The Rural Rejuvenation Act was promulgated on August 4, 2010. The Act is enacted to facilitate the rural sustainability, its revitalization and rejuvenation, to improve production infrastructure, to conserve rural ecology and culture, to upgrade quality of life, and to construct a new rural prosperity and beauty.

The policy implementation of rural rejuvenation and revitalization shall comply with the following principles:

1. Centering on integrated construction of existing rural community with a supplementary measure for individual housing modification;
2. Implementing a comprehensive planning and construction, which integrates the agricultural production, industrial culture, natural ecology and spatial re-use;

The central competent authority (The Council of Agriculture) shall direct the overall resources related to rural planning and construction, and, with reference to the policy of regional agricultural development, coordinate all constructions and projects of rural communities proposed by various governmental departments. The central competent authority shall prepare a policy guidance of rural rejuvenation, and submit it to Executive Yuan for approval; its amendment procedure is the same.

In meeting the needs to implement the works of rural sustainability and revitalization, the central competent authority shall establish a rural rejuvenation fund of NT$150 billion within budgetary period of 10 years after the Act is enacted. The sources of the said rural rejuvenation fund includes: governmental input of annual budgets, donations, interest revenue of the rural rejuvenation fund, and other revenues.

The expenditure of rural rejuvenation fund shall focus on the following purposes:

1. Implementation-related expenses of the integrated environmental improvement, public facility construction, individual housing modification, industrial revitalization, cultural conservation and revitalization, and ecological preservation;
2. Implementation-related expenses of the policy guidance of rural rejuvenation, mass plan of rural rejuvenation, annual action plan of rural rejuvenation, and plan preparation and reviewing of the rural rejuvenation and development zone;
3. Subsidization to the maintenance and modification of traditional building and neighboring spaces with historical cultural and environmental landscape characters;
4. Expenses for conservation, promotion, application and advertisement of rural heritage, cultural assets and industrial cultures, which are worth preserving;
5. Implementation-related expenses of rural survey and analysis, and improvement, planning and construction of rural production infrastructures and service functions of individual rural community,
6. Expenses for promoting recreational agriculture and rural tourism,
7. Implementation-related expenses of manpower cultivation for the planning, construction, leader and sustainable management of rural community, and advertisements of rural rejuvenation and revitalization;
8. Administration and general service expenses, and
9. Other expenses related to rural rejuvenation and revitalization. 
   (Data Source: The Council of Agriculture) 

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