



Major Environmental Policies

April 2024

1. MOENV Reminds Enterprises of Emission Inventory and Registration by 30

April

The amendment of *Management Regulations for the Inventory, Registration and Inspection of Greenhouse Gas Emissions* (溫室氣體排放量盤查登錄及查驗管理辦法) was promulgated in September 2023. The MOENV urges specific industries and manufacturing enterprises operating any factory (facility) with 25,000 metric tons CO₂e/year of greenhouse gas (GHG) emissions to complete the inventory GHG emissions for 2023, and register the inventory and inventory report on the Mandatory Greenhouse Gas Reporting System at <https://ghgregistry.moenv.gov.tw> by 30 April 2024.

The MOENV points out that it was announced in August 2022 that every year enterprises of certain industries are required to conduct the GHG emission inventory, registration and verification for the previous year. These industries include power generation, steel, oil refinery, cement, semiconductor, thin film transistor liquid crystal display (TFT-LCD), and other manufacturers whose annual emissions, combining both direct and indirect ones generated from use of electricity, reach 25,000 metric tons of CO₂e. In total, in 2022 550 factories or sites met the criteria according to the industrial inventory and registration, the energy verification and reporting data of the Ministry of Economic Affairs and the verification of the MOENV. With the *Climate Change Response Act* (氣候變遷因應法) promulgated, the MOENV promulgated the amended *Management Regulations for the Inventory, Registration and Inspection of Greenhouse Gas Emissions* on 14 September last year. It specifies that enterprises shall complete the GHG emissions inventory and registration of the previous year by 30 April every year, and the verification by 31 October. The MOENV reminds all relevant enterprises that this must be done by the given deadline, or there will be a fine of more than NT\$100,000.

In order to assist in the enterprise inventory work, the MOENV has provided the Inventory Report Template and the 2024 version of Guidelines for Greenhouse Gas Emissions Inventory, where instructions and examples are given on inventory boundary setting, emission calculation methods, calorific values of fuel used and testing regulations for carbon contents of raw materials. To help enterprises save time on preparing the inventory report for the first time, the MOENV has designed an automatic tool for producing inventory reports, Inventory reports are generated automatically first using information filled out in the emission inventory, such as types and quantities of raw materials and/or fuels used, and fuels' calorific values, or production quantity and then after inventory boundaries, emission sources and emission calculation methods are selected.

The MOENV reminds that the GHG gas emissions inventory, registration and verification must be done by the given deadline. Enterprises can call (02) 2322-2050 or send questions to netzero@moenv.gov.tw for further inquiries and assistance.

2. List of First Carbon Fee Rate Review Committee Members Announced and 2 Meetings Held in March

On 13 March 2024, the MOENV announced the list of members of the first Carbon Fee Rate Review Committee after finishing the member selection in accordance with the *Guidelines for Establishment of the Carbon Fee Rate Review Committee* (碳費費率審議會設置要點). Led by the MOENV deputy minister as the head convenor and director general of the Climate Change

Administration (CCA) as the deputy convenor, the committee consists of 21 members, including five government officials, six from civil organizations and eight scholars and experts. Now that the committee is assembled, the MOENV held two carbon fee rate review meetings in March 2024. It was decided that the rate review should be based on the comprehensive understanding of Taiwan's carbon fee-related supplementary sub-laws, and that fee rate will be raised in stages until 2030 to give industries a clear price signal.

The MOENV grouped academic and expert members into four categories, such as environment, energy and resources, economy, finance and accounting, and law based on their expertise for the committee. The recommendation of academic and expert candidates began on 18 January this year, and 82 entered selection process. The MOENV then organized a meeting to finalize the member selection by inviting relevant agencies and eight academic and expert committee members were chosen.

For civil organizations, the MOENV accepted as many opinions as possible from environmental groups, social justice groups and the industry sector and also considered the relevance and representativeness of these groups on the carbon fee issues. Ultimately representatives from Green Citizens' Action Alliance, Taiwan Environmental Protection Union, Citizen of the Earth, Taiwan, Chinese National Federation of Industries, General Chamber of Commerce of the Republic of China, and CPA Associations R.O.C. (Taiwan) were selected to serve as committee members. And in terms of members from government agencies, the Ministry of Economic Affairs, National Development Council, the National Science and Technology Council, the Financial Supervisory Commission, and the Directorate-General of Budget, Accounting and Statistics appointed their representatives in the committee.

