

Responsible Enterprise Regulated Recyclable Waste Management Regulations

Promulgated by Environmental Protection Administration order on October 23, 2002.

Revisions to Articles 2, 5, 6, and 10 and addition of Articles 15-1 and 16-1 promulgated by Environmental Protection order on April 21, 2005.

Revisions to entire text in 21 articles promulgated by Environmental Protection order on February 26, 2010.

Revisions to Articles 19, 20, and 21 promulgated by Environmental Protection order on December 28, 2011.

Article 1

These Regulations are determined pursuant to Article 16, Paragraph 4 of the Waste Disposal Act (herein referred to as “this Act”).

Article 2

Terms used in this Act are defined as follows.

- I. “Articles of responsibility” means those goods or their packaging and containers officially announced by the central competent authority pursuant to Article 15, Paragraph 2 of this Act, and the raw materials used in said goods, packaging or containers.
- II. “Operating volume”:
 - A. A manufacturing enterprise's operating volume shall be the sales volume of its articles of responsibility. However, the operating volume of enterprises manufacturing environmental sanitation agents constituting special sanitation agents shall be its production volume of finished products; and the operating volume of pesticide manufacturing enterprise shall be the imported volume of technical-grade pesticides.
 - B. The operating volume of a container product manufacturing enterprise shall be the container purchase volume and container production volume. The operating volume of a container manufacturing enterprise or container importer shall be its container sales volume.
 - C. The operating volume of a commissioned manufacturing enterprise producing goods or container products shall be its commissioned production volume of goods or container products.
 - D. The operating volume of a bioplastic materials manufacturing enterprise shall be its bioplastic materials sales volume.
- III. “Import volume” means the volume of articles of responsibility imported from overseas by an importer, or the volume of articles of responsibility conveyed from the bonded scope delineated by the Science-based Industrial Park Establishment and Management Statutes or the Economic Processing Zone Establishment and Management Statutes to a non-bonded scope, or the volume of articles of responsibility cleared for domestic sale from bonded factories, bonded warehouses (including shipping centers) or logistics centers, but does not include the volume of articles of responsibility imported from overseas to the aforementioned bonded scope, bonded factories, bonded warehouses (including shipping centers) or logistics centers.

Article 3

A responsible enterprise shall apply to the central competent authority to separately register articles of responsibility within two months of the first manufacture or import of the articles of responsibility.

Article 4

A responsible enterprise shall submit the following documents when applying for registration to the central competent authority.

- I. Responsible enterprise registration application form
- II. Photocopy of the personal identification document of the statutory responsible person
- III. Photocopies of relevant company or commercial registration documents or identification documents issued by the industry competent authority (those enterprises not requiring the documents designated in this item are exempt)
- IV. Photocopy of factory registration (Non-manufacturing enterprises not required to apply for a factory registration shall be exempt.)
- V. Other documents designated by the central competent authority

If the items to be registered in Subparagraphs 2 through 4 of the foregoing paragraph are changed after a responsible enterprise has completed registration in accordance with the regulations of the foregoing paragraph, the responsible enterprise shall submit a registration application form and photocopies of identification documents concerning the changed items to the central competent authority to apply for a change of registration within 60 days of when the change occurs.

Article 5

A responsible enterprise shall submit the following documents to the central competent authority to apply for cancellation of registration after ceasing to manufacture or import articles of responsibility, or in other circumstances determined by the central competent authority to allow exemption from listing:

- I. Registration cancellation application form (including affidavit)
- II. Photocopy of the personal identification document of the statutory responsible person
- III. Photocopies of relevant company or commercial registration documents or identification documents issued by the industry competent authority (Enterprises not requiring the documents designated in this item shall be exempt.)
- IV. A responsible enterprise that has ceased to manufacture or import articles of responsibility shall submit proof of payment of recycling, clearance, and disposal fees for the most recent quarter. A responsible enterprise determined by the central competent authority to be exempt from listing shall submit proof of payment of recycling, clearance, and disposal fees for the previous year up to the most recent quarter.
- V. Photocopies of identification documents for suspension of work, suspension of business, termination of business, or cancellation of company registration
- VI. Other documents as designated by the central competent authority

The central competent authority may on its own initiative cancel the registration of a responsible enterprises that has terminated business, been dissolved, or has otherwise been determined by the central competent authority to be exempt from listing.

