

Reference Manual for the Import/Export Control and Identification of Waste

[Waste Thermoplastics and Waste Paper]



**Resource Circulation Administration
Ministry of Environment**

May, 2024

PREFACE

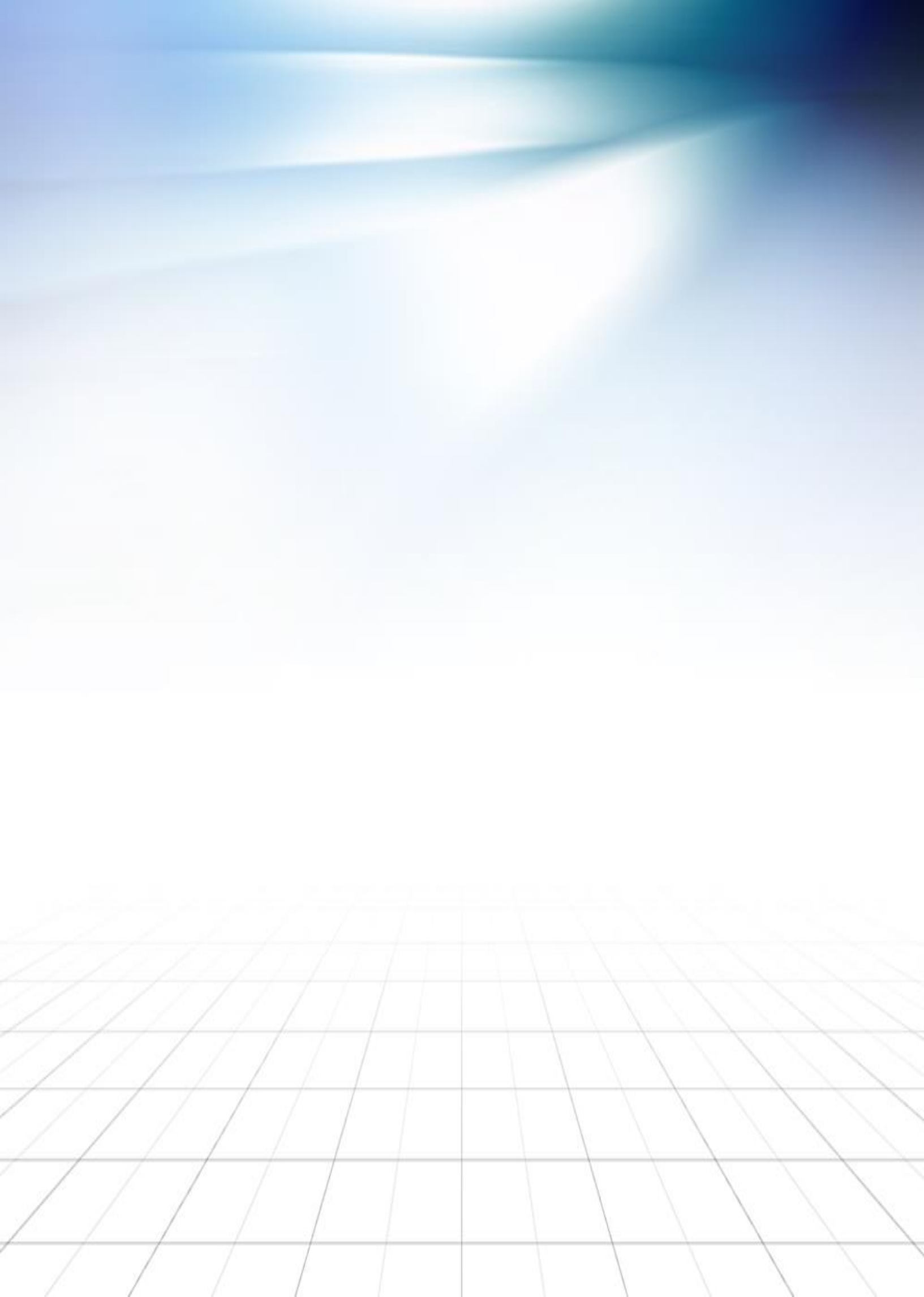
Taiwan's management of the import and export of waste divides waste into three categories: hazardous waste, general industrial waste and industrial waste categorized as raw materials for industrial use, based on its properties, contents and characteristics.

To enhance the efficiency of waste identification and avoid clearance delay at borders, the Resource Circulation Administration (the RECA) edited this Reference Manual to provide information on waste thermoplastics and waste paper under the Industrial Wastes Categorized as Raw Materials for Industrial Use, including the inspection and examination methods, as well as sample photographs. This manual is intended for the customs officers and front-line environmental inspectors to conduct efficient on-site identification.

Waste thermoplastics and waste paper come in a variety of forms. When determining whether the waste in question applies to the Industrial Wastes Categorized as Raw Materials for Industrial Use, identification results may vary on a case-by-case basis depending on the sources of waste, purpose of the shipment and supporting documents. Therefore, this Manual has compiled relevant information on commodity classification for reference.

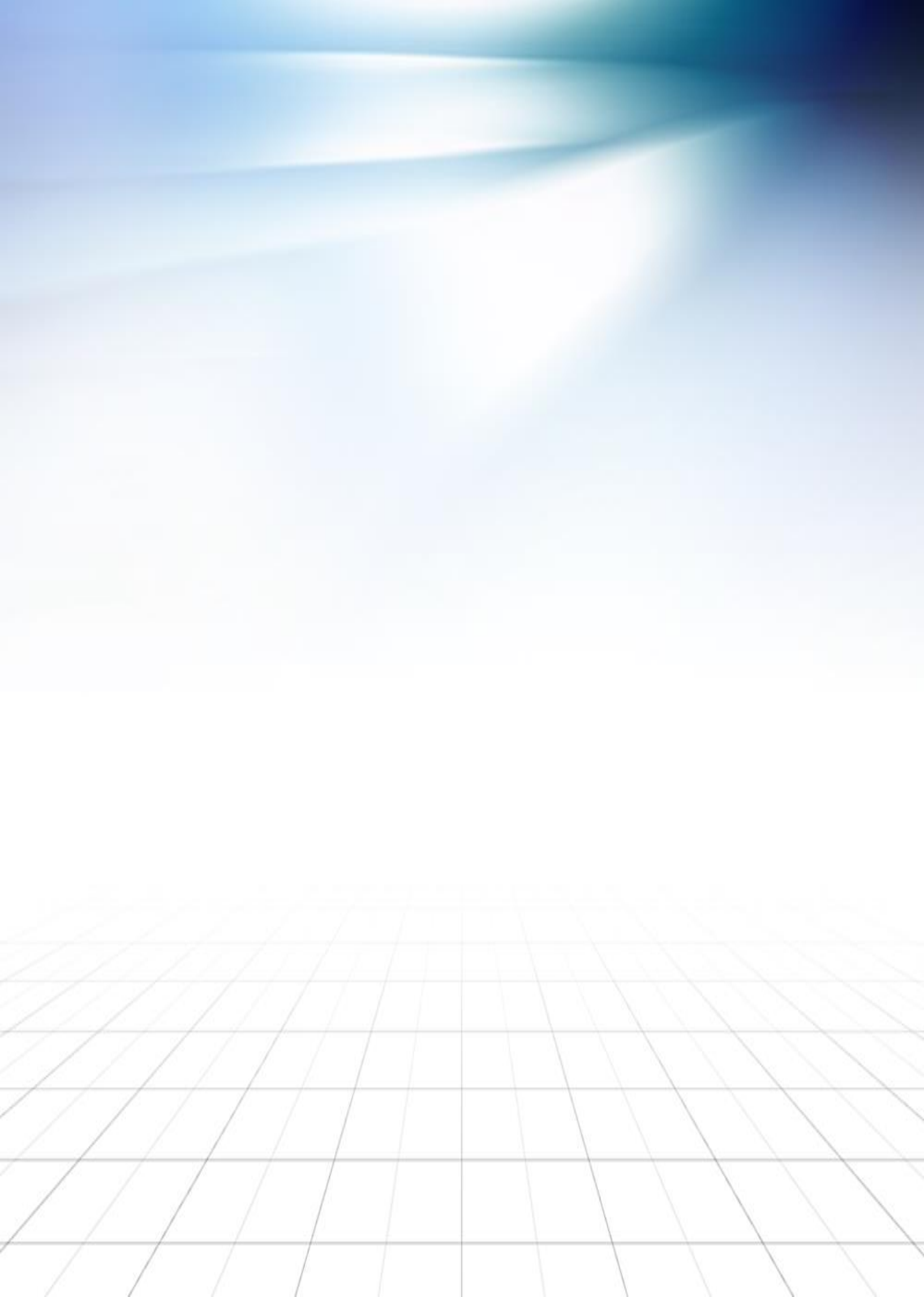
This Manual was first published in October, 2018, and was subsequently updated in May, 2020 and October, 2023. Following the amendments to the export requirements of waste thermoplastics under the Industrial Wastes Categorized as Raw Materials for Industrial Use, the current update includes relevant regulations, identification methods and other information.

