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GAIN Report

Global Agricultural Information Network

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Required Report - public distribution

Date: 12/21/2011

GAIN Report Number: TW1120

Taiwan

Food and Agricultural Import Regulations and Standards - Narrative

FAIRS Country Report

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Report Highlights:

In 2010, Taiwan was the 6th largest export market for U.S. food and agricultural products. All food and agricultural products, whether domestic or imported, must comply with a range of laws designed to protect human health and prevent the introduction of animal and plant pests or diseases. This report gives an overview of Taiwan's import requirements for food and agricultural products.

NOTE: All sections of this report have been reviewed and updated to reflect new or updated laws and regulations.

Section I. Food Laws:

DISCLAIMER: The Agricultural Affairs Office and the Agricultural Trade Office of the American Institute in Taiwan (AIT) have prepared this report for exporters of U.S. food and agricultural products. While every possible care was taken in the preparation of this report, the information provided may not be completely accurate either because policies have changed since the report was prepared or because clear and consistent information about these policies was not available. We highly recommend that U.S. exporters verify the full set of import requirements with their Taiwan customers, who are normally best equipped to research and confirm such matters with local authorities, BEFORE shipping any goods to Taiwan.

NOTE: FINAL IMPORT APPROVAL FOR ANY PRODUCT IS SUBJECT TO TAIWAN'S RULES AND REGULATIONS AS INTERPRETED BY TAIWAN BORDER OFFICIALS AT THE TIME OF PRODUCT ENTRY.

Section I. Food Laws:

The Department of Health (DOH) is the statutory body responsible for the management of food safety in Taiwan. All food products, whether produced domestically or imported, must comply with the “Act Governing Food Sanitation.” The term “foods” as used in this Act refers to goods provided to people for eating, drinking or chewing, and the raw materials used to produce these products. Taiwan established the Food and Drug Administration (TFDA) as an agency within the DOH on January 1, 2010. TFDA incorporated four former DOH agencies -- the Bureaus of Food Safety, Food and Drug Analysis, Pharmaceutical Affairs, and Controlled Drugs -- into one unified entity for Taiwan’s food and drug safety-related service. The responsibility for border inspection of food imports, previously commissioned to the Ministry of Economic Affairs' Bureau of Standards, Metrology and Inspection (BSMI), was transferred to TFDA on January 1, 2011.

The Council of Agriculture (COA) is the statutory body responsible for animal and plant quarantine. COA’s Bureau of Animal & Plant Health Inspection & Quarantine (BAPHIQ) fulfills a combination of functions similar to those conducted by USDA’s Animal & Plant Health Inspection Service (APHIS) and the Food Safety Inspection Service (FSIS), such as quarantine inspection of fresh produce, meat and poultry, and pet food.

Fresh produce is randomly inspected for pesticide residues (see Section V.) by TFDA, and the accompanying Federal Phytosanitary Certificate (FPC) is checked batch-by-batch by BAPHIQ for completeness and accuracy. Border inspection of meat products consists of a visual inspection of the product by BAPHIQ, a random test for animal drugs and pesticide residues by TFDA, and a thorough check of the accompanying USDA health certificates for accuracy and completeness by BAPHIQ and TFDA inspectors (see Section VI.) Discrepancies or insufficiencies on these certificates will lead to delays in customs clearance and usually require reissuing the certificate. In the worst case, documentation problems may lead to rejection of the entire shipment.

The food safety inspection of processed foods focuses on labeling, food hygiene and food additives. The frequency of random inspection for processed food imports, which ranges from 2

to 5 percent in accordance with the “Regulations of Inspection of Food Imports”, is currently set at 5 percent. Inspection frequency will be heightened in line with violations. Food additives, special dietary foods, and foods in capsule and tablet form may not be imported unless they undergo an extensive examination by DOH. Such products must subsequently be registered with and licensed by the DOH prior to exportation of commercial shipments to Taiwan. Bioengineered corn and soybeans, and certain processed foods made from them, are subject to specific regulations. For additional information, see FAS GAIN report [TW11013, Agricultural Biotechnology Annual Report](#).

The “Regulations of Inspection of Food Imports” that took effect on July 1, 2007, were subsequently amended on December 30, 2010, and renamed "Regulations of Inspection of Imported Foods and Related Products". The Regulations were established with the intention of bringing transparency and a risk-based inspection mechanism to Taiwan’s food import system. In practice, however, the Regulations make import inspection more ambiguous, creating greater uncertainty for importers and exporters. For example, the penalty for a few unrelated noncompliant shipments may quickly be elevated to become a complete import suspension of the commodity, not only of the noncompliant import, but all imports of the product from the source country rather than the noncompliant supplying company. These and other food regulations are available at the TFDA website:

http://www.fda.gov.tw/eng/people_laws_list.aspx?time=1&classifysn=16

Additional information regarding Taiwan’s food import laws and regulations is available at the DOH website <http://www.doh.gov.tw>, although not all information is available in English.

Many of Taiwan’s sanitary and phytosanitary (SPS) standards are different from U.S. standards or those established by international rule-setting bodies such as the World Organization for Animal Health (OIE), the International Plant Protection Convention (IPPC), and the Codex Alimentarius. Taiwan, which acceded to the WTO on January 1, 2002, has taken steps to implement the terms of the WTO SPS Agreement. However, many of Taiwan's laws, regulations and practices are not yet fully WTO SPS compliant. The fact that Taiwan is not be a member of most of these international bodies also creates other challenges for Taiwan and its trading partners.

Section II. Labeling Requirements:

“Regulations on Nutritional Labeling for Packaged Food” went into effect on January 1, 2008. The regulations require that all packaged food products manufactured after July 1, 2008 must carry: (1) a general label; and (2) a nutritional label in Chinese. The one exception is food additives, which only require a general label.

The DOH announced on March 25, 2009 that effective from January 1, 2010, all food items sold in bulk in retail markets should indicate both the product name and the country of origin on affixed cards, labels, or sign boards.

1. General Requirements

Since Taiwan’s “Act Governing Food Sanitation” went into effect in 1995, Taiwan authorities

have strictly enforced food and beverage labeling requirements. Improper or altered labels risk rejection by local inspectors at the port of entry. The most recent version of the "Act Governing Food Sanitation" was amended and promulgated on June 22, 2011.

All processed food products or food additives imported into Taiwan for retail sale must have a Chinese language label (NOTE: Taiwan uses traditional Chinese characters -- not the simplified characters used in Mainland China).

