



環境部資源循環署
Resource Circulation Administration
Ministry of Environment



Circular Procurement Guidelines

Product-Service System in Public Sector Procurement

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I. What Is Circular Procurement (Economy)

Circular Procurement is a sustainable approach that prioritizes products and services designed to minimize waste, maximize resource efficiency, and support a closed-loop system where materials are continuously reused, repaired, refurbished, or recycled. The European Union defines Public Circular Procurement as the acquisition of works, products, or services by government authorities that foster closed-loop resource use while minimizing environmental impacts and waste throughout the lifecycle.

Circular procurement enables the shift from a linear economy—characterized by resource depletion, waste accumulation, and environmental degradation—toward a circular economy, where materials are continually reused and ecosystems can regenerate. This approach decouples economic growth from finite resource consumption, reconciling development with environmental sustainability.

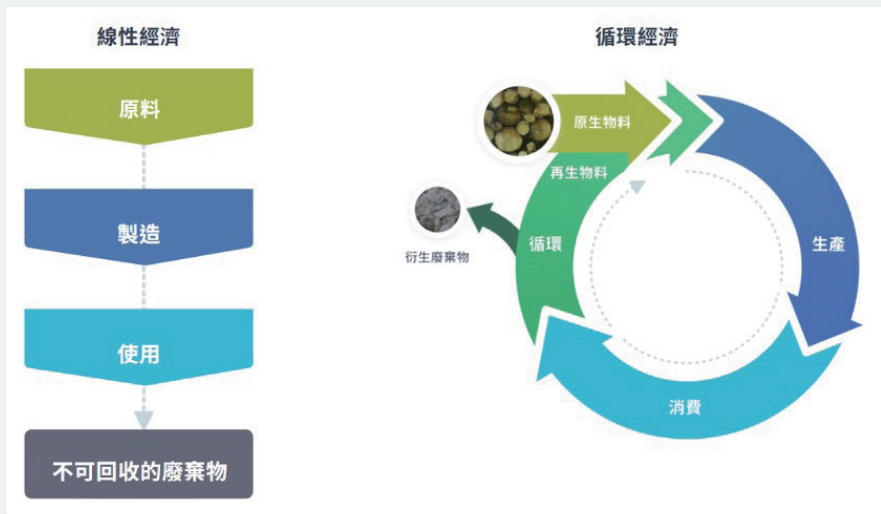


Figure 1: Carbon Reduction Targets for 2050 under the Circular Economy Framework

Source: Ministry of the Environment, based on The Government of the Netherlands, "A Circular Economy in the Netherlands by 2050 — Government-wide Program for a Circular Economy" (2016).

Circular procurement models emphasize modular design, durability, and extended warranties or repair services to prolong product life spans. Common real-world examples include sharing platforms and rental models, which increase product utilization and reduce waste by enabling multiple users to access the same product.

Key business models include:

Sharing Economy Models

These improve product-use efficiency by allowing multiple users to share a single product over its usable life, reducing the need for ownership and preventing underuse or premature disposal. Supplier responsibility for maintenance and quality ensures products remain reliable and durable for all users.



Product-as-a-Service (Leasing) Models

Designed for organizations requiring products in large quantities or for extended periods, leasing shifts ownership responsibilities to the supplier, who manages maintenance, repairs, and performance. This approach extends product lifespans, facilitates refurbishment and reuse, and informs design improvements for modularity and recyclability.



Consumers frequently acquire products that remain underused, leading to waste and lost value. Rental models offer a practical alternative, allowing broader access without ownership. Ensuring product quality and reliability relies on the supplier's or owner's commitment to proper maintenance and management, thereby guaranteeing that users have access to durable and well-functioning products.

II. Why Implement Circular Procurement (Circular Economy)

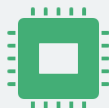
Circular procurement advances global carbon reduction, fosters a resilient, resource-efficient society, and enhances corporate growth and competitiveness.

1. Global Carbon Reduction

The circular economy is closely linked to carbon mitigation. According to the Ellen MacArthur Foundation, 55% of global greenhouse gas emissions stem from energy production and consumption, while the remaining 45% come from industrial and agricultural processes. Within this, five sectors—food, steel, cement, plastics, and aluminum—account for 68% of product-related emissions.