Any information and suggestions are welcome for the comprehensiveness of this Manual. This Manual is also available on the RECA's website at <https://www.reca.gov.tw/en>.



Contents

I	Regulations on the Management for the Import and Export of Waste.....	6
1	Article 38 of the Waste Disposal Act.....	6
2	Management Regulations for the Import and Export of Industrial Waste (Excerpts).....	8
3	Types of Industrial and General Wastes Banned from Importation.....	20
4	Industrial Wastes Categorized as Raw Materials for Industrial Use.....	21
5	Administrative Interpretation Letter.....	28
II	Waste Thermoplastics.....	32
1	Requirements.....	34
2	Identification.....	36
3	Inspection and Examination.....	37
4	Photographs.....	41
III	Waste Paper.....	54
1	Requirements.....	56
2	Identification.....	59
3	Inspection and Examination.....	60
4	Photographs.....	63
IV	Frequent Asked Questions.....	75



I. Regulations on the Management for the Import and Export of Waste

1. Article 38 of the Waste Disposal Act (1)

- The import, export, transit and transshipment of industrial waste may commence only after receipt of permission granted by the special municipality, county or city competent authority; for hazardous industrial waste, additional approval from the central competent authority is necessary. However, wastes that are officially categorized as industrial raw material by the central competent authority after consultation with the industry competent authority are not subject to this provision.
- Hazardous industrial waste shall give priority to domestic treatment and recycling and can only be exported to member countries of the Organization for Economic Co-operation and Development, or countries which signed bilateral agreement with the Republic of China for transboundary movement of hazardous industrial waste in accordance with international convention, or other states/regions that are announced by central competent authority. The waste disposal organizations of the state of import shall be capable of performing follow-up treatment and recycling in environmentally sound manner.
- The management regulations for the qualifications of the applicant, documents, review, permission, permission deadlines, cancellation and other binding matters for import, export, transit and transshipment of the industrial waste in the foregoing 2 paragraphs shall be determined by the central competent authority.

I. Regulations on the Management for the Import and Export of Waste

1. Article 38 of the Waste Disposal Act (2)

- Industrial waste shall be banned from importation if one of the following circumstances applies; the category shall be determined by the central competent authority after consultation with the central industry competent authority.
 1. Evidence exists that the waste will severely endanger human health or the living environment.
 2. No appropriate treatment technology and equipment is domestically available for the waste.
 3. The waste is to be directly solidified, landfilled, incinerated or disposed of at sea.
 4. The waste cannot be properly disposed of domestically.
 5. The waste is an obstruction to domestic waste management.
- The import, export, transit or transshipment of general waste that is subject to the international conventions, such as the Basel Convention, may be performed pursuant to the foregoing four paragraphs.
- Paragraph 2 goes into force one year after the revised provision is promulgated on May 26th 2017. Permits that are acquired prior to the promulgation are due by the original expiry date.

I. Regulations on the Management for the Import and Export of Waste

2. Management Regulations for the Import and Export of Industrial Waste (Excerpts)

(1) Article 3

- Waste may be imported, exported, transited, or transshipped after applying for and receiving a permit pursuant to these Regulations. However, the import of waste types officially announced by the central competent authority pursuant to Paragraph 4, Article 38 of this Act shall be prohibited.
- The waste name shall be truthfully declared on customs forms in accordance with the types as stipulated by the central competent authority when implementing cargo import and export clearance procedures for the import and export of waste.
- Bonded warehouses, bonded factories, and enterprises in logistics centers, export processing zones, science parks, agricultural technology parks, and free trade ports shall import (including for storage) and export waste as prescribed in Paragraph 1. However, these regulations are not applicable to the transport of waste between domestic taxation zones or bonded areas when no import or export has occurred.
- The import or export of general garbage from industrial, non-industrial and domestic sources and their incinerated ash is prohibited.

I. Regulations on the Management for the Import and Export of Waste

2. Management Regulations for the Import and Export of Industrial Waste (Excerpts)

(2) Article 4 (1)

- A Grade A waste disposal organization or an organization that has obtained a recycling permit from the central industry competent authority shall first apply to the special municipality, county, or city competent authority for the import of hazardous waste. After being referred to the central competent authority and receiving approval thereof, the special municipality, county, or city competent authority shall issue permit documents before such waste may be loaded on ship and imported from the exporting country.
- Applicants shall submit the following documents in connection with the application in the foregoing paragraph:
 1. Cargo import letter of consent application form.
 2. Documentation approving the export of hazardous waste submitted by the competent authority of the exporting country or verification documents on exports not subject to controls.
 3. Verification permits for Grade A waste disposal organizations, verification documents for recycling organizations, and the verification documents of the factory registration for the enterprise.
 4. Descriptive information of the source and the confirmation of the characteristics of the waste.

I. Regulations on the Management for the Import and Export of Waste

2. Management Regulations for the Import and Export of Industrial Waste (Excerpts)

(2) Article 4 (2)

5. A waste test report issued within one year by an environmental analysis laboratory approved by government of exporting country. If the name and category of the intended import waste can be clearly identified from its appearance and state, and its nature is stable, the requirement for test report shall be exempted. The waste test report shall include the following documents:
 - An analytical test report stating the main components.
 - An analytical test report stating the hazardous components or a toxic substance leaching quantity test report.
6. Expected batch-by-batch waste shipment and import dates, domestic transport routes, and description of storage disposal site and disposal methods.
7. Emergency response and pollution control measures to be taken in the domestic transport process.
8. A transport contract and return export plan if the items must be returned for some reason.