Taiwan Customs allows Chinese labels to be affixed to imported products in government-approved logistics centers or government-approved self-managed bonded warehouses prior to Customs clearance. The Chinese label must indicate the following information:

- Product name;
- Name, weight, volume or quantity of the contents (if a mixture of two or more components, must be listed separately);
- Name of food additives;
- Name, telephone number, and detailed address of manufacturer;
- Name, telephone number, and detailed address of importer;
- Country of origin (effective January 1, 2008, based on manufacturing date);
- Expiration date (year/month/date) must be printed in that order. To distinguish the month from the date, the Chinese characters for "month" and "date" may be included on the label. If the shelf life of the product is three months or longer and the product is presumed to expire at the end of the month, then the expiry date may be marked with the year and month only. Date of manufacture, shelf life, and conditions of storage may also be used if required by the health authorities.

Dairy Products - if in liquid form, the label must also indicate shelf life and conditions of storage.

Food Ingredients - Effective June 11, 2010, all packaged food ingredients that are packed in Taiwan and comprised of a mixture of two or more ingredients must list the countries of origin, in the order of volume contained, on the outer packaging.

Frozen Foods - for imported frozen foods, the following information is also required in Chinese on the label:

- * Type of Frozen Foods
 - Frozen fresh fish/shellfish
 - Frozen fresh ready-to-eat oysters
 - Frozen fresh fish/shellfish ready-to-eat (i.e. sashimi)
 - Frozen fresh meat
 - Frozen fruits/vegetables
 - fresh, ready to-eat
 - which must be heated

* Method of preparation and conditions of storage

* Cooking instructions if the products require cooking and are not ready-to-eat.

In addition, the following packaged products should also carry labels that indicate the content:

Packaged Fruit and Vegetable Juices – Effective June 1, 2007, all packaged fruit and vegetable juices that contain less than 100% of original juices should indicate on the outside package the percentage of original juices contained.

Vegetarian Foods – Effective July 1, 2008, all packaged foods that claim to be vegetarian should indicate the type of vegetarian ingredients. Examples: “pure vegetarian foods,” “vegetarian & egg foods,” or “vegetarian & milk foods.”

Packaged Drinks Containing Caffeine - Effective January 1, 2008, all packaged drinks that contain caffeine should indicate the caffeine content on the outside packages:

-- Packaged drinks that contain 20mg/100mL or more of caffeine must indicate actual mg/mL on the outside container.

-- Packaged drinks that contain < 20mg/100mL of caffeine must indicate “Under 20mg/100mL” on the outside container.

-- Coffee, tea & cocoa drinks that contain 2mg/100mL or less can indicate “Low Caffeine” instead of “under 20mg/100mL” on the outside container.

-- Small packaged instant coffee in powder form must indicate actual mg/serving on the container.

Instant Noodles - Effective from July 1, 2011, all packaged instant noodles that only include seasoning condiments should note on outer packaging "Flavored Noodles," for example: "Beef Noodles" should now be labeled as "Beef Flavored Noodles."

Exemptions:

The following types of businesses may apply for an exemption from the Chinese labeling requirements:

- (1) Food processing plants that import food products for further processing.
- (2) Restaurants, fast food stores, and bakeries that import food products for their own kitchens.
- (3) Importers that import food products (over 4.5 kgs) for processing, for repack or change-pack, i.e. products not for direct sale to consumers.

For further information on general labeling requirements, contact the Taiwan Food and Drug Administration (TFDA) office listed below:

Food and Drug Administration
Department of Health
161-2 Kunyang Street, Nangang

Taipei, Taiwan 11561
Tel: (886-2) 2787-7343
Fax: (886-2) 2653-1062
Jane Yang, Specialist lisa0989231968@fda.gov.tw

2. Requirements Specific to Health Foods

The "Health Food Control Act" was first promulgated on February 3, 1999, and amended and promulgated on May 17, 2006. According to the DOH, products with health food claims must prove that these products possess the capacity to contribute to the health of those consuming the products. However, health foods may not claim to prevent illness. Any product claiming to be a health food must be approved by the DOH before being marketed.

The following information, in Chinese and commonly used symbols, shall be conspicuously displayed on the containers, packaging, or written instructions of health foods:

- (1) Product name;
- (2) Name, and weight or volume of the contents (if a mixture of two or more components, must be listed separately);
- (3) Name of food additives;
- (4) Expiration date, method of processing and conditions of preservation;
- (5) Name and address of the responsible business operator; the name and address of the importer shall be specified if the health food is imported;
- (6) The approved health care effects;
- (7) Reference number of the permit, the legend of "health food" and standard logo;
- (8) Intake amount and other important messages for the consumption of the health food along with other necessary warnings;
- (9) Nutrient content; and,
- (10) Other material facts as may be designated by the DOH
- (11) Country of origin (effective January 1, 2008, based on manufacturing date)

For further information, contact the TFDA office listed below:

Food and Drug Administration
Department of Health
161-2 Kunyang Street, Nangang
Taipei, Taiwan 11561
Tel: (886-2) 2787-7332
Fax: (886-2) 2653-1062
Candy Chou, Specialist candy@fda.gov.tw

3. Requirements Specific to Nutritional Labeling

The "Regulation on Nutritional Labeling for Packaged Food" and the "Regulation on Nutrition Claims for Package Food" went into effect on September 1, 2002. The "Regulation on Nutritional Labeling for Packaged Food" was amended in July 2007 and was implemented on January 1,

2008. Any consumer-packaged food products manufactured after January 1, 2008, and marketed in Taiwan should carry specific nutritional labeling, including saturated fatty acid and trans-fatty acid information (see sample labels listed later in this section).

Following the lead of many developed countries, Taiwan's nutrition labeling regulations were established to meet consumer demand and to foster a better understanding of the nutritional information on packaged foods.

A nutrition claim is defined as any representation that states, suggests, or implies that a food product has particular nutritional properties, such as "high calcium", "low sodium", "cholesterol-free", "high fiber", etc. However, a description of the ingredients contained in a food product (e.g., "the food product contains such ingredients as maltodextrin, corn oil, lecithin, calcium carbonate, vitamin A palmitate, vitamin B2, and vitamin D3") is not a nutrition claim.

The nutritional labeling for a packaged food shall provide the following information located in a conspicuous place on the outer package or container of the product.

(1) Items of labeling

- a) The heading "Nutrition labeling"
- b) Energy content
- c) Protein, fat, carbohydrate and sodium content (note that the carbohydrate listing includes dietary fiber)
- d) Other nutrient content declared in the nutrition claim
- e) Other nutrient content voluntarily labeled by the producer

(2) With respect to the energy and nutrient content, the labeling value for solid (semi-solid) food shall be expressed in units of 100 grams or grams per serving, and for liquid food (beverages) in units of 100 milliliters or milliliters per serving. If the value is expressed on a per-serving basis, the number of servings contained in each package of the product shall also be specified.

