Content

Title：	Sand and Gravel Excavation Act Ch
Date：	2026.08.05
Legislative：	1. All of the 53 articles were established and promulgated on February 6, 2003 by Presidential Decree No. Hua-Zong-I-Yi-Zi-09200019270. 2. Amendment to Articles 3, 4, 6, 10, 14, 24, and 33, and addition of Articles 7-1, and 7-2 promulgated on January 9, 2008 by Presidential Decree No. Hua-Zong-I-Yi-Zi-09700000851. 3. Amendment to Articles 36 promulgated on February 3, 2021 by Presidential Decree No. Hua-Zong-I-Jing-Zi-11000008871. 4. Amendment to Articles 36 promulgated on December 27, 2023 by Presidential Decree No. Hua-Zong-I-Jing-Zi-11200113061. 5. Amendment to Articles 3, 14, 36, and 41 promulgated on August 5, 2026 by Presidential Decree No. Hua-Zong-I-Jing-Zi-11500073001.
Content：	Chapter 1　General Principles Article 1 This Act is enacted to rationally develop sand and gravel resources, protect the natural environment, strengthen the management system, and prevent disasters caused by improper excavation of sand and gravel, so as to achieve sustainable national development; where matters are not provided for in this Act, the provisions of other laws shall apply. Article 2 The term “Competent Authority” as used in this Act refers to the Ministry of Economic Affairs at the central level, the Special Municipality Government at the Special Municipality level, and the County (City) Government at the County (City) level. Article 3 Sand and gravel may be excavated only with a permit obtained under this Act, except in any of the following circumstances: 1. Excavating a small quantity of sand and gravel for one’s own use. 2. Excavating sand and gravel on-site in the course of land grading or construction works. 3. Excavating sand and gravel co-occurring with the same mineral deposit, by a mineral right holder within its mineral concession. 4. Excavating sand and gravel as required for emergency repairs of public works due to natural disasters or other emergencies. 5. Excavating sand and gravel as required for important projects undertaken by government agencies. 6. Excavating sand and gravel for their own use by the brick, tile, or ceramics industries. 7. Excavating sand and gravel by indigenous persons pursuant to Subparagraph 3 of Paragraph 1 of Article 19 of the Indigenous Peoples Basic Law. 8. Excavating sand and gravel as required for the new construction or repair of residences, churches, government offices, schools, assembly halls, or public facilities built in the form of traditional indigenous slate houses, underground houses, or similar forms. 9. Excavating sand and gravel as required for indigenous tribes to carry out, on a self-directed basis, tribal disaster prevention and protection, as well as environmental maintenance. Regulations governing the management of the location, area, quantity, and period of excavation in each subparagraph of the preceding paragraph shall be prescribed by the Central Competent Authority; where indigenous persons or indigenous tribes are involved, such regulations shall be prescribed jointly by the Central Competent Authority and the Council of Indigenous Peoples. Article 4 The terms used in this Act are defined as follows: 1. Sand and gravel: Natural resources such as soil, sand, gravel, and stone other than the minerals listed in Article 3 of the Mining Act.

2. Land-based sand and gravel: Sand and gravel occurring on land.
3. River and water-area sand and gravel: Sand and gravel occurring within river areas and lakes.
4. Coastal and sea sand and gravel: Sand and gravel occurring in coastal areas and marine areas outside such coastal areas.
5. Sand and gravel excavation area: An area permitted by the Competent Authority for the excavation of sand and gravel.
6. Sand and gravel excavation field: A site used for the excavation and storage of sand and gravel, and for ancillary operations within the site such as handling, crushing, washing, and beneficiation.
7. Sand and gravel excavator: A person who has obtained a Sand and Gravel Excavation Permit.
8. Responsible person of a sand and gravel excavation field: A person who actually manages the overall operations of a sand and gravel excavation field.
9. Technical supervisor of a sand and gravel excavation field: A technical staff member in charge of the technical and safety management operations of a sand and gravel excavation field.
10. Total quantity control: Restrictive measures imposed within a specific region on the total allowable quantity of sand and gravel excavation in that region.

