Chapter 1 General Principles

Article 1
This Act is formulated to prevent and remediate soil and groundwater pollution, ensure the sustainable use of soil and groundwater, enhance the living environment, and advance public health.

The regulations of other laws shall apply to those matters not regulated by this Act.

Article 2
Terms used in this Act are defined as follows.

1. "Soil" means the natural loose medium on the surface of the earth's crust in which terrestrial biological organisms grow or live.
2. "Groundwater" means the water that flows or stays under the surface of the land.
3. "Soil Pollution" means the introduction into soil of substances, biological organisms or forms of energy that alters soil quality, impacts the normal use of the soil or endangers public health and the living environment.
4. "Groundwater Pollution" means the introduction into groundwater of substances, biological organisms or forms of energy that alters soil quality, impacts the normal use of the soil or endangers public health and the living environment.
5. "Pollutant" means a substance, biological organism or form of energy capable of causing soil or groundwater pollution.
6. "Soil Pollution Monitoring Standards" means the determined pollutant concentrations at which soil pollution monitoring is required for the purpose of preventing soil pollution.
7. "Groundwater Pollution Monitoring Standards" means the determined pollutant concentrations at which groundwater pollution monitoring is required for the purpose of preventing groundwater pollution.
8. "Soil Pollution Control Standards" means determined soil pollution control limits to prevent and control the worsening of soil pollution.
9. "Groundwater Pollution Control Standards" means determined groundwater pollutant limits to prevent and control the worsening of groundwater pollution.
12. "Polluter" means a person causing soil pollution or groundwater pollution through any of the following acts:
   1. engaging in the illegal discharge, leakage, infusion or disposal of pollutants;
   2. serving as an intermediary or allowing the illegal discharge, leakage, infusion or disposal of pollutants; or
   3. failing to dispose of pollutants pursuant to applicable laws or regulations.
13. "Pollution Control Site" means the site where the soil or groundwater pollution source has been clearly identified and where the concentrations of the soil or groundwater pollutants thereof exceed soil pollution or groundwater pollution control standards.
14. "Pollution Remediation Site" means a pollution control site which has been reviewed and declared by the central competent authority as a Pollution Remediation Site based on its preliminary assessment that the
site is likely to seriously endanger public health and the living environment.

15. "Interested Party of the Polluted Land" means a person who is not a polluter of the land but is a user, administrator, or owner of the land when the land is declared a Pollution Remediation Site.

16. "Pollution Control Area" means an area which has been delineated according to the scope of soil or groundwater pollution of a pollution control site or pollution remediation site.

Article 3

The competent authority referred to in this Act means the Environmental Protection Administration, Executive Yuan, at the central government level, the municipal government in special municipalities and the county or city government in counties or cities.

Article 4

Competent authorities at all levels may designate or commission dedicated organizations to perform tasks related to soil or groundwater pollution research, training and control.

Chapter 2 Prevention Measures

Article 5

Special municipality, county and city competent authorities (herein referred to as "competent authorities with local jurisdiction") shall regularly monitor the quality of the soil and groundwater within their jurisdictions. When soil and groundwater pollutant concentrations exceed the soil pollution or groundwater pollution control standards, the competent authorities with local jurisdiction shall take necessary measures, investigate the party responsible for the pollution and report it to the central competent authority. When pollutant concentrations are lower than the soil pollution control or groundwater pollution control limits but exceed the soil pollution or groundwater pollution monitoring limits, local authorities shall conduct regular monitoring, publicly announce the monitoring results and report such results to the central competent authority for reference.

The soil pollution or groundwater pollution monitoring standards and soil pollution or groundwater pollution control standards set forth in the foregoing paragraph shall be determined by the central competent authority.

Article 6

A member of the public who finds soil or groundwater that has likely been polluted may inform competent authorities with local jurisdiction. All competent authorities for land or groundwater usage and all land users, administrators or owners who finds soil or groundwater that has likely been polluted shall notify competent authorities with local jurisdiction immediately.

Competent authorities with local jurisdiction shall proceed with investigation or take necessary measures either based on the information and notification set forth in the foregoing paragraph or based on its own initiative.

Article 7

Competent authorities at all levels may dispatch personnel bearing identification documents to enter public or private premises for the following verification work and may order site users, managers or owners to provide related data.