I. Regulations on the Management for the Import and Export of Waste

2. Management Regulations for the Import and Export of Industrial Waste (Excerpts)

(2) Article 4 (3)

9. Proof of financial guarantee or liability insurance for transport and disposal expenses when waste is returned to an overseas exporter or authorization of disposal is needed.

10. Affidavit.

11. Other documents designated by the competent authority.

- The number of categories of waste allowed in the application case of Paragraph 1 shall not exceed ten categories, and those who intends to apply for more than ten categories shall apply for a separate case.

I. Regulations on the Management for the Import and Export of Waste

2. Management Regulations for the Import and Export of Industrial Waste (Excerpts)

(3) Article 5 (1)

- A waste disposal organization or an organization that has obtained a recycling permit from the central industry competent authority shall first submit an application to the special municipality, county, or city competent authority application for the import of general industrial waste. Such waste may be imported only after receiving approval and the relevant permit documents.
- The import of general industrial waste mentioned in the foregoing paragraph produced from ship bodies or the loading and unloading of port goods shall not be subject to these regulations.
- Applicants shall submit the following documents in connection with the application prescribed in Paragraph 1:
 1. Cargo import letter of consent application form.
 2. Verification permits for waste disposal organizations, verification documents for recycling organizations, and the verification documents of the factory registration for the enterprise.

I. Regulations on the Management for the Import and Export of Waste

2. Management Regulations for the Import and Export of Industrial Waste (Excerpts)

(3) Article 5 (2)

3. A test report analyzing main components of waste issued within three years by an environmental analysis laboratory certified by government of exporting country. If the name and category of the intended import waste can be clearly identified from its appearance and state, and its nature is stable, the requirement for test report shall be exempted.
 4. Documents listed in Subparagraphs 4 and 6 through 11, Paragraph 2 of the foregoing article.
- The number of categories of waste allowed in the application case of Paragraph 1 shall not exceed ten categories, and those who intend to apply for more than ten categories shall apply for a separate case.

I. Regulations on the Management for the Import and Export of Waste

2. Management Regulations for the Import and Export of Industrial Waste (Excerpts)

(4) Article 10

- When there is a failure to apply for a permit in accordance with these Regulations or an unauthorized import of hazardous waste or general industrial waste, or when waste that been approved for import has reached an open port of the Republic of China, but for some reason cannot be imported or has not been claimed, the recipient, holder of the cargo, or the carrier shall re-export such waste within 30 days of receiving notification.
- When the waste in the foregoing paragraph has not been released from customs clearance, the customs authority shall provide notification to return the waste within a prescribed period. When the waste has been released from customs clearance, the special municipality, county, city competent authority of the location where the waste was received shall provide notification to return the waste within a prescribed period.

I. Regulations on the Management for the Import and Export of Waste

2. Management Regulations for the Import and Export of Industrial Waste (Excerpts)

(5) Article 18 (1)

- When exported waste that has failed to comply with these Regulations has been refused by the receiving country, besides being fined by the relevant organizations pursuant to this Act, the original exporter, or waste clearance organizations and waste disposal organizations entrusted by the original exporter shall, within 7 days from receiving notification from the government of the receiving country or the competent authority of the Republic of China, apply for the issuance of reshipment of imports with the special municipality, county, or city competent authority. The original exporter shall complete the reshipment of imports within the approved deadline given by the special municipality, county, or city competent authority, and said imports may not be refused by relevant organizations. However, the original exporter or those entrusted by the original exporter, if able to obtain documents from a third country that agrees to accept such waste for disposal and has the ability to properly dispose of such waste, may, after receiving approval and the relevant permit documents from the special municipality, county, or city competent authority, transfer the shipment to that third country for disposal. The exporter shall complete the transfer by the deadline approved by the said authority; in those circumstances in which hazardous waste is reshipped, the consent of the central competent authority is required.

I. Regulations on the Management for the Import and Export of Waste

2. Management Regulations for the Import and Export of Industrial Waste (Excerpts)

(5) Article 18 (2)

■ Applicants shall submit the following documents in connection with the application for reshipment of import mentioned in the foregoing paragraph:

1. Application form for cargo import letter of consent.
2. Documents of notification from the government of the receiving country refusing the waste.
3. Original copy of export goods declaration form for customs clearance.
4. The plan of import reshipment shall include the method of transport, expected date of reshipment, the port of reshipment, the reshipment destination, and detailed information on storage, clearance, and disposal methods of waste. The reshipment destination is restricted to the enterprise producing the waste or the waste disposal organization.
5. Descriptive information on waste generation source and characteristics of waste. The competent authority may decide if an analytical test report on the waste or the contents of contaminated material is required.
6. If the applicant is not the original exporter, the applicant shall submit the waste disposal organization permit and the commissioning contract.

I. Regulations on the Management for the Import and Export of Waste

2. Management Regulations for the Import and Export of Industrial Waste (Excerpts)

(5) Article 18 (3)

7. Other documents designated by the competent authority.

- For the application for the transfer of shipment in Paragraph 1, applicants shall fill out the application form and submit the following documents:

1. Documents of notification from the government of the receiving country refusing the waste.
2. Import approval documents or non-regulated import agreements of the waste is issued by the competent authority of the third country, and written agreements from a disposal organization authorized by the government of the third country agreeing to dispose of the waste.
3. Descriptive information of the waste source and the confirmation of the characteristics of the waste. When necessary, the competent authority may require an analytical test report on the components of the waste or the contaminated material.
4. Statement of disposal methods from the disposal organization of the third country.
5. Statement of packaging, transport, and disposal methods in the transfer-of-shipment process.

I. Regulations on the Management for the Import and Export of Waste

2. Management Regulations for the Import and Export of Industrial Waste (Excerpts)

(5) Article 18 (4)

6. If the applicant is not the original exporter, the applicant shall submit the waste clearance organization permit and the commissioning contract.
 7. Other documents designated by the competent authority.
- The deadline for reshipment of imports or transfer of shipment in Paragraph 1 may not exceed 90 days.

I. Regulations on the Management for the Import and Export of Waste

2. Management Regulations for the Import and Export of Industrial Waste (Excerpts)

(6) Article 18-1

- When exported waste that has failed to comply with these Regulations has been seized by the Customs, besides being fined by the relevant organizations pursuant to this Act, the original exporter shall provide the waste clearance location or clearance plan, and after receiving approval from the special municipality, county, or city competent authority, the shutting out and removing the waste from the warehouse shall be processed pursuant to Customs Regulations.
- The processing of waste in the foregoing paragraph is limited to be removed and transported to the waste source enterprise, the waste disposal organization or waste clearance organization entrusted by the original exporter of said waste, and shall be disposed of or exported after receiving permission pursuant to this Act.

I. Regulations on the Management for the Import and Export of Waste

3. Types of Industrial and General Wastes Banned from Importation

- Hazardous industrial waste, except the following:
 - Those that have been promulgated as required for industrial use.
 - Waste wires and cables not containing grease.
 - Those not controlled by the Basel Convention, excluding mixed scrap metals.
- Waste leather peeling (not applicable to manufactured leather articles) and waste leather meal.
- Garbage and incineration ash from general waste.
- Waste edible oils and fats of animal or vegetable origin.

