Air Pollution Control Fee Collection Regulations

15 articles promulgated by Environmental Protection Administration Order Huan-Shu-Kong-Tzu No. 14106 on March 23,1995
16 articles and revisions promulgated by Environmental Protection Administration Order Huan-Shu-Kong-Tzu No. 00477 on January 22, 1997
18 articles and revisions promulgated by Environmental Protection Administration Order Huan-Shu-Kong-Tzu No. 0023266 on May 13, 1998
16 articles and revisions promulgated by Environmental Protection Administration Order Huan-Shu-Kong-Tzu No. 0079665 on December 16, 1998
12 articles and revisions promulgated by Environmental Protection Administration Order Huan-Shu-Kong-Tzu No. 0027326 on May 26, 1999
11 articles and revisions promulgated by Environmental Protection Administration Order Huan-Shu-Kong-Tzu No. 0079355 on December 22, 1999
21 articles and revisions promulgated by Environmental Protection Administration Order Huan-Shu-Kong-Tzu No. 0001258 on January 31, 2001
26 articles and revisions promulgated by Environmental Protection Administration Order Huan-Shu-Kong-Tzu No. 0920019184 on March 26, 2003
27 Articles and revisions promulgated by Environmental Protection Administration Order Huan-Shu-Kong-Tzu No. 0960090900 on November 30, 2007

Article 1

These Regulations are determined pursuant to Article 36, Paragraph 2 of the Air Pollution Control Act (herein referred to as this Act).

Article 2

The amount of collected air pollution control fees based on designated and officially announced substance sales volumes as defined in Article 16, Paragraph 1, Subparagraph 1 of this Act, and the air pollution control fees based on the type, composition and quantity of fuel as defined in Article 16, Paragraph 1, Subparagraph 2 of this Act shall be calculated according to the type of fuel, composition and property standards, and the batch sales volume for each individual fuel type. Before the fifteenth day of each month fuel vendors or importers shall pay the previous air pollution control fee into the receiving account of the designated financial institution and fill out an air pollution control fee report form and receipt of payment based on the format determined by the central competent authority. The air pollution control fee report form and receipt of payment shall be submitted to the central competent authority.

Article 3

The amount of air pollution control fees shall be based on the type and quantity of air pollutants as defined in Article 16, Paragraph 1, Subparagraph 1 of this Act and shall be calculated, reported and paid by the fee payer on his own initiative according to the types of emitted pollutants, emissions quantity and record of operations for each business quarter and based on the fee rates announced in Article 17, Paragraph 2 of this Act. The owner, manager or actual user of the stationary pollution source shall pay the previous quarter's air pollution control fees into the receiving account of the designated financial institution before the last day of April, July, and October of each year and January of the following year. The owner, manager or actual user shall also fill out an air pollution control fee report form and receipt of payment based on the format determined by the central competent authority and submit these forms to the central competent authority in written form or online via the Internet.

Public and private premises that have been assessed by the central competent authority as emitting less than one ton of sulfur oxides and nitrogen oxides respectively per business quarter may before the end of January of the following year apply for central competent authority approval for adjusting the quarterly reporting and payment of air pollution control fees for the previous year to one-time reporting and payment before the end of January of each year.

However, should a change in operations or content of a stationary pollution source cause sulfur oxide and nitrogen oxide emissions to fail to meet the regulations in the foregoing paragraph, the public

or private premises shall report and pay fees according to the regulations of the first paragraph.

Article 4

When a stationary pollution source at public or private premises emits two or more pollutants that are subject to air pollution control fees, the amount of fees due shall be calculated based on the individual pollutant emissions quantities.

The formula for calculating the amount of fees due for individual pollutants is as follows:

$$\text{Individual pollutant fee amount} = \text{Individual pollutant emissions quantity} \times \text{Fee rate}$$

The fee rate in the foregoing parapraph refers to the air pollution control fee rate for stationary pollution sources officially announced in Article 17, Paragraph 2 of this Act.