1. inspect the soil or groundwater pollution situation and the sources of soil or groundwater pollutants;
2. take samples of soil, groundwater or related pollutant; or
3. take samples of agricultural or fishery products in conjunction with relevant agencies.

Verification work in the foregoing paragraph that involves military affairs shall be jointly conducted with local military authorities.

The verification work in the two foregoing paragraphs may not be evaded, obstructed or refused.

Inspection agencies and personnel shall maintain confidentiality concerning inspected industrial, commercial or military secrets.
Competent authorities at all levels that find soil pollution or groundwater pollution that is likely to endanger human health, agricultural or fishery production or drinking water sources when conducting verification work shall order the polluter, the user, administrator or owner of the site to immediately take necessary emergency measures to mitigate the impact of such pollution or prevent the expansion of such pollution.

**Article 8**

The transferer of land used by enterprises designated and officially announced by the central competent authority shall provide soil pollution inspection data.

A land transferer that fails to provide the relevant data in the foregoing paragraph shall bear responsibility equivalent to that of the landowner if such land is officially announced as a pollution control site or a pollution remediation site.

**Article 9**

Prior to the establishment, or the suspension business or termination of business, enterprises designated and officially announced by the central competent authority shall submit to the competent authorities with local jurisdiction for reference the soil pollution inspection information of used land or land to be used before such enterprise may file relevant applications with the industry competent authority.

**Article 10**

When implementing soil pollution or groundwater pollution verification or remediation or providing soil pollution or groundwater pollution inspection information pursuant to this Act, unless otherwise approved by the central competent authority, the inspection and testing of soil or groundwater pollutants shall be commissioned to an analysis laboratory approved by the central competent authority.

The central competent authority shall determine management regulations for the required conditions and facilities; the application, review, issuance, replacement, revocation, cancellation, suspension of business, resumption of business, checking and evaluation procedures for permits; and other binding matters for the analysis laboratory in the foregoing paragraph.

Competent authorities at all levels shall collect testing, review and issuance fees for the testing, review and issuance of permits prescribed in this Act; the central competent authority shall determine the fee collection standards thereof.

The central competent authority shall determine soil and groundwater analysis methods.

**Chapter 3 Investigation and Assessment Measures**

**Article 11**

Competent authorities at all levels shall promptly investigate any site where the soil or the groundwater is likely to have been polluted. If any discharge, leakage, infusion or disposal of pollutants not in compliance with applicable regulations is found, the competent authorities at all levels shall first control the sources of pollution pursuant to relevant environmental laws and regulations, and then investigate the environmental pollution circumstances.

Where the source of soil pollution or groundwater pollution of a site has been clearly identified and where the pollutant concentration within the soil or the groundwater of the site exceeds the soil pollution or groundwater pollution control standards, competent authorities with local jurisdiction shall officially announce such site as a soil pollution or groundwater pollution control site (herein referred to as "control site"). When a control site has been preliminarily assessed as having a likelihood that it may endanger public health and the living environment, competent authorities with local jurisdiction shall request the central competent authority to officially announce the site as a soil pollution or groundwater pollution remediation site (herein referred to as "remediation site") and prepare a list of designated remediation sites within seven days of the official announcement by the central competent authority and deliver the same to said special municipality government, county or city government, administrative authority for town, township, city or district, and land registration authority for review.

The central competent authority shall determine the method of preliminary assessment in the foregoing
For control sites that have not been publicly announced as remediation sites, the local authorities may, according to actual needs, order polluters to submit a pollution control plan and to implement such plan after approval by the local authorities.

After implementation of the soil pollution or groundwater pollution control plan at the control site in the foregoing paragraph, a petition may be submitted to the competent authority with local jurisdiction to remove controls on the control site and to issue an official announcement to that effect if the soil or groundwater pollutant concentration is below the soil or groundwater pollution control limits.

**Article 12**

Competent authorities at all levels shall investigate the scope of soil and groundwater pollution and conduct an environmental impact assessment on remediation sites.

Prior to competent authorities at all levels conducting an investigation and assessment, the polluter or interested party of the polluted land may submit a plan for conducting a soil and groundwater investigation and assessment, and, after receiving approval from the competent authority with local jurisdiction, implement said plan. The results of such investigation and assessment shall be submitted to the competent authority with local jurisdiction for approval.