Chapter 2 Sand and Gravel Excavation Permits

Section 1 Conditions for Permit Applications

Article 5

Persons of the Republic of China may apply for a Sand and Gravel Excavation Permit in accordance with this Act.

When government agencies apply for or accept applications for Sand and Gravel Excavation Permits, they shall proceed in accordance with the provisions of this Act, taking into account local operational regulations on total quantity control of sand and gravel excavation.

The operational regulations for total quantity control of sand and gravel excavation referred to in the preceding paragraph shall be prescribed by the Central Competent Authority.

Article 6

The validity period of a Sand and Gravel Excavation Permit for river and water-area sand and gravel shall not exceed three years, and no extension shall be granted upon expiration.

The validity period of a Sand and Gravel Excavation Permit for land-based sand and gravel, or coastal and sea sand and gravel, shall not exceed ten years; the same limit applies to each extension applied for upon expiration.

Article 7

The area applied for shall not exceed twenty hectares for river and water-area sand and gravel excavation, and shall not exceed one hundred hectares for each of coastal and sea sand and gravel excavation and land-based sand and gravel excavation.

A sand and gravel excavation area shall be limited to the space extending vertically downward from its boundary line on the ground surface to the approved excavation depth. The relevant standards for excavation depth shall be prescribed and publicly announced jointly by the Central Competent Authority and the relevant authorities.

Article 7-1

To meet the needs of public works and economic development, the Competent Authority may select locations and designate special zones for sand and gravel excavation after conducting a joint on-site investigation with the water, fisheries, soil and water conservation, transportation, environmental protection, land use and management, and other relevant authorities and obtaining their consent.

Where a special zone for sand and gravel excavation is designated by the Competent Authority of the Special Municipality or County (City), the designation shall first be reported to the Central Competent Authority for its consent.

Private land within a special zone shall be expropriated by the Competent Authority in accordance with law; public land shall be handled through appropriation procedures.

For a special zone, the Competent Authority shall plan the excavation method, conduct, in accordance with law, the environmental impact assessment, the soil and water conservation review, and the procedures for changing non-urban land use zoning and land use designation or amending the urban plan, and shall thereafter publicly announce that applications for Sand and Gravel Excavation Permits will be accepted.

Any person applying to excavate sand and gravel within a special zone shall apply for excavation in

accordance with the method planned by the Competent Authority, and need not repeat any of the procedures specified in the preceding paragraph.
From the time excavation is permitted, the sand and gravel excavator referred to in the preceding paragraph shall be deemed the obligor under the Soil and Water Conservation Act and the developer
under the Environmental Impact Assessment Act, and shall carry out the change of developer pursuant to the provisions of the Environmental Impact Assessment Act.
The owners of the private land referred to in Paragraph 3 may, with the consent of the sand and gravel excavator, use their compensation for expropriation as a capital contribution to become shareholders or partners of the sand and gravel excavator.

Article 7-2
Where a special zone for sand and gravel excavation under the preceding Article is designated by the Central Competent Authority, the Central Competent Authority shall accept and review applications for, and issue, Sand and Gravel Excavation Permits, and shall be responsible for the supervision and management of the sand and gravel excavation areas within the special zone. Where the special zone is designated by the Competent Authority of the Special Municipality or County (City), that authority shall perform these functions.
Within a special zone designated by the Central Competent Authority, the provisions of this Act shall apply mutatis mutandis to applications for Sand and Gravel Excavation Permits and to the supervision, management, and penalties relating to sand and gravel excavation.

Article 8
For excavation of sand and gravel within river areas, the Competent Authority of the Special Municipality or County (City) shall accept the applications for sand and gravel excavation and for river use concurrently, forward the application documents and drawings to the river management agency, and invite that agency to conduct a joint on-site investigation. Upon obtaining the river use permit issued by the river management agency, the Competent Authority of the Special Municipality or County (City) shall review the applications and forward the river use permit to the applicant.
Where the water authority undertakes sand and gravel excavation, pursuant to the Water Act, in conjunction with river or reservoir dredging or river channel improvement, such excavation shall not be subject to the restrictions under this Act.