Emerging technologies can address roughly half of these emissions, but achieving net-zero requires circular economy strategies (see Figure 2), including:

- Minimizing waste in production.
- Extending product life spans through reuse, rental, sharing, and repair.
- Substituting recycled materials for virgin inputs to reduce environmental impact.
- Promoting shared use, leasing, and repair models to prolong product value.



2. Promoting Resource Resilience in a Circular Economy

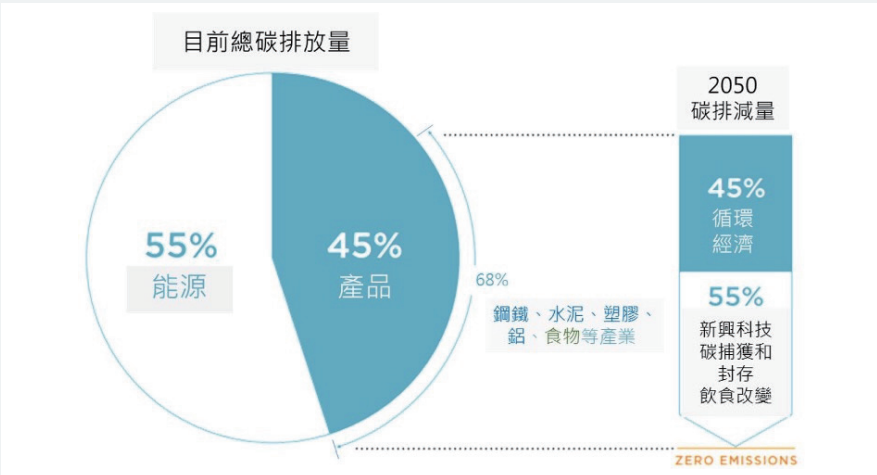
As an island nation with limited natural resources, Taiwan depends heavily on imports, making it vulnerable to global supply fluctuations. Circular procurement supports a domestic circular industry by recovering materials and reintroducing them into production, thereby enhancing resource resilience.

Government-led initiatives—such as product-as-a-service models, sharing platforms, and remanufactured product programs—encourage suppliers to pursue sustainable innovation. By taking the lead in circular procurement, the government not only stimulates private sector participation but also raises public awareness, paving the way toward a society characterized by efficient resource utilization and low-carbon sustainability.

3. Enhancing Corporate Image and Financial Returns through Circular Procurement

According to a Forbes (2017) supply chain survey, the circular economy has increasingly become a core foundation of corporate operations. The primary motivation for companies to invest in circular economy initiatives is to enhance brand image, followed by reducing costs and improving resource efficiency, and increasing revenue.

Responses from major industries—including chemicals (43%), technology (42%), and automotive (34%), indicates that circular economy practices provide tangible financial payback. Consequently, adopting circular procurement and circular economy strategies contributes directly to improved corporate performance, profitability, and long-term operational resilience.



Source: EMF (Ellen MacArthur Foundation), Completing the Picture: How the Circular Economy Tackles Climate Change, 2019.

Figure 2: Taiwan's 2050 Net-Zero Emissions Pathway and Twelve Key Strategies

III. Development of Circular Procurement Initiatives in Taiwan

1. Resource Recycling and Reuse Act

To conserve resources, reduce waste, and promote sustainable material use, Taiwan enacted the Resource Recycling and Reuse Act on July 3, 2002. The Act established the Resource Recycling and Reuse Promotion Committee, supported by inter-ministerial working groups, to implement the Resource Recycling and Reuse Promotion Plan.

In November 2020, the regulations and processes governing the Promotion Committee were amended to create specialized working groups by material type:

- Biomass
- Organic Chemical Resources
- Metals and Chemicals
- Inorganic Recycled Aggregates
- Green Living and Consumption

These subgroups coordinate cross-ministerial efforts to accelerate material circularity with the goal of establishing a comprehensive circular resource system.