I. Regulations on the Management for the Import and Export of Waste

4. Industrial Waste Categorized as Raw Materials for Industrial Use

- Industrial Wastes required as raw materials for industrial use include:
 1. Waste wood.
 2. Waste thermoplastics meeting the following conditions:
 - a. Plastic scrap or defectives resulting from plastic production processes that are limited to either a single plastic material or single form;
 - b. Plastic waste from sources other than the foregoing item that is limited to a single plastic material and single form, and when such waste is imported, it shall be processed into plastic products, or be processed into raw materials which are directly processed into plastic products;
 - c. Such waste shall only be imported and used by factories that have been legally registered or are exempt from obtaining factory registration;
 - d. No thermoplastic medical waste or soils shall be included.

I. Regulations on the Management for the Import and Export of Waste

4. Industrial Waste Categorized as Raw Materials for Industrial Use

3. Waste paper meeting the following conditions:
 - a. Importation of such waste is limited to recovered and well-classified unbleached kraft paper or paperboard or corrugated paper or paperboard, or recovered and well-classified other paper or paperboard made mainly of bleached chemical pulp. Such waste should be used exclusively for the manufacture of paper or paper products conducted by domestic industries.
 - b. Such waste shall only be imported and used by factories that legally registered as manufacturers of paper or paper products.
4. Waste steel (including stainless steel).
5. Waste metals of a single kind (copper, zinc, iron, aluminum, tin, titanium, silver, magnesium, germanium, nickel, or tungsten) meeting the following conditions:
 - a. No mercury shall be found in test results.
 - b. Metallic in nature (such as a metal, alloy, or electroplating metal).
 - c. Do not include powder, sludge, ash, or harmful liquid waste.
 - d. The major metal content shall be above 40%.

I. Regulations on the Management for the Import and Export of Waste

4. Industrial Waste Categorized as Raw Materials for Industrial Use

6. Waste copper fragments meeting the following conditions:
 - a. The copper fragments are derived from the bare copper wire production process.
 - b. Metallic in nature.
 - c. Do not contain oil or grease.
 - d. The copper content shall be above 40%.
7. Waste zinc dross meeting the following conditions:
 - a. Waste zinc dross and powder derived from electro-galvanization, hot-dip galvanization, alloy smelting, and die-casting processes.
 - b. The zinc content shall be above 40%.
 - c. Leaching of hazardous substances must be less than the leaching standards in Table 4 of Standards for Defining Hazardous Industrial Waste, Toxicity Characteristic Leaching Procedure (TCLP).

I. Regulations on the Management for the Import and Export of Waste

4. Industrial Waste Categorized as Raw Materials for Industrial Use

8. Waste iron slag meeting the following conditions:
 - a. The iron slag is derived from the copper refining process (rich iron oxide).
 - b. It may only be imported or used by the cement manufacturing industry when imported.
 - c. Leaching of hazardous substances must be less than the leaching standards in Table 4 of Standards for Defining Hazardous Industrial Waste, Toxicity Characteristic Leaching Procedure (TCLP).
9. Waste magnesium dross meeting the following conditions:
 - a. Waste magnesium dross and powder derived from casting and machinery use processes.
 - b. The magnesium content shall be above 40%.
 - c. Leaching of hazardous substances must be less than the leaching standards in Table 4 of Standards for Defining Hazardous Industrial Waste, Toxicity Characteristic Leaching Procedure (TCLP).

I. Regulations on the Management for the Import and Export of Waste

4. Industrial Waste Categorized as Raw Materials for Industrial Use

10. Waste catalyst meeting the following conditions:

- a. Waste catalysts derived from processes in the petrochemical raw material manufacturing and petroleum refining industries or used in motor vehicle catalytic converters.
- b. Waste catalysts containing precious metals (gold, silver, platinum, palladium, iridium, rhodium, osmium, ruthenium), transition metals (vanadium, cobalt, nickel, copper, zinc, molybdenum), or zeolite catalyst.
- c. Waste catalysts not derived from heavy fuel oil hydrogenation and desulfurization processes.

11. Waste rubber. Excluding waste tires and their treated chips with the following characteristics:

- a. Chips for export with granular size more than 5 cm.
- b. Chips for import with granular size more than 4 mm.

12. Fiberglass cloth edge cuttings and scraps; but not containing fiberglass debris or powder.

13. Mixed aluminum and copper waste: from wastewater tanks of motor vehicles, and radiators (panels) of waste household appliances.

I. Regulations on the Management for the Import and Export of Waste

4. Industrial Waste Categorized as Raw Materials for Industrial Use

14. Waste silicon (pieces, rods, wafers, chips, or crucible waste) meeting the following conditions:

- a. Waste silicon derived from integrated circuit manufacturing industry or other optoelectronic material and component manufacturing industry.
- b. The silicon content shall be above 90%.

15. Waste tin dross meeting the following conditions:

- a. Waste tin dross and powder derived from lead-free solder process or hot air solder leveling process of electronic components manufacturing, or from metal product producing process of metal product manufacturing.
- b. The tin content shall be above 40%.
- c. Leaching of hazardous substances must be less than the leaching standards in Table 4 of Standards for Defining Hazardous Industrial Waste, Toxicity Characteristic Leaching Procedure (TCLP).

- For any doubt regarding customs clearance for the import or export of the industrial wastes contained in Paragraph I, the competent authority and the customs competent authority may require the importers or exporters to provide relevant supporting documents.

I. Regulations on the Management for the Import and Export of Waste

4. Industrial Waste Categorized as Raw Materials for Industrial Use

- Clearance and disposal of industrial wastes not involving import or export are not included in the scope of industrial materials contained in this Announcement.

I. Regulations on the Management for the Import and Export of Waste

5. Administrative Interpretation Letter

- Date: October 3rd, 2018
- Huan-Shu-Fei Order No. 1070080245
- Subject: Amendment to the Industrial Waste **Categorized** as Raw Materials for Industrial Use is to be promulgated on October 4th, 2018, and relevant identification principles are as below.
- Interpretation:
 1. The amendment focuses on tightening the import of waste thermoplastics and waste paper. Importers are limited to legal factories. Importation of waste thermoplastics is limited to single plastic material and single form. Importation of waste paper is limited to well- sorted kraft paper, corrugated paper or deinking paper.
 2. Other clarifications are as follows:
 - (1) For the purpose of the legitimate expectation principle, old rules apply when the date of export on the import declaration form is prior to the promulgation date; new rules apply when the date of export is on or after October 4th, 2018.

I. Regulations on the Management for the Import and Export of Waste

5. Administrative Interpretation Letter

- (2) Considering that waste plastic bottles compressed into bottle bales also contain caps, rings and tags when recycling, imported waste plastic bottle bales containing a few bottle caps, rings and tags still meet the requirement of single plastic material and single form. When different materials or forms of waste thermoplastics are in one container, they should be packed and put separately with labels signaling information such as material and form.
- (3) The information about legal factories is open to the public on Industrial Development Bureau's website and is available to search by using factory registration number or factory name. As for legal factories that are exempt from obtaining factory registration, an exemption document authorized by the local government is necessary.
- (4) Based on the suggestions from the Customs Administration of Ministry of Finance on September 20th and reference to the EU's regulations concerning the transboundary movements of green-listed waste, importers should indicate purpose of the transport on the import declaration form, and supporting documents should accompany the shipment before and during customs clearance.