(3) With regard to the labeling units for energy and other nutrient content, the energy content shall be expressed in kcal; protein, fat and carbohydrate content shall be expressed in grams; sodium content in milligrams; and other nutrients in grams, milligrams or micrograms, as appropriate.

(4) Daily Value of Nutrient Intake: Each nutrient may further be expressed in percentage of Daily Value of Nutrient Intake. The following numerical values shall serve as the basis of the Daily Value of Nutrient Intake:

Energy	2000 Kcal
Protein	60 gram
Fat	55 gram
Carbohydrate	320 gram
Sodium	2400 mg
Saturated fatty acids	18 gram
Cholesterol	300 mg

Dietary fiber	20 gram
Vitamin A	600 mcg
Vitamin B1	1.4 mg
Vitamin B2	1.6 mg
Vitamin C	60 mg
Vitamin E	12 mg
Calcium	800 mg
Iron	15 mg

(5) Rules for rounding-off: Nutrient content shall be expressed in no more than three significant figures; for each serving, the energy, protein, fat, carbohydrate and sodium content shall be expressed as an integer or to the first decimal place.

(6) Energy, protein, fat, carbohydrate, sodium, fatty acids, and sugar content may be labeled as "0" if it meets the criteria in the following table (Note: Trans fat means the non-conjugated trans fatty acids formed in the process of partial hydrogenation of edible oils.)

Nutrient	Criteria for being labeled as "0"
Energy	Nutrient content is less than 4 Kcal for 100 gram of solid (semi-solid) food or 100 ml of liquid food
Protein	Nutrient content is less than 0.5 gram for 100 gram of solid (semi-solid) food or 100 ml of liquid food
Fat	Nutrient content is less than 0.5 gram for 100 gram of solid (semi-solid) food or 100 ml of liquid food
Carbohydrate	Nutrient content is less than 0.5 gram for 100 gram of solid (semi-solid) food or 100 ml of liquid food.
Sodium	Nutrient content is less than 5 mg for 100 gram of solid (semi-solid) food or 100 ml of liquid food.
Saturated fatty	Nutrient content is less than 0.1 gram for 100 gram of solid (semi-solid) food or 100 ml of liquid food.
Trans fatty	Nutrient content is less than 0.3 gram for 100 gram of solid (semi-solid) food or 100 ml of liquid food.
Sugar	Nutrient content is less than 0.5 gram for 100 gram of solid (semi-solid) food or 100 ml of liquid food

The following are examples of the approved labeling format:

(I)

Nutrition Labeling

Serving size	gm (ml)
This package contains	xx servings
Per serving	
Energy	Kcal
Protein	gm
Fat	gm
Saturated fat	gm
Trans fat	gm
Carbohydrate	gm
Sodium	mg
Content of other nutrient claimed	
Content of other nutrients	

(II)

Nutrition Labeling	
Per 100 gm (100 ml)	
Energy	Kcal
Protein	gm
Fat	gm
Saturated fat	gm
Trans fat	gm
Carbohydrate	gm
Sodium	mg
Content of other nutrient claimed	
Content of other nutrients	

(III)

Nutrition Labeling		
Serving size	gm (ml)	
This package contains	servings	
	Per serving	Per 100 gm (100ml)
Energy	Kcal	Kcal
Protein	gm	gm
Fat		
Saturated fat	gm	gm
Trans fat	gm	gm
Carbohydrate	gm	gm
Sodium	mg	mg
Content of other nutrient claimed		
Content of other nutrients		

(IV)

Nutrition Labeling		
Serving size	gm (ml)	
This package contains	servings	
Percentage of Daily Value of Nutrient	Per serving	
Intake provided by per serving		
Energy	Kcal	*%
Protein	gm	*%
Fat	gm	*%
Saturated fat	gm	*%
Trans fat	gm	%
Carbohydrate	gm	*%
Sodium	mg	*%
Content of other nutrient claimed		
Content of other nutrients		

*Daily Value of Nutrient Intake: 2000 Kcal of energy, 60 gram of protein, 55 gram of fat, 18 gram of saturated fat, 320 gram of carbohydrate, and 2400 mg of sodium.

(V)

Nutrition Labeling		
Serving size	gm (ml)	
This package contains	servings	
Percentage of Daily Value of Nutrient	Per serving	
Intake provided by per serving		
Energy	Kcal	*%
Protein	gm	*%
Fat	gm	*%
Saturated fat	gm	*%
Trans fat	gm	%
Carbohydrate	gm	*%
Sodium	mg	*%
Content of other nutrient claimed		
Content of other nutrients		

*Daily Value of Nutrient Intake: 2000 Kcal of energy, 60 gram of protein, 55 gram of fat, 18 gram of saturated fat, 320 gram of carbohydrate, and 2400 mg of sodium.

These are only examples of approved formats. Exporters are strongly advised to contact the TFDA at the address listed below for further information on applying for import approval:

Food and Drug Administration (TFDA)
Department of Health
161-2 Kuyang Street, Nangang
Taipei, Taiwan 11561
Tel: (886-2) 2787-7343

Fax: (886-2) 2653-1062
Ms. Chang Cheng-Hwei, Specialist Irene@fda.gov.tw

Section III. Packaging and Container Regulations:

The Environmental Protection Administration (EPA) is the statutory body responsible for the removal, disposal and recycling of waste, including packaging or containers for food products.

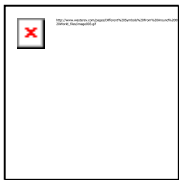
Processed food gift boxes, either locally manufactured or imported, are subject to the “Regulation on Excessive Packaging Restriction”, which was implemented on July 1, 2007. The regulation designates manufacturers, importers, or vendors/sellers to be responsible for the reduction of the use of excessive packaging for certain products, e.g. processed food gift boxes. The regulation, in English, can be retrieved from the EPA website:

<http://law.epa.gov.tw/en/laws/648849199.html>

According to Article 15 of the Waste Disposal Act, manufacturers or importers shall be responsible for the recycling, disposal and removal of any article or its package or container that is likely to cause serious pollution of the environment after consumption or use. All recyclable materials are required to bear the "A" symbol illustrated below. Symbol "B" below is also required for all plastic materials, but the name of the resin corresponding to the number inside the logo (PVC, etc.) is not required, except for bio-plastics.

To cope with the increasing utilization of bio-plastic containers (estimated at more than 1,500 metric tons in 2008), a bio-plastic SPI logo was established and put into force on March 1, 2010.