The competent authority with local jurisdiction shall submit the investigation and assessment results of the foregoing two paragraphs to the central competent authority to assess cleanup grading work.

The central competent authority shall determine the methods for investigating the pollution scope, assessing the environmental impact and cleanup grading work.

The cost of investigating, assessing and reviewing incurred by competent authorities at all levels under Paragraphs 1 and 2 may be defrayed by payment from the Soil Pollution and Groundwater Pollution Remediation Fund.

**Chapter 4 Regulatory Measures**

**Article 13**

The competent authorities with local jurisdiction shall, according to actual circumstances at control or remediation sites, adopt the following emergency response measures to mitigate pollution harm or prevent pollution expansion.

1. order polluters to cease activities, suspend business or partially or completely suspend work;
2. investigate groundwater pollution circumstances pursuant to the Water Pollution Control Act and search out persons liable for such pollution; if necessary, inform residents to stop using the groundwater or other polluted water sources, and restrict the digging of wells to obtain groundwater;
3. provide necessary alternative drinking water or notifying tap water authorities to provide access to tap water supply as a priority;
4. Erect notification signs or fences;
5. notify agricultural and health authorities to inspect agricultural or fishery products suspected of being polluted as a result of soil pollution; if necessary, control or destroy such products in conjunction with relevant agricultural and health authorities, and compensate for losses incurred from destroyed agricultural and fishery products; and, if necessary, restrict the planting of certain agricultural products on farm land;
6. evacuate residents or control people's activities;
7. remove or dispose of pollutants; and
8. other response measures as necessary.

Competent authorities with local jurisdiction may order the polluter or entrust a third party to take the necessary response measures set forth in Subparagraphs 3, 4, 7 and 8 of the preceding paragraph.

Costs incurred by competent authorities with local jurisdiction under Paragraphs 1 and 2 may be defrayed by payment from the Soil Pollution and Groundwater Pollution Remediation Fund.
**Article 14**

Competent authorities shall delineate and officially announce soil pollution and groundwater pollution control areas pursuant to the soil pollution and groundwater pollution scope of the control site or the remediation site and shall report such delineation to the central competent authority for reference. The same shall apply for changes to soil or groundwater pollution scope.

Land use within soil or groundwater pollution control areas or human activities therein as set forth in the foregoing paragraph shall be controlled according to the health and living environment needs of residents. Such control measures shall include land use, groundwater use, the planting of agricultural products and other necessary restrictive measures, and shall be determined by the central competent authority in consultation with relevant agencies.

Land users, managers or owners may seek compensation from the polluter for losses caused by controls as set forth in the foregoing paragraph.

**Article 15**

Competent authorities with local jurisdiction shall notify the land registration authority with jurisdiction over the land concerned to register the prohibition against the disposition of the land belonging to polluters or interested parties of the polluted land within the remediation site.

**Chapter 5 Remediation and Restoration Measures**

**Article 16**

The polluter of the remediation site shall establish a soil pollution or groundwater pollution remediation plan in accordance with the results of the investigation and assessment set forth in Article 12, and implement such a plan after approval by competent authorities with local jurisdiction. Competent authorities with local jurisdiction shall report the approved soil pollution or groundwater pollution remediation plan to the central competent authority for reference and officially announce an executive summary of the plan and review conclusions.

If the polluter of the remediation site set forth in the foregoing paragraph is unknown or fails to comply with the provisions of the foregoing paragraph, competent authorities with local jurisdiction may establish a soil pollution or groundwater pollution remediation plan for purposes of reducing the pollution and preventing harm to public health and the living environment in accordance with the results of the investigation and assessment of cleanup grading work as set forth in Article 12, depending on the financial situation of the competent authorities with local jurisdiction, the technical feasibility of the remediation and the actual conditions of the site, and implement such a plan after the approval of the central competent authority. Competent authorities with local jurisdiction shall officially announce an executive summary of the plan and review conclusions.

Interested parties of the polluted land may draft a remediation plan before the competent authorities with local jurisdiction proceed with soil and groundwater pollution remediation, and the procedures set forth in Paragraph 1 shall apply mutatis mutandis.

