

## Content

Title :	Charges And Fees Act <b>Ch</b>
Date :	2016.05.25
Legislative :	1.Promulgated on Dec 11, 2002 2.Article 12 amended and promulgated on May 25, 2016
Content :	<p>Article 12 amended and promulgated on May 25, 2016</p> <p>Article 1 This Act is enacted to establish a sound levying system of charges and fees, ensure fairness of financial burden, cause an effective utilization of public resources, and better protect right and interest of the people.</p> <p>Article 2 The charges and fees payable to all levels of governments and their subordinate agencies or schools (hereinafter collectively referred to as “the Agency/School” ) shall be levied in compliance with this Act. The matters not specifically provided for in this Act, other laws shall apply. Provided that special regulations shall apply to the charges and fees levied by the court, and the provision contained in this Act do not apply.</p> <p>Article 3 The competent authorities referred to in this Act shall be the Ministry of Finance at the level of the central government; the municipal government at the level of municipality ; the county/city government at the level of county/city /township government at the level of city/township.</p> <p>Article 4 The executive authorities in charge of the concerned matters referred to in this Act shall mean the Agency/School which is in charge of the matters set forth in each sub-paragraph of Article 7 and 8 and sets the standards of charges and fees under applicable laws; where no specific standards are provided for in the applicable laws, the agencies collecting the charges and fees shall be the executive authorities in charge of the concerned matters. The collecting agency referred to in this Act shall mean government agencies and schools which deal with collection of charges and fees.</p> <p>Article 5 The government agencies in charge of the collection of charges and fees as stipulated under this Acts may, depending on practical needs, appoint a subordinate agency, or consign other government agency, state or private organization to carry out such implementation.</p> <p>Article 6 The charges and fees are categorized as administrative fees and users charges.</p> <p>Article 7 When providing the following services for the interest of a certain party, the Agency/School shall collect administrative fees; provided, however, that the foregoing provision shall not apply if the services are provided for public purpose: 1. Review, assessment, inspection, audit, validation, survey, validation survey, certification, notarization, authentication, validating inspection, screening inspection, authenticating inspection, experiment, chemical screening, calibration, alignment, measurement, quantifiable measuring, designation, inspection validation, assessment validation, authentication validation, qualification, quarantine, surveying, re-surveying, pricing assessment, witnessing, monitoring, authentication sealing, authenticated transporting, assessing negotiation, recognition, review assessment, concession and permit. 2. Registration, entitlement registration and encumbrance imposition. 3. Issuance of identification card, certificate, statement of authenticity,</p>

certificate of authenticity, ownership deeds, license, professional license, passport, visa, license plate, household registry, street number plate, permit, concession permit, registration permit and usage permit.

4. Examination, assessment, validation, screening, screening examination, and testing.

5. Control exercised or permit issued for certain conduct or activity to protect public interest.

6. The issuance of special permits for allocation of quota, frequency or restricted quantity or amount.

7. Any other matters for which collection of administrative fees is required under applicable laws and regulations.

#### Article 8

When providing or offering any of the following to a certain party for his/her use, the Agency/School shall collect user charges:

1. Public roadway, facility, equipment and premises;
2. Signs, data (information), transcript, photocopy, duplicate, gazette, publication, statement, introductory literature and drawings;
3. The transcription, mailing or transmission of data (information), or the perusal of file;
4. Any other category for which user charges are required under other laws.

#### Article 9

Individuals that are obligated to pay charges and fees are as follows,

1. Those who file their applications with the Agency/School for the matters set forth in each subparagraph of Article 7, or use those set forth in

Article 8;

2. Those who are notified by the Agency/School pursuant to applicable law and regulations to pay charges and fees.

#### Article 10

The executive authorities in charge of the concerned matters shall set or adjust the standards of charges and fees under the following principles, and shall refer the same together with the cost information to the same level of competent authority in charge of the fees for its approval. The announcement of such standards shall be made after such standards and cost information are referred to the same level of the people's representative body for its review and record:

1. Administrative fees: shall be set under the direct cost of goods and materials, wages and salaries, and other costs, and by taking indirect cost into consideration.
2. User charges: shall be set under the costs of development, procurement, operations, maintenance, improvement, management and other related factors, and by taking market factors into consideration.

Where the foregoing standards are pertaining to control, approval, encumbrance, provision of educational and cultural facilities or should there be special circumstances in existence, the characteristics or objectives shall also be taken into consideration.

#### Article 11

The executive authorities in charge of the concerned matters shall review the standards of charges and fees on a routine basis by taking the following factors into consideration:

1. The trend on the fluctuation of costs and expenses;
2. Changes of consumer price index; and
3. Other factors.

The foregoing routine review shall be made at least once every three years.

#### Article 12

In any of the following cases, the executive authority in charge of the concerned matters may waive or reduce the amount of the charges and fees, or suspend the collection of the charges and fees:

1. The promotion of matters or education undertaken by the Agency/School;
2. The assistance provided by the Agency/School for another Agency/School;
3. Additional charges and fees incurred by victims of places suffering from significant disasters;
4. Charges and fees incurred in providing rescue or aid for any emergencies or accidents;
5. Issuance of identification documents for the elderly, the physically or psychologically handicapped, the low-income household, and the student;
6. Those made under international treaties, agreements, or reciprocity; and

7. Waiver, reduction, or suspension made under other applicable laws.

#### Article 13

In any of the following case, the competent authority in charge of the concerned matters may waive or reduce the amount of the charges and fees, or suspend the collection of the charges and fees:

1. The matters dealt with, service provided, or activities conducted for financial, economic, and banking stability, or of finance, economy, or banking, undertaken, or for social order or workplace security;
2. Collection of charges and fees are incompatible with the present needs or the benefits arising from collection of charges and fees are uneconomical; or
3. There exist factors of public interest or special circumstances.