A. Standard Recycling Symbol



B. SPI (Society of Plastics Industry) Resin Identification Code (numbering from 1 to 7)



PETE



HDPE



V



LDPE



PP



PS



OTHER

The number “1” is for PET, “2” for HDPE, “3” for PVC, “4” for LDPE, “5” for PP, “6” for PS, and “7” for other materials as well as for bio-plastics. If the material is bio-plastics, the English acronym of the bio-plastics (PLA, PHA, PHB, PHV, PHBV, etc.) would need to be specified below the SPI code No. 7 as shown above.

The recycling symbols can be imprinted or labeled on containers or packages. For further information regarding Taiwan’s disposal and recycling requirements, contact:

Environmental Protection Administration
83 Junghwa Road, Sec. 1
Taipei 100, Taiwan
Tel: 886-2-23117722
Fax: 886-2-23116071
Home page: <http://www.epa.gov.tw>

On June 2, 2008, the Council of Agriculture (COA) promulgated Taiwan’s “Quarantine Requirements for Wood Packaging Materials Used in Imported Commodity”, which was put into force on January 1, 2009. The requirements, which are loosely pegged to the International Standards for Phytosanitary Measures (ISPM) No. 15 guidelines, can be retrieved from COA’s Bureau of Animal & Plant Health Inspection & Quarantine (BAPHIQ) website:

<http://www.baphiq.gov.tw/public/Data/08209412671.pdf>

Section IV. Food Additives Regulations:

Imported processed food products that contain artificial food additives are subject to strict tolerance levels and acceptable use requirements as prescribed by Taiwan's DOH. The DOH's "Scope and Application Standards of Food Additives" covers several hundred food additive standards and regulations. The DOH amended and promulgated the "Scope and Application Standards of Food Additives" on June 11, 2010. The DOH has a useful website with additives listed in 17 categories:

http://food.doh.gov.tw/english/Acts_Regulations/Foodsafety_1.asp?lawsidx=402

- (1) Preservatives
- (2) Sanitizing Agents
- (3) Antioxidants
- (4) Bleaching Agents
- (5) Color Fasting Agents
- (6) Leavening Agents
- (7) Food Quality Improvement, Fermentation, and Food Processing Agents
- (8) Nutritional Additives
- (9) Colors
- (10) Flavoring Agents
- (11) Seasoning Agents
- (12) Pasting Agents
- (13) Coagulating Agents
- (14) Chemicals for Food Industry
- (15) Solvents
- (16) Emulsifiers
- (17) Others

Alcoholic Beverages

Effective January 1, 2008, all alcoholic beverages containing over 0.5% of alcohol will follow Ministry of Finance's "Hygiene Standards for Alcohol Products" regulations:

The following additives in alcoholic beverages shall be in compliance with the regulations as specified:

1. Preservatives:

- A. The sorbic acid residue in each liter of alcoholic beverages brewed from fermented fruits shall not exceed 0.2g.
- B. The benzoic acid residue in each liter of alcoholic beverages having an alcohol content of 15% or less shall not exceed 0.4g.

2. Coloring Materials: The residue of lutein in each liter of an alcoholic beverage shall not exceed 10 mg.

3. Other additives:

(A) The sulphur dioxide residue in each liter of alcoholic beverages brewed from fermented fruits shall not exceed 0.4g.

(B) The sulphur dioxide residue in every liter of beer and beverages brewed from grains shall not exceed 0.03g.

(C) Other alcoholic beverages for consumption purpose shall not contain any sulphur dioxide.

Foreign suppliers or their Taiwan importers may apply to the DOH for approval of new-to-Taiwan food additives. The DOH requires: (1) animal safety test data; (2) international acceptability of the proposed food ingredients; (3) an evaluation report stating that the ingredients are necessary to manufacture the product; (4) a description of the analysis method; and (5) product specifications. The DOH will then evaluate the acceptability of these ingredients and make a formal determination within four to six months. The DOH will only consider accepting and/or adding new-to-Taiwan food ingredients to its roster, "Scope and Application Standards of Food Additives," upon receipt of a formal application from the manufacturer or a designated representative.

For further information regarding Taiwan's food additive regulations, contact:

Food and Drug Administration (TFDA)
Department of Health
161-2 Kunyang Street, Nangang
Taipei, Taiwan 11561
Tel: (886-2) 2653-1127
Fax: (886-2) 2653-1062
Ms. Lee Hui-Fang, Specialist huifang@fda.gov.tw

The contact point for information specific to additives in alcoholic beverages is:

National Treasury Agency
Ministry of Finance
2 Ai Guo West Road
Taipei, Taiwan
Tel: (886-2) 2322-7443
Fax: (886-2) 2357-8380
Ms. Hsin-yi Lai, Specialist mavis@mail.nta.gov.tw

Section V. Pesticides and Other Contaminants:

Imports of fruit, vegetables, and meat products are subject to testing for pesticides, animal drugs and other chemicals at the port of entry. TFDA is responsible for establishing and promulgating Taiwan's permanent MRLs. The list of permanent pesticide tolerance levels is published in the TFDA Compilation of Food Sanitation Regulations. The list can be downloaded from the following link:

http://www.fda.gov.tw/eng/people_laws.aspx?peoplelawssn=304&keyword=&classifysn=16

Taiwan establishes its own maximum residue limits (MRLs), and many pesticides approved for use in the United States and internationally have not yet been assigned Taiwan MRLs. Following Taiwan's accession to the WTO in 2002, Taiwan began to import a wider variety of food and agricultural products from a larger number of exporting countries. As a result, Taiwan authorities quickly had to implement new food laws, regulations and standards to deal with the larger volume of trade. Taiwan's "Regulations of Inspection of Imported Food and Related Products", which took effect on July 1, 2007 and was then amended on December 30, 2010, greatly changed Taiwan's inspection mechanism on food imports, including more rigorous pesticide residue testing on fruit and vegetables. Chemical companies were encouraged to apply directly to the DOH to request the establishment of Taiwan MRLs. The review progress initially was very slow and resulted in a large backlog of applications, which left imports at risk of rejection due to the detection of chemicals that were approved and commonly used internationally but for which Taiwan MRLs had not yet been established. Taiwan authorities subsequently made more resources available and have had some success in reducing this backlog, but more work must be done to ensure that imports are not unnecessarily disrupted.

As noted, Taiwan does not utilize MRLs set by international rule setting bodies, e.g. Codex Alimentarius, as default standards. Pesticides and other agro-chemicals without a Taiwan MRL face a de facto non-detectable (ND) limitation. In 2009, Taiwan upgraded its MRL border testing system to utilize the most sensitive and state-of-the-art equipment and methodology. This leaves imports at even greater risk of rejection in trying to meet the limit-of-detection (LOD) or ND limitations for pesticides and other agro-chemicals for which Taiwan has not yet established MRLs.

