

**Title :** Soil Pollution and Groundwater Pollution  
Remediation Fund Revenues and Expenditures,  
Safekeeping, and Utilization Regulations

**Amended Date :** 2024-04-08

**Category :** Ministry of Environment ( 環境部 )

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, affiliated with the environmental protection funds, that prepares a budget for its subordinate units and takes the Ministry of Environment (herein referred to as "the MOENV") 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 establish a Soil and Groundwater Pollution Remediation Fund Management Committee (herein referred to as the Committee). The Committee shall have seventeen (17) to twenty-seven (23) commissioners. There are three ex-officio commissioners nominated by the MOENV, one of whom is the convener, who is concurrently served by the Minister of the MOENV, or his designee; the remaining two, one of whom is the deputy convener, both are concurrently appointed by the MOENV; the remaining commissioners are appointed from among relevant agencies, experts and scholars. The experts and scholar representatives mentioned in the preceding paragraph shall not be less than two-thirds of the total number of commissioners.

The ratio of any gender among the commissioners of the Committee shall not be less than two-fifths of the total number of commissioners.

The maximum term of commissioners is two years, and they may be re-appointed upon expiration of their term. They are all unpaid positions. When the positions of representatives of the relevant agencies change, the representatives should be reassigned to fill the original term. When an expert's or scholar's position is vacant, it should be replaced, and the term of the new commissioners shall last until the expiration of the term of the original commissioners.

Article 8 The Committee is in charge of the following matters:

I. Review of the Fund's revenues and expenditures, safekeeping, and utilization.

II. Review of the annual budget and final accounts of the Fund.

III. Assessment of the implementation of the Fund's utilization.

IV. Other relevant matters.

Article 9 The Committee shall have an executive secretary to manage the affairs and activities of the Committee under the convener's instructions; and shall have a deputy executive secretary and several staff members to run for the affairs and activities of the Committee.

Article 10 The Committee shall hold a meeting of commissioners once every six months. If necessary, an extraordinary meeting may be held. Both types of meetings are convened by the convener. If the convener is unable to attend the meeting of commissioners for any reason, the deputy convener shall act on his behalf.

Meetings of the Committee must be attended by more than half of all commissioners. The resolution of the meeting of commissioners shall be adopted by a majority of vote in favor of such resolution in a meeting attended by a majority of the commissioners, or by the chairperson's decision in case of even votes.

The commissioner shall personally attend the meeting of commissioners mentioned in the preceding paragraph and shall not appoint an agents. However, a commissioner who is concurrently serving as an agency representative is unable to attend the meeting of commissioners for any reason. He or she may appoint a representative to attend the meeting by proxy, and the representative appointed shall be eligible to get the stand and vote.

Before the Committee meeting, the executive secretary of the Committee may invite external members to hold a consultation meeting on the tasks of the Committee. If necessary, and depending on the needs of the topic, the executive

secretary may also invite any relevant units, persons, experts and/or scholars to be present at the meeting of commissioners.

Article 11 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 12 The Fund's accounting affairs shall be handled in accordance with the regulation-determined accounting system.

Article 13 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 14 When the Fund is terminated, it shall be liquidated and its residual equity shall be transferred to the National Treasury.

Article 15 These Regulations shall take effect on the date of promulgation.