A responsible enterprise whose registration has been canceled by the central competent authority in the two foregoing paragraphs shall be exempt from reporting and fee payment pursuant to these Regulations. A responsible enterprise that resumes manufacturing or importing articles of responsibility, or that does not meet requirements for exemption from listing, shall re-register, and resume reporting and payment of fees pursuant to these Regulations.

Article 6

A responsible enterprise shall pay recycling, clearance and disposal fees based on the operating volume or import volume of articles of responsibility during the previous two months and the fee rate

approved by the central competent authority prior to the thirtieth day of each month into the receiving account of the financial institution designated by the central competent authority starting from the day officially announced by the central competent authority for the assumption of recycling, clearance and disposal responsibilities.

A responsible enterprise shall report to the central competent authority prior to the 30th day of each month operating volume or import volume and proof of recycling, clearance and disposal fee payment for articles of responsibility when reporting operating volume or import volume for the previous two months. However, container manufacturing enterprises, container importers, and commissioned manufacturing enterprises producing goods or container products that do not need to bear responsibility for payment of cleaning, clearance, and disposal fees shall be exempt from submitting proof of payment.

The operating volume or import volume report in the foregoing paragraph shall be transmitted via the Internet to the central competent authority's online reporting system, and an operating volume or import volume report for the articles of responsibility is not required. This restriction shall not apply, however, for those who have received the consent of the central competent authority to submit written reports.

Article 7

When a responsible enterprise fails to pay a fee or make a report pursuant to Paragraphs 1 or 2 of the foregoing article, and one of the following circumstances applies, the enterprise shall pay such fee or make such report by a deadline designated by the central competent authority; those that fail to pay or report shall be punished pursuant to Article 51, Paragraph 2 of this Act.

- I. Operating volume or import volume is zero
- II. Those enterprises that have already applied to the central competent authority for cancellation of registration pursuant to Article 5, Paragraph 1

Article 8

If the competent authority finds a responsible enterprise to have underpaid its recycling, clearance and disposal fees, the responsible enterprise shall be given a limited time in which to make payment. Responsible enterprises that fail to make such payment by the deadline shall be subject to a fine equal to the underpaid amount. However, the fine shall be equal to twice the underpaid amount for responsible enterprises that have previously been fined by the competent authority pursuant to Article 51, Paragraph 1 of this Act.

In those circumstances in which the competent authority finds a responsible enterprise to have reported untruthful information and underpaid recycling, clearance and disposal fees, the responsible enterprise shall be subject to a fine equal to the underpaid amount. However, the fine shall be equal to twice the underpaid amount for responsible enterprises that have been fined previously by the competent authority pursuant to Article 51, Paragraph 1 of this Act. The fine shall be equal to three times the underpaid amount for responsible enterprises that have been fined previously two or more times.

Article 9

When a responsible enterprise cannot pay in one lump sum the full amount for owed recycling, clearance and disposal fees prior to the payment deadline designated in this Act due to one of the following reasons, the responsible enterprise may submit prior to the payment deadline to the central competent authority an application form along with relevant identification documents to make installment payments with interest compounded daily based on one-year time deposit interest rate of the Directorate General of the Postal Remittances and Savings Bank.

- I. The responsible enterprise has suffered major property losses due to typhoon, earthquake, flood, landslides or other natural disaster, or other cause not attributable to the responsible enterprise
- II. The responsible enterprise has been assessed supplementary recycling, clearance and disposal fees of NT\$300,000 or more following audit by the competent authority

Article 10

A responsible enterprise that has been required to pay cumulative recycling, clearance and disposal fees of less than NT\$100,000 during the previous six installment periods may submit operating volume or import volume reports for those six installment periods, with proof of payment of cleaning, clearance, and disposal fees, to the central competent authority in application to have its reporting and fee payment frequency changed to once each year.

Upon receiving the central competent authority's consent, a responsible enterprise in the foregoing paragraph shall, prior to January 30 of each year, pay cleaning, clearance, and disposal fees based on its not yet reported operating volume or import volume of articles of responsibility for the previous year and the fee rate approved by the central competent authority into a collection account at a financial institution designated by the central competent authority, and shall report its not yet reported operating volume or import volume for the previous year to the central competent authority. When reporting operating volume or import volume in written form, the responsible enterprise shall submit an operating volume or import volume and proof of payment of cleaning, clearance, and disposal fees.

A responsible enterprise in the foregoing paragraph that has been required to pay recycling, clearance and disposal fees of less than NT\$100,000 during the previous accounting year shall pay and report prior to March 30 of that year pursuant to Article 6.