Importers of perishable fresh produce may apply to TFDA for a temporary release to the importer's own warehouse for cargo selected for chemical residue testing, but such products cannot be moved to commercial channels until a satisfactory test outcome is obtained. Noncompliance with Taiwan's pesticide standards will result in the recall and rejection of the products. After an initial non-compliance finding, the testing frequency for subsequent shipments of the same commodity imported by the same importer will be elevated to 20-50% (from the regular 2-5% rate). With a second violation, testing will be conducted on a batch-by-batch basis. If there are further violations for the same cause on the same commodity, TFDA may require a "plan of improvement" from the place of origin, i.e., the exporter, producing region/area or country. If the submitted "plan of improvement" is not satisfactory, the TFDA may temporarily suspend imports from the index place of origin, which may extend to the entire supplying country.

Imports of meat and poultry meat are also subject to inspection and random testing for veterinary drugs and pesticides. The normal random testing rate is 5%, but the sampling rate increases to 20% after the first violation and then to 100% or batch-by-batch inspection following a second violation. As with imports of other food and agricultural products, any MRL violation and subsequent sanction in the form of an increased inspection rate is based on a combination of importer, HS Code and "place of origin". For imports of pork and poultry meat, the "place of origin" is currently defined as the originating country, i.e., the United States. For beef, however, the place of origin is defined as

the U.S. establishment, which provides greater shipping flexibility.

Taiwan's pesticide residue levels in livestock and poultry meat can be found at the following TFDA link (Document No. 26 - effective 12/24/2009):

http://www.fda.gov.tw/eng/people_laws_list.aspx?pages=0&keyword=&classifysn=16

The list of veterinary drug residue levels in foods can be found at the following TFDA link (Document No. 2 - effective 08/25/2011):

http://www.fda.gov.tw/eng/people_laws_list.aspx?pages=0&keyword=&classifysn=16

Imported rice is subject to batch-by-batch testing for pesticide residues, heavy metals, aflatoxin and sometimes other mycotoxins. Imports are also checked for quality and labeling requirements. Testing normally is completed in 3-5 working days. If testing takes longer than five days, the imported rice may be released for storage in an approved warehouse, with an importer affidavit, to wait for the test outcome. During this time, however, the rice may not be sold or moved into commercial channels. Taiwan's heavy metal standards for rice are: 0.05 part per million (ppm) for mercury; 0.4 ppm for cadmium; and 0.2 ppm for lead. Taiwan's aflatoxin standard on rice is 10 part per billion (ppb). Taiwan incorporated its existing aflatoxin tolerances with new standards for ochratoxin A, patulin and citrinin into a new "Standard for the Tolerance of Mycotoxins in Foods", which took effect on December 4, 2009. The mycotoxin tolerances can be found at the link below (Document No. 47 - effective 12/04/2009):

http://www.fda.gov.tw/eng/people_laws_list.aspx?pages=0&keyword=&classifysn=16

Section VI. Other Regulations and Requirements: Tariffs and Import Controls

Taiwan lifted import bans on over forty-two agricultural products upon its WTO accession on January 1, 2002. These products, including certain meats and variety meats, vegetables, and many types of fresh fruit, are either completely liberalized or importable under Tariff Rate Quota (TRQ). In addition, rice imports are now subject to a Tariff Rate Quota, administered on a country-specific basis for the government-purchased portion.

Upon its WTO accession, Taiwan also removed virtually all import permit requirements for agricultural commodities. Issued by the Bureau of Foreign Trade (BOFT) as a way to control imports of "sensitive" products, import permits currently are required for only a few items. Examples include puffer fish, which is controlled for consumer health concerns, and dog meat, which is controlled for the "sake of national image". In early 2010, Taiwan established a new BOFT licensing code "113" to control or administratively restrict imports of certain "sensitive" U.S. non-internal organ offal of bovine animals after the United States and Taiwan negotiated a bilateral protocol in September 2009 that would have provided significantly expanded access for U.S. beef. However, the only U.S. non-internal organ beef offal to receive a BOFT Import License (I/L) and successfully clear customs has been leg tendons. U.S. exporters should pay careful attention to the

Code "113" restrictions and discuss with importers prior to shipment.

Imports of certain types of agricultural products are limited to importation by members of specific industry groups. For example, imports of certain kinds of breeding stock require the prior review by the Council of Agriculture. Agricultural imports from PRC are generally banned entry except those on the approved list. Total approved products from the PRC account for more than 60 percent of the all agricultural commodities (HS Chapters 1-24) on Taiwan's tariff schedule as of August 23, 2011. Taiwan's tariff schedule, including import duties, as well as queries on duties, can be found at the Directorate General of Customs data base at: <http://www.customs.gov.tw/>, while import/export requirements and restrictions, can be found at the Bureau of Foreign Trade (BOFT) data base through <http://www.trade.gov.tw>.

For information regarding import requirements and licensing, contact the following:

Bureau of Foreign Trade
1 Hu-Kou Street
Taipei, Taiwan
Tel: (886-2) 2351-0271
Fax: (886-2) 2351-3603
Website: <http://www.trade.gov.tw>
Email: boft@trade.gov.tw

Phytosanitary Certificates

Taiwan generally accepts only certifications issued by government authorities. For some limited cases, certifications issued by organizations or agencies accredited or authorized by the government are accepted. Private industry certificates are not accepted. Imports of U.S. fruits or vegetables require phytosanitary certificates issued by USDA/APHIS. Since May 1st, 2001, Taiwan has only accepted the Federal Phytosanitary Certificate issued by the U.S. federal government. Certificates issued by state quarantine offices are no longer accepted.

Meat and Poultry

Imports of meat and poultry products must be accompanied by the Meat and Poultry Export Certificate of Wholesomeness (FSIS Form 9060-5) and the Certificate for Export (FSIS Form 9285-1) issued by USDA/FSIS specifically for Taiwan. At the request of the Taiwan authorities, information regarding the shipping port, vessel name, shipping date, container number and container seal number must be included by the exporter/shipper on the Certificate for Export. U.S. beef muscle meat, deboned and bone-in, derived from animals under 30 months age must also be accompanied by FSIS Form 2630-9 in addition to Forms 9285-1 and 9060-5.