2. The Resource Circulation Action Plan (2021–2024)

The Resource Circulation Action Plan (2021–2024) adopts a material life-cycle approach, addressing four key dimensions through 12 strategic initiatives:



Production

- Strengthen baseline data on material usage
- Promote circular product design
- Improve energy and resource efficiency to reduce waste



Consumption

- Extend product life spans
- Encourage government adoption of circular procurement
- Foster a culture of green consumption



Waste Management

- Improve separation of raw, recycled, and waste materials
- Develop digital tools for circular management
- Establish a comprehensive material circulation system



Recycled Material Markets

- Optimize standards and regulations for recycled products
- Establish financial mechanisms supporting industrial R&D and innovation
- Enhance communication, education, and public awareness

3. Establishment of the Resource Circulation Office

In 2021, the Environmental Protection Administration (now the Ministry of Environment) launched the Resource Circulation Office to drive inter-ministerial coordination, industry collaboration, and the transition to a circular economy.

The office focuses on:

- Integrating public and private sector efforts to advance circular production
- Supporting circular industry development and business models
- Strengthening material flow information-sharing
- Facilitating recycling, reuse, and regeneration across the value chain

Through these initiatives, Taiwan aims to build a connected circular ecosystem linking producers, consumers, and recyclers, fostering innovation, resource efficiency, and sustainable economic growth.

To advance waste reduction, reuse, and resource recovery, the Environmental Protection Administration (now the Ministry of Environment) established the Resource Circulation Office on July 1, 2021. The office oversees Taiwan's resource circulation policies, integrating internal and external resources to strengthen national capacity through comprehensive inventory and analysis of waste, including:

- Organic resources: plastics, plant and animal residues
- Inorganic resources: incineration ash, furnace slag
- Metals and chemicals: e.g., isopropanol

Moving beyond traditional regulatory silos, the office applies a life-cycle management approach to all material types, driving sustainable resource use and circular economy development.

4. Taiwan 2050 Net-Zero Emissions Pathway and Strategy Overview

On March 30, 2022, the National Development Council (NDC) released the “Taiwan 2050 Net-Zero Emissions Pathway and Strategy Overview,” outlining 12 key strategies to achieve the nation’s net-zero transition goals (see Figure 3). Among these, the Ministry of Environment’s Resource Circulation Administration (formerly the EPA’s Waste Management Department and Resource Circulation Office) leads Key Strategy 8: Zero Waste through Resource Circulation, which focuses on three main objectives:

- (1) Resource Recycling and Reuse Act
- (2) Sustainable consumption and production
- (3) Enhanced resource efficiency
- (4) Value-added waste treatment

To achieve these objectives, four major strategies have been formulated:

- Green design and source reduction
- Energy and resource reuse
- Establishing smooth circular networks
- Promoting innovative technologies and systems

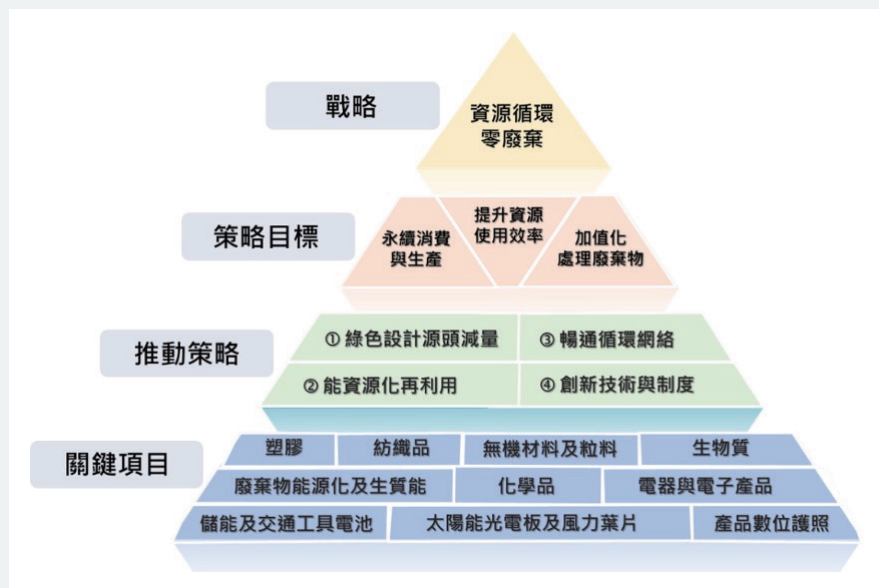
In alignment with international trends in resource circulation, the Ministry identified ten key material categories that require urgent development of recycling and reuse capacity, including plastics, electrical and electronic equipment, textiles, biomass, inorganic materials, and aggregates (see Figure 4). These efforts aim to strengthen material flow management, improve waste separation and treatment, and facilitate the operation of resource circulation networks, thereby promoting Taiwan’s transition toward a circular economy.