The implementer of a soil pollution and groundwater pollution remediation plan may file an application to modify the remediation plan pursuant to procedures set forth in Paragraphs 1 and 2. The competent authorities with local jurisdiction may modify on its own or order the implementer to modify the remediation plan according to actual needs.

When there is more than one polluter or more than one interested party of the polluted land, they may jointly submit a soil pollution or groundwater pollution remediation plan.

The cost of drafting, review, implementation, modification and supervision of soil and groundwater pollution remediation plans incurred by competent authorities at all levels under Paragraphs 2 and 4 may be defrayed by payment from the Soil Pollution and Groundwater Pollution Remediation Fund.

**Article 17**

The soil pollution and groundwater pollution remediation plans set forth in Paragraphs 1 and 3 of the foregoing article shall specify the soil pollution and groundwater pollution remediation standards, pollutant concentrations for which shall be lower than the soil pollution or groundwater pollution control standards.

Those submitting a groundwater pollution remediation plan as set forth in the foregoing paragraph who are
unable to lower the pollutant concentrations below the groundwater pollution control standards by remediation because of factors such as geological conditions, pollutant properties or contamination remediation technologies may submit a remediation target for groundwater pollution based upon environmental impact and assessment of health risks.

When competent authorities prepare soil pollution or groundwater pollution remediation plans as set forth in Paragraph 2 of the foregoing article, they may, based upon the financial and environmental situation, propose soil pollution or groundwater pollution remediation standards for which the pollutant concentrations would not be lower than those of the soil pollution or groundwater pollution control standards. Alternatively, they may propose remediation targets for soil pollution or groundwater pollution based upon environmental impact and assessment of health risks. However, they shall also provide soil pollution or groundwater pollution control plans and shall apply Paragraphs 2, 4 and 6 of Article 16 mutatis mutandis.

If the land within a remediation site is to be utilized for land development, the soil pollution or the groundwater pollution remediation standards or targets may be specially approved by the central competent authority after consulting with the relevant agencies.

When the competent authority approves a soil pollution or groundwater pollution remediation plan in accordance with Paragraphs 2 and 4, they may, depending upon environmental conditions, order the remediation plan implementer to submit a soil pollution or groundwater pollution control plan. The plan shall abide by the procedures set forth in Article 16 mutatis mutandis and be implemented after approval by the competent authority.

**Article 18**

The polluters, interested parties of the polluted land or the user, administrator, or owner of the land within the soil pollution or groundwater pollution control area shall cooperate with the implementation of soil pollution and groundwater pollution remediation or control plans. Competent authorities at all levels may dispatch personnel bearing identification documents to the site to investigate or order the production of any necessary materials; evasion, obstruction, or refusal is prohibited.

**Article 19**

Before granting the approval of a soil and groundwater pollution remediation plan described in Article 16, competent authorities at all levels shall display or post the soil and groundwater pollution remediation plan at a proper place for at least fifteen (15) days.

Anyone who has comments on the plans set forth in the foregoing paragraph shall submit such comments in writing to the competent authorities at all levels within twenty (20) days after the display or posting of the plan as prescribed in the foregoing paragraph.

**Article 20**

The implementer of a soil and groundwater pollution control plan or remediation plan shall after completion of soil or groundwater pollution remediation work submit a report to the competent authorities with local jurisdiction on the completed remediation work for approval in accordance with procedures set forth in Paragraphs 1 or 2 of Article 16.

The competent authority with local jurisdiction after granting approval set forth in the foregoing paragraph shall carry out the following:

1. officially announce the removal of controls or restrictions on the control site or remediation site, and the cancellation of public review of Paragraph 2 of Article 11;
2. officially announce the removal or modification of the delineation of the soil pollution or groundwater pollution control area as set forth in Article 14; and
3. strike out the prohibition registration against the disposition of the land by the local land registration authorities.

For land that has been remediated, land use industry competent authorities shall according to actual land use needs carry out land use restoration matters.

**Article 21**

When the competent authority investigates a site as set forth in Paragraph 1 of Article 11, if the
groundwater pollution concentration at the site exceeds groundwater pollution control standards, yet the pollution source has not been clearly identified, the competent authorities at the local level shall publicly announce and delineate a restricted groundwater usage area and other restrictions and shall take the necessary response measures pursuant to Article 13.