As carbon fee rates are a matter of concern to the entire society, scholars, experts and representatives of civil organizations are not allowed to serve as board director, supervisor, responsible person, employee or consultant of enterprises subject to carbon fee collection during their term as committee members, ensuring the fairness of the review committee. Members are asked to sign an agreement once they are cleared of any conflict of interests by the MOENV.

With the first Carbon Fee Rate Review Committee established, the MOENV had two rate review meetings in March this year, and decided that the rate review should be based on scientific facts. First, it is necessary to fully understand Taiwan's carbon fee-related supplementary sub-laws, and a schedule for rate increase, including regular and premium rates, in stage until 2030 should be set up to give industries a clear price signal and lead them to plan for mid- to long-term reduction as soon as possible. The MOENV pointed out that the committee members were very concerned about the impact of carbon fees at the industrial level, and discussed how the supporting measures should be put to practice. It was also proposed that the carbon fees should consider industries' early reduction efforts, substitution effect of imported products, and whether costs can be effectively passed on. At the same time, they talked about design of Taiwan's carbon fee rates as well as uses and effects of carbon fee expenditures in these meetings. It was also decided in the meetings to request the CCA to report in the next meeting on the carbon pricing examples and sub-laws related to carbon fee collection in neighboring countries such as Japan, South Korea and Singapore based on the suggestions made by the members.

The MOENV added that all attending members believed that the review of carbon fee rates should be discussed based on sufficient scientific evidence and international experiences. Moreover, suggestions of carbon fee rates are to be proposed, according to the *Climate Change Response Act* (氣候變遷因應法) Article 28, after comprehensive evaluations based on Taiwan's current status of greenhouse gas emissions, industries' competitive edges, international carbon pricing and transition

mechanism, consumer price index, and assessment of impacts on Taiwan's economy.

The list of members of the first Carbon Fee Rate Review Committee can be found online at <https://enews.moenv.gov.tw/DisplayFile.aspx?FileID=44D6972F04FAC52F>.



The first Carbon Fee Rate Review Committee meeting

3. Chiayi County Launches Its First Livestock Manure Reutilization Facility

The MOENV has worked with Chiayi County Government to subsidize a livestock farm to build a new demonstration treatment facility that reutilizes livestock manure. It collects and processes livestock manure in neighboring animal farms, which solves the problems such as scattered farms, low wastewater concentration, large amounts of pollution, and high treatment costs and also utilizes manure digestate and fibers as fertilizers for farms. Recently Chiayi County completed construction of its first treatment facility, which after operation helps improve the water quality of Beigang River, saves the use of fertilizers equivalent to 25,000 bags of chemical fertilizers per year, and generates biogas for electricity up to 80,000 kWh per year. All of this results from disposing and converting livestock wastewater into energy and resources and achieves circulation economy by reusing manure sludges.

The MOENV stated that the farm has been very supportive to the policy of livestock manure reutilization over the years. In 2017, it applied for the use of manure digestate and fibers as fertilizer for farms, receiving good results. In 2023, it applied for the increase of fertilized lands. On the other hand, the MOENV subsidized the purchase of a vehicle for centralized collection and transportation of manure digestate and fibers first in 2019, and then installation of new facilities for reutilization and centralized treatment in 29 December 2021, such as wastewater treatment equipment, biogas power generators, and transmission pipelines. This is the Chiayi County's first case of joint treatment, in which a large animal farm collects and disposes wastewater of multiple small farms, generated from about 4,000 pigs. This turns livestock manure into resources for farmlands as fertilizers, and also reduces the wastewater discharge into rivers and improves the water quality of Beigang River. In addition, the biogas generated is converted into green electricity for sale, reducing greenhouse gas emissions and hence achieving circular economy.

The MOENV has been promoting the policy of livestock manure reutilization resource since 2016, completing a total of 3,522 promotion sessions across Taiwan. Estimated achievements accumulated include 11,450,000 metric tons of annual approved fertilization and 39.51% of livestock manure reutilized. 4,718 hectares of farm lands have been fertilized with reutilized manure; annual water pollution fees have been cut down by NT\$122.88 million. The reduction of organic pollutants is 72,958 tons per year; the amount of nitrogen fertilized is 1,759 tons per year, equivalent to 271,762 bags of No. 5 Fertilizer of Taiwan Fertilizer Co., Ltd., saving NT\$111.42 million per year on fertilizer.