Source: National Development Council

Figure 3: Framework for Key Strategy 8: Resource Circulation and Zero-Waste Promotion



Source: Environmental Protection Administration – Climate Change and Net-Zero Transition Task Force

Figure 4: Objectives of Promoting Circular Procurement

5. Circular Procurement Guidelines – for Product-as-a-Service in Public Sector Procurement

To complement these efforts, the government issued the Circular Procurement Guidelines – for Product-as-a-Service in Public Sector Procurement, promoting public-sector leadership to encourage private-sector adoption of service-based, rental, or lease models, replacing traditional product ownership with sustainable, circular solutions.

This approach encourages manufacturers and suppliers to redesign materials, products, production processes, and business models to deliver durable, high-quality goods and services. It also fosters long-term partnerships between procurers and suppliers, motivating businesses to provide service-oriented, and integrated, sustainable solutions.

To guide implementation, in June 2024 the government issued the Circular Procurement Guidelines – Product-as-a-Service for Public Sector Procurement, which assist public agencies in adopting service-based procurement models and integrating sustainability into their practices (see Figure 5).

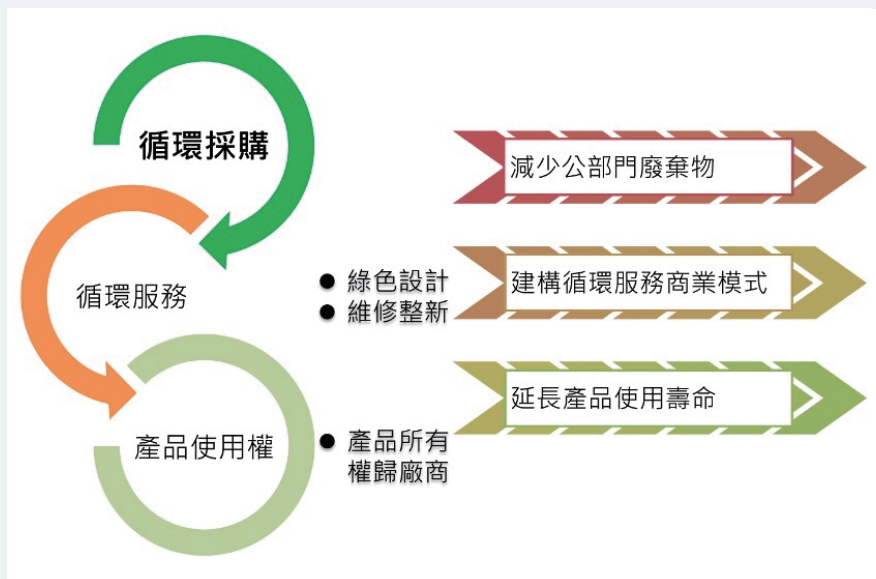


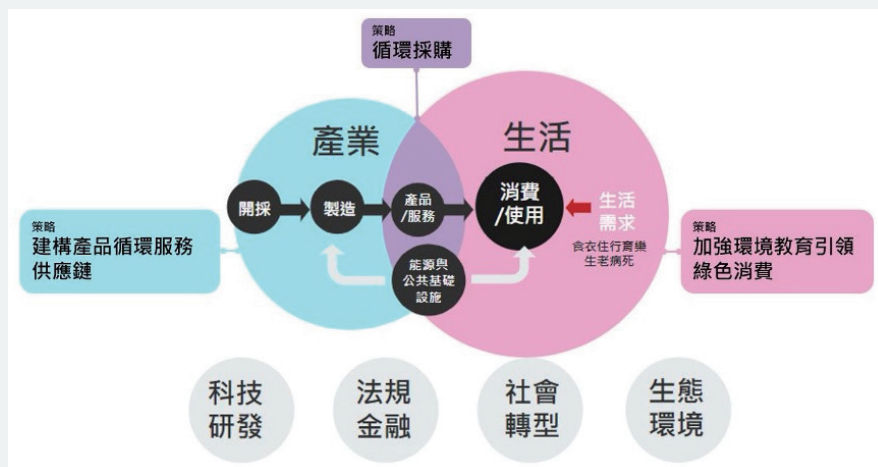
Figure 5: The Aims of Circular Procurement in Terms of Product-as-a-Service