When a site, as set forth in the foregoing paragraph, is preliminarily assessed by the competent authorities with local jurisdiction to likely be a serious threat to public health and the living environment, the competent authorities with local jurisdiction shall apply the provisions of Article 12 through Article 14 and Article 16 through Article 20 mutatis mutandis.

Chapter 6 Financing and Responsibility

Article 22

The central competent authority may, for the purpose of remediating soil and groundwater pollution, levy soil and groundwater pollution remediation fees on manufacturers and importers in accordance with the amounts of designated and officially announced chemical substances manufactured and imported by such enterprises, and establish a Soil and Groundwater Pollution Remediation Fund, the revenues and expenditures, safekeeping and utilization of which shall be determined by the Executive Yuan.

The fund in the foregoing paragraph shall be used for the following purposes:
1. to defray the costs incurred by competent authorities at all levels for expenditures pursuant to the provisions of Articles 12, 13, 16, 17 and 21;
2. to cover the necessary legal costs in connection with the Fund;
3. to cover the personnel and administrative costs of the Fund; and
4. to cover other costs in connection with soil pollution or groundwater pollution remediation approved by the central competent authority.

The central competent authority, after consultation with the relevant agencies, shall determine the types of chemical substances subject to soil and groundwater pollution remediation fees, the calculation and collection methods thereof, the payment procedure and the payment deadline, as well as other requirements for such fees.

Article 23

Funds for the Soil and Groundwater Pollution Remediation Fund shall be derived from the following:
1. revenue from fees collected for soil and groundwater pollution remediation fees;
2. payments from polluters or interested parties of the polluted land pursuant to Articles 38 and 39;
3. payments from land developers pursuant to Paragraph 3 of Article 46;
4. accrued interest income generated by the Fund;
5. funds appropriated through the budget process as determined by the central competent authority;
6. funds from the partial appropriation of relevant environmental protection funds;
7. funds from the partial appropriation of criminal and administrative fines for environmental pollution; and
8. Other related income.

Article 24

A fund management committee shall be established to be responsible for the management and use of the Soil Pollution and Groundwater Pollution Remediation Fund set forth in the foregoing article. The committee may establish a working technology group for the following tasks:
1. remediation site review pursuant to Paragraph 2 of Article 11;
2. assessment and cleanup grading work pursuant to Paragraph 2 of Article 11;
3. review of expenses and costs for essential response measures;
4. review and approval of pollution remediation plans, standards and targets pursuant to Articles 16, 17, and 21.
5. other relevant matters regarding the review of appropriations from the Fund.

Terms for the members of the Committee in the foregoing paragraph shall be two years and experts and scholars may not account for less than two-thirds of the total number of committee members. Committee members shall not engage in any work related to soil and groundwater pollution remediation during their term of office and for a period of three years after the completion of their term.

The central competent authority shall draft the organizational rules of the fund management committee of Paragraph 1 and shall submit said rules to the Executive Yuan for approval and announcement.

Article 25
An interested party of the polluted land shall prevent soil pollution and groundwater pollution by exercising care as a good administrator of such land.

When the land of an interested party of the polluted land is officially announced as a Remediation Site due to his or her gross negligence, such interested party shall be jointly and severally liable with the polluter for the costs incurred by the competent authorities at all levels pursuant to Paragraph 1 of Article 12, Article 13 and Article 16.

An interested party may seek compensation from the polluter for the costs borne pursuant to the provisions of the preceding paragraph and the expenses incurred pursuant to Paragraph 2 of Article 12 and Paragraph 3 of Article 16.

Chapter 4 Penal Provisions

Article 26
Those that violate Article 7, Paragraph 5 by failure to adopt emergency response measures promptly or that fail to comply with orders issued by the competent authority pursuant to Article 13, Paragraph 1, Subparagraph 1 and Article 13, Paragraph 2 and thereby cause human death, shall be punished by life imprisonment or a minimum of seven years imprisonment and may be fined a maximum of NT$5 million; those that cause severe injury shall be punished by three to ten years imprisonment and may be fined a maximum of NT$3 million.

Article 27
Those that pollute the soil deliberately with the intention to change the classification of land use shall be punished by one to ten years imprisonment and may be fined a maximum of NT$1 million.

