

規費之收費基準應以考量政府服務成本為計費原則，即採費用填補成本回收原則計費，各收費項目均應依上開原則個別訂定費額

The standards of charges and fees should be based on the principle of taking into account government service costs and applying the “fees compensation” or “costs recovery” charging principles. Each fee item should be individually set according to this principle.

中華民國 107 年 3 月 15 日台財庫字第 10700036640 號

Issuance of Explanatory Decree No. 10700036640 by the MOF on March 15, 2018.

參酌規費法第 10 條立法理由，規費之收費基準應以考量政府服務成本為計費原則，就同法第 7 條行政規費與第 8 條使用規費，分別採「費用填補」及「成本回收」原則計費；對特定管制事項或其他特殊情形者，得併考量其特性或目的訂定。各收費項目均應依上開原則個別訂定費額，尚無由不同項目互相填補成本計費情形。

Referring to the legislative rationale of Article 10 of the Charges and Fees Act, for administrative fees under Article 7 and user charges under Article 8 of the same Act, the “costs recovery” and “fees compensation” principles are respectively applied. For specific regulatory matters or other special circumstances, the characteristics or objectives shall also be taken into consideration. Each fee item should be individually set according to the above principles, and there should be no cross-subsidization between different items to cover costs.

旨揭標準各收費項目所訂費額倘擬採取整數(以百元、千元、萬元等為單位)收取，宜請考量非整數部分成本金額進位或捨除之合理性，以成本填補率接近 100%或達 100%以上，始符合前述計費原則，建請再行審酌調整。

If the fee amounts for each fee item based on the aforementioned standards are intended to be charged in whole numbers (in units of hundreds, thousands, or tens of thousands), it is advisable to consider the

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reasonableness of rounding up or rounding down the fractional cost amounts. The cost recovery rate should approach 100% or exceed 100% to align with the aforementioned charging principles. It is recommended to further review and adjust accordingly.