Article 9
Where the land of the sand and gravel excavation area applied for is publicly owned, the public land management agency may lease the land or consent to its use, and collect rent or usage fees.
The rent or usage fees referred to in the preceding paragraph shall be handled in accordance with the
regulations of that agency, except that excavation of sand and gravel in sea areas outside sea embankment areas shall be exempt from such rent or usage fees.

Section 2　Application Documents and Drawings
Article 10
Any person applying for a Sand and Gravel Excavation Permit shall submit the following documents and drawings to the Competent Authority of the Special Municipality or County (City); where the documents and drawings are incomplete, the application shall not be accepted:
1. Application form and map of the area applied for.
2. Receipt for payment of fees.
3. Sand and gravel excavation plan and drawings.
4. Letter of consent from the owner, user, or administrator of the land within the sand and gravel excavation area applied for, or proof of permission for use or consent to planning issued by the public land management agency, except that such documents need not be attached when the application is to excavate sand and gravel in sea areas.
5. Other relevant documents designated by the Central Competent Authority.
Where the applicant applies to excavate sand and gravel within another person's mineral concession,
the applicant shall submit a letter of consent from the mineral right holder within the time limit notified by the Competent Authority of the Special Municipality or County (City). However, where the sand and gravel to be excavated within another person's mineral concession does not belong to the same mineral deposit and a letter of consent cannot be obtained, the applicant shall state the reasons and attach proof of prior communication or negotiation with the mineral right holder.
The sand and gravel excavation plan and drawings specified in Subparagraph 3 of Paragraph 1 shall be certified by a professional mining engineer registered to practice in accordance with law or by

another relevant professional engineer.

Article 11
The sand and gravel excavation plan and drawings referred to in Subparagraph 3 of Paragraph 1 of the preceding Article shall include the following items:
1. Excavation plan.
2. Soil and water conservation and environmental maintenance measures.
3. Site rehabilitation and maintenance measures upon depletion of sand and gravel or when the sand and gravel excavator has no intention of continuing operations.
4. Transportation plan.
5. Public facility maintenance plan.
6. Sand and gravel excavation plan map.
7. Surveyed plan drawing of the sand and gravel excavation area.
8. Location and access route map of the sand and gravel excavation area.
9. Other matters or documents required by the Central Competent Authority.

Article 12
The location, boundaries, and area shown on the map of the area applied for, and the depth prescribed in Paragraph 2 of Article 7, shall be determined using the surveying methods publicly announced by the Central Competent Authority.

Section 3 Review and Registration
Article 13
When reviewing an application for a Sand and Gravel Excavation Permit, the Competent Authority of the Special Municipality or County (City) shall examine the documents and drawings submitted. If the information provided therein is incomplete or inadequate, it shall notify the applicant, stating the reasons, to make corrections within thirty days; if the applicant fails to make corrections, or the corrections are incomplete, upon expiration of that period, the application shall be rejected.

Article 14
When reviewing an application for a Sand and Gravel Excavation Permit, the Competent Authority of the Special Municipality or County (City) shall conduct a joint on-site investigation with the water, fisheries, soil and water conservation, transportation, environmental protection, land use and management, and other relevant authorities. After reviewing the application in accordance with law and finding no violation of laws and regulations within the purview of the relevant authorities, it shall report the case to the Central Competent Authority and, after obtaining its review, issue a Sand and Gravel Excavation Permit Certificate.
Where the land for which an application for a Sand and Gravel Excavation Permit is made under the preceding paragraph is located on indigenous land, or on public land within a certain range of tribes and their adjoining areas, the applicant shall proceed in accordance with Article 21 of the Indigenous Peoples Basic Law.