The treatment of livestock manure and wastewater is moving towards net-zero carbon emissions and resource circulation, which has become a necessary trend and direction. The MOENV's Water Quality Protection Administration explained that the *Water Pollution Control Act* (水污染防治法) has been amended to define goals for the reuse of livestock wastewater, which is 5% reuse rate by 2025 for small and medium-sized farms with 20 to 1,999 heads of livestock and 10% by 2027 for large ones with more than 2,000 heads. It is hoped that this example will encourage more livestock farms to join in on reutilization and work together for net-zero emissions and resource circulation, and improve the quality of water bodies.



The opening ceremony of Chiayi County's first facility where a large farm disposes livestock manure of multiple small ones

Launch of Chiayi County's first livestock manure reutilization facility

The MOENV and Chiayi County Government cut down pollution by encouraging large farms to help dispose livestock manure from smaller ones



Huang Ke-Hsiang Farm

Processes wastewater generated by 4,000 pigs
Generates 80,000 kWh/year with biogas

Results of the livestock manure reutilization policy



Highlights of Chiayi County's first demonstration farm of livestock manure reutilization and results of policy promotion across Taiwan

4. Amendment Preannounced for Regulations Concerning Motorcycle Exhaust Inspection Stations

The MOENV preannounced draft amendment of the *Regulations for Setting up and Managing Inspection Stations for Emission of Motorcycles* (機車排放空氣汙染物檢驗站設置及管理辦法).

The keys of the amendment include adjusting the subsidy for motorcycle exhaust inspection fees, strengthening management of motorcycle exhaust inspection stations, standardizing safety regulations concerning software systems for regular motorcycle inspections, and relaxing requirements for setting up motorcycle exhaust inspection stations in remote areas.

Subsidies for motorcycle inspections have not been adjusted since 1997, and it is necessary to review and adjust it considering the change of basic wage and prices of raw materials and consumer goods in recent years. The Executive Yuan convened on 20 December 2023 and decided to increase subsidy for motorcycle exhaust inspections from NT\$80 to NT\$100 per motorcycle.

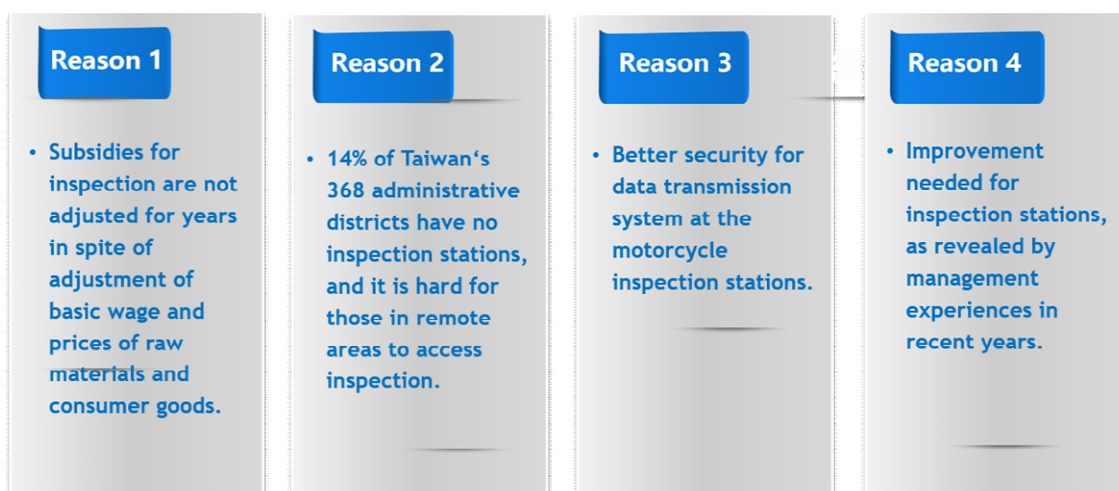
In addition to reviewing the subsidy scheme, the revision has tightened inspection quality management of motorcycle exhaust inspection stations, which are as follows:

1. Revisions have newly added regulations that revoke or rescind permits of those who intentionally violate inspections, disqualify inspectors who violate inspections regulations, and clearly specify exhaust analyzers' intensity. The purpose is to enhance the management system by deterring improper inspection behaviors and strengthening random checks of inspection instruments.
2. Specifications to strengthen the basic system security are revised in order to make the data transmission system of the motorcycle exhaust inspection stations more secure.
3. Requirements are relaxed to facilitate establishment of motorcycle exhaust inspection stations in remote areas and bring convenience to local residents, reducing the trouble of finding inspection stations and the unnecessary energy consumption in the process.