Article 5

As for air pollution control fees for construction projects as defined in Article 16, Paragraph 1, Subparagraph 1 of this Act, the contractor shall before the start of construction submit the project type, surface area, project duration, project funding, and other relevant project information pertaining to the calculation of air pollution control fees and the self-calculated fee amount to the special municipality, county or city competent authority for approval and shall then pay the approved amount to the designated financial institution within the deadline stipulated in Article 6.

For construction projects that are carried out under Article 105, Paragraph 1 or Paragraph 2 of the Government Procurement Act the contractor shall complete fee reporting and payment within the designated deadline after gaining approval from the special municipality, county or city competent authority.

Should a contractor fail to report to the special municipality, county or city competent authority in accordance with regulations, and be found to have already started construction, the starting date of the project shall be calculated and determined based on one of the following regulations:

I. For those required by law to obtain a construction permit, miscellaneous permit, development permit or other permits or licenses issued by the industry competent authority, the starting date of the project shall either be the permit's issue date, the date the permit was retrieved, or the date the permit application was submitted and processed at the construction competent authority.

II. For those not required by law to obtain the permits or licenses mentioned in the foregoing paragraph the starting date of the project shall be calculated backwards from the date on which the special municipality, county or city competent authority found out that construction had already commenced.

   A. If the construction project is aboveground, the duration of the project for each floor or story shall be no more than 90 days.

   B. If the construction project is below ground, the duration of the project for each sub-level shall be no more than 120 days.

   C. The duration of other miscellaneous projects such as excavation, warehouses, chimneys, or surrounding walls subject to construction laws shall be calculated as no more than 180 days.

   D. Other calculation methods designated by the special municipality, county or city competent authority.

III. The starting date of construction projects subject to the foregoing subparagraph undertaken by a government agency shall be the starting date recorded on the contract.

IV. When the special municipality, county or city competent authority finds a clear discrepancy between the progress of construction at the time of investigation and the date of the license or permit issued by the industry competent authority of Paragraph 1, the starting date of the project shall be calculated in accordance with the regulations of Paragraph 2.

Article 6

The payment deadlines for air pollution control fees for construction projects shall be implemented according to one of the following regulations:

I. Those that do not need to request approval to begin construction, obtain a license, undergo project inspection, or pay an amount less than NT$10,000 (hereinafter the currency standard) shall pay the entire fee prior to the start of construction.

II. The entire amount shall be paid before the start of construction if the amount to be paid is between 10,000 and 5,000,000. Half of the amount may be paid prior to applying for approval to begin construction; the remainder may be paid before applying for the license or project inspection.

III. Those paying an amount greater than NT$500 million shall pay the entire amount before the start of construction, or in equal installments during the construction period; the entire amount shall be paid before the deadline determined by the special municipality, county or city competent authority.

IV. Other payment deadlines designated by the special municipality, county or city competent authority.

Article 7

Should there be changes to the project type, surface area, project duration, project funding, and other relevant project information pertaining to the calculation of air pollution control fees, the contractor shall, before applying for a usage license or project acceptance, submit relevant documents to the special municipality, county or city competent authority for an adjustment of the amount of fees payable. If payment is insufficient, the special municipality, county or city competent authority shall pay the remainder within the deadline. In the case of overpayment, the excess amount shall be returned to the payer.

Article 8

When competent authorities at all levels conduct reporting, reviewing, approval, and notification procedures pursuant to Article 2; Article 3, Paragraph 1; Article 5; and the foregoing article, they may commission dedicated organizations to perform these tasks depending on actual requirements.

Article 9

When the central competent authority carries out auditing operations it shall notify the said public or private premises to submit within 15 days the following relevant information for calculating air pollutant emissions quantities:

I. A layout diagram of the stationary pollution source at the public or private premise

II. Proof of raw materials (goods), fuel purchase quantity, monthly records on composition, usage volumes, production volumes and other operating records designated by the competent authority.

III. Monthly records of on-site operating status of production processes and pollution control equipment, records of online filing of waste delivery manifest or other waste related information.