I. Regulations on the Management for the Import and Export of Waste

5. Administrative Interpretation Letter

- The Reference Manual for the Import/Export Control and Identification of Waste (Waste Thermoplastic and Waste Paper) will be completed soon, which can be a reference for the inspection staff and will be available at RECA's website.



II. Waste Thermoplastics

- 1. Requirements**
- 2. Identification**
- 3. Inspection and Examination**
- 4. Photographs**

1. Requirements

(1) Waste thermoplastics meeting the following conditions:

- a. Plastic scrap or defectives resulting from plastic production processes that are limited to either a single plastic material or single form;
- b. Plastic waste from sources other than the foregoing item that is limited to a single plastic material and single form, and when such waste is imported, it shall be processed into plastic products, or be processed into raw materials which are directly processed into plastic products;
- c. Such waste shall only be imported and used by factories that have been legally registered or are exempt from obtaining factory registration;
- d. No thermoplastic medical waste or soils shall be included.

(2) Explanation

a. Requirement for sources:

- ① Plastic scrap or defectives resulting from plastic production processes (ex: production off-cuts, off-grade products which do not pass quality control inspection, industrial packaging, etc.).

Waste Thermoplastics

(2) Explanation

- ② To ensure plastic manufacturers can obtain sufficient raw material they need, as well as for the protection of the environment, waste thermoplastics which are not resulting from plastic production processes shall be processed directly into plastic products or recycled into raw materials which will be processed into plastic products after importation. Supporting documents indicating the purpose of the transport should accompany the shipment before and during customs clearance. Importers should also indicate the purpose of the transport on the import declaration form. (Supporting documents may include purchase contract, memorandum of cooperation, etc.)
- b. Requirements for plastic material and form: “A single plastic material” means single plastic type, such as polystyrene (PS), polyethylene (PE), polyethylene terephthalate (PET), etc. “A single plastic form” means plastic waste with a single shape like bottle, film, bulk, regrind, etc.
- c. Requirement for importers of waste thermoplastics: To ensure the imported plastic scrap is used directly by industries as raw material, such waste shall only be imported and used by factories that have been legally registered or are exempt from obtaining factory registration pursuant to the Factory Management Act.

Waste Thermoplastics

- d. For the purpose of epidemic prevention, and based on Subparagraph 4, Paragraph 1, Article 15 of the Plant Protection and Quarantine Act, imported plastic waste shall not be attached with soil, such as agricultural films, packages and bags.

2. Identification

Paper or plastic pipes used for packaging or securing waste thermoplastics are excluded from the scope of the requirements of a single material and single form. However, the proportion of such packaging materials shall be within a reasonable scope. Identification results may vary on a case by case basis.

Waste Thermoplastics

3. Inspection and Examination

No.	Description	On-site Inspection	Supporting Documents
1	Plastic scrap or defectives resulting from plastic production processes	<ol style="list-style-type: none"> 1. Resulting from plastic production processes, such as production off-cuts, off-graded products which do not pass quality control inspections, industrial packaging, etc. 2. Clean on the outside. 	Purchase contract or memorandum of cooperation made between the importer/exporter and the facility with terms specifying plastic material, sources, production processes, etc.
2	Single plastic material	<ol style="list-style-type: none"> 1. Including but not limited to the following types (in alphabetical order): Nylon6 or PA6, Nylon66 or PA66, PC, PE, PET, Polyether, PP, and PS. 2. Including waste thermoplastics where more than two plastic materials or copolymers are blended during processing procedures, including but not limited to the following types (in alphabetical order): ABS, EVA, Nylon6/ nylon66 (PA6/ PA66), PP Copolymer, PC/ABS, PP/PE, PC/PBT, PPO/PS, and SBS. 3. Excluding composite materials; must not mix with other materials. 4. Imported waste plastic bottles containing a few bottle caps, rings and tags still meet the requirement of a single plastic material and single form. The total quantity of bottle caps shall not exceed the quantity of plastic bottles imported. 	<ol style="list-style-type: none"> 1. Purchase contract or memorandum of cooperation made between the importer/exporter and the facility with terms including plastic material. 2. Conducting material testing when necessary.

Waste Thermoplastics

3. Inspection and Examination

No.	Description	On-site Inspection	Supporting Documents
3	Single form	Plastic waste of a single form shall be packed in the same package. Different forms of plastic waste shall be packed separately.	-
4	Such waste shall be processed into plastic products, or be processed into raw materials which are directly processed into plastic products	-	<ol style="list-style-type: none">1. Proof of processing into plastic products: product catalog.2. Proof of processing into raw materials for plastic products: purchase contract made between the importer and the material user, and the material user's product catalog.3. The importer should indicate the purpose of the shipment on the import declaration form, and supporting documents should accompany the shipment before and during customs clearance.

3. Inspection and Examination

No.	Description	On-site Inspection	Supporting Documents
5	Factories that have been legally registered or are exempt from obtaining factory registration.	-	<ol style="list-style-type: none"> Importers are limited to factories operating in compliance with the Factory Management Act, and should meet the following requirements: <ul style="list-style-type: none"> Industry Category: 18 Manufacture of Chemical Material, Fertilizers and Nitrogen Compounds, Plastic and Rubber Materials, Man-made Fibers Main Products: 184 Plastic and Synthetic Rubber Materials or 185 Artificial Fibers. OR <ul style="list-style-type: none"> Industrial Category: 22 Manufacture of Plastics Products Main Products: 220 Plastic Products As for the factory that is exempt from obtaining factory registration, an exemption document authorized by the local government is necessary. Information about factories that have been legally-registered is available on the Ministry of Economic Affairs' website.

Waste Thermoplastics

3. Inspection and Examination

No.	Description	On-site Inspection	Supporting Documents
6	Prohibitions	No thermoplastic medical waste or soils shall be included: No medical waste shall be contained, such as waste syringes, waste intravenous drip bags, etc. No soil shall be attached, such as agricultural films, packages and bags.	-
7	Classification of Commodity Codes (Harmonized System Codes)	<p>The applicable commodity codes for waste thermoplastics are as follows:</p> <ul style="list-style-type: none"> ■ PE (polyethylene): 39151000006 Waste, flakes and fragments of ethylene polymer ■ PS (Polystyrene): 39152000004 Waste, flakes and fragments of styrene polymer ■ PVC (polyvinyl chloride): 39153000002 Waste, flakes and fragments of vinyl chloride polymer ■ PET: 39159000303 Waste, flakes and fragments of polyethylene terephthalate ■ Other single-material waste plastics*: 39159000900 Other plastic waste, flakes and fragments 	For the import and export of "Industrial Waste Categorized as Materials for Industrial Use- waste thermoplastics," special code EPH90000000001 should be specified in the declaration documents.
8	Others	<ol style="list-style-type: none"> 1. Cardboards, paper (plastic) pipes, ropes, iron wire, bags, cartons, etc. used for packaging, securing or separating are excluded from the scope of the requirements of a single plastic material and single form. 2. When different materials or forms of waste thermoplastics are in the same container, they should be packed and put separately with labels signaling information such as material and form. 	-

1. For plastic wastes that do not meet the requirements specified in Industrial Waste Categorized as Materials for Industrial Use, permission is still required according to Article 38 of the Waste Disposal Act.

