

Mortuary Services Administration Act Enforcement Regulations

On July 31st, 2003, 33 articles were ordered to be concluded, released and implemented by the Ministry of the Interior Taineiminzi No. 0920006827 on the date of promulgation.

On June 20th, 2012, 35 articles were ordered to be concluded, released and implemented by the Ministry of the Interior Taineiminzi No. 1010225268 on July 1st, 2012.

- Article 1 These regulations are established according to Article 104 of the Mortuary Service Administration Act (hereinafter referred to as the Act).
- Article 2 When municipalities or counties (cities) are establishing funeral facility areas in accordance with the regulations of Section 3, Article 4 of this Act, cemeteries, funeral homes, ceremony halls, crematoriums, ashes (skeletal) storage facilities, ash scattering storage facilities or funeral service related industries are allowed to be planned at the same time.
- Article 3 The cadastral map scale of cadastral maps mentioned in Paragraph 2, Section 1, Article 6 of this Act shall not be less than 1/1200.
The configuration mentioned in Paragraph 3, Section 1, Article 6 of this Act shall be drawn based on one 1/600 scale topographic measurement. Funeral facilities built on hillsides shall have a layout contour interval less than one meter.
The building operation plan mentioned in Paragraph 4, Section 2, Article 6 of this Act must include architectural plans (including quantity body analysis, planning, design and construction plans) and operational plans (including the management plan and maintenance plan).
An applicant's relevant identification documents mentioned in Paragraph 6, Section 1, Article 6 of this Act shall be submitted. Identification of the applying natural person shall be prepared. When applying through legal persons, organizations, monasteries, temples or churches, the registration documents and identification of the person in charge, the representative or manager shall be submitted.
- Article 4 The construction and completion deadline mentioned in Section 3, Article 7 of this Act shall be calculated by the construction and completion deadline of the district development maturity with the approval of the competent authority for the implementation of staging partition development in accordance with Section 4, Article 4 of this Act.
- Article 5 The distance mentioned in Articles 8 and 9 of this Act refers to the horizontal distance.
- Article 6 Public drinking water wells or drinking water sources mentioned in Paragraph 1, Section 4, Article 8 of this Act refers to water, water utilities surface water or groundwater water intakes within a certain distance from the listed drinking water source protection areas or drinking water intakes in the Drinking Water Management

Ordinance designated as within a certain distance of water.

- Article 7 The crowded regions mentioned in Paragraph 3, Section 1, Article 8 of this Act refers to business districts or residential areas in the areas of urban planning and rural areas in non-urban land in the implementation of regional planning.
- Article 8 Rivers mentioned in Paragraph 4, Section 2, Article 8 of this Act are announced waterways whose water source development, land conservation or regional development are alleged to belong to major river systems by the central water conservancy.
- Article 9 Factories mentioned in Paragraph 5, Section 1, Article 9 of this Act refer to manufacturers of pharmaceuticals, food, oil or chemical products. The set distance between a mine and a cemetery shall be calculated from the workplace of mine prospecting, mining, and the subsidiary beneficiation and smelting of ore. The range of the mining workplace shall be established after an inquest by the competent authorities of municipalities and counties (cities) and the mining competent authorities.
- Article 10 Explosives mentioned in Paragraph 6, Section 1, Article 8 of this Act refer to explosives, cotton drugs, mercury fulminate, or other similar explosives and main raw materials. The mentioned other flammable gases and oils refer to those that are determined to be explosive in accordance with the Petroleum Administration Act and the Setting Standard and Safety Control Regulations of Public Hazardous Materials and Flammable Pressurized Gases.
- Article 11 The established cemeteries mentioned in Article 10 of this Act refer to one of the following circumstances:
1. Legally established private cemeteries;
 2. Private cemeteries established prior to the implementation of the Grave Management Act with application of establishment completed after the enforcement of the Act and registration with the competent authority;
 3. Public cemeteries listed with the competent authority.
- Article 12 Cemeteries in mountain townships with an area under five hectares and no associated access road established by the county competent authorities referring to the actual situation shall have the convenience of external access considered.
Cemeteries in mountain townships that were restructured as districts are qualified to apply the preceding section and Section 5, Article 12 of the Act.
- Article 13 Corpse disposal facilities mentioned in Section 2, Article 14 of the Act refer to facilities for embalming, cleaning, repair or beauty makeup and others.
- Article 14 The health facilities specified in Paragraph 4, Section 1, Article 12; Section 10, Article 13; Section 4, Article 14; Section 5, Article 15; and Section 4, Article 16 are washing facilities on land for public use.
- Article 15 The “merged setting” specified in Section 1, Article 17 is limited to mortuary services that apply the setting for more than one facility in an application.

The preceding merged setting that required facilities share shall be planned and set up by the projects and overall capacity shall be shared in accordance with the principle of not reducing the quality of facility services.