IV. Monthly testing reports of continuous automatic testing facilities as well as relevant quality assurance and quality control data.

V. A photocopy and compiled chart of each exhaust pipe test report used to test quantity

VI. Relevant data for receiving, production, sales, inventory receipts, account books, and other relevant statements, and other production, sales, shipping or input/output data

VII. Other documents related to air pollutant emissions designated by the competent authority.

In the case where a public or private premise cannot provide relevant information within 15 days of receiving notification, the public or private premise may request one extension with the central competent authority not to exceed 15 days. The extension request shall be submitted before the deadline.

Article 10

Unless other regulations apply, the estimation method for air pollutant emissions of a stationary pollution source that is subject to air pollutant control fees under Article 16, Paragraph 1, Subparagraph 1 of this Act, shall be based on data in the following order:

I. The monitoring data of the stationary pollution source's continuous automatic monitoring equipment or facilities that are in compliance with the regulations of the central competent authority

II. The air pollution test methods and test results officially announced by the central competent authority

III. Air pollution emission factors and control efficiency rate designated by the central competent authority

IV. Other emission factors and alternative calculation methods authorized by the central competent authority

The emission factor in Paragraph 3 and Paragraph 4 of the foregoing article refers to the production process and pollution source unit output, the raw materials (goods) or fuel usage quantity or the air pollutant emissions quantity produced by other operating quantities determined by the competent authority.

Those that are required to install automatic continuous testing facilities pursuant to Article 22, Paragraph 1 of this Act shall calculate the air pollutant emissions quantity in accordance with Paragraph 1, Subparagraph 1; those that conduct analysis on their own or commission an analysis laboratory pursuant to Article 22, Paragraph 2 shall calculate the air pollutant emissions quantity in accordance with Paragraph 1, Subparagraph 2.

The stationary pollution sources at public or private premises that calculate their sulfur oxide and nitrogen oxide emissions quantities in accordance with Paragraph 1, Subparagraph 1 and Subparagraph 2 shall report the air pollution control fees for sulfur oxides and nitrogen oxides for the entire plant (site) online via the Internet in the format determined by the central competent authority.

Article 11

Stationary pollution sources that calculate sulfur oxide and nitrogen oxide emissions quantities pursuant to Paragraph 1, Subparagraph 1 of the foregoing article shall comply with the Management Guidelines for Stationary Pollution Source Air Pollution Continuous Emissions Monitoring Systems. The calculation formula is as follows:

I. The emissions quantity from the effective daily monitoring value of sulfur oxides (kg/day):

$$2.86\times10^{-6}\times\text{Daily average monitoring concentration after calibration (ppm)}\times\text{Daily average displacement (Cubic meters/hour)}\times\text{Effective number of monitoring hours (Hours/Day)}$$

(Sulfur oxides are expressed as sulfur dioxide.)

II. The emissions quantity from the effective daily monitoring value of nitrogen oxides (kg/day):

$$2.05\times10^{-6}\times\text{Daily Average Monitoring Concentration after Calibration (ppm)}\times\text{Daily Average Displacement (Cubic meters/hour)}\times\text{Effective Number of Monitoring Hours (Hours/Day)}$$

(Nitrogen oxides are expressed as nitrogen dioxide.)

III. ly emissions quantity:

$$\sum_{i=1}^{N}\text{Effective daily monitoring value of emissions quantities on the date}+\sum_{s=1}^{P}\text{alternative data calculations for emissions during period of malfunction}$$

N: Number of days in the month

P: Amount of time monitoring facilities in malfunction status

IV. Quarterly emissions quantity:

$$\sum_{i=1}^{3}\text{ly emissions quantity}$$

When air pollutant emissions quantities of a stationary pollution source cannot be calculated

according to the foregoing paragraph, the central competent authority may calculate its air pollution emissions quantity in accordance with Paragraph 1, Subparagraph 3 or Subparagraph 4 of the foregoing article.