2. It is suggested that supporting documents should be ready in advance to avoid clearance delay.

4. Photographs



PS foams-
Resulting from plastic production processes



PS films-
Resulting from plastic production processes

Eligible - Waste Thermoplastics



Rejected LDPE products-
Resulting from plastic production processes



Rejected LDPE products-
Resulting from plastic production processes

Eligible - Waste Thermoplastics



Rejected PVC products-
Resulting from plastic production processes



Rejected PVE products-
Resulting from plastic production processes
(Due to weather factors, the package contains a small
amount of moisture)

Eligible - Waste Thermoplastics



PE films resulting from plastic production processes
(Secured with paper pipes: Eligible)
(When with only a small proportion of plastic film:
Ineligible)



PET film production scraps
(Secured with paper pipes: Eligible)
(When with only a small proportion of plastic film:
Ineligible)

Eligible - Waste Thermoplastics



PP industrial packages-
Single plastic material and single form



PE regrinds-
Single plastic material and single form

Eligible - Waste Thermoplastics



PET bottles-
Single plastic material and single form



PE bottles-
Single plastic material and single form

Eligible - Waste Thermoplastics



PET bottles-
Single plastic material and single form
(With a few bottle caps and tags)



PC scraps-
Single plastic material and single form

Eligible - Waste Thermoplastics



Plastic bottles-
Single plastic material and single form



Plastic regrinds-
Single plastic material and single form

Ineligible - Waste Thermoplastics



Mixed plastic waste (PP mixed with PS)-
Non-single plastic material



Mixed with electronic parts-
Non- waste thermoplastics

Ineligible - Waste Thermoplastics



Mixed plastic regrinds-
Non- single plastic material



PO boards mixed with other plastic materials-
Non- single plastic material

Ineligible - Waste Thermoplastics



PE intravenous drip bags-
Medical waste



Waste plastic films-
Attached with soils

Ineligible - Waste Thermoplastics



Metal plating plastic scraps



Metal plating plastic scraps

Ineligible - Waste Thermoplastics



Mixed plastic waste
(Mixed with a high proportion of waste paper)



Mixed plastic waste
(Mixed with plenty of aluminum cans; non- single plastic material)

III. Waste Paper

- 1. Requirements**
- 2. Identification**
- 3. Inspection and Examination**
- 4. Photographs**

1. Requirements

(1) Waste paper meeting the following conditions:

- a. Importation of such waste is limited to recovered and well-classified unbleached kraft paper or paperboard or corrugated paper or paperboard, or recovered and well-classified other paper or paperboard made mainly of bleached chemical pulp. Such waste should be used exclusively for the manufacture of paper or paper products conducted by domestic industries
- b. Such waste shall only be imported and used by factories that legally registered as manufacturers of paper or paper products.

Waste Paper

(2) Explanation

- a. New specifications of waste paper types and usage: Demands for waste paper from paper industry in Taiwan are mostly kraft board, corrugated board and computer printout. Therefore, importation of such waste is limited to recovered unbleached kraft paper or paperboard or corrugated paper or paperboard, or other paper and paperboard mainly made of bleached chemical pulp. Supporting documents indicating the purpose of the shipment should accompany the shipment before and during customs clearance. The importer should also indicate the purpose of the shipment on the import declaration form. (Supporting documents may include purchase contract, memorandum of cooperation, etc.) Importation of the mentioned types of waste paper is limited to recovered and well-sorted waste paper to reduce environmental impacts which may be caused by sorting domestically after importation. A permit is still required for the import of other types of waste paper.
- b. Unbleached kraft paper or paperboard or corrugated paper or paperboard (4707.10.00.00-6) refers to corrugated containers (new corrugated cutting from corrugated container factory; double-sorted corrugated containers, generated from supermarkets and/or industrial or commercial facilities; and sorted corrugated containers) and kraft board. Other paper or paperboard made mainly of bleached chemical pulp (4707.20.00.00-4) refers to computer printout for deinking paper.

Waste Paper

(2) Explanation

- c. Well-classification of waste paper: Classification of waste paper should meet the standards established for waste paper recycling in the countries of export, such as Japan's standards and quality specifications for used paper (古紙標準品質規格), European List of Standards Grades of Recovered Paper and Board for Recycling, EN 643 or Scrap Specifications Circular Guidelines for Paper Stock: PS-2018.
- d. Requirement for importers of waste paper: To ensure the imported waste paper is used directly by industries as raw material, such waste shall only be imported and used by factories that have been legally registered as manufacturers of paper or paper products.

2. Identification

- (1) Deinking paper: Identification for such paper is “other paper or paperboard made mainly of bleached chemical pulp.” Deinking paper is a name commonly used for paper or paperboard which can be deinked; it is not limited to paper or paperboard which has been deinked.
- (2) Kraft paper bag: Cuttings and off-grade products of kraft paper bags from manufacturing process of overseas factories are still under the scope of the Industrial Wastes Categorized as Raw Materials for Industrial Use.

3. Inspection and Examination

No	Description	On-site Inspection	Supporting Documents
1	Recovered and well-classified unbleached kraft paper or paperboard or corrugated paper or paperboard, or recovered and well-classified other paper or paperboard made mainly of bleached chemical pulp	<ol style="list-style-type: none"> 1. Make sure the specification of imported waste paper is in compliance with the requirements in the purchase contract. 2. Conduct spot checks on containers to examine the content when necessary. 3. Ropes, iron wire, bags, plastic bags, etc. used for packaging or securing are excluded from the scope of the import requirements. 	<ol style="list-style-type: none"> 1. Purchase contract or memorandum of cooperation made between the importer and the foreign facility should contain: (A) classification standards in the country of export OR (B) purchase specifications. 2. Standards for waste paper classification in the country of export, such as: <ul style="list-style-type: none"> • Scrap Specifications Circular Guidelines for Paper Stock: PS-2018 • European List of Standards Grades of Recovered Paper and Board for Recycling, EN 643 • Japan's standards and quality specifications for used paper (日本古紙標準品質規格), etc.

3. Inspection and Examination

No	Description	On-site Inspection	Supporting Documents
2	Such waste should be used exclusively for the manufacture of paper or paper products conducted by domestic industries.	-	<ol style="list-style-type: none">1. Purchase contract made between the importer and the material user, and the material user's product catalog.2. The importer should indicate the purpose of the shipment on the import declaration form. Supporting documents should accompany the shipment before and during customs clearance.

3. Inspection and Examination

No	Description	On-site Inspection	Supporting Documents
3	Factories that legally registered as manufacturers of paper or paper products.	-	<p>Importers are limited to factories operating in compliance with the Factory Management Act, and shall meet the following requirements:</p> <ul style="list-style-type: none"> • Industry Category: 15 Manufacture of paper pulp, paper and paper products • Main Products: 151 Pulp, Paper and Paperboard, 152 Corrugate Paperboard and Containers of Paper or 159 Other Paper Products <p>Information about factories that have been legally-registered is available on the Ministry of Economic Affairs' website.</p>

※It is suggested that supporting documents should be ready in advance to avoid clearance delay.