Article 15
Upon permitting a sand and gravel excavation case, the Competent Authority of the Special Municipality or County (City) shall record it in the Sand and Gravel Excavation Area Register and submit the relevant drawings and documents to the Central Competent Authority for record.
For a permitted sand and gravel excavation area, the Competent Authority of the Special Municipality or County (City) shall also prepare an external transport route network map of the area and make it available for public viewing.

Section 4 Extension
Article 16
When a sand and gravel excavator applies for an extension pursuant to Article 6, the application shall be filed no later than six months before the expiration date. However, if the validity period of the permit is one year or less, the application shall be filed no later than two months before the expiration date.

Article 17
The provisions of Article 10 and Articles 13 through 15 shall apply mutatis mutandis to applications for the extension of Sand and Gravel Excavation Permits.

Section 5 Commencement, Area Reduction, Correction, and Extinguishment
Article 18

A sand and gravel excavator shall, within six months starting from the day following receipt of the Sand and Gravel Excavation Permit Certificate, prepare the required documents and apply to the Competent Authority of the Special Municipality or County (City) for the issuance of a Sand and Gravel Excavation Field Registration Certificate, and may commence operations only after the certificate has been issued. However, where there are justifiable reasons, an extension may be applied for before the expiration of that period, no more than twice.
The Competent Authority of the Special Municipality or County (City) shall, after verifying that the facilities of the sand and gravel excavation field conform to the submitted sand and gravel excavation plan, issue the Sand and Gravel Excavation Field Registration Certificate and report the issuance to the Central Competent Authority for record.

Article 19
Prior to applying for the issuance of a Sand and Gravel Excavation Field Registration Certificate, the sand and gravel excavator shall properly erect boundary markers and signboards, and properly preserve and maintain them.
The specifications for the boundary markers and signboards referred to in the preceding paragraph shall be prescribed by the Central Competent Authority.

Article 20
A sand and gravel excavator shall excavate sand and gravel in accordance with the approved sand and gravel excavation plan, and implement soil and water conservation, environmental maintenance, site rehabilitation, and disaster prevention measures.

Article 21
If an approved sand and gravel excavation plan requires amendment due to disaster prevention for engineering works or sand and gravel resource conservation, an application shall be submitted to the Competent Authority of the Special Municipality or County (City) for approval.
In order to protect waterways and for soil and water conservation and the overall efficient utilization of land, the Competent Authority of the Special Municipality or County (City) may, ex officio, directly amend the approved sand and gravel excavation plan. If the sand and gravel excavator sustains losses as a result of such amendment, the excavator may claim reasonable compensation from the Competent Authority of the Special Municipality or County (City).

Article 22
When a sand and gravel excavator applies to the Competent Authority of the Special Municipality or County (City) for area reduction or correction of a sand and gravel excavation area, the following documents shall be submitted:
1. The documents specified in Subparagraphs 1 through 3 and 5 of Paragraph 1 of Article 10. If the application is for correction, the documents specified in Subparagraph 4 of the same Paragraph shall also be submitted.
2. A map showing the relationship between the old and new sand and gravel excavation areas.
3. A statement of reasons.

Article 23
Where a Sand and Gravel Excavation Permit Certificate has been obtained unlawfully, the Competent Authority of the Special Municipality or County (City) shall rescind the corresponding Sand and Gravel Excavation Permit.

Article 24
Where a sand and gravel excavator falls under any of the following circumstances, the Competent Authority of the Special Municipality or County (City) shall, after reporting to the Central Competent Authority and obtaining its review, revoke the excavator's Sand and Gravel Excavation Permit:
1. Causing obvious impacts on the environment and ecology, as verified by investigation, and failing to make improvements after being notified to do so, or having made improvements that prove ineffective.
2. Failing to apply for the issuance of a Sand and Gravel Excavation Field Registration Certificate in accordance with Paragraph 1 of Article 18.
3. Failing to commence operations for six months or more after obtaining the Sand and Gravel Excavation Field Registration Certificate, or voluntarily suspending operations for six months or more after commencement. However, this does not apply where there are justifiable reasons and approval has been obtained upon report.
4. Failing to operate the sand and gravel excavation by itself, or excavating beyond the sand and