The concentration value, displacement and emissions quantity in the foregoing paragraph shall be rounded to the second decimal place; the monitoring concentration of the pollutant is calculated on the basis of dry, undiluted emission volumes at a temperature of 273°K and a pressure of one atmosphere.

Article 12

When sulfure oxide and nitrogen oxide emissions quantities of a stationary pollution source are calculated based on test results produced according to the air pollution test methods officially announced by the central competent authority, a test report in line with central competent authority regulations shall be submitted along with other designated relevant information, and shall comply with the following regulations:

I. The testing procedures and calculation rules for sulfur oxides and nitrogen oxides are detailed in Appendix.

II. Testing for nitrogen, sulfur oxides and nitrogen oxides shall be based on an operating time of one hour or more or two or more complete operating cycles employing an automatic continuous testing method. If the central competent authority determines that the emission concentration values vary too greatly at different times, the central competent authority shall request that testing be conducted continuously for three hours or more. However, when continuous operations for each operating cycle run less than three hours, the test results for the time of continuous operations may be used instead.

The nitrogen oxide test for cement rotating kilns, glass tank furnaces, lime burning furnaces, or other stationary pollution sources designated by the central competent authority shall test an operating time of three hours or more, or two or more complete operating cycles employing a continuous automatic testing method.

Article 13

Stationary pollution sources that calculate sulfur oxides and nitrogen oxide emissions quantities pursuant to Article 10, Paragraph 1, Subparagraph 2 shall also comply with the Regulations Governing the Self-Testing or Comissioned Testing and Reporting of Stationary Pollution Sources.

The stationary pollution sources in the foregoing paragraph that belong to pollution sources that have been designated and officially announced as required to conduct regular tests shall calculate air pollutant emissions quantities based on the results of the latest regular test. Those that do not belong into that category shall calculate air pollutant emissions quantities based on the test values yielded during the year that ends on the quarterly fee payment deadline day.

When there are concerns as a result of changes to the pollution control facilities, production process or operating conditions of a stationary pollution source have caused a rise in air pollutant emissions quantities, pollution control facilities shall be retested and air pollutant emissions quantities shall be calculated based on the new test values.

When stationary pollution source testing is not conducted according to the two foregoing paragraphs, the central competent authorities may calculate air pollutant emissions quantities pursuant to Article 10, Paragraph 1, Subparagraph 3.

The competent authority may conduct testing according to the calculation of emissions quantities in Paragraph 1. The test results shall be converted into unit activity emissions quantity. When there is a discrepancy of more than 20 percent compared to the unit activity emissions quantities reported by the stationary pollution source at public or private premises, the test results shall be sent to the central competent authority, which after checking, shall recalculate its air pollutant emissions quantities, and determine air pollution control fees payable.

The activity in the foregoing paragraph refers to production volumes, usage volumes for raw

materials (goods), and fuel, and fuel purchase quantities. Their calculating unit shall be identical with the base unit for air pollutant emissions factor estimates officially announced by the central competent authority.

Article 14

The formula for calculating sulfur oxides and nitrogen oxides pursuant to Article 12, Paragraph 1 is as follows:

I. Concentration value of air pollutants after calibration (ppm):

$$\text{Actual concentration value of air pollutants} \times \left(\frac{21 - \text{Standard Oxygen Basis value}}{21 - \text{Oxygen saturation average}} \right)$$

II. Dry emission value of exhaust after calibration (cubic meters/minute)

$$\text{Actual concentration value of displacement} \times \left(\frac{21 - \text{Oxygen saturation average}}{21 - \text{Standard Oxygen Basis value}} \right)$$

III. Hourly emissions quantity of sulfur oxides (kg/hr):

$$2.86 \times 10^{-6} \times \text{Sulfur oxide actual concentration value (ppm)} \times \text{Average dry emission test value (cubic meters/minute)} \times 60 \text{ minutes/hour}$$

(Sulfur oxides are expressed as sulfur dioxide.)