Imports of U.S. beef offal (other than internal organs) from animals younger than 30-month old are importable but require a Bureau of Foreign Trade (BOFT) Import Permit. Shipments of U.S. poultry meat originating from states with recent reported cases of low pathogenic notifiable avian influenza (LPNAI) are restricted. U.S. meat and poultry exporters are advised to confirm export eligibility before shipping by consulting the Taiwan chapter of the Export Library maintained by USDA's Food Safety Inspection Service (FSIS) at:

http://www.fsis.usda.gov/Regulations_&Policies/Taiwan_Requirements/index.asp

Poultry meat products now require an FSIS Letterhead Certificate, in addition to FSIS Form 9060-5 and FSIS Form 9285-1. Please refer to the above Taiwan chapter of the FSIS Export Library for details.

Pet Food

Currently, no formal agreement exists between the United States and Taiwan regarding the approval process for imports of pet food. The Pet Food Institute, however, acts as an intermediary and facilitator for the process. U.S. exporters interested in receiving Taiwan approval are advised to check with the Pet Food Institute, the American Feed Industry Association or AIT for details. U.S. pet food processing facilities seeking access to the Taiwan market are required to pass inspection by Taiwan authorities before gaining approval to ship.

Imports of retail-packed pet food containing meat/poultry ingredients must come from approved facilities and be accompanied by a Health Certificate: Export Certificate for Animal Products (VS Form 16-4). Plant-based pet foods, e.g., bird treats that contain viable seeds (i.e., those that can germinate), must have a Phytosanitary Certificate. Taiwan requires import health certificates for seven animal feed preparations that fall under commodity nomenclature HS 2309.90.90. Most products under this category contain ingredients of animal origin, and the APHIS VS Form 16-4 will satisfy the requirement. However, products with no animal ingredients also require an APHIS letterhead Export Certificate for Products of Non-Animal Origin to comply with Taiwan requirements. Shipments that fail to meet these requirements will risk detention or rejection.

There are additional import restrictions or requirements for pet foods related to animal quarantine issues:

Bovine Spongiform Encephalopathy (BSE)

Taiwan considers the United States to be affected by Bovine Spongiform Encephalopathy (BSE) and prohibits the importation of various meat or meat-based products from the United States. As a result, many ruminant-origin ingredients are still prohibited for use in U.S.-origin pet foods for export to Taiwan, including protein free tallow, blood and blood products, and deboned skeletal muscle meat from animals less than 30 months of age, with the following exceptions: dairy products, gelatin, collagen, and dicalcium phosphate.

H5/H7 Subtype Low Pathogenicity Notifiable Avian Influenza (LPNAI)

(1) Additional Heat Treatment Required

Pet food products containing poultry-origin ingredients and manufactured in a state affected by

H5/H7 subtype LPNAI are allowed to enter Taiwan only after undergoing approved additional heating treatment: core temperature at a minimum of 70°C for at least 30 minutes, 80°C for at least nine minutes, or 100°C for at least one minute. Canned and other hermetically sealed products (e.g., hermetically sealed pouches) are excluded from this restriction.

(2) Transshipment Through Affected LPNAI States

Pet foods manufactured in states unaffected by LPNAI and packed in sealed containers are allowed to transit affected states, but imports must be accompanied by either a bill of lading or an export certificate for animal products indicating the container seal numbers.

Current Requirements for Exporting Pet Food to Taiwan:

A. To export dog and cat food to Taiwan from a country affected by bovine spongiform encephalopathy (BSE), the exporter shall comply with requirements as follows:

- The manufacturing plant shall be approved by the competent authority of the exporting country only for producing or manufacturing dog and cat food.
- If the manufacturing plant engages in the processing or production of raw materials derived from cattle, sheep, goat or other animals susceptible to bovine spongiform encephalopathy, the quarantine competent authority of the exporting country shall verify that the raw materials originated from a country free of BSE and were not contaminated by BSE in manufacturing or processing the products.
- The product is packed in a new container.
- The manufacturer shall record the animal species, the country of origin, lot number, date of arrival and quantity of the animal-based ingredients, as well as the manufacturing date and the temperature of heat treated products. If the raw material was imported, the manufacturer should record the certificate number. All records shall be kept for a period of no less than two years.
- The quarantine competent authority of the exporting country shall submit an application to the Bureau of Animal and Plant Health Inspection and Quarantine (BAPHIQ) of the COA, Executive Yuan for approval of any manufacturer that intends to export its products to Taiwan. BAPHIQ will then conduct an on-site inspection, and all necessary expenses for the inspection shall be borne by the exporting country.
- A certificate issued by the quarantine competent authority of the exporting country in English, Chinese or both Chinese and English shall accompany each consignment. The certificate shall state the following:

a/ The name and address of the importer, exporter and the manufacturer

b/ The name, quantity, weight and manufacture date of the products

- c/ Species of animal(s) used for any animal-based ingredients in the product
- d/ That any raw materials derived from cattle, sheep, goat or other animals susceptible to bovine spongiform encephalopathy originated from a country free from bovine spongiform encephalopathy (including country name)
- e/ That product was not contaminated by bovine spongiform encephalopathy through raw materials or the manufacturing and processing of the product
- f/ The date, place and authority of issuance of the certificate, the official stamp of the issuing authority, and the name and signature of the certifying veterinarian officer

- If the exporting country is infected with foot and mouth disease, rinderpest, bovine contagious pleuropneumonia, African swine fever, Newcastle disease, or highly pathogenic avian influenza, product exports shall also comply with the following requirements:

B. To export to Taiwan dog and cat food containing ingredients derived from cloven-hoofed animal originating from a country (or area) infected with foot and mouth disease, rinderpest, bovine contagious pleuropneumonia or African swine fever, or to export dog and cat food containing ingredients that were derived from poultry originating from a country (or area) infected with Newcastle disease or highly pathogenic avian influenza, the exporter shall comply with the following requirements:

- The manufacturing plant shall be approved by the competent authority of the exporting country for producing or manufacturing dog and cat food.
- The animal ingredients that were derived from cattle, sheep, goat or other animals susceptible to BSE do not originate from a country affected by BSE.
- The product shall be heat treated in the production process. The heat treatment shall comply with one of the following requirements:

a/ Shall be heat-treated with the core of the product reaching a temperature of 70°C or more for at least 30 minutes.

b/ Heated by other heating method that has been approved by this country and has equal effect as the method stipulated in point a. of this item to assure complete destruction of pathogens.

- Effective measures were taken to prevent the products from contamination by pathogen of contagious animal diseases after heat treatment.
- The product is packed in a new container.
- The manufacturer shall record the animal species, country of origin, lot number, date of arrival and quantity of the animal-based ingredients, and the manufacturing date, temperature of heat treatment the products. If the raw material was imported, the manufacturer should record the certificate number. The record shall be kept for a period of no less than two years.