IV. Current Approaches to Promoting Circular Procurement

Circular procurement complements innovative, technology-enabled procurement models and creates value-added opportunities for traditionally production-focused industries. Key approaches include:

- Public sector leadership to drive private-sector participation
- Incentives such as performance evaluations and awards integrated into green procurement programs
- Development of product-service circular supply chains and enhanced environmental education to encourage sustainable consumption

These approaches are illustrated in Figure 6.



Source: Circular Taiwan Network

Figure 6: Interconnection of Key Circular Procurement Actions

1. Public-Sector-Led Circular Procurement

The government adopts a “public sector first” strategy, encouraging agencies to implement circular procurement as a foundation for wider adoption.

(1) Item Inventory and Prioritization

Agencies are encouraged to inventory regularly purchased products and prioritize items with:

- Short asset life spans
- High unit costs
- Large procurement volumes
- Significant waste generation upon disposal

Examples of products suitable for leasing or service-based contracts include laptops, desktops, tablets, monitors, and water dispensers. Over time, this approach can expand to cover office furniture (such as desks and chairs), LED lighting, printers, air conditioners, and video conferencing systems. These models support the development of closed-loop systems that enhance resource efficiency and sustainability.

Procurement planning also considers:

- Domestic production capability
- Mature supply chains
- Measurable sustainability indicators (e.g., carbon emissions, energy consumption)

Most agencies currently procure office supplies and IT equipment through the Taiwan Bank Joint Supply Contract system. Contract details—including brands, models, terms, and specifications—are publicly listed on the Public Construction Commission's Government e-Procurement System, enabling agencies to conduct procurement efficiently and transparently (see Table 1).

(2) Budget Allocation

Government agencies and schools are encouraged to allocate circular procurement budgets under two categories:

- Capital Expenditures: for equipment acquisition
- Current Expenditures: for rental or service-based items

Table 1. Items under the Joint Supply Contract

| Category | Items |
|---------------------------------------|--|
| Vehicles and Transportation Equipment | Sealed compression garbage trucks (low-carbon garbage trucks), diesel and hybrid resource recovery trucks, government vehicles, sealed compression garbage trucks (engine-powered compression type), official motorcycles and electric-assisted bicycles, electric vehicle charging facilities, tires for vehicles and machinery |
| Office Equipment | Rental photocopiers, fax machines, photocopiers and used photocopier rentals, projectors, fax and copier consumables, printing inks, stencil papers, original manufacturer inks and spare parts, printing machinery |
| Information Technology Equipment | Recycled toner cartridges, enterprise computer equipment and accessories, computer peripherals, business computer equipment, original manufacturer printer consumables |
| Office Supplies | Air conditioners, indoor LED lighting, LED scrolling signs and display panels, office desks, office chairs, filing cabinets and partitions, water dispensers, televisions, washing machines, refrigerators, office paper, hardware and daily use items |
| Human Resources (Labor Services) | Services include localized fire and pest control, management of imported fire ants and hotspot areas, security services, air conditioner cleaning and maintenance, outsourced urine testing for juvenile cases, driver outsourcing, and 4G prepaid card services. |
| Insurance | Group insurance for university off-campus interns, student group insurance, vehicle (car and motorcycle) insurance, group insurance for scholarship students in higher education institutions, daycare center group insurance. |
| Pharmaceuticals and Medical Supplies | Pesticides for fire and control, COVID-19 home test kits, disinfection materials for animal disease prevention, environmental sanitation insecticides and rodenticides, condoms, methyleugenol attractants, household bleach containing chlorine, red fire and control chemicals |
| Books and Educational Supplies | Traffic enforcement technology equipment, breathalyzer rental, police duty gear, patrol cars and service vans, police motorcycles |
| Police Equipment | Traffic enforcement technology equipment, breathalyzer rental, police duty gear, patrol cars and service vans, police motorcycles |
| Others | Residential fire alarms, bedding, towels, animal RFID microchips, dog food, socks, ROC government procurement cards, gift vouchers, fuel, personal protective equipment (back support belts) |

Source: Public Construction Commission, Government e-Procurement System (<https://web.pcc.gov.tw/pis/>)

2. Integrating Green Procurement Performance Evaluation and Incentives

While green procurement focuses on eco-labeled products, circular procurement considers the full product lifecycle, encouraging supplier innovation. Both are essential for promoting sustainable lifestyles and advancing a circular economy.