The measures mentioned above aim to facilitate implementation of the regular motorcycle inspection system. Owners are informed of their motorcycles' pollution status and urged to keep them in good working conditions, and hence able to repair the deteriorations, which will result in preventing pollutions from exhaust and maintaining good air quality.

The draft amendment is available online at https://docmeet.moenv.gov.tw/IFDEWebBBS_MOENV/.

Reasons for amending the Regulations for Setting up and Managing Inspection Stations for Emissions of Motorcycles



Reasons for amending the *Regulations for Setting up and Managing Inspection Stations for Emissions of Motorcycles*

5. Cross-departmental Forum Held to Enhance Environmental Law Enforcement

The Cross-departmental Forum on Environmental Law Enforcement took place at National Chung Hsing University on 21 and 22 March 2024. It was held by the MOENV jointly with the Taichung Branch of Taiwan High Prosecutors Office, the Taichung District Prosecutors Office, the Environmental Protection Bureau of the Taichung City Government, the Academy for the Judiciary of the Ministry of Justice and the National Chung Hsing University School of Law. Nearly 200 people from the departments of prosecutors, police, environmental protection, investigation and forestry management in central Taiwan, judges and prosecutors in training, and National Chung Hsing University were invited to attend the forum. They shared opinions and insights on the administrative investigation and criminal investigation procedures and integration in environmental law enforcement, and had courses demonstrating evidence collection with technology to improve law enforcement efficacy.

The MOENV's Environmental Management Administration (EMA) stated that this forum themed "The Intertwining of Administrative Law and Criminal Law in Environmental Crimes – Case Study of and Lessons from the Collaborative Model of Taichung District Prosecutors Office and Homeland Security Team". Attendees centered on 4 sub-topics, namely "Application and Limitation of Technological Evidence Collection in Administrative Investigation in Environmental Protection Cases", "Use of Evidence Collected from Administrative Investigation in Criminal Procedure", "The Intrigue Relationship between Criminal Injustice and Administrative Injustice: A Public Law Perspective" and "Procedures of Integrating Criminal Investigation and Administrative Investigation: The Perspectives of Code of Criminal Procedure". Prosecutors from the Taichung District Prosecutors Office, professors from National Chung Hsing University, Shi Hsin University, and Ming Chuan University, representatives from the EMA's Central Center of Environmental Management and the Taichung City Environmental Protection Bureau served as the interlocutors and reporters on each topic, providing their valuable knowledge and sharing experience.

The EMA pointed out that the procurators, police and environmental authorities established a cooperation platform in 2011. Thanks to the cross-departmental efforts, 3,200 environmental crimes and 11,000 people were prosecuted so far. The environmental crimes often involve huge illegal interests, and the evolution of environmental crimes into organized crimes and the resulting environmental pollution problems have become a top continuous concern to the society. Criminal penalties have been specified in Taiwan's Criminal Code and environment-related legislations in order to protect the environment. The criminal investigation and the determination of constituent elements, on the other hand, rely on the interactions and cooperation between prosecutors and environmental authorities. It is hoped that this forum served as a brainstorming session that would inspire more sophisticated practices and implementation principles in terms of the collaboration between administrative and criminal investigations to enhance the effectiveness of environmental law enforcement.

The EMA said that "technological law enforcement for environmental protection" is one of the visions when it was founded. Other than active participation in criminal cases across counties, cities, and agencies, the EMA also actively plans a national science and technology law enforcement strategy, working towards crime prevention from the source and making environmental law enforcement more comprehensive and effective.



Attendees at the opening ceremony of the 2024 Cross-departmental Forum on Environmental Law Enforcement

6. Ministry of Environment Holds 2050 Net-Zero City Exhibition

Net-zero sustainability is not just a goal, it is a trend-setting lifestyle attitude. The National Development Council and the Taipei Computer Association held the "2050 Net Zero City Exhibition" and the "2024 Smart City Exhibition" on 19 March 2024. The Ministry of Environment (MOENV) set up the "Net Zero Sustainable Life Hall" with three major exhibition areas, "Green Technology", "Green Cycle" and "Green Life", exhibiting everything from food, clothing, housing and transportation, to technical monitoring, conversion of wastewater into energy and resources, and smart low-carbon. The aim was to spearhead the practice of net-zero green lifestyle, and showcase Taiwan's latest achievements in the application of technology and the innovative thinking of circular enterprises.