- Article 16 The plane turf style specified in Section 2, Article 18 of this Act and the plane mentioned in Section 2, Article 27 require that the tombstone shall not be more than thirty centimeters above the ground, and the burial of the grave top is horizontal with the ground.
- Article 17 Certain waters mentioned in Section 1, Article 19 of this Act shall be established in accordance with the principle of not obstructing the national defense and security, navigation of ships, development of the fishing industry and other public interests, in addition to excluding the following locations:
1. The water section within the 6000-meter radius sector from the outer end of all port breakwaters;
 2. The announced or frequently announced military shooting and drill water areas;
 3. Water areas with fishing rights and coastal farming.
- Article 18 After the completion of ash (skeletal) storage facilities, the ash (skeletal) storage facilities shall be under application to start being used based on the actual units of the facilities.
- Article 19 Public cemetery operators shall establish tomb bases in accordance with Section 1, Article 26 of this Act when setting up public cemeteries, updating existing graves or creating new cemetery divisions after the enforcement of this Act.
- Public cemeteries with existing unplanned burial ground and tomb bases are subject to the restrictions conducted by the municipal and county (city) competent authorities on tomb base area other than the Statute of Autonomy. However, the area shall not exceed 16 square feet.
- Article 20 The register books specified in Article 33 of this Act may be posted and saved with a written form in a book or with electronic files.
- Article 21 The funeral facilities operation and management fund established by the municipal and county (city) competent authority for the management and use in accordance with Article 36 of this Act shall specify the fund management organization, conditions of use and disbursement principles.
- The mentioned fund management organization should include representatives of the funeral facilities management.
- Article 22 Mortuary services with operation licenses or registered for future reference by the competent authority shall join the Funeral Services Association or an organization of a similar nature if there is no Funeral Services Association of the industry in the district of the municipality or county (city). If there is no Funeral Services Association with a similar nature in the district, the mortuary services should join the Funeral Services Association in the neighboring municipalities or counties (cities).
- Those who have joined the Funeral Services Association in neighboring municipalities

or counties (cities) shall apply to join the Funeral Services Association when it is established in the municipal or county (city) of the original issuance of the license.

Funeral services shall notify the Funeral Services Association to which they belong in the original municipality or county (city) and apply to join the Funeral Services Association of the municipality or county (city) when moving in for future reference.

Article 23 The legal persons mentioned in Section 5, Article 42 of this Act are the legal nonprofit corporations approved by the government, registered on file and set forth in the corporate charter to have funeral services as the establishment purpose or mission.

Other legal persons applying for the funeral services operation license should submit the following documents with an application to the district municipality or county (city) competent authorities:

1. Identification documents of the applicant
2. Documents of the business location
3. The list of goods or services provided
4. Registry certificate issued by the competent authority
5. Legal prospectus
6. Identification documents of the legal representative
7. The resolution record of corporate directors (management) conference
8. Other documents designated by the municipal or county (city) competent authorities.

The preceding applicants for funeral facility operation shall submit the approved facility establishment documents to the municipal or county (city) competent authorities and documents in order to begin use. Those who apply for operating mortician services shall submit a mortician statement of service capabilities separately. Other legal persons with permission to operate funeral services shall have independent accounting of the operating Funeral Services.

Article 24 The full-time funeral instructor mentioned in Article 45 of this Act refers to people with an official funeral instructor certificate and who work in a specific funeral service with no duties for other funeral services.

Article 25 To understand if the funeral services comply with the certain scale mentioned in Section 2, Article 50 of this Act, the municipal and county (city) competent authorities may dispatch or commission professionals to check.

The approved companies and those that have signed lifetime funeral service contracts with consumers will be immediately suspended from the operation of the signed lifetime funeral service contracts with consumers if there are any discrepancies of scale found in investigations by the municipal or county (city) competent authorities.

Article 26 The fund delivered to the trust industry by mortician services before the enforcement of this Act's amendment on July 1st, 2012 may be used based on the original usage project. However, changes to the usage project after July 1st, 2012 shall comply with the provisions of Article 52 of this Act.