IV. Hourly emissions ratio of sulfur oxides per individual fuel:

$$\frac{\text{Usage quantities for individual fuels during the testing period} \times \text{air pollutant emissions factor}}{\sum_{i=1}^{n} \text{Usage quantities for individual fuels during the testing period} \times \text{air pollutant emissions factor}}$$

V. Sulfur oxide unit activity emissions quantity for individual fuels (sulfur content at 1% calibration):

$$\frac{\text{Total sulfur dioxide emissions quantity during testing period} \times \text{Hourly emissions ratio for individual fuels}}{\text{Usage quantities for individual fuels during the testing period}} \times \frac{1}{S'_i}$$

$S'_{i=1-n}$: Sulfur concentration of individual fuels during the testing period (%)

VI. Hourly emissions quantity of nitrogen oxides (kg/hr):

$$2.05 \times 10^{-6} \times \text{Nitrogen oxide concentration test value (ppm)} \times \text{Average dry emission test value (cubic meters/minute)} \times 60 \text{ minutes/hour}$$

(Nitrogen oxides are expressed as nitrogen dioxide.)

VII. Hourly emissions ratio of nitrogen oxides per individual fuel:

$$\frac{\text{Usage quantities for individual fuels during the testing period} \times \text{air pollutant emissions factor}}{\sum_{i=1}^{n} \text{Usage quantities for individual fuels during the testing period} \times \text{air pollutant emissions factor}}$$

VIII. Nitrogen oxide unit activity emissions quantity for individual fuels:

$$\frac{\text{Total nitrogen dioxide emissions quantity during testing period} \times \text{Hourly emissions ratio for individual fuels}}{\text{Usage quantities for individual fuels during the testing period}}$$

IX. Air pollutant quarterly emissions quantity:

Sulfur oxide quarterly emissions quantity:

$$\sum_{i}^{n} (\text{Unit activity emissions quantity of individual air pollutants} \times \text{Current quarter individual activity} \times S_i)$$

$S_{i=1-n}$: Sulfur concentration of individual fuels used (%)

Nitrogen oxide quarterly emissions quantity:

$$\sum_{i}^{n} (\text{Unit activity emissions quantity of individual air pollutants} \times \text{Current quarter individual activity})$$

Activity shall be measured in tons or cubic meters. If activity is less than 10 tons or 10 cubic meters, kilograms or liters may be used as the calculating unit.

X. If the measured air pollution concentration is less than the method detection limit (herein referred to as MDL), the most recent MDL reported to the competent authority will apply. The MDL will

be reported to the competent authority after calibration using the oxygen concentration reference standard.

The emissions quantities in the foregoing paragraph shall be rounded to the second decimal place; nitrogen concentrations shall be rounded to the first decimal place; air pollutant unit activity emissions quantity shall be rounded to the third decimal place; production volumes and usage volumes of raw materials (goods) and fuels shall be rounded to the second decimal place; concentration values are computed based on the decimal place displayed in the testing report designated by the central competent authority. Pollutant concentration shall be calculated on the basis of dry, undiluted emission volumes at a temperature of 273°K and a pressure of one atmosphere.

Article 15

Stationary pollution sources that calculate air pollution emissions quantity based on the emission factor and control efficiency rate officially announced by the central competent authority shall use the following calculation formula:

$$\text{Air pollutant emissions quantity} = \text{Current quarter activity} \times \text{Air pollution emissions factor} \times (1 - \text{Control efficiency rate})$$

Air pollutant quarterly emissions quantity and activitiy shall be rounded to the second place after the decimal.

The activity in the foregoing paragraph shall be measured in tons or cubic meters; if activity is less than 10 tons or 10 cubic meters, kilograms or liters may be used as the calculating unit.

Article 16

Those that pay the air pollution control fee pursuant to Article 16, Paragraph 1, Subparagraph 1 and Subparagraph 2 of this Act, if the competent authority review determines that the fees are insufficient, the competent authority will collect the remainder by requesting that the outstanding amount be paid in a limited time period or the next time the air pollution control fee is due. Payment in excess of the actual amount shall be deducted from the next amount due.

