

Content

Title :	🚫 Special Act for Enhancing Economic and Social Resilience and Public Sharing of Economic Achievement in the Post-pandemic Era 🇹🇼
Date :	2023.02.21
Legislative :	Enacted and promulgated by Presidential Order No. 11200015571 on February 21, 2023, and effective on the date of promulgation until December 31, 2025. Abolished upon expiration by Notice No. 1140902298 issued by the National Development Council on December 31, 2025.
Content :	Article 1 This Act is enacted for the purpose of responding to global economic challenges resulting from severe pneumonia with novel pathogens (COVID-19 pandemic), to ease the burden on the people, stabilize prices of daily essentials, adjust industrial structure and maintain economic momentum, to enhance economic and social resilience and public sharing of economic achievement in the post-pandemic era. Article 2 The competent authority of this Act is the National Development Council. Central government agencies that allocate a budget under this Act are responsible for planning, budget allocation and promotion of the subject matters for enhancing economic and social resilience and public sharing of economic achievement. Article 3 The subject matters for enhancing economic and social resilience and public sharing of economic achievement designated by this Act are as follows: - Injection of funds into the National Health Insurance Fund, the Labor Insurance Fund and the Taiwan Power Company. - Reduction of residential burden and increase of residential quality. - Expansion of public transport subsidy to reduce the transport burden of commuters. - Enhancement of care for disadvantaged groups and provision of related services. - Promotion of upgrading and transformation among industries and small and medium-sized enterprises (SMEs). - Attraction of more international visitors in an expedited way. - Enhancement of rural infrastructure, looking after the rights of farmers and fishermen. - Reduction of the burden for people with student loans. - Expansion of arts and cultural consumption and revitalization of the arts and cultural industries. - Universal cash handout. Article 4 The regulations for implementing the subject matters in Article 3 that can be commissioned, time period, benchmark, amount, eligibility criteria, documents to be attached and other related matters shall be formulated by the central government agencies allocating a budget and submitted to the Executive Yuan for approval. The operations related to the issue of the universal cash handout in subparagraph 10 of Article 3 are not subject to the tender and contract award regulations of the Government Procurement Act. Cash, allowance, subsidy or other payment obtained from the government

under this Act shall be exempt from income tax.
Cash, allowance, subsidy or other payment obtained from the government under this Act cannot be used as the subject of offset, seizure, guarantee or compulsory execution.

Article 5

The upper limit of funding for this Act is NT\$380 billion, to be allocated by special budget; budget allocation shall not be subject to the restrictions of Article 23 of the Budget Act.

The source of funding in the aforementioned paragraph can be surplus shifted from the previous fiscal year or debt raised ; however, when there is still a surplus from the previous fiscal year, that can be shifted during the implementation period, it should be used on a priority basis and debt cannot be raised.

During the implementation period of this Act, the forecasted amounts of outstanding public debt with a maturity of 1 year or more incurred by the central government shall comply with paragraph 1, Article 5 of the Public Debt Act.

Article 6

The competent authority shall conduct project monitoring and evaluation for the implementation of all subject matters in Article 3.

Article 7

The implementation period for this Act and its special budget shall be the date of promulgation to December 31, 2025

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