have been determined pursuant to the same Article and Article 21 of the Budget Act. Article 2 Pursuant to Article 4, Paragraph 1, Item 2 of the Budget Act the Fund is a special fund that prepares a budget for its subordinate units and takes the Environmental Protection Administration, Executive Yuan (herein referred to as "the EPA") as its competent authority. Article 3 Funds for the Soil and Groundwater Pollution Remediation Fund shall be derived from the following: I. Revenue from soil and groundwater pollution remediation fees. II. The amounts paid by polluters, potential polluters, and interested parties of the polluted land pursuant to Article 43 and Article 44 of this Act. III. Payments from land developers pursuant to Paragraph 3 of Article 51 of this Act. IV. Accrued interest income generated by the Fund. V. Funds appropriated through the budget process as determined by the central competent authority. VI. Funds from the partial appropriation of relevant environmental protection funds. VII. Funds from the partial appropriation of criminal and administrative fines for environmental pollution. VIII. Other relevant income. Article 4 The Fund shall be used for the following purposes: I. Expenditures made by competent authorities at all levels for verification, adoption of necessary response measures, supervision, and plan determination, review, investigation, assessment, implementation, and change pursuant to this Act, Article 7, Paragraphs 1 and 5; Article 12, Paragraph 1, Paragraphs 5, 6, 8 through 10, and 13; Article 13, Paragraphs 1 and 2; Article 14, Paragraphs 1 and 3; Article 15; Article 22, Paragraphs 1, 2, and 4; Article 24, Paragraphs 3 through 5; and Article 27, Paragraphs 1 and 2. II. The fund's claims for relevant compensation and legal expenses. III. The fund's relevant personnel and administrative management expenses, personnel expenses incurred by soil and groundwater pollution prevention

and remediation work.
IV. Expense of soil and groundwater pollution control work performed by competent authorities at all levels.
V. Expense of audit of soil and groundwater pollution verification and implementation effectiveness.
VI. Expense relevant to international environmental protection work involving soil and groundwater pollution.
VII. Expense relevant to audits of soil and groundwater quality monitoring and implementation effectiveness.
VIII. Expense relevant to levying soil and groundwater pollution remediation fees.
IX. Expense relevant to soil and groundwater pollution health risk assessment and management.
X. Expense of researching, promoting, developing, and creating incentives for soil and groundwater pollution remediation technology.
XI. Matters concerning subsidies for soil and groundwater pollution prevention work.
XII. Expense relevant to credit guarantee and interest subsidy of soil and groundwater pollution remediation loans.
XIII. To cover other costs for relevant soil and groundwater pollution remediation approved by the central competent authority of this Act.

Article 5
The safekeeping and utilization of this Fund shall emphasize profitability and safety, and its deposits shall be handled pursuant to the regulations of the Government Treasury Act and relevant laws and regulations.

Article 6
The Fund may be used to purchase government bonds, treasury bills, or other short-term papers for the purpose of increasing its income.

Article 7
The revenues and expenditures, safekeeping, and utilization of the Fund shall be handled by the Soil and Groundwater Pollution Remediation Fund Management Committee.

Article 8
The composition and execution of budgets and the preparation of financial statements related to the Fund shall be handled pursuant to the regulations of the Budget Act, Accounting Act, Financial Statement Act, Audit Act and other relevant laws and regulations.

Article 9
The Fund's accounting affairs shall be handled in accordance with the regulation-determined accounting system.

Article 10
At the end of each fiscal year, any surplus in the Fund’s final accounts shall be accumulated or paid to the National Treasury according to statutory requirements.

Article 11
When the Fund is terminated, it shall be liquidated and its residual equity shall be transferred to the National Treasury.

Article 12
These Regulations shall take effect on the date of promulgation.

Data Source：Ministry of Environment Laws and Regulations Retrieving System