#### Article 14

The collection of charges and fees shall be made when the persons obligated to pay such charges and fees files his application for the matters set forth in Article 7 or for the use of the services set forth in Article 8. However, if by nature charges and fees are due and payable when the matters or services applied for are concluded or provided, or the payment of such charges and fees is notified by the Agency/School pursuant to applicable laws and regulations, the time limit for payment shall be set by the executive authority in charge of the concerned matter.

#### Article 15

Unless otherwise provided for in other applicable laws, where a person obligated to pay the charges and fees, for which a time limit has been set, fails to make the payment by the time limit due to Act of God, disasters, or force majeure, he/she may files, within 10 days of extinction of such causes, an application with the collecting agency for an extension of the payment, together with conclusive evidence.

#### Article 16

Where a person obligated to pay charges and fees, for which a time limit for the payment is set and such charges and fees reaches a certain amount, fails to make the payment by the time limit, he/she may file, within such time limit, an application with the collecting agency for making the payment by two to six installments, provided that an interval between each installment shall not be in excess of two months.

The amount referred to in the preceding paragraph shall be set by the executive authority in charge of the concerned matters.

Where the payment by installments is approved, interest accruing on a daily basis at the interest rate applied by the Bureau of Postal Remittance for time deposit with a term of one year shall be collected together with the installment payment.

Where a person obligated to make the payment for charges and fees fails to make any installment payment by the time limit, the collecting agency shall, within 15 days of the date following the time limit, give a written notice to the person, and which shall require him/her to make the payment for the balance of all the charges and fees within 10 days thereof. If the person still fails to make the payment by the time limit, an application for compulsory execution for such payment shall be filed under applicable laws.

#### Article 17

Where the collection of the charges and fees with a time limit for their payment is not made within 5 years from the date following the time limit, the collection shall not be made. However, an application for compulsory execution has been filed for the collection, or a declaration for participation in distribution of the bankrupt's estates has been made, or a declaration or claims has been filed by the expiry of 5 years, the collection shall be made; provided, however, that the collection shall not be made if the compulsory execution proceeding is not concluded or if the distribution is not made under the bankruptcy proceeding within 5 years after the expiry of the initial 5 years for the collection.

Where the charges and fees to be collected are in any of the cases referred to in Article 15, Paragraph 1 or Paragraph 4 of the preceding article, the time limit for the collection referred to in the preceding paragraph shall be commenced from the date following the expiry of the revised time limit.

#### Article 18

Where the amount paid by the person obligated to pay the charges and fees

is in excess of the amount actually due or is in error, he/she may file, within 5 years of the payment date of the charges and fees, an application together with conclusive evidence for a refund.

The refund referred to in the preceding paragraph shall be made together with interest calculated, from the payment date to the date on which the refund application is approved by the collecting agency, on a daily basis at the interest rate applied by the Bureau of Postal Remittance to the time deposit with a term of one year.

#### Article 19

Where the Agency/School fails to complete, by the time period prescribed by laws, the processing of an application filed by the person obligated to pay charges and fees for the matters set forth in Article 7 or for the use of the services set forth in Article 8, the person obligated to pay the charges and fees may file an application for refund, provided, however, that the refund shall not be made if the failure to complete the processing is caused by the factors attributable to the person obligated to pay the charges and fees.

The refund referred to in the preceding paragraph shall be made together with interest calculated, from the payment date to the date on which the refund application is approved by the collecting agency, on a daily basis at the interest rate applied by the Bureau of Postal Remittance to the time deposit with a term of one year.

#### Article 20

Unless otherwise provided for in applicable laws, the Agency/School is entitled to impose an overdue fine calculated at 1% of the amount due for every two days of delay. Where the overdue lasts for a period of 30 days or more, an overdue fine calculated at 15% of the amount due shall be imposed; in addition thereto, an application for compulsory execution shall be filed under applicable laws.

The charges and fees, and overdue fine referred to in the preceding paragraph shall be collected together with interest calculated, from the date following the time limit for the payment of overdue fine to the date on which the person obligated to make the payment due, on a daily basis at the interest rate prescribed in Paragraph 3, Article 16.

#### Article 21

Where a municipal government, county/city government, or township government is found to be in breach of Article 7 or Article 8 by their failure to collect the charges and fees due and payable, their superior government, subject to actual circumstances, is entitled to reduce or eliminate the allowance at its discretion.

The primary superintendent of the Agency/School shall be punished if the Agency/School is found to have violated Article 7 or Article 8 by its failure to collect the charges and fees due and payable, or Article 11 by its failure to make the routine review shall be punished, but fails to rectify the violation by the time limit set forth in the rectification notice given by the superior authority.

#### Article 22

This Act shall be enforced as of the date of promulgation.

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Attachments : 1050526規費法規費法英文全文(第12條修正資料)-法規整編-上傳資料.pdf

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Data Source : Ministry of Finance, R.O.C. Laws and Regulations Retrieving System