

# Responsible Enterprise Regulated Recyclable Waste Management Regulations

Promulgated by Environmental Protection Administration order on October 23, 2002

## 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.

1. "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.
2. "Operating volume" means the sales volume of the articles of responsibility of a manufacturing enterprise. However, the operating volume of a container product manufacturing enterprise shall be the container purchase volume and container production volume. The environmental sanitation agent operating volume of a special environmental agent manufacturing enterprise shall be finished product production volume. The operating volume of a container manufacturing enterprise producing bread, cake, or biscuit boxes, raw and fresh food trays or disposable tableware is the container production volume, and may be calculated as the container sheet purchase volume and production volume minus container manufacturing process losses. The operating volume of a pesticide manufacturing enterprise shall be calculated based on the monetary value of imported technical grade pesticide.
3. "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 days 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.

1. Responsible enterprise registration application form
2. Photocopy of the personal identification document of the statutory responsible person
3. 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)
4. Photocopy of factory registration (Non-manufacturing enterprises not required to apply for a factory registration shall be exempt.)
5. 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 that ceases the manufacture or import of their articles of responsibility may submit the following documents to the central competent authority to apply for registration cancellation.

1. Registration cancellation application form (including affidavit)
2. Photocopy of the personal identification document of the statutory responsible person
3. 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.)
4. Proof of payment of recycling, clearance and disposal fees for the most recent quarter
5. Photocopies of verification documents for suspension of work, suspension of operations, termination of business, or cancellation of company registration
6. Other documents as designated by the central competent authority

The central competent authority may on its own initiative cancel the registration of responsible enterprises that terminate business or have been dissolved.

When the central competent authority has cancelled the registration of a responsible enterprise in the foregoing two paragraphs, the enterprise is exempt from making reports or paying fees pursuant to the regulations of this Act. Responsible enterprises that resume manufacturing or importing articles of responsibility shall re-register, and resume reporting and payment of fees pursuant to the regulations of this Act.

## **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.

The operating volume or import volume report in the foregoing paragraph shall be in written form. However, a responsible enterprise that has obtained the consent to use a designated online transmission approach by the central competent authority shall not be subject to this restriction.

#### **Article 7**

When a responsible enterprise fails to pay a fee or make a report pursuant to Paragraphs 1 or 2 of the foregoing paragraph, 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.

1. Operating volume or import volume is zero
2. 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 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 verification 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.

1. 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
2. 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 is required to pay recycling, clearance and disposal fees of less than NT\$50,000 during the previous accounting year may apply prior to February 28 to the central competent authority to have its reporting and fee payment frequency changed to once per year upon submission of an operating volume or import volume report and proof of payment of recycling, clearance and disposal fees for the previous year.

A responsible enterprise in the foregoing paragraph that has received the consent of the central competent authority shall pay recycling, clearance and disposal fees based on the operating volume or import volume of its articles of responsibility during the previous year and the fee rate approved by the central competent authority into the receiving account of the financial institution designated by the central competent authority by January 30 of each year. It shall also submit an operating volume or import volume report and proof of payment of recycling, clearance and disposal fees for the previous year to the central competent authority to report operating volume or import volume for the previous year.

A responsible enterprise in the foregoing paragraph that has been required to pay recycling, clearance and disposal fees of less than NT\$50,000 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:

1. An operating volume or import volume report (not required by a responsible enterprise that has received approval from the central competent authority to use a designated online transmission approach)
2. Verification documents demonstrating that the articles of responsibility are not disposed of domestically or do not produce waste after use
3. An aggregate statement of the quantity of articles of responsibility not disposed of domestically to be deducted
4. Other documents as designated by the central competent authority

#### **Article 12**

A responsible enterprise that overpays recycling, clearance and disposal fees and meets one of the following conditions may apply for a refund from the central competent authority:

1. Those whose registration has been revoked by the central competent authority
2. Those determined by the central competent authority to have no need to pay recycling, clearance and disposal fees

### **Article 13**

If a responsible enterprise is found by the competent authority or professional personnel commissioned by the competent authority to have provided false information or to have not provided complete account books or data during an audit pursuant to Article 20 of this Act, the competent authority or professional personnel commissioned by the competent authority may use the following methods to obtain the highest operating volume or import volume as the operating volume or import volume for said responsible enterprise.

1. 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
2. The operating volume or import volume calculated on the basis of relevant data from firms upstream or downstream of the responsible enterprise
3. The operating volume or import volume reported by a firm in the same industry with a similar amount of sales
4. 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
5. 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

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 14**

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

### **Article 15**

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 16**

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

### **Article 17**

These Regulations shall take effect on the date of promulgation.