Article 27 Credit rating above a certain level mentioned in Paragraph 4, Section 1, Article 27 of

this Act shall meet the following requirements, in addition to treasury bonds:

1. The credit rating of the issuer of the financial bonds or debtor (issuer, guarantor or acceptor) of corporate bonds or short-term bills or a short-term bill itself, shall be consistent with one of the following circumstances (the abovementioned financial bonds and corporate bonds do not include subordinated financial bonds and subordinated bonds):
 - (1) The long-term debt credit rating reaches BBB and above, or short-term debt credit rating reaches A-2 and above after assessment by Standard & Poor's Corporation.
 - (2) After assessment by Moody's Investors Service, the long-term debt credit rating reaches Baa2 and above or short-term debt credit rating reaches P-2 and above.
 - (3) After assessment by Fitch Ratings Ltd., the long-term debt credit rating reaches BBB and above or short-term debt credit rating reaches F2.
 - (4) After assessment by China Credit Rating Co., Ltd., the long-term debt credit rating reaches twBBB and above or short-term debt credit rating reaches twA-2 and above.
 - (5) After assessment by British businessmen Fitch Credit Rating Co., Ltd., Taiwan Branch, the long-term debt credit rating reaches BBB (twn) and above or short-term debt credit rating reaches F2 (twn) and above.
2. The repo transactions of investment subjects mentioned in Paragraph 4, Section 1, Article 52 of this Act shall have the credit rating of the transaction object consistent with the provisions of the preceding paragraph.
3. For beneficiary securities and asset-based securities issued according to the Financial Asset Securitization Act and the Real Estate Securitization Act, the credit rating shall be consistent with one of the following circumstances:
 - (1) After Standard & Poor's Corporation's assessment, the debt issue rating reaches BBB and above.
 - (2) After assessment by Moody's Investors Service, the debt issue rating reaches Baa2.
 - (3) After assessment by Fitch Ratings Ltd., the debt issue rating reaches BBB and above.
 - (4) After assessment by China Credit Rating Co., Ltd., the debt issue rating reaches twBBB and above.
 - (5) After assessment by British businessmen Fitch Credit Rating Co., Ltd., Taiwan Branch, the debt issue rating reaches BBB (twn) and above.

Trust industries that use the trust property in investment targets mentioned in Paragraph 4, Section 1, Article 52 of the Act shall provide proof that the credit rating of investment targets are in line with the regulations in the preceding paragraph to mortician services for inspection by municipality or counties (city) competent

authorities.

Article 28 The scope of the unrealized losses mentioned in Section 2, Article 53 of this Act is as follows:

1. Investment targets that belong to Paragraphs 2 to 8, Section 1, Article 52 of the Act shall have the unrealized losses measured at fair value in the annual balance.
2. The unrealized losses of real estate appraisal

The real estate appraisal set in Paragraph 2 of the preceding section shall be hold at least once every three years by the trust industry. .

Article 29 According to Section 2, Article 55 of this Act, the municipal and county (city) competent authorities shall publish the following information:

1. The balance, use, and profit and loss of the management fee special account established by the funeral facilities management industry in accordance with Article 35 of this Act.
2. Funds delivered to the trust industry by Mortuary Services in accordance with the provisions of Article 51 of this Act.
3. The investment range, ratio and amount of Article 52 of this Act by the delivered funds to the trust industry by mortuary services.
4. Annual settlement report pursuant to the trust industry in accordance with Article 53 of this Act.
5. Mortuary services with circumstances listed in Section 3, Article 54 of this Act shall return the delivered trust property to consumers.
6. Other information that municipality or county (city) competent authorities deem necessary to be published.

Article 30 Municipal and county (city) governments shall provide relevant information of public funeral homes in the jurisdiction or neighborhood to police or military police to implement Article 69 of this Act.

Article 31 Bones from disinterment shall be stored in storage facilities in accordance with Article 70 of this Act. If the ash (skeletal) storage facility is insufficient in municipalities and counties (cities), it shall be handled by the municipal, county (city) competent authority in accordance with the autonomy statutes.

Article 32 Private tomb repair mentioned in Section 1, Article 71 of this Act must be approved by the municipal or county (city) competent authorities. When necessary, the municipalities or municipal competent authority may appoint a subordinate agency or district office to handle it. County competent authorities may appoint a subordinate agency or township (town, city) office to handle it.

The documents and review process for the preceding private grave repairs must be determined by the municipal or county (city) competent authorities.

Article 33 Municipal or county (city) competent authorities may investigate and establish the basic information of the area, capacity, usage and not used area of public cemeteries, ash (skeletal) storage facilities and cremation facilities with permission to continue

use in accordance with Article 102 of this Act and record them to facilitate management.

If the preceding public cemeteries, ash (skeletal) storage facilities and cremation facilities are damaged and in need of rebuilding, the circumstance shall be reported to the municipalities or county (city) competent authority for reference. Those who fail to repair their facilities in accordance with Article 102 of this Act or who have additions, alterations, height increases or area expansions will be judged and punished by the municipal and county (city) competent authority in accordance with the provisions of Article 73 of this Act.

Article 34 The use and management of public cemeteries, ash (skeletal) storage facilities and cremation facilities with permission to continue use in accordance with Article 102 of this Act shall be handled in accordance with Articles 25 to 27, 29 and 33 of this Act.

Article 35 The enforcement of these Rules will begin on July 1st, 2012.