If the violations in the foregoing paragraph cause death, the violators shall be punished by life imprisonment or a minimum of seven years imprisonment, and may be fined a maximum of NT$5,000,000; those that cause severe injury shall be punished by three to ten years imprisonment and may be fined a maximum of NT$3 million.

Article 28
Polluters, interested parties of polluted land and personnel of analysis laboratories shall be punished by a maximum of three years imprisonment, detention or, in lieu thereof or in addition thereto, may be fined NT$200,000 to NT$1,000,000 in case of any false entry in the documents prepared in accordance with the Act.

Article 29
Those that fail to comply with an order to suspend activities issued by the competent authority pursuant to Article 13, Paragraph 1, Subparagraph 1 shall be punished by a maximum of one year imprisonment, detention and/or a fine of NT$200,000 to NT$1,000,000.

Article 30
For those circumstances in which a representative of a juridical person, or an agent, employee or other working personnel of a juridical person or natural person, violates, due to the performance of business activities, Article 26 and preceding articles, in addition to the perpetrator being punished pursuant to the regulations of each article violated, said juridical person or natural person shall also be fined pursuant to the regulations of each article violated.
Article 31

The benefits derived from the crimes committed shall be taken into consideration when imposing fines. Fines may be increased to a sum of up to two times the amount of the benefit derived if the benefit derived exceeds the maximum fine amount.

Article 32

Those that evade, obstruct or refuse inspection, orders, or required cooperation pursuant to Article 7, Paragraph 1 or Article 18 shall be fined NT$200,000 to NT$1,000,000 and may be fined per violation.

Those that fail to comply with orders pursuant to Article 7, Paragraph 5 and Article 13, Paragraph 2 shall be fined NT$200,000 to NT$1,000,000 and may be fined per violation.

Enterprises designated by the central competent authority that violate the provisions of Article 9 shall be fined NT$200,000 to NT$1,000,000.

Article 33

Those that violate the regulations determined pursuant to Article 22, Paragraph 3 by failure to pay fees by the deadline shall pay, in addition to said fees, interest that shall accrue daily 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 day of the payment deadline; for those that have still failed to make payments 90 days after the payment deadline, in addition to being referred for compulsory enforcement, shall be fined NT$200,000 to NT$1,000,000.

Article 34

Analysis laboratorities that violate the regulations determined pursuant to Article 10, Paragraph 2 shall be fined NT$200,000 to NT$1,000,000; if necessary, the license thereof may be revoked or cancelled.

Article 35

Polluters or interested parties of the polluted land that violate the control regulations determined pursuant to Article 14, Paragraph 2 shall be fined NT$200,000 to NT$1 million and notified to make corrections or improvements within a limited period; those that fail to make corrections or make improvements by the deadline shall be issued consecutive daily fines; in those severe circumstances, orders may be issued for the suspension of activities, the suspension of work, or the suspension of business. When necessary, orders may be issued for the termination of business.

Those that violate the control regulations for control areas determined pursuant to Article 10, Paragraph 1 and Article 14, Paragraph 2 or that violate the officially announced use restrictions on polluted groundwater pursuant to Article 21, Paragraph 1 shall be fined NT$100,000 to NT$500,000 and notified to make corrections or improvements within a limited period; those that fail to make corrections or make improvements by the deadline shall be issued consecutive daily fines; in those severe circumstances, orders may be issued for the suspension of activities, the suspension of work, or the suspension of business. When necessary, orders may be issued for the termination of business.

Article 36

Polluters that violate the provisions of Article 11, Paragraph 4, Article 16, Paragraphs 1 and 4, or Article 17, Paragraph 5 shall be fined NT$100,000 to NT$300,000 and shall be notified to make corrections or complete improvements by the deadline shall be issued consecutive daily fines.

Article 37

An interested party of polluted land shall be fined NT$150,000 to NT$750,000 if said site was officially announced as a remediation site due to his or her gross negligence or failure to exercise the duty of care as a good administrator of such land.

The user, manager or owner of a control site that has not yet been publicly announced as a remediation site, shall be fined NT$50,000 to NT$500,000 if said site was officially announced as a control site due to his or her gross negligence or failure to exercise the duty of care as a good administrator of such land.
Article 38
The competent authorities with local jurisdiction may order polluters to pay fees related to expenses incurred pursuant to Articles 12, 13, 16 or Article 17, Paragraph 3; those that fail to make such payment by the deadline may be ordered to pay double the fee amount into the Soil and Groundwater Pollution Remediation fund and referred for compulsory enforcement in accordance with the law.