The jointly held "2050 Net Zero City Exhibition" and the "2024 Smart City Exhibition" were attended by nearly 2,200 overseas VIPs from 112 cities and 46 countries from around the world. The scale of the exhibition and the number of overseas VIP visitors for the grand event exceeded last year's. Vice Premier Cheng Wen-Tsan said that digital technology is the foundation of urban governance, and the twin-axis of digital and green transition requires collaboration between government and the private sector. Taiwan's private industry already has a very mature foundation of applications, allowing Taiwan to become a model for smart cities and the "whole city (factory) export" of key industries. Lin Chia-Lung, Secretary-General to the President, pointed out that cities contribute 67% of global carbon emissions and are the key to achieving net zero. The Smart City Exhibition will drive more cross-domain and cross-city cooperation: "Taiwan not only can help, but also can lead!" Taiwan aims to transform from being a hidden champion in the information industry chain, to be on the forefront of nations that are flexible in smart applications and produces net-zero solutions, and even to become a world hub.

Environment Minister Shieu Fuh-Sheng said that the MOENV set up the "Net Zero Sustainable Life Hall" for this year's Net Zero City Exhibition and had 31 stands in three exhibition areas: "Green Life", "Green Technology" and "Green Cycle". The exhibits were centered on food, clothing, housing and transportation. For example, there was tea serving (quenching thirst and reducing carbon and

plastics for the earth); fibers taken from pineapple leaves, normally treated as agricultural waste, were recycled and made into fashionable products, functional clothing, canvas, and vegetable leather for extensive applications. There were also glow-in-dark materials used in public toilets, roads, and school grounds. The long-lasting glowing properties of the materials were combined with appropriate lighting to achieve better energy efficiency. In addition, the use of environmentally friendly building materials, the promotion of electric motorcycles, and interesting board games gave people a taste of what net-zero green life feels like, to help them imagine the daily details of living such a life. Other displays showcased Taiwan's latest achievements in green living, applications of technology and the innovative thinking of circular enterprises. For example: chemical accident prevention combined with technical monitoring and disaster prevention; development of wastewater treatment technology to turn waste into energy and resources; and smart low-carbon.

Later that day, Deputy Minister Shih Wen-Chen of the MOENV chaired the "Life transition" sub-forum, with honored guests Luis Neves (introducer), CEO of the Global Sustainability Initiative (GeSI), and representatives from eight cities from the United States, Germany and Ukraine. Deputy Magistrate Wang Chih-Hui of the Taitung County Government and Director-General Wu Pei-Yu of the MOENV, shared their experience and insights on how to lead people to change behaviors centered on "life transition" as the main axis, in areas such as food, clothing, housing, transportation, education, entertainment and shopping. Through shared business models, establishing sustainable consumption models and engaging in national dialogue to build consensus, changes can be facilitated in the industrial supply chain to create a sustainable, low-carbon lifestyle and expand the influence of net-zero green living.



Minister Shieu Fuh-Sheng MOENV personnel welcome visitors to the MOENV's "Net Zero Sustainable Life Hall"

7. Planting Trees Encouraged to Increase Carbon Sinks and Obtain Credits

To strengthen emphasis on the multiple benefits and ecological importance of trees, the Ministry of Environment (MOENV) encourages all people to take part in tree planting. As carbon sinks are

increased, greenhouse gas (GHG) reduction credits can be earned for carrying out actions approved by the MOENV.

Taiwan has incorporated the "Greenhouse Gas Voluntary Reduction Mechanism" into its regulations. Businesses are encouraged to participate in reforestation and afforestation to earn "reduction credits" (commonly known simply as credits) obtained by planting trees to expand carbon sinks. The MOENV has promulgated the "Regulations for Greenhouse Gas Voluntary Emission Reduction Projects" in accordance with the *Climate Change Response Act* (the Climate Act), specifying that businesses shall develop and carry out reduction measures according to MOENV-approved carbon reduction methods for the issuance of "reduction credits". The first list of 143 reduction methods suitable for afforestation have been approved and made public. The list includes one local reduction method and four listed under the United Nations Clean Development Mechanism (CDM). In addition, the MOENV accepts applications for approval of new methods, and to date, three new reduction methods related to forest carbon sinks have been proposed. Public suggestions have been collected and the review process will follow. Information is readily available online at the MOENV website, where progress can be viewed.