Eligible - Waste Paper

4. Photographs



European Old Corrugated Containers(EOCC)



American Old Corrugated Containers(AOCC)
Double Sorted Old Corrugated: Grade 12 (DS OCC):
Eligible

Eligible - Waste Paper



Japanese Old Corrugated Containers(JOCC)
Corrugated paperboard- Japan's standards and quality specifications for used paper



Japanese Old Corrugated Containers(JOCC)
Corrugated paperboard- Japan's standards and quality specifications for used paper

Eligible - Waste Paper



Japanese Old Corrugated Containers(JOCC)
Corrugated paperboard- Japan's standards and quality
specifications for used paper

Eligible - Waste Paper



Cuttings and off-grade of kraft paper bags
(Must be clean and unused, and should be resulting
from manufacturing processes of factories)



Cuttings and off-grade of kraft paper bags
(Must be clean and unused, and should be resulting
from manufacturing processes of factories)

Eligible - Waste Paper



Old corrugated tubes



Old corrugated tubes

Eligible - Waste Paper



White ledger/computer printout - Deinking paper
(Office paper- Japan's standards and quality specifications for used paper)



Sorted white ledger/computer printout - Deinking paper
(Office paper- Japan's standards and quality specifications for used paper)

Eligible - Waste Paper



Sorted office paper- Deinking paper
(Office paper- Japan's standards and quality specifications for used paper)



Sorted office paper - Deinking paper
(Office paper- Japan's standards and quality specifications for used paper)

Eligible - Waste Paper



Sorted office paper- Deinking paper
(Office paper- Japan's standards and quality specifications for used paper)



Sorted office paper- Deinking paper
(Office paper- Japan's standards and quality specifications for used paper)

Ineligible - Waste Paper



Unsorted old corrugated containers



Unsorted mixed paper

Ineligible - Waste Paper



Waste paper mixed with a high proportion of other waste materials, e.g. plastic, metal



Waste paper mixed with a high proportion of other waste materials, e.g. plastic, metal

Ineligible - Waste Paper



Unsorted news



Unsorted mixed paper

Ineligible - Waste Paper



Unsorted mixed paper



Unsorted mixed paper

IV. Frequent Asked Questions

1. What are the requirements for waste thermoplastics?

- According to the Industrial Wastes Categorized as Raw Materials for Industrial Use, if the import and export of waste thermoplastics are plastic scrap or defectives resulting from plastic production processes, it shall be of either single plastic material or single plastic form. Relevant supporting documents are required (e.g. purchase contract, memorandum of cooperation, etc.).
- For waste thermoplastics that are not a result of plastic production processes, they are limited to a single plastic material and single form. For the import of such waste, it shall be processed into plastic products, or be processed into raw materials which are directly processed into plastic products.
- When no supporting documents can be presented, and the requirements for a single plastic material and single form cannot be fulfilled, a prior permit is required in accordance with Article 38 of the Waste Disposal Act.
- Also pursuant to Article 10 of the Management Regulations for the Import and Export of Industrial Waste, when there is a failure to apply for a permit in accordance with these Regulations or an unauthorized import of hazardous waste or general industrial waste, ... the recipient, holder of the cargo, or the carrier shall re-export such waste within 30 days of receiving notification. As for exported waste that has failed to comply with these Regulations, and has been refused by the receiving country or seized by the Customs, the re-import or removal from the warehouse of the shut-out cargos shall be done in accordance with Article 18 or 18-1 of these Regulations.

IV. Frequent Asked Questions

2. Do importers with temporary factory registration meet the requirement of “factories that have been legally registered or are exempt from obtaining factory registration”?

- According to the Industrial Wastes Categorized as Raw Materials for Industrial Use, waste thermoplastics shall only be imported and used by factories that have been legally registered or are exempt from obtaining factory registration.
- Importers with temporary factory registration or exemption documents authorized by the local governments still meet the requirement specified in the preceding paragraph if within the validity period.

IV. Frequent Asked Questions

3. Is it a violation of the Waste Disposal Act if the importer of waste thermoplastics is not a legal factory and cannot present any supporting documents that the imported plastic waste will be used directly by domestic industries?

- According to Industrial Wastes Categorized as Raw Materials for Industrial Use, waste thermoplastics shall only be imported and used by factories that have been legally registered or are exempt from obtaining factory registration.
- Importers that do not meet the requirement mentioned in the preceding paragraph can import waste only after applying for and receiving a permit pursuant to Article 38 of the Waste Disposal Act.
- According to Article 10 of the Management Regulations for the Import and Export of Industrial Waste, when there is a failure to apply for a permit in accordance with these Regulations or an unauthorized import of hazardous waste or general industrial waste, ... the recipient, holder of the cargo, or the carrier shall re-export such waste within 30 days of receiving notification.

IV. Frequent Asked Questions

4. Is a permit required for importing Industrial Wastes Categorized as Raw Materials for Industrial Use into Free Trade Zones (FTZs) for storage and for re-export? What about sending such waste from FTZs to the tax area? (1)

- According to Article 38 of the Waste Disposal Act, the import, export, transit and transshipment of industrial waste may commence only after receipt of permission granted by the special municipality, county or city competent authority; for hazardous industrial waste, additional approval from the central competent authority is necessary. However, wastes that are officially categorized as industrial raw material by the central competent authority after consultation with the industry competent authority are not subject to this provision.
- According to Article 3 of the Management Regulations for the Import and Export of Industrial Waste, industrial waste may be imported into (including for storage) or exported from Free Trade Zones after applying for and receiving a permit pursuant to these Regulations. However, these regulations are not applicable to the transport of waste between Free Trade Zones and domestic taxation zones or other bonded areas since no import or export has occurred.

IV. Frequent Asked Questions

4. Is a permit required for importing Industrial Wastes Categorized as Raw Materials for Industrial Use into Free Trade Zones (FTZs) for storage and for re-export? What about sending such waste from FTZs to the tax area? (2)

- For waste that is under the scope of the Industrial Wastes Categorized as Raw Materials for Industrial Use, a permit is not required for its import, export, transit, and transshipment; thus, the Management Regulations for the Import and Export of Industrial Waste is not applicable here.
- A permit is not required only when the waste in question belongs to the Industrial Wastes Categorized as Raw Materials for Industrial Use.

IV. Frequent Asked Questions

5. Can an importer be exempted from fines if it voluntarily re-export the industrial waste which does not meet the requirements described in the Industrial Wastes Categorized as Raw Materials for Industrial Use ?

- According to Article 2 of the Management Regulations for the Import and Export of Industrial Waste, “import” means the act of importing waste into the Republic of China from another country, but does not include transshipment. Therefore, it is practically regarded as an act of import once waste arrives in Taiwan, with or without customs clearance.
- According to Article 10 of the Management Regulations mentioned above, when there is a failure to apply for a permit in accordance with these Regulations or an unauthorized import of hazardous waste or general industrial waste, ... the recipient, holder of the cargo, or the carrier shall re-export such waste within 30 days of receiving notification.
- In summary, even when the importer voluntarily re-export the unauthorized industrial waste because of failing to obtain prior permission, it still has to face the penalties described in Article 53 of the Waste Disposal Act for the violation of Article 38.

IV. Frequent Asked Questions

6. What are the requirements for exporting waste paper and waste thermoplastics of the Industrial Wastes Categorized as Raw Material for Industrial Use? (1)

- Industrial Wastes Categorized as Raw Materials for Industrial Use was amended on October 4th, 2018 and November 8th, 2023. Detailed requirements and reasons for the amendment are listed as below:

1. Waste thermoplastics meeting the following conditions:
 - a. Plastic scrap or defectives resulting from plastic production processes that are limited to either a single plastic material or single form;
 - b. Plastic waste from sources other than the foregoing item that is limited to a single plastic material and single form, and when such waste is imported, it shall be processed into plastic products, or be processed into raw materials which are directly processed into plastic products;
 - c. Such waste shall only be imported and used by factories that have been legally registered or are exempt from obtaining factory registration;
 - d. No thermoplastic medical waste or soils shall be included.