When public or private premises cease operation, dismantle the pollution source equipment or for other reasons do not need to pay air pollution control fees, they may submit relevant verification documents to the competent authority within 30 days of the day of the event to settle the account and halt fee collection.

Article 17

Public and private premises that need to pay supplementary fees pursuant to Paragraph 1 of the foregoing paragraph, but are not able to pay the outstanding amount in a single payment within the deadline for one of the following reasons may submit relevant verification documents to the competent authority before the deadline and apply for installment payment:

I. The public or private premises have suffered major property losses due to typhoon, earthquake, flood, landslides or other natural disaster, or other cause not attributable to it.

II. The public or private premises have been assessed supplementary fees of NT$300,000 or more following audit by the competent authority.

Should the verification documents in the foregoing paragraph be found to be incomplete or not in compliance with regulations, corrections shall be made within seven days after notification by the competent authority. Applications shall be rejected if corrections are not made within the deadline.

For those allowed to pay in installments in paragraph 1 interest shall be accrued daily from the day after the overdue deadline to the date of payment of the last installment based on the fixed annual interest rate for a one-year time deposit with the Directorate General of the Postal Remittances and Savings Bank on the date of payment. Approved installment payments shall be made on a monthly basis, and the number of installments shall be decided as follows:

I. When the public or private premises have been assessed supplementary fees of more than NT$300,000 and less than NT$1,000,000 they may pay in two to six installments, but each single

installment may not be less than NT$150,000.

II. When the public or private premises have been assessed supplementary fees of more than NT$1,000,000 and less than NT$5,000,000 they may pay in two to twelve installments, but each single installment may not be less than NT$400,000.

III. When the public or private premises have been assessed supplementary fees of more than NT$5,000,000 they may pay in two to 24 installments, but each single installment may not be less than NT$500,000.

All public or private premises that have been permitted to make installment payments shall send postdated cheques for all monthly installments to the competent authority. Should payment on any of the installment cheques not be received, the competent authority shall proceed pursuant to Article 55 of this Act.

Article 18

Should one of the following circumstances apply to stationary pollution sources that are subject to air pollution control fees pursuant to Article 16, Paragraph 1, Subparagraph 1 of this Act, the central competent authority may assess their air pollutant emissions quantity based on their production volumes, usage volumes for raw materials (goods), and fuel, and fuel purchase quantities, testing data or other relevant information, and determine the air pollution control fees payable.

I. Normal efficient operation cannot be maintained due to malfunctioning of control or treatment equipment or other causes or waste gas has been released into the atmosphere without passing through control or treatment equipment, and monitoring or testing data do not exist.

II. Relevant information on the calculation of the air pollution control fee is not submitted before the deadline as stipulated in Article 9, the corrected information is insufficient, or the information reported is false.

III. Production volumes, usage volumes for raw materials (goods), and fuel, and fuel purchase quantities do not match with the results of account settlement or remained unreported.

IV. The number of pollution sources reported for payment of the air pollution control fee is less than the actual number of pollution sources.

V. Other circumstances where the air pollution control fee report does not comply with regulations

Article 19

Should stationary pollution sources that are subject to air pollution control fees pursuant to Article 16, Paragraph 1, Subparagraph 1 of this Act, forge, modify, underreport or fail to report relevant air pollutant emissions quantity information that is related to the calculation of air pollution control fees, the central competent authority may estimate the said emissions quantity based on the emission factor and calculate air pollution control fees at twice the emissions quantity. These fees shall be paid together with air pollution control fees by the next payment deadline.

Article 20

Should public or private premises evade air pollution control fees through the methods in the foregoing paragraph or other improper methods, the central competent authority may recalculate the payable amount backward for up to five years. For air pollutants that have been subject to air pollution control fees for less than five years, the payable amount shall be calculated from the initial fee charge date.

For the backdated fees in the foregoing paragraph, interest shall be accrued daily from the day when the fee evasion started to the date of payment based on the fixed annual interest rate for a one-year time deposit with the Directorate General of the Postal Remittances and Savings Bank as of the date of payment.