gravel excavation area.
5. Failing to carry out operations at the sand and gravel excavation field in accordance with the approved sand and gravel excavation plan, and failing, or being unable, to make improvements upon expiration of the time limit set in a notice to do so.
6. Failing to comply with a notice issued by the Competent Authority of the Special Municipality or County (City) under Article 34 to suspend operations in whole or in part.
7. Failing to pay rent or usage fees for public land as required.
8. Failing to comply with Article 26 upon depletion of the sand and gravel in the excavation area or when the excavator has no intention of continuing operations.
9. Failing to pay the environmental maintenance fee in accordance with Article 48, and failing to pay the amount due within one month after being notified to do so by the Competent Authority of the Special Municipality or County (City).

Article 25
When a Sand and Gravel Excavation Permit is rescinded or revoked, both the Sand and Gravel Excavation Permit Certificate and the Sand and Gravel Excavation Field Registration Certificate pertaining to that permit shall be cancelled.

Article 26
When the sand and gravel in a sand and gravel excavation area is depleted or the sand and gravel excavator has no intention of continuing operations, the excavator shall carry out site rehabilitation in accordance with the originally approved sand and gravel excavation plan and drawings and relevant laws and regulations, and subsequently surrender the Sand and Gravel Excavation Permit Certificate and the Sand and Gravel Excavation Field Registration Certificate to the Competent Authority of the Special Municipality or County (City) for cancellation; if the excavator fails to surrender them, the Competent Authority of the Special Municipality or County (City) shall cancel them on its own initiative.

Article 27
Upon the expiration, rescission, or revocation of a Sand and Gravel Excavation Permit, the sand and
gravel excavator shall carry out site rehabilitation in accordance with the originally approved sand and gravel excavation plan and drawings and relevant laws and regulations.

Article 28
After use of the land leased by or consented to for use by a sand and gravel excavator has been completed, or after such use has ceased and site rehabilitation measures have been completed, if the landowner suffers a loss, the sand and gravel excavator shall provide commensurate compensation corresponding to the extent of the loss.

Chapter 3　Safety in Sand and Gravel Excavation Fields
Article 29
A sand and gravel excavator shall designate a responsible person and a technical supervisor for the sand and gravel excavation field and report their appointments to the Competent Authority of the Special Municipality or County (City) for review and record; the same shall apply to any change thereof.
Regulations governing the qualifications, appointment, and dismissal of the responsible person and technical supervisor of a sand and gravel excavation field shall be prescribed by the Central Competent Authority.

Article 30
A sand and gravel excavator shall be responsible for providing equipment, funds, and personnel concerning the safety of the sand and gravel excavation field in accordance with labor safety and health laws and regulations, and shall adopt the following safety measures:
1. Prevention of unsafe collapse or sliding of bedrock or rock stratum, sand and gravel strata, or waste soil and rock piles.
2. Prevention and control of various harmful gases and dust in the workplace.
3. Prevention of hazards that may arise from using electromechanical, handling, or power equipment.
4. Prevention of hazards that may arise during the storage, handling, or use of explosives.
5. Prevention of indiscriminate excavation or arbitrary discarding of sand and gravel resources.
6. Supply of safety protective equipment for workers.
7. Other safety measures prescribed by the Competent Authority.

The responsible person of a sand and gravel excavation field shall be responsible for the design, management, and maintenance of the safety measures under each subparagraph of the preceding paragraph.

Article 31
In the event of a disaster occurring in a sand and gravel excavation field, the responsible person of the sand and gravel excavation field shall, in addition to handling the situation in accordance with relevant laws and regulations, promptly report to the Competent Authority of the Special Municipality or County (City) within twenty-four hours for forwarding to the Central Competent Authority.
When danger is imminent in a sand and gravel excavation field, the responsible person of the sand and gravel excavation field shall immediately order the suspension of operations and evacuate the workers to a safe place.