The MOENV stressed that as trees grow, afforested areas will expand carbon sinks and contribute to Taiwan's 2050 net-zero goal. Recently, people in Taiwan have shown interest in how to obtain "reduction credits" for afforestation, which the MOENV explains as follows:

1. Carbon credits cannot be rewarded or offered to others for participating in activities:

Reduction credits are rewarded only by increasing carbon sinks through afforestation. Implementers shall carry out voluntary reduction projects according to the approved and disclosed reduction methods before making a request for credits. Credits are based on the actual carbon sink increase observed after registration, review, implementation and years of observation. The MOENV will review and award the reduction credits. A business organizing any energy conservation and carbon reduction activity shall not mislead the public by claiming that carbon credits will be rewarded by participating in their activity.

2. Carbon sink development is not something that can be done overnight, and the Climate Act does not recognize any carbon sink developer, carbon credits trader, or manager:

There are many so-called colleges and programs concerning carbon reduction or carbon net zero on the market, claiming that trainees can become a carbon credit trader, carbon sink developer or carbon trading manager by attending their programs. However, the development of carbon sinks requires reasonable afforestation methods and nurturing measures, and the setting up of reasonable monitoring areas, frequencies and methods for the afforested areas. It takes years of continuous investment of funds and manpower to establish a carbon sink, and is not something that can be done independently by a so-called "developer" or "manager" as claimed. People need to stay away from flamboyant but misleading publicity stunts.

3. The awarding of reduction credits must come with "additionality" to ensure substantial reductions:

Reduction credits are used by businesses to offset emissions and achieve the reductions they need. "Additionality" is a basic principle recognized internationally. For this, the MOENV invited experts and scholars to partake in a review committee on preventing inappropriate awarding of credits that would compromise Taiwan's net zero goal. Trees sequester carbon as they grow, thereby contributing to carbon sink expansion. Reduction credits can only be rewarded based on increases to carbon sinks due to afforestation from human activity. It is necessary to prove that hard work has been done to comply with the additionality requirements of the voluntary reduction mechanism.

Seeing how afforestation can expand carbon sinks, the MOENV states that Taiwan has included "increasing forest areas", "strengthening forest management" and "increasing the utilization of domestically produced materials" as three key promotion strategies under the "natural carbon sink" in the 2050 net-zero emissions goal for the forest sector. Carbon sinks are not exactly equivalent to reduction credits, and reduction credits are not the only value gained from natural carbon sinks. Taiwan will focus on the diverse functions and ecological significance of natural carbon sinks, promote the expansion of natural carbon sinks through multiple measures and incentive mechanisms, to create net-zero benefits.

8. "Directions for the Preliminary Review of Environmental Impact Assessment of Offshore Wind Power System Development" Announced

On 28 March 2024, the Ministry of Environment (MOENV) announced the directions for the preliminary review of offshore wind power environmental impact assessments, and the "Checklist of Environmental Impact Assessment Review for Offshore Wind Power System Development" (風力發電離岸系統開發行為環境影響評估審查事項檢核表). The Directions require that the documents for environmental impact assessment submitted by wind power developers shall be included in the checklist. The stage 1 preliminary review by the review committee shall be completed and eligibility for selection approved by the Ministry of Economic Affairs (MOEA), once all the items in the checklist are verified. Wind power developers who secure the approved power generation capacity will go to the EIA stage 2 substantive review as soon as the MOEA completes the selection. This will not only improve administrative efficiency, but also achieve the win-win objectives of energy transformation and environmental protection.

The MOENV announced on 2 February 2024 the development of the *"Directions for the Preliminary Review of Environmental Impact Assessment of Offshore Wind Power System Development"* (風力發電離岸系統開發行為環境影響評估初審作業要點). On 23 February 2013, local governments, government agencies, NGOs and offshore wind power developers were invited to a meeting to discuss the Directions. While the collected comments were taken into consideration, the original version of the Directions indicated that the approval letter issued by the stage 1 preliminary review committee would be valid for one year. Considering the business selection schedule of the MOEA, the validity has now been extended to two years in the revised version, and may be extended for an additional year, if necessary, as approved by the MOENV.

Considering that during the second phase of preliminary review, offshore power developers, on the other hand, will submit the EIA documents, now revised based on the power generation capacity approved by the MOEA, for stage 2 preliminary review (but the actual development scope may not be located in sensitive areas, such as the important/sensitive wildlife habitat of the Indo-Pacific hump-backed dolphin or leopard tiger) Article 6 of the Direction adds that the results of stage 1 preliminary review checklist may be adjusted for those with special development conditions with the approval of stage 2 preliminary review.