IV. Frequent Asked Questions

6. What are the requirements for exporting waste paper and waste thermoplastics of the Industrial Wastes Categorized as Raw Material for Industrial Use? (2)

2. Waste paper meeting the following conditions:

- a. Importation of such waste is limited to recovered and well-classified unbleached kraft paper or paperboard or corrugated paper or paperboard, or recovered and well-classified other paper or paperboard made mainly of bleached chemical pulp. Such waste should be used exclusively for the manufacture of paper or paper products conducted by domestic industries.
 - b. Such waste shall only be imported and used by factories that legally registered as manufacturers of paper or paper products.
3. For the purpose of epidemic prevention, imported and exported waste thermoplastics shall not be attached with soil, like agricultural films, packages or bags.

IV. Frequent Asked Questions

6. What are the requirements for exporting waste paper and waste thermoplastics of the Industrial Wastes Categorized as Raw Material for Industrial Use? (3)

- In summary, when importing and exporting waste thermoplastics, the source process must be checked, material types and forms are also limited, and the qualification of the importers is restricted as well; as for waste paper, there is no specific export requirement. However, waste thermoplastics and waste paper shall not be mixed with other waste as waste plastic mixtures or waste paper mixtures; once being discovered and seized, the exporters will not only be fined according to laws but also be required to take back all the waste mixtures.

IV. Frequent Asked Questions

7. What are the regulations to be followed for re-importing the waste thermoplastics or waste paper that has been exported? (1)

- According to Paragraph 1, Article 38 of the Waste Disposal Act and Article 18 of the Management Regulations for the Import and Export of Industrial Waste, when exported waste that has failed to comply with the Regulations has been refused by the receiving country, besides being fined by the relevant organizations pursuant to this Act, the original exporter, or waste clearance organizations and waste disposal organizations entrusted by the original exporter shall, within 7 days from receiving notification from the government of the receiving country or the competent authority of the Republic of China, apply for the issuance of reshipment of imports with the special municipality, county, or city competent authority. The original exporter shall complete the reshipment of imports within the approved deadline given by the special municipality, county, or city competent authority, and said imports may not be refused by relevant organizations. However, the original exporter or those entrusted by the original exporter, if able to obtain documents from a third country that agrees to accept such waste for disposal and has the ability to properly dispose of such waste, may, after receiving approval and the relevant permit documents from the special municipality, county, or city competent authority, transfer the shipment to that third country for disposal. The exporter shall complete the transfer by the deadline approved by the said authority.

IV. Frequent Asked Questions

7. What are the regulations to be followed for re-importing the waste thermoplastics or waste paper that has been exported? (2)

- However, according to Paragraph 1, Article 38 of the Waste Disposal Act, wastes that are officially categorized as industrial raw material are not subject to the import/export permit requirement, which includes waste thermoplastics and waste paper. If the exported waste (originated in Taiwan) that is to be returned to Taiwan belongs to waste thermoplastics or waste paper, the re-import of such waste is not related to the import requirements listed in the Industrial Wastes Categorized as Raw Materials for Industrial Use. This means such waste can be re-imported directly back into Taiwan. If the re-import is due to the rejection by the receiving country because such waste belongs to waste plastic mixtures or waste paper mixtures, Article 18 of the Management Regulations for the Import and Export of Industrial Waste shall apply. However, the identification should still depend on concrete evidence presented on a case by case basis.

IV. Frequent Asked Questions

8. What are the rules or regulations to be followed after waste thermoplastics or waste paper is imported? (1)

- An import permit is not required if the import of waste thermoplastics or waste paper meets the requirements listed in the Industrial Wastes Categorized as Raw Materials for Industrial Use.
- After importation, the storage, clearance, recycling and online reporting must be conducted in accordance with the Waste Disposal Act.
- The storage of industrial waste shall be operated pursuant to Article 6 and 10 of the Methods and Facilities Standards for the Storage, Clearance and Disposal of Industrial Waste. For example, industrial waste shall be stored separately and marked in Chinese, and location, containers and facilities for storage shall be kept clean.

Full text: <https://oaout.moeenv.gov.tw/law/LawContent.aspx?id=FL015608&kw>

IV. Frequent Asked Questions

8. What are the rules or regulations to be followed after waste thermoplastics or waste paper is imported? (2)

- The industrial waste disposal plan is required for performing the recycling of waste thermoplastics and waste paper, and Management Regulations for Reuse of Common Industrial Waste shall be followed. Storage requirements for such wastes are listed below:

Full text: <https://oaout.moenv.gov.tw/law/LawContent.aspx?id=GL007411&kw>

Type	Storage	Storage Location	
Waste paper	Outdoor storage is acceptable.	Drainage system is required.	Equipment for preventing the spread of particulate pollutants is required.
Waste plastic			Equipment for preventing the spread of particulate pollutants and deodorant devices shall be used in case any stinky substances produced during storage or recycling processes.

IV. Frequent Asked Questions

9. How to apply for the industrial waste disposal plan?

- Create an application form on <https://waste.moenv.gov.tw/RWD/> . Basic information and clearance methods shall be provided. Application form must be printed out after completion and submitted to the local environmental protection bureau for reviewing. Operation may begin after approval.
- Application guidelines: <https://waste.moenv.gov.tw/RWD/> > Downloads > Manuals > Operation Manuals > Operation Manual for the Application of the Waste Disposal Plan
- Any questions regarding the application procedures, please call 0800-059777.

IV. Frequent Asked Questions

10. How to online report operation records of reuse?

- Log in to <https://waste.moenv.gov.tw/RWD/> > Report > Filling in categories of waste material for industrial use, exporting country of such waste material and products produced from recycling such waste material.
- Before the tenth day of each month, users of waste material shall file a report online, providing information concerning the quantity they used and products they produced in the previous month.
- Operation guidelines: <https://waste.moenv.gov.tw/RWD/> > Downloads > Manuals > Operation Manuals > Manual for Operation Records
- Any questions regarding filing a report online, please call 0800-059777.



IV. Frequent Asked Questions

11. Do I need a permit to transfer the imported waste, which has been required to be re-exported, to a third country?

- According to Article 38 (3) and (5) of the Waste Disposal Act, as well as Article 10 of the Management Regulations for the Import and Export of Industrial Waste, when there is a failure to apply for a permit in accordance with these Regulations or an unauthorized import of hazardous waste or general industrial waste, or when waste that had been approved for import has reached an open port of the Republic of China, but for some reasons cannot be imported or has not been claimed, the recipient, holder of the cargo, or the carrier shall re-export such waste within 30 days upon receiving a notification.
- Article 18 of the Management Regulations mentioned above will apply when an unauthorized export of waste from Taiwan occurs. If the exported waste that has been refused by the receiving country is planned to be transferred to a third country, a transfer permit is required. Thus, Article 18 regulates the re-import or transfer of the unauthorized export of waste and its other relevant matters. However, for the re-export of the unauthorized imported waste, Article 10 will apply. Also, Article 10 does not regulate the places where the re-exported waste should be sent.





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