Article 21

Stationary pollution sources that pay air pollution control fees pursuant to Article 16, Paragraph 1, Subparagraph 1 of this Act shall keep daily records of their raw materials (goods), fuel usage quantity or production volumes as well as the operating status of their on site control or treatment equipment; those that cannot quantify daily raw materials (goods) or fuel usage volumes may adjust their reporting frequency after gaining approval from the competent authority.

The daily record in the foregoing paragraph, the data for the quarterly air pollution control fee report, and the receipt of payment shall be kept on record for five years.

Article 22

If any of the following circumstances applies to stationary pollution sources that are subject to air pollution control fees pursuant to Article 16, Paragraph 1, Subparagraph 1 of this Act, such stationary pollution sources may be exempted from the air pollution control fee for said air pollutant:

I. Stationary pollution sources at public or private premises with total sulfur oxide emissions of less than 10 kilograms per quarter.

II. Stationary pollution sources at public or private premises with total nitrogen oxide emissions of less than 10 kilograms per quarter.

III. Stationary pollution sources at public or private premises with total volatile organic compound emissions of less than 10 kilograms per quarter.

IV. The payable amount for each single construction project has been assessed as less than NT$100.

V. When a private building suffers damage or collapses due to a major natural disaster and the special municipality, county or city competent authority determines it to be a dangerous building that shall be repaired, dismantled or rebuilt by the owners.

VI. Other circumstances designated and officially announced by the central competent authority

Public or private premises that meet the circumstances of Subparagraphs 1 through 3 of the foregoing paragraph shall report air pollution control fees pursuant to this Act.

Article 23

The type, composition and quantity of fuel used to calculate the air pollution control fee pursuant to Article 16, Paragraph 1, Subparagraph 2 shall take the classifications of the oil refinery or of the port of entry's finished product zone as the standard.

Article 24

Should one of the following situations occur, the central competent authority shall calculate relevant batched fee amounts based on the maximum fee rates:

I. The fuel types and compositions in the finished product zone are modified and the vendor or importer does not retest and file a report before removing the products from the zone.

II. Fuel whose air pollution control fee has been paid and is then shipped to other refineries or ports of entry where it is mixed with other batches.

Article 25

When the fuel grade reported by the vendor or importer does not coincide with central competent authority inspection and the error score for any of the test items exceeds the precision margin, the central competent authority shall calculate the amount based on the fuel grade determined by the inspection.

Article 26

The central competent authority may entrust to the special municipality, county or city competent authority the fee charging and reporting work regulated in Article 2 and Article 3, review and auditing work regulated in Article 9, as well as account settlement, fee calculation, fee assessment and collection

of outstanding fees regulated in Article 13, Article 16, Article 18 through Article 20.

Article 27

These Regulations shall take effect on the date of promulgation.

Appendix: Testing procedures and calculation rules for sulfur oxides and nitrogen oxides

I. Calculation formula for sulfur oxides and nitrogen oxides in automatic continuous testing:

A. Hourly sampling method:

1. Oxygen saturation: In automatic continuous testing oxygen saturation shall be calculated based on the oxygen saturation average (O_{sa}) in continuous testing.
2. Displacement: Displacement shall be tested once before and after air pollution testing; water content shall be measured twice during each of the tests (with water content measurements taken from four different samples). The water content shall then be subtracted to produce the dry displacement quantity (Q_1 , Q_2), which shall be calibrated with the oxygen saturation yielded in automatic continuous testing.
3. Air pollutant emissions concentration:
   a. Use oxygen saturation average (O_{sa}) to calibrate air pollutant concentration average (C_{sa}) yielded in continuous testing.
   b. (2) Air pollutant emissions concentration after calibration = Air pollutant concentration average (C_{sa})$\times(21-O_n)\div(21-O_{sa})$
   O_n: Reference standard for oxygen concentration in emissions
4. Air pollutant emissions quantity:
   a. The air pollution concentration multiplied by the displacement average from measurements taken prior to and after testing. (The air pollutant concentration and displacement do not need to be calibrated with the oxygen concentration.)
   b. Air pollutant emissions quantity (kg/hr):
   $$a\times C_{sa}\times((Q_1+Q_2)/2)\times 60$$
   a: The calculation for sulfur oxides is 2.86×10^{-6}; the calculation for nitrogen oxides is 2.05×10^{-6}.