Article 11

In those circumstances in which the articles of responsibility imported or manufactured by a responsible enterprise are not disposed of domestically or do not produce waste after use, the responsible enterprise may deduct the operating volume or import volume for such articles of responsibility upon submission of the following documents and receipt of the central competent authority's approval:

- I. An operating volume or import volume report
- II. Identification documents demonstrating that the articles of responsibility are not disposed of domestically or do not produce waste after use
- III. An aggregate statement of the quantity of articles of responsibility not disposed of domestically to be deducted
- IV. Other documents as designated by the central competent authority

Article 12

Regarding the volume of flat containers or non-flat disposable tableware sold to container product manufacturing enterprises, the plate vessel manufacturer or importer, or non-flat disposable tableware manufacturer or importer may submit an aggregate statement of sales volume deductions and sales invoice report in order to deduct its operating volume or import volume.

Regarding the volume of bioplastic materials or flat container sheet materials not sold to container, flat container sheet material, or non-flat disposable tableware manufacturing enterprises, the bioplastic material manufacturer or importer, or the flat container sheet material importer may submit an aggregate statement of sales volume deductions and sales invoice report in order to deduct its operating volume or import volume.

Article 13

If a responsible enterprise overpays cleaning, clearance, and disposal fees, it may apply to the central competent authority for refund. However, the total amount of the refund shall be limited to the total amount paid by the responsible enterprise.

The refund in the foregoing paragraph shall be calculated on the basis of cleaning, clearance, and disposal fee rates corresponding to the dates on documents or sales invoices submitted pursuant to Articles 11 and 12. However, those enterprises that can prove the original deduction reporting and payment dates may have their fees calculated on the basis of the fee rate corresponding to the original reporting and payment dates.

Article 14

When the competent authority or its commissioned professional personnel performs an audit pursuant to article 20 of this Act, if the information provided by a responsible enterprise is untruthful, or if the enterprise fails to provide its full account books or information, the competent authority or its commissioned professional personnel shall use whichever of the following methods yields the highest operating volume or import volume to calculate the operating volume or import volume of the responsible enterprise:

- I. The operating volume or import volume calculated on the basis of raw materials (goods), personnel, utilities or equipment use, production rate or other data sufficient to provide evidence
- II. The operating volume or import volume calculated on the basis of relevant data from firms upstream or downstream of the responsible enterprise
- III. The operating volume or import volume calculated on the basis of the operating volume or import volume reported by a firm in the same industry with a similar amount of sales.
- IV. The operating volume or import volume calculated on the basis of the ratio of recycling, clearance and disposal fees to sales reported by a firm in the same industry with a similar amount of sales
- V. The operating volume or import volume calculated on the basis of the manufacturing volume of a firm in the same industry with similar machinery, equipment, manufacturing procedures, or raw materials
- VI. The operating volume or import volume calculated on the basis of information provided by the tax authority.

Complete account books in the foregoing paragraph shall conform to the regulations of the Commercial Accounting Act and Regulations for the Management of Profit-Seeking Enterprise Account Books and Receipts by Tax Collection Agencies.

Article 15

A responsible enterprise shall preserve for future reference its operating volume or import volume reports, proof of recycling, clearance and disposal fee payment for its articles of responsibility, and proof of offsets for five years.

Article 16

A responsible enterprise that has completed registration pursuant to the Waste Article and Container Recycling, Clearance and Treatment Regulations prior to the enforcement of these Regulations shall not be required to register pursuant to this Act.

Article 17

With regard to the articles of responsibility of the flat container and non-flat, non-washable dining utensil and container manufacturing industry, the operating volume of such articles of responsibility

manufactured after May 1, 2005 shall be the manufacturer's sales volume. However, the operating volume of such articles of responsibility manufactured before May 1, 2005 shall be the manufacturer's container production volume, which may be calculated as the container sheet purchase volume and production volume minus container manufacturing process losses.

Article 18

The central competent authority shall determine the format of documents and forms designated in these Regulations.

Article 19

(deleted)

Article 20

Those who violate the requirements of Article 3; Article 4, Paragraph 2; Article 5, Paragraph 3; Article 6, Paragraphs 1 and 2; Article 10, Paragraphs 2 and 3, and Article 15 shall be penalized pursuant to Article 51, Paragraph 2 of this Act.

Article 21

These Regulations shall take effect on the date of promulgation. However, revised Articles 19, 20, and 21 promulgated on December 28, 2011 shall take effect on January 1, 2012.