Chapter 4　Supervision
Article 32
A sand and gravel excavator shall periodically report the excavated and sold quantities to the Competent Authority of the Special Municipality or County (City) for transmission to the Central Competent Authority for record.
The Central Competent Authority shall periodically conduct surveys of the quantities excavated and sold.

Article 33
The competent authority in charge of the relevant industry may apply to the Central Competent Authority to delineate a prohibited zone for sand and gravel excavation in order to safeguard water sources and water works, ensure traffic safety, support urban development, preserve the environmental landscape, or serve other public interests; where a sand and gravel excavator suffers a loss as a result thereof, the excavator may claim commensurate compensation from the competent authority in charge of the relevant industry that applied for the delineation.
The Central Competent Authority may, ex officio, delineate a prohibited zone for sand and gravel excavation in order to maintain or regulate the balance between supply and demand of sand and gravel; if a sand and gravel excavator suffers a loss as a result thereof, compensation shall be provided to the excavator.
In the event of a dispute over compensation between the sand and gravel excavator referred to in Paragraph 1 and the competent authority in charge of the relevant industry that applied for the delineation, the Central Competent Authority shall coordinate and resolve the matter.
After a prohibited zone for sand and gravel excavation is delineated, the Competent Authority of the Special Municipality or County (City) shall revoke, in whole or in part, the Sand and Gravel Excavation Permit for any sand and gravel excavation area located within the prohibited zone. Where the remaining sand and gravel area outside the delineated prohibited zone has operational value and the excavator intends to continue operations, the excavator shall prepare anew and submit the sand and gravel excavation plan and drawings for the remaining area to the Competent Authority of the Special Municipality or County (City) to apply for the replacement of the Sand and Gravel Excavation Permit Certificate and the Sand and Gravel Excavation Field Registration Certificate; the validity period of the certificates shall not extend beyond the originally approved expiration date.
The provisions of Article 11 shall apply mutatis mutandis to the matters to be included in the sand and gravel excavation plan and drawings for the remaining area referred to in the preceding paragraph.

Article 34
The Competent Authority of the Special Municipality or County (City) shall conduct safety inspections of each sand and gravel excavation field. If a field is found not to comply with the requirements, the Competent Authority shall provide guidance on making improvements within a prescribed time limit; if the improvements are not made within that time limit, or if a disaster has occurred or is likely to occur, it shall notify the field to suspend operations in whole or in part. When necessary, the Central Competent Authority may dispatch personnel to provide guidance and supervision.
The sand and gravel excavator or the responsible person of the sand and gravel excavation field shall not refuse, evade, or obstruct the inspections referred to in the preceding paragraph.

Article 35
Where sand and gravel is transported out of a sand and gravel excavation field, the responsible

person of the sand and gravel excavation field shall issue a triplicate shipping slip and hand it to the carrier, to be carried on board the vehicle for inspection.
Where sand and gravel is transported out of a sand and gravel excavation field, the responsible person of the sand and gravel excavation field shall have the sand and gravel loaded in a designated vehicle, or the vehicle's trunk.
The designated vehicle, or the vehicle's trunk, referred to in the preceding paragraph shall be governed by the provisions of the Regulations Governing Road Traffic Safety.
The transport of a small quantity of sand and gravel shall not be subject to the restrictions under Paragraph 2; the standard for a small quantity of sand and gravel shall be prescribed by the Central Competent Authority.