- The quarantine competent authority of the exporting country shall submit an application to the Bureau of Animal and Plant Health Inspection and Quarantine (BAPHIQ) of the COA, Executive Yuan for approval of manufacturers that intend to export their products to Taiwan. BAPHIQ will then conduct an on-site inspection, and all necessary expenses for the inspection shall be borne by the exporting country.
- A certificate issued by the quarantine competent authority of the exporting country in English, Chinese or both Chinese and English shall accompany each consignment. The certificate shall state the following:
 - a/ The name and address of the importer, exporter and the manufacturer
 - b/ The name, quantity, weight and manufacture date of the products
 - c/ Species of animal(s) used for the animal-based ingredients in the product
 - d/ The animal ingredients that were derived from cattle, sheep, goat or other animals susceptible to bovine spongiform encephalopathy do not originate from a country affected by bovine spongiform encephalopathy
 - e/ For product that has undergone heat treatment, the temperature and time duration applied in the heat treatment process
 - f/ The product has never been contaminated by pathogens of contagious animal diseases during the manufacturing and packing process.
 - g/ The date, place and authority of issuance of the certificate, the official stamp of the issuing authority, and the name and signature of the certifying veterinarian officer.
- If the exporting country is a country affected by bovine spongiform encephalopathy, it shall comply with the previously stated requirements for BSE.

C. To export to Taiwan dog and cat food that has been processed by a “high-temperature disinfecting canning” procedure, except those coming from a BSE infected country, the exporter shall comply with the following requirements:

- The manufacturing plant shall be approved by the competent authority of the exporting country only for producing or manufacturing dog and cat food.
- The animal ingredients that were derived from cattle, sheep, goat or other animals susceptible to BSE were not coming from a country infected with BSE.
- To import the product, a certificate issued by the quarantine competent authority of the exporting country in English, Chinese or both Chinese and English accompanying with each consignment is required. The certificate shall state the following:
 - a/ The name and address of the importer, exporter and the manufacturer.
 - b/ The name, quantity, weight and manufacture date of the products.
 - c/ Species of animal(s) used for the animal-based ingredients in the product.
 - d/ The animal ingredients which were derived from cattle, sheep, goat or other animals susceptible to bovine spongiform encephalopathy were not coming from a country infected

with bovine spongiform encephalopathy.

e/ The date, place and authority of issuance of the certificate, the official stamp of the issuing authority, and the name and signature of the certifying veterinarian officer.

*Please refer to the following APHIS website for the most up to date information on exporting pet food to Taiwan:

http://www.aphis.usda.gov/regulations/vs/iregs/products/product_taiwan_dog_cat_food.shtml

Section VII. Other Specific Standards:

Registration of Imported Food in Tablet or Capsule Forms

The importation of foods in capsule and tablet form requires prior approval by Taiwan's DOH for certification. The following documentation is needed by the DOH to review the application and grant approval:

- An application form
- One original and one duplicate copy of the ingredient list:
- The ingredient list should be issued by the original manufacturer of the product within one year.
- The ingredient list shall include the detailed names and contents of all raw materials and food additives, and further indicate the detailed names and contents of raw materials and food additives of the empty capsule in the case of capsular food, and the names and contents of the raw materials of all excipients in the event of tablet food.
- The ingredient list shall specify the Recommended Daily Dosage of the product.
- The ingredient list shall specify the detailed chemical names of additives such as vitamins in the product, if any, e.g., Vitamin A, Vitamin B1, Vitamin B2, Vitamin B3, Vitamin B5, Vitamin B6, Vitamin B12, Vitamin D, and Vitamin E. The content shall specify the exact amount added in the form of weight in mg or mcg if indicated in I.U. or the number of I.U.s if indicated in mg or mcg.
- The ingredient list shall specify the animal name if any raw material is derived from any livestock tissue or organ (including gland). In the case of cattle and sheep, the original of the relevant official health certificate shall also be provided and indicate that such raw material, e.g., tissues or organs, are neither directly nor indirectly sourced from a disease affected area. The ingredient list shall further specify the name of any solvent used in processing, for verification purposes, if the raw materials being used are extracted and processed.

- The ingredient list shall be accompanied by relevant information such as the scientific names and method of processing (including name of any solvent used in processing) for verification purposes, if any of the following are used as raw materials in the product: herbs; raw materials made from herbal sources; algae; mushrooms; microorganisms; or raw materials made from sources of microorganism.
- An official certificate attesting to the legitimacy of the original manufacturer
- A duplicate copy of the business license of the applicant.
- A sample of the intact product. If the product is packaged in over 1,000-piece package or packaged in bulk, or if the product is to be repacked after importation, a sample of about 20 tablets/capsules must be submitted for registration.
- Three copies of any additional details: The English name of the product shall be consistent with that on the ingredient list and undertaking. In the event of OEM products, the column of “name and address of manufacturer” shall specify the name and address of both the principal and the manufacturer.
- An undertaking
- Two copies of registration data

A license/permit, valid for a five-year period, will be issued for applications that meet the requirements of Taiwan’s Law Governing Food Sanitation and its related regulations. An application to extend license validity should be filed three months prior to the expiry date of the license/permit.

The license/permit will be automatically canceled after the expiry date if no application for extension is made.

If laboratory testing is required for the application, the applicant shall submit sufficient samples of the intact product together with testing fees to National Laboratories of Foods and Drugs, Department of Health or other authorized laboratories, within two months of receipt of the notice sent by the Department of Health.

For further information on the application for import approval, contact the DOH office listed below:

Food and Drug Administration (TFDA)
 Department of Health
 161-2 Kuyang Street, Nangang
 Taipei, Taiwan 11561
 Tel: (886-2) [2787-7336](tel:886-2-2787-7336)
 Fax: (886-2) 2653-1062

Ms. Chu Yuan-Jung, Specialist (shusan12@fda.gov.tw)

Registration of Special Dietary Food

The following documents and materials are required for application on registration of the special dietary food:

- An application form for the new product
- The original and a duplicate copy of each report for the ingredient list, product specification, and nutrient analysis. The original manufacturer shall have issued these reports within one year. The ingredient list report shall specify detailed composition, including the contents of raw materials and food additives. The product specification report shall refer to the sanitary and nutritional specifications of the finished product. A nutrient analysis report issued by an institution recognized by DOH is also acceptable. The nutrient analysis report shall indicate all analytical data about various nutrients.
- An official certificate that provides evidence that the product is currently sold or used by other countries and as a retail sample of such, or related clinical trial reports of the product. The valid number of human subjects in a clinical trial shall be at least 30.
- A copy of a summarized diagram on the manufacturing process.
- An official certificate attesting to the legitimacy of the original manufacturer.
- Two copies each of the original label, outer package, inserted instruction and Chinese label of the product. If a product is packaged in varying sizes, each pack is required to include such documents and materials.
- A duplicate copy of the business license of the applicant.
- A sample of the whole and intact product. An application for a product in various packaging formats must provide one sample of each packaging format be included.
- A high protein/protein-adjusted dietetic food shall be submitted with its test method for protein; a clinical test report for weight control products; and other relevant documents shall be submitted depending on the nature of the product. The protein test method for high protein products shall use the PER, PDCAAS, or other well recognized methods.