After examining the checklist published, NGO representatives pointed out that there was no citizen group present at the stage 1 preliminary review for the cetacean preservation in the checklist. The stakeholders will be denied of the development schedule if the information is not made available, and there is the issue with the information representativeness. The MOENV promises that the electronic files of the environmental impact assessment documents for stage 1 preliminary review will be simultaneously disclosed in the MOENV's environmental impact assessment document inquiry system. Once a developer is selected, the stage 2 preliminary review will be the preliminary review process for the task force composed of current environmental assessment members.

Therefore, there will be no restrictions or changes to the public's rights to participate and speak.

Offshore wind power developers and NGO groups had much to say about the checklist in the meeting. The MOENV stated that the approval of checklist review in the stage 1 preliminary review by the task force is only the "minimum standard" to for the developers to participate in the selection process of the MOEA. Once a developer is approved for the selection, the EIA members will be able to focus more on reviewing the environmental impacts of offshore wind power development in the second stage. The excuses commonly made by developers at the EIA meetings, such as "Oh, we will consider that after we are selected," will not reach their ears.

As a part of marine mammal observation program, it is required that a marine mammal observer shall be present during piling and submarine cable installation. Whether or not the watch is assigned to a secondary job, it is up to the developer to come and provide a reasonable explanation and, therefore, this is left to the EIA members for substantive review in the stage 2 preliminary review. For the qualification of marine mammal observers, on the other hand, it is required that all observers shall meet the qualifications of Taiwan marine mammal observers. The checklist published this time also incorporates the "Underwater Noise Guidelines" (水下噪音指引) published by the Ocean Conservation Administration of the Ocean Affairs Council, and the peak sound frequency of the porpoise family shall be included in the underwater acoustics.

The MOENV explained that the contents of the checklist will be adjusted on a rolling basis based on subsequent actual review status and needs. The MOENV refined the offshore wind power environmental impact assessment review process this time, in line with the energy transition policy. It is an effective improvement of administrative efficiency, and reduction of resource waste for Taiwan's net-zero emissions goal by 2050.



Director General Tsai Meng-Yu of the Ministry of Environment hosted a meeting on 23 February 2024 to hear public comments

9. Amendment to "Charging Standards for Applications for Government-Owned and Private Waste Removal and Disposal Entity Licenses" Announced

The *Charging Standards for Applications for Government-Owned and Private Waste Removal and Disposal Entity Licenses* (公民營廢棄物清除處理機構申請許可案件收費標準) were promulgated 2 January 2002, and amended on 11 August 2006. The MOENV is reviewing and revising the current basis of charges in order to make the collection of review fees more rational in view of several changing factors, such as: price index adjustments, the increase of costs for review procedures and manpower demand after recent years, and reports by local governments that the charging fee rate is no longer sufficient.

The MOENV explained the key points of the draft amendment on 18 March 2024, as follows:

1. New fees are added for test run plan reviews.
2. The amount of review fees has been revised for government-owned and private waste removal and disposal entities' applications for approval of establishing documents, approval of test run plans, and the issuance, extension, and change of permits and licenses, taking into account practical needs for conducting reviews.
3. The requirements for waste removal entities have been deleted since these entities no longer exist in the Charging Standards for Applications for Government-Owned and Private Waste Removal and Disposal Entity Licenses. All agencies are now referred to as the issuing agency.

Summaries of the draft amendment of the *Charging Standards for Applications for Government-Owned and Private Waste Removal and Disposal Entity License* are available online at <https://enews.moenv.gov.tw/DisplayFile.aspx?FileID=64A7C241D405EE51>

10. Using Electronic Tax Forms to Earn Green Points in Tainan City

This year, for the first time, the Ministry of Environment (MOENV) is cooperating with local tax authorities, and encourages all citizens to participate in net-zero green living and use the environmental protection green point platform. The Tainan City Government's Finance and Local Tax Bureau and its Environmental Protection Bureau are collaborating to launch a campaign that will award environmental protection green points for using electronic tax forms between now and 30 November 2024. All taxpayers are welcome to live a net-zero green life, as the MOENV encourages other local finance and tax bureaus to award green points for using electronic tax forms.

The event targeted "natural persons who have just filed electronic tax returns for property in Tainan City". Participants applying for electronic tax bills for the "vehicle license tax, house tax, and land value tax" regularly levied by Tainan City (paid in April, May, and November, respectively) will enjoy rewards of triple environmental protection points by completing specific tasks during the campaign. Green points can be earned during the campaign by taking the following steps:

1. Download the Environmental Protection Green Points APP, enter the Tainan City Government Finance and Local Tax Bureau's exclusive recommendation code TBTNN9 when registering as a member, and bind the mobile phone barcode or any carrier to get 2,000 green points.
2. Apply for an electronic tax form and get a reward of 1,000 points (ONLY one reward for each applicant).