Article 39
The competent authorities with local jurisdiction may order interested parties of the polluted land to pay fees related to expenses incurred pursuant to Article 25, Paragraph 2 within a limited period; those that fail to make such payment by the deadline may be ordered to pay double the fee amount into the Soil and Groundwater Pollution Remediation fund and referred for compulsory enforcement in accordance with the law.

Article 40
Unless other regulations apply, the penalties determined in this Act shall be assessed by the Environmental Protection Administration, Executive Yuan at the central government level, the municipal government in special municipalities and the county or city government in counties and cities.

Article 41
For fines issued pursuant to this Act, those that have been notified to make payments within a limited period and have still failed to make payments by the deadline shall be referred for compulsory enforcement.

Article 42
The competent authority shall enforce the suspension of work, suspension of business, suspension of activities and revocation or cancellation of permits in this Act; the industry competent authority, following notification by the competent authority, shall enforce orders for the termination of business.

Chapter 4 Supplementary Provisions

Article 43
Each industry competent authority shall provide guidance to enterprises on the prevention and remediation of soil and groundwater pollution.

Article 44
The payment of fees pursuant to Paragraphs 38 and 39 shall take precedence over all creditor rights and collateral rights.

Article 45
Before polluters and interested parties of the polluted land are declared bankrupt or ordered to proceed with company reorganization, all expenses to be paid pursuant to the provisions of Articles 38 and 39 shall be deemed matured bankruptcy or reorganization obligations upon the bankruptcy declaration or the issuance of an order for a company reorganization.

Article 46
Any land within the scope of the pollution control area of a remediation site and belonging to a polluter or interested party of the polluted land, shall not be rezoned or be used for any purposes in violation of the restrictions imposed on the soil pollution and groundwater pollution control areas.

If a land developer undertakes a development plan involving polluted land within a soil or groundwater remediation site in accordance with other laws or regulations, the development plan for such land may be submitted together with the soil pollution and groundwater pollution remediation plans under Article 16 and be reviewed pursuant to applicable laws and regulations. The land development plan shall not be implemented until the removal of controls for the soil or groundwater remediation site have been officially announced.

Before the removal of controls on the soil or groundwater remediation site has been officially announced as set forth in the foregoing paragraph and before the implementation of the land development plan, the land developer shall contribute to the Soil Pollution and Groundwater Pollution Remediation Fund thirty percent of
the then current value of the soil-polluted area in the original remediation site, which value is assessed based on the government-prescribed value of the land after its rezoning plus forty percent.

**Article 47**

The interested party of the polluted land who is grossly negligent shall be jointly and severally liable with the polluter for damages caused to others by the soil pollution and groundwater pollution.

The interested person of the polluted land has a right of recourse against the polluter for the damages paid pursuant to the foregoing paragraph.

**Article 48**

Articles 7, 12, 13, 16, 17, 18, 32, 36, 38 and 41 of the Act shall apply to the liability of polluters causing soil or groundwater pollution that has occurred prior to the effective date of this Act.

**Article 49**

When a public and private premises violates this Act or related orders determined pursuant to the authorization of this Act and the competent authority is negligent in enforcement, victims or public interest groups may notify the competent authority in writing of the details of the negligent enforcement. For those competent authorities that have still failed to carry out enforcement in accordance with the law within sixty days after receipt of the written notification, persons or public interest groups may name the competent authority at issue as a defendant and directly file a lawsuit with an administrative court based on the negligent behavior of the competent authority in the execution of its duties in order to seek a ruling ordering the competent authority to execute its duties.

When issuing a verdict on the lawsuit in the foregoing paragraph, the administrative court pursuant to its authority may order the defendant agency to pay the appropriate lawyer fees, detection and appraisal fees and other litigation costs to plaintiffs that have made specific contributions to soil or groundwater pollution remediation.

The central competent authority shall determine the format of the written notification in Paragraph 1.

**Article 50**

The central competent authority shall determine the enforcement rules of this Act.

**Article 51**

This Act shall take effect on the date of promulgation.