The Ministry of Environment has guided public agencies and private organizations in implementing and reporting on green procurement performance, using tools available on the Green Living Information Network, including:

- Government Agencies Green Procurement Reporting System (2025)
- Evaluation Methods and Practices for Government Agencies (2025)
- Eco-label Online Application System User Manual

Moving forward, circular procurement—including leasing instead of outright purchasing—will be integrated into agency performance assessments to maximize resource circulation benefits.



Designated Procurement Evaluation Items:

Leasing-based circular procurement will be incorporated into official performance metrics, applicable through both independent bidding and Joint Supply Contracts



Priority for Joint Supply Contract Leasing Services:

Agencies are encouraged to prioritize leasing-based contracts, acquiring product usage rights rather than ownership; this will factor into performance evaluations.



Linking Budget Ratios to Performance Recognition:

Agencies allocating a portion of their procurement budget to leasing-based circular procurement measures will have this reflected in their evaluation. Outstanding performers will be publicly recognized for leadership in sustainable procurement.



Cross-Ministerial Integration and Incentives:

Coordination across ministries and state-owned enterprises will include environmental points programs and other incentive mechanisms to strengthen participation in circular procurement initiatives. The Ministry of Economic Affairs, Ministry of Finance, Ministry of Transportation and Communications, Ministry of Agriculture, and state-owned enterprises may integrate environmental points incentive programs into their operations to encourage participation. The Directorate-General of Personnel Administration will assist agencies in joining the Environmental Points Membership Program, strengthening cross-ministerial collaboration toward sustainable development goals.

3. Establishing a Circular Service Supply Chain for Products

Unlike traditional linear supply chains, which end in disposal, circular supply chains emphasize reuse, remanufacturing, and repair. Procurement standards prioritize resource and energy efficiency, as well as the environmental and social impacts of products and services.

(1) Leasing and Product Buyback Service Models

Develop leasing and buyback service channels by connecting manufacturers, suppliers, and end users. Implement pilot demonstration projects to establish operational frameworks for service-based product supply chains.

(2) Circular Product Design

Promote products with circular design principles, including:

- Modular structures
- Ease of repair and refurbishment
- Upgradeable and fully recyclable designs

Collaborate with industries to implement extended warranties and maintenance programs that prolong product life spans.

(3) Priority Implementation Items

Identify products and services suitable for early adoption and pilot incentives to stimulate market demand. Classify items as sub-categories, setting annual targets for phased implementation and expansion.

(4) Demonstration Projects

Conduct pilot projects to showcase circular procurement practices. These practical examples encourage wider adoption and market acceptance.

4. Strengthening Environmental Education to Promote Green Consumption

Integrate resources and platforms from various ministries to establish a comprehensive promotion mechanism that raises public awareness of circular procurement.

(1) Promotion in Public Agencies and Schools

Educate staff and students on circular economy practices, including:

- Leasing-based circular services ("leasing instead of buying")
- Green-designed products
- Source reduction initiatives, e.g., reusable cups or food containers

(2) Public Outreach

Expand education and awareness campaigns across transportation hubs, educational venues, and public spaces to inform consumers about the benefits and practical applications of circular procurement.

Leverage existing public information systems in:

- Transportation facilities: airports, metro and high-speed rail stations, railway stations, and bus terminals.
- Schools: universities, high schools, and junior high schools.
- Educational venues: National Taiwan Science Education Center, National Science and Technology Museum, and National Museum of Natural Science.
- Public facilities: sports centers, libraries, and other civic spaces.

Disseminate circular economy messages through digital signage, display boards, and electronic marquees to strengthen public awareness and engagement with resource circulation initiatives.

V. Circular Procurement Implementation by Public Agencies

1. Independently conduct circular procurement planning: —

(1) Service Procurement

Agencies should prioritize service-based contracts that support resource circulation, such as vendor-provided maintenance, refurbishment, or lifecycle management.