In case the product for registration is to be repacked locally into smaller quantities, the following documents and materials should be submitted:

- The original letter of authorization from the manufacturer for repackaging into a small quantity.

- The original letter of agreement from the domestic repackaging company with duplicate copies of its business license and factory license.
- In case laboratory testing is required and subject to the nature of the product, a report of nutrient analysis on the repackaged sample shall be submitted.
- Two copies each of the sample designs of its package, Chinese label, and inserted instruction for the repackaged products.
- Photos of the original packed products in duplicate.
- A sample of the repackaged product.

A license/permit, valid for a five-year period, will be issued for applications meeting the requirements of Taiwan's Law Governing Food Sanitation and its related regulations. An application to extend license validity should be filed three months prior to the expiry date of the license/permit. The license/permit will be canceled automatically after the expiry date if no application for extension is made.

If laboratory testing is required for the application, the applicant shall submit sufficient samples of the intact product together with testing fees to National Laboratories of Foods and Drugs, Department of Health or other authorized laboratories, subject to statement of the notice within fifteen days upon the receipt of the notice sent by the Department of Health.

For further information on the application for import approval, contact the DOH office listed below:

Food and Drug Administration (TFDA)
 Department of Health
 161-2 Kunyang Street, Nangang
 Taipei, Taiwan 11561
 Tel: (886-2) 2787-7337
 Fax: (886-2) 2653-1062
 Ms. Wang Li-Yu, Specialist (Liyu@fda.gov.tw)

Section VIII. Copyright and/or Trademark Laws:

Trademarks and brand names are protected under domestic laws. The Intellectual Property Office (IPO), Ministry of Economic Affairs (MOEA) is the statutory body responsible for Taiwan's copyright and trademark laws. The IPO, which was formerly the National Bureau of Standards, MOEA, was established on January 26, 1999. Taiwan's copyright and trademark laws can be purchased from the IPO. Information is available on the Internet at: www.tipo.gov.tw.

The Trademark Act, which was last amended on September 12, 2010, can be retrieved from:

http://www.tipo.gov.tw/en/AllInOne_Show.aspx?guid=4a8aa2e9-3d32-4fa1-972c-a37d90f0107e&lang=en-us&path=1461

Taiwan's laws and regulations regarding trademark can be found at:

http://www.tipo.gov.tw/en/AllInOne_Show.aspx?path=2532&guid=5b1c65cb-267c-4d0d-b95c-275ad8f50fc4&lang=en-us

The Examination Guidelines for the Protection of Well-known Trademarks under Article 23, Paragraph 1, Subparagraph 12 of the Trademark Act, which were enforced on November 9, 2007, provide further protection to well-known trademarks. However, U.S. companies are strongly encouraged to register their brands/trademarks in Taiwan to protect their intellectual properties, although Post has established a mechanism with the IPO to check trademark applications for food products with local traders and importers.

Taiwan's laws and regulations regarding copyright can be found at:

http://www.tipo.gov.tw/en/AllInOne_Show.aspx?path=2557&guid=26944d88-de19-4d63-b89f-864d2bdb2dac&lang=en-us

Taiwan's laws and regulations regarding patents can be found at:

http://www.tipo.gov.tw/en/AllInOne_Show.aspx?path=2531&guid=98c50f60-3afd-46ec-9a13-14289d2ba135&lang=en-us

The former 'Plant Seed Act', that was amended and renamed as 'Plant Variety and Plant Seed Act' on April 21, 2004 and enforced on June 30, 2005 to protect rights in plant varieties. The Act, slightly amended on August 25, 2010, can be retrieved at:

http://www.afa.gov.tw/content_en.asp?pcatid=1&ycatid=1&lcatid=290&hcatid=292&scat=t

Section IX. Import Procedures:

Brokers

Use of a professional customs broker, while not required, may expedite the clearance process.

Shipping Documentation

- Invoice
- Packing List
- Bill of Lading
- Certificate of Origin (Not mandatory, but helpful for seafood and fresh fruit & vegetable imports)
- Sanitary/Phytosanitary Certificates

Customs Clearance Costs

In addition to import tariffs, there are several miscellaneous fees pertaining to customs clearance procedures for the importation of fresh, frozen and processed foods, as listed below:

Cost Item	Basis for Fee
Import Duty	Varies, according to HS code and product
Tobacco & Alcohol Tax	Varies, depending on types of beverages that contain over 0.5% of alcohol
Value-Added Tax (VAT)	5% of CIF value + import duty + commodity tax or alcohol tax
Trade promotion fee	0.0415% of CIF value
Commodity tax	Applies to diluted natural fruit and vegetable juices (8%), non-alcoholic beverages (15%), based on CIF value + import duty
Container yard handling fee	NT\$5,600/20' container; NT\$7,000/40' container
Harbor service fee	For sea shipments only NT\$684/20' container; NT\$1,368/40' container
B/L handling fee	Around NT\$2,000/bill of lading
Demurrage charge, if applicable	Free within 3 days for frozen/chilled foods, and 7 days for other products; Over due dates - NT\$800 to 2,400/day/40' container; NT\$400 to 1,600/day/20' container
Inspection (processed food) fee	Basic fee, based on one shipment --NT\$3,000-\$4,000/item; for additional items - NT\$500/item.
Quarantine fee	Basic fee: NT\$3,000-3,500/air shipment item; and NT\$3,000-4,000/sea shipment item.
Customs brokers' fee, including all other miscellaneous fees	Approximately NT\$3,500 for both air and sea shipments

The preceding information is for reference only. For detailed information on exact fees, charges, and other costs relating to the customs clearance process, we suggest that you work directly with your importer(s) or your freight forwarders in the United States.

Length of Customs Clearance Procedures:

Shipments carried by airfreight: Approximately 2 - 4 days
 Shipments carried by ocean liners: Approximately 2 - 5 days

December 2011 exchange rate: Approximately US\$1=NT\$30