Chapter 5 Penal Provisions
Article 36
Any person who excavates sand and gravel without permission shall be punished with an administrative fine of not less than NT$1,000,000 and not more than NT$25,000,000, and the transport vehicles or other mechanical equipment used by the actor may also be forfeited; the Competent Authority of the Special Municipality or County (City) shall order the actor to complete site rehabilitation in accordance with Paragraph 6 and to remove the facilities thereon within a prescribed time limit. If the actor fails to do so within the time limit, an administrative fine of not less than NT$100,000 and not more than NT$2,500,000 shall be imposed, and further fines shall be
imposed for each occurrence. Where necessary, the Competent Authority of the Special Municipality or County (City) may carry out the site rehabilitation and remove the facilities on behalf of the actor; the expenses thereof shall be borne by the actor.
Any person who, without permission, uses vessels or other mechanical equipment to excavate sand and gravel in any of the following areas shall be sentenced to imprisonment for not less than one year and not more than seven years, and may, in addition, be fined not more than NT$100,000,000:
1. The internal waters (excluding inland waters) and territorial sea of the Republic of China.
2. The restricted or prohibited waters of Kinmen (including Dongding and Wuqiu), Matsu (including Dongyin and Liangdao), and the Nansha area, as announced pursuant to Paragraph 2 of Article 29 of the Act Governing Relations between the People of the Taiwan Area and the Mainland Area.
Any person who, with intent to make a profit, excavates sand and gravel without permission under the circumstances described in Paragraph 1 shall be sentenced to imprisonment for not more than five years, and may, in addition, be fined not more than NT$50,000,000.
Where the circumstances described in the preceding paragraph cause a disaster, the offender shall be
sentenced to imprisonment for not less than one year and not more than seven years, and may, in addition, be fined not more than NT$60,000,000; if death results from the commission of the offense, the offender shall be sentenced to life imprisonment or imprisonment for not less than seven years, and may, in addition, be fined not more than NT$100,000,000; if serious physical injury results, the offender shall be sentenced to imprisonment for not less than three years and not more than ten years, and may, in addition, be fined not more than NT$80,000,000.
Vessels, transport vehicles, or other mechanical equipment used in the commission of the offenses under Paragraphs 2 and 3 shall be confiscated, regardless of whether they belong to the offender.
After a judgment ordering confiscation becomes final, the confiscated items may, depending on the circumstances of the case, be auctioned or sold, or, with approval obtained for the specific case, be disposed of in one of the following ways:
1. Retained without compensation for public use.
2. Discarded.
3. Otherwise appropriately disposed of.
No waste shall be used for the site rehabilitation referred to in Paragraph 1; the materials that may be used for site rehabilitation, the methods of implementation, and other related matters shall be publicly announced by the Central Competent Authority in consultation with the relevant competent authorities.

Article 37
Any person who fails to comply with a notice issued by the Competent Authority of the Special Municipality or County (City) pursuant to Paragraph 1 of Article 34 to suspend operations in whole or in part shall be punished with an administrative fine of not less than NT$1,000,000 and not more than NT$5,000,000.

Article 38

A sand and gravel excavator who fails to carry out site rehabilitation in accordance with Article 26 or Article 27 shall be punished with an administrative fine of not less than NT$500,000 and not more than NT$2,500,000, and shall be ordered to carry out site rehabilitation within a prescribed time limit; if site rehabilitation is not carried out or remains incomplete upon expiration of that time limit, successive fines may be imposed for each occurrence until the sand and gravel excavator complies. Where necessary, the Competent Authority of the Special Municipality or County (City) may carry out the site rehabilitation and remove the facilities on behalf of the sand and gravel excavator; the expenses thereof shall be borne by the sand and gravel excavator.

Article 39
Any person who falls under any of the following circumstances shall be punished with an administrative fine of not less than NT$500,000 and not more than NT$2,500,000:
1. Excavating sand and gravel otherwise than in accordance with the plan approved under Article 20,
or failing to implement soil and water conservation, environmental maintenance, site rehabilitation, and disaster prevention measures in accordance with that plan.
2. Failing to adopt safety measures, or to design, manage, and maintain such measures, in accordance with Article 30.
Where any circumstance described in the preceding paragraph results in a disaster or adversely affects the environment, the Competent Authority may refuse to accept any subsequent application for a Sand and Gravel Excavation Permit Certificate submitted by the same sand and gravel excavator.