Eligible service categories include:

- Professional, technical, and IT services
- Research and development
- Operations management
- Maintenance and repair
- Training and labor services
- Other services approved by the competent authority

For leasing-based (“rent instead of buy”) procurement, agencies may engage vendors through professional or IT service contracts to ensure operational efficiency and accountability.

(2) Property and Equipment Leasing

Focus procurement on leasing rather than ownership of eligible assets, including equipment, machinery, and other items recognized by the competent authority (excluding perishable goods).

Vendors should retrieve and refurbish products at the end of the lease term to enable reuse and extend product life, reinforcing the circular economy model through responsible resource recovery.



2. Conducting Circular Procurement Planning through Joint Supply Contracts

Currently, government agencies procure vehicles and transportation equipment, office equipment, information technology equipment, office supplies, human resources (labor services), insurance, pharmaceuticals and medical supplies, books and educational materials, police resources, and other items mainly through joint supply contracts administered by the Bank of Taiwan (see Table 1). The Ministry of Environment plans to introduce new “leasing instead of purchasing” service categories through the Bank of Taiwan’s joint supply contract system. High-quality suppliers will be selected to provide product maintenance and operation services, as well as equipment usage. Other eligible agencies may place orders directly through these joint supply contracts, thereby eliminating the administrative burden of conducting separate tendering and evaluation procedures. This approach aims to enhance the willingness of agencies to participate in and promote circular procurement.

VI. Government Circular Procurement Case Studies

To implement the principles of the circular economy, the government is actively promoting circular procurement and has adopted models such as leasing instead of purchasing and shared use in various public services and infrastructure projects.

Applications of circular thinking can be seen in a wide range of areas — from photocopiers, information technology equipment, lighting fixtures, and furniture to water heaters, housing facilities, and transportation systems.

Examples of the government's circular procurement initiatives are described as follows:

1. Photocopier Lease-to-Own Service

Overview

Many government agencies currently procure photocopier services through the Taiwan Bank (referred to as "TBB") joint supply contract, which covers both new photocopier leasing and second-hand photocopier leasing.

Under the new photocopier leasing program, agencies may lease brand-new units for a two-year period. During the lease, the contractor is responsible for regular maintenance and repair services to ensure consistent performance quality. At the end of the term, the photocopiers are retrieved by the leasing company for further processing.

The second-hand photocopier leasing service under the same joint contract requires all leased machines to undergo performance testing, ensuring that all functions operate normally, that the machine can copy 100 sheets continuously without paper jams, and that the automatic document feeder can process 50 pages consecutively without errors.

This model effectively extends product life cycles by allowing service providers to refurbish and redeploy returned photocopiers that remain in good working condition—achieving both economic efficiency and waste reduction.

According to data from the United Nations Environment Programme’s International Resource Panel (“Redefining Value: The Manufacturing Revolution”), remanufacturing office equipment such as printers—through disassembly, cleaning, repair, and reassembly—can reduce energy consumption and carbon emissions by approximately 57% compared to producing new equipment.

2. IT Equipment Lease-to-Own Service

Overview

Traditionally, public sector agencies have acquired computer and IT equipment (such as desktop and laptop computers) through direct purchase. In recent years, however, entities including the Taipei City Government and the Industrial Development Administration, Ministry of Economic Affairs have begun adopting lease-to-own procurement models, allowing agencies to use equipment while vendors remain responsible for maintenance and operational reliability.

Under these contracts, vendors must meet defined service performance levels during and after the lease period. Ownership of the equipment reverts to the vendor at lease end, reducing the personnel burden associated with government asset management and maintenance. This approach also mitigates the large-scale electronic waste typically generated when assets reach the end of their depreciation period and are scrapped.

The Resource Circulation Administration, Ministry of Environment, has promoted a professional service model for leased laptops and tablets, officially incorporated into the TBB joint supply contract in 2024 (Year 113) for government use. Participating vendors—such as Bestcom, Dazong, Zongyi, Weitsung, and Precision—offer a complete service package including:

- Equipment installation and testing
- Three-year warranty and troubleshooting services during government use
- Refurbishment of returned devices within one year; and
- Matchmaking with second-cycle users to further extend product lifespans and promote resource efficiency

3. LED Lighting Service

Overview

Transitioning from traditional lighting to LED systems not only improves energy efficiency but also provides an opportunity to introduce service-based procurement models, delivering fiscal, manpower, and operational benefits for government agencies.