B. Three-hour sampling:

1. Oxygen concentration: In automatic continuous testing, oxygen saturation shall be calculated based on the oxygen saturation average (O_{sa}) yielded in three hours of continuous testing.
2. Displacement: Displacement shall be tested once before, during and after air pollution testing. Water content shall be measured twice during each of the tests (with water content measurements taken from six different samples). The water content shall then be subtracted to produce the dry displacement quantity (Q_1, Q_2, Q_3).
3. Air pollutant emission concentration: Air pollutant concentration average (without oxygen concentration calibration) taken from three consecutive samples taken each hour for three hours (C_{sa1}, C_{sa2}, C_{sa3}).
   Measuring oxygen concentration in continuous automatic testing:
   $$\text{Air pollutant concentration average (C) (ppm)} = \frac{\sum_{i=1}^{3} C_{sai}\times\frac{21-O_n}{21-O_{sa}}}{3}$$
4. Air pollutant emissions quantity (kg/hr):
   $$a\times\frac{C_{sa1}\times Q_1+C_{sa2}\times Q_2+C_{sa3}\times Q_3}{3}\times 60$$
   The calculation for sulfur oxides is 2.86×10^{-6}; the calculation for nitrogen oxides is 2.05×10^{-6}.

C. Eight-hour sampling method:

1. Oxygen concentration: In automatic continuous testing, oxygen saturation shall be calculated based on the oxygen saturation average (O_{sa}) yielded in eight hours of continuous testing.
2. Displacement: Displacement shall be tested once before, during and after air pollution testing. Water content shall be measured twice during each of the tests (with water content measurements taken from six different samples). The water content shall then be subtracted to produce the dry displacement quantity (Q_1, Q_2, Q_3).
3. Air pollutant emission concentration: Air pollutant concentration average (without oxygen concentration calibration) taken from three consecutive samples taken each hour for three hours (C_{sa1}–C_{sa8}) .

Measuring oxygen concentration in continuous automatic testing:

$$\text{Air pollutant concentration average over eight hours (C) (ppm)} = \frac{\sum_{i=1}^{8} C_{\text{sa}i} \times \frac{21-O_n}{21-O_{\text{sa}}}}{8}$$

4. Air pollutant emissions quantity (kg/hr):

$$a \times \frac{\sum_{i=1}^{4} C_{\text{sa}i} \times \frac{Q_1+Q_2}{2} + \sum_{i=5}^{8} C_{\text{sa}i} \times \frac{Q_2+Q_3}{2}}{8} \times 60$$

The calculation for sulfur oxides is 2.86×10^{-6}; the calculation for nitrogen oxides is 2.05×10^{-6}.

D. 24-hour sampling method: Air pollutant emission quantity and concentration shall be consistent with the 8-hour sampling method described above and conducted for three continuous eight-hour sets. The average of the air pollutant emissions quantity shall be used for calculation.

II. Other regulations:

A. The pollution source shall terminate sampling when the production process malfunctions or is in an unstable operating condition. Sampling shall be resumed once the malfunction is resolved or operations regain stability. The test values shall be based on the results of sampling taken during stable operations lasting one hour or longer.

B. If daily operations run regularly for less than one hour a day, the pollution source shall employ continuous automatic testing during stable operating conditions. The duration of testing shall be at least 30 minutes.

C. Those conducting testing described in the foregoing items 1 and 2 must submit relevant documents, verification and a detailed explanation along with the test report to the competent authority for authorization.

D. Stationary pollution sources that use a batched method of processing materials shall include at least two complete operating cycles when testing.