- Each applicant who applies for an electronic tax form and pays the tax by the specified deadline during the campaign period will be rewarded with 500 points from the Finance and Local Tax Bureau and an additional 500 points from the Environmental Protection Bureau for each tax registration (up to 10 tax registrations for each tax category), while points are still available.

The MOENV referred to an analysis of the global energy sector's path to net-zero done by the International Energy Agency, which estimated that 8% of the global energy sector's net-zero emission reductions will need to come from behavioral changes that result in reduced energy demand, as well as improvements in recycling and more efficient use of materials. The net-zero benefits brought about by guiding people through this transition is not something to be ignored. For example, in Tainan City in 2023, there were about 2.12 million paper forms filed for the three major taxes (vehicle license tax, house tax and land value tax), equivalent to 2.68 million kg of carbon emissions. If 10,000 of these forms can be processed electronically per year, an estimated 12,000 kg of carbon emissions can be reduced.

It is just a tiny change in life to switch from tax paperwork to paperless electronic tax bills, but it will have a huge effect in daily life. It is hoped that this campaign will serve as a catalyst for more local tax authorities to promote paperless tax forms, and that more people will switch to using them. Let's live a net-zero and green life together.



Director-General of the MOENV Wu Pei-Yu spoke to promote electronic tax forms for environmental protection green points



Tainan City Mayor Huang Wei-Che spoke to promote electronic tax forms for environmental protection green points



Tainan City makes joint efforts to promote electronic tax forms for environmental protection green points

11. Promoting Circulation of Textiles for Sustainable Fashion

The Resource Circulation Administration of the Ministry of Environment actively promotes the

circulation of textile resources, recently formulating the "Directions for Circulation of Textile Products for Chain Brands in the Apparel Industry and Clothing Retail Industry" (連鎖品牌服飾業及百貨零售業紡織品循環指引). Businesses in the brand apparel industry and department store retail industry were invited to join the "Sustainable Fashion Alliance" to enhance the sustainable circulation of textile products, and improve resource use efficiency and reduce waste.

The textile industry is one of the largest industries in the world. A survey conducted by McKinsey & Company indicated that the fashion industry emitted approximately 2.1 billion tons of greenhouse gases in 2018, accounting for approximately 4% of the global total. The European Union proposed the "2030 Strategy for Sustainable and Circular Textiles" in 2022, requiring producers to introduce green textile design and assume recycling and reuse responsibilities in textile resource circulation chains. In addition, the Textile Exchange proposed the goal of reducing greenhouse gases generated by textile fiber and material processes by 45% by 2030, urging major international brands to adopt textile circulation and use of recycled materials.

The Resource Circulation Administration said that in March 2011, Taiwan announced the "General Descriptions of Taiwan's 2050 Net-Zero Emissions Roadmap and Strategy" (臺灣 2050 淨零排放路徑及策略總說明) and proposed 12 key strategies to reach the net-zero transition goal. Strategy number 8, "Resource recycling and zero waste", of which the Resource Circulation Administration is in charge, includes textiles as one of ten key items. Guidelines were developed for the aspects of production, use, recycling and circulation, aimed at connecting Taiwan's textile industry supply chains and schools, building a textile fiber-to-fiber cycle, and reducing the generation of textile wastes and their impacts on the environment.

According to the guidelines set by the Resource Circulation Administration, the brand apparel industry can design clothing made of single or recycled materials, provide clothing repair or recycling services, and set up second-hand clothing specialty areas for reverse recycling and circulation of brand name clothing. In addition, the clothing retail industry may set up used clothing recycling services in their shops, provide discounts or points for events promoting used clothing recycling, and provide multiple recycling channels for used clothing based on the established guidelines. This will not only encourage consumers to purchase more circular textiles, but also facilitate the recycling and circulation of textiles.

The Resource Circulation Administration calls on government agencies, schools and private businesses to participate in procurement of circular textiles. One example is the buying of uniforms or special event clothing that has environmentally friendly design and consists of at least 90% of a single material, according to the "Directions for Textile Product Circulation for the Chain Brand Apparel Industry and Retail Industry". Another example is requiring clothing suppliers to provide recycling, repair and warranty services in purchase contracts in order to achieve better recycling, circulation and reuse of textile products.



The Resource Circulation Administration collaborates with businesses to promote sustainable fashion