Article 40
Any person who falls under any of the following circumstances shall be punished with an administrative fine of not less than NT$200,000 and not more than NT$1,000,000:
1. Failing to promptly report a disaster occurring in a sand and gravel excavation field to the Competent Authority of the Special Municipality or County (City) in accordance with Paragraph 1 of Article 31.
2. Refusing, evading, or obstructing inspections conducted under Paragraph 1 of Article 34.

Article 41
Where any of the following circumstances applies, an administrative fine of not less than NT$3,000 and not more than NT$30,000 shall be imposed:
1. A sand and gravel excavator fails to report the excavated and sold quantities in accordance with Paragraph 1 of Article 32.
2. The responsible person of a sand and gravel excavation field fails to issue a triplicate shipping slip in accordance with Paragraph 1 of Article 35, or issues one whose recorded contents do not conform to the actual load.
3. A carrier fails to carry a triplicate shipping slip on board the vehicle in accordance with Paragraph 1 of Article 35.
4. The responsible person of a sand and gravel excavation field fails to load sand and gravel in a designated vehicle, or the vehicle's trunk, for transport out of the field in accordance with Paragraph 2 of Article 35.

Article 42
Where the benefits derived from a violation of the provisions of this Act exceed the maximum administrative fine prescribed by this Act, the fine may be increased as appropriate within the amount of such benefits, without being subject to that maximum.

Article 43
Where a case of violation of this Act involves other criminal liability, it shall be referred to the judicial authorities for handling.

Article 44
Except as otherwise provided in this Act, penalties prescribed in this Act shall be imposed by the Competent Authority of the Special Municipality or County (City).

Article 45
Where an administrative fine imposed pursuant to this Act is not paid within the time limit set for payment, the case shall be referred for compulsory administrative enforcement in accordance with law.

Chapter 6　Supplementary Provisions

Article 46

The time limit for granting approval or rejection of sand and gravel excavation applications shall be publicly announced by the Central Competent Authority.

Article 47

Those who have obtained a Sand and Gravel Excavation Permit Certificate and a Sand and Gravel Excavation Field Registration Certificate in accordance with the Sand and Gravel Excavation Regulations prior to the entry into force of this Act shall apply to the Competent Authority of the Special Municipality or County (City) for replacement of the certificates within three months from the date this Act enters into force; if no application for replacement is filed within that period, the original certificates shall become invalid.

Where a sand and gravel excavator, in applying for replacement under the preceding paragraph, also

files an application for extension, it may continue excavating until the Competent Authority of the Special Municipality or County (City) approves or rejects the applications.

Article 48

The Competent Authority of the Special Municipality or County (City) shall, upon issuing a Sand and Gravel Excavation Permit Certificate, collect an environmental maintenance fee to serve as a source of funds for the Special Municipality or County (City) Government's construction of public facilities such as those for soil and water conservation, environmental protection, and road traffic.

The environmental maintenance fee referred to in the preceding paragraph may be collected based on the permitted excavation quantity; the standards for its collection shall be prescribed by the Central Competent Authority.

Article 49

When the Competent Authority of the Special Municipality or County (City) handles permit applications, on-site investigations, or registrations, or issues certificates in accordance with this Act, it shall collect review fees, on-site investigation fees, certificate fees, or registration fees; the standards for collecting such fees shall be prescribed by the Central Competent Authority.

Article 50

The formats of various forms, tables, permits, and certificates required under this Act shall be prescribed by the Central Competent Authority.

Article 51

The Central Competent Authority shall conduct periodic spot checks of matters handled by the Competent Authority of the Special Municipality or County (City) under this Act.

Article 52

The Enforcement Rules of this Act shall be established by the Central Competent Authority.

Article 53

This Act shall enter into force on the date of promulgation.

Data Source：Ministry of Economic Affairs R.O.C.(Taiwan) Laws and Regulations Retrieving System