The Taiwan Sugar Corporation implemented an energy-saving lighting retrofit project under the Government Agencies and Schools Energy Conservation Action Plan, adopting a lease-to-own model to promote circular economy practices. Replacing conventional fixtures with LED lighting has achieved:

- NT\$4 million in annual energy cost reductions; and
- 775,956 kg of annual CO₂ emission reductions.

Removed lighting components are collected and reused by the contractor, further supporting material recovery and recycling.

In Chiayi City, the streetlight illumination service procurement was restructured into a 10-year lighting service contract, rather than purchasing individual lamps priced between NT\$6,000–10,000 with five-year warranties. Under this model, the contractor assumes full responsibility for inspection, maintenance, repair, and replacement, while the adoption of LED streetlights with low failure rates has significantly reduced manpower requirements and lowered maintenance and personnel costs.

4. Furniture Lease-to-Own Service Overview

In 2022 (Year 111), Taiwan Power Company (Taipower) collaborated with IKEA to pilot a furniture service leasing model for the renovation of its headquarters employee cafeteria. The six-year program introduced durable, easy-to-maintain, and circularly designed IKEA furniture and décor, creating a warmer and more inviting dining environment.

IKEA was responsible for design, delivery, assembly, maintenance, and end-of-term retrieval, with flexible interior arrangements allowing Taipower to adjust decorations seasonally or for festivals. The lease-to-own approach is estimated to reduce approximately 6 metric tons of furniture waste and 20 metric tons of carbon emissions—equivalent to the annual carbon absorption of 2,000 trees. Returned furniture is refurbished and redeployed, maximizing product lifespan and creating circular economic value.

In 2024 (Year 113), the Resource Circulation Administration, Ministry of Environment, adopted a similar model for the furniture service project at the Chaozhou Building, covering office furniture for multi-functional spaces and conference rooms on the 10th floor, and a green space on the 4th floor.

The five-year contract, also awarded to IKEA, includes space planning, design, installation, maintenance, dismantling, and removal—encompassing the entire furniture lifecycle. Products are required to be durable, easy to repair, and modular.

Furniture selections emphasize circular design principles by internationally renowned designers, such as:

- Single-material wooden joints to minimize mixed-material complexity and facilitate recycling;
- Use of renewable wood and recycled plastics for easy cleaning and maintenance; and
- Hand-woven recycled bamboo lighting fixtures, transforming waste materials into functional art.

5. Hot Water Heater Lease-to-Own Service

Taoyuan City's social housing hot water heater lease-to-own initiative represents one of the largest and most comprehensive programs of its kind in Taiwan. The Taoyuan City Government signed a 12-year contract with Xitely Company, with an option to extend for six additional years based on performance evaluations conducted through resident surveys. For safety reasons—given the open-flame nature of gas heaters—the program provides new natural gas heaters only. Depending on apartment size, 13- or 16-liter models are installed, all compliant with fire safety regulations for buildings exceeding 11 stories and installed by certified piping contractors. Each heater has a six-year service life, after which it is replaced with a new unit. Retired heaters, containing metals such as aluminum, magnesium, and iron, are dismantled and recycled by the contractor to prevent safety risks and promote material recovery.



Source: *Taiwan Power Company*

The company implements the concept of a circular economy through leasing. In this case, the 40-year-old employee cafeteria was renovated. By leasing instead of purchasing, the company reduces maintenance costs and waste treatment expenses while also lowering the environmental burden associated with product replacement and disposal.



To maximize space utilization, the company transformed its 260-square-meter employee cafeteria into a comfortable and multifunctional space suitable for small gatherings, large meetings, and employee leisure activities, providing a diverse and functional environment.



The new cafeteria renovation project was carried out by Resource Circulation Administration (Ministry of Environment, Taiwan), in collaboration with a well-known furniture company that provides modular office solutions. Ten multifunctional areas and four modular zones were established to accommodate flexible use. The renovation integrates environmentally friendly materials, renewable furniture systems, and energy-efficient lighting, creating a modern, sustainable, and employee-friendly workspace.

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