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Agricultural Situation

Taiwan Changes Labeling and import Regulations 2007

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Report Highlights:

Taiwan has made significant changes to both labeling requirements and to its import inspection system. Its decision to discontinue monitoring only inspections for grains and other products without establishing maximum residue limits for commonly used pesticides and additives has led to trade disruptions. This report outlines requirements for food and agricultural imports into Taiwan. The report aims to assist U.S. exporters with labeling, packaging, import procedures, and other relevant information. Please contact this office if you have any comments, corrections, or suggestions about the material contained in this report (see Appendix II for contact information). Please see Disclaimer on page 3.

Includes PSD Changes: No
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Table of Contents

SECTION I. FOOD LAWS	3
SECTION II. LABELING REQUIREMENTS	4
General Requirements	4
Requirements Specific to Health Foods	5
Requirements Specific to Nutritional Labeling.....	6
SECTION III. PACKAGING & CONTAINER REQUIREMENTS	11
SECTION IV: FOOD ADDITIVE REGULATIONS	11
SECTION V. PESTICIDE AND OTHER CONTAMINANTS	13
SECTION VI. OTHER REGULATIONS AND REQUIREMENTS	14
Tariffs.....	14
Phytosanitary Certificates.....	14
Meat and Poultry.....	14
Pet Food.....	15
Seafood.....	15
SECTION VII. OTHER SPECIFIC STANDARDS	16
Registration of Imported Food in Tablet or Capsule Forms	16
Registration of Special Dietary Food.....	17
SECTION VIII. COPYRIGHT AND/OR TRADEMARK LAWS	19
SECTION IX. IMPORT PROCEDURE	19
Brokers	19
Shipping Documentation.....	19
Fees	19
Length of Customs Clearance Procedures	20
APPENDIX I: REGULATORY AGENCY CONTACTS	20
Food Safety.....	20
Animal and Plant Quarantine	20
APPENDIX II. OTHER IMPORT SPECIALIST CONTACTS	20

DISCLAIMER: The Agricultural Affairs Section and Agricultural Trade Office of the American Institute in Taiwan 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, information provided may not be completely accurate either because policies have changed since its preparation, or because clear and consistent information about these policies was not available. Before U.S. exporters ship any goods, it is highly recommended that they verify the full set of import requirements with their foreign customers who are normally best equipped to research such matters with local authorities.

FINAL IMPORT APPROVAL OF ANY PRODUCT IS SUBJECT TO THE RULES AND REGULATIONS OF THE TAIWAN AUTHORITIES AS INTERPRETED BY 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 on Taiwan. Food products must comply with the "Law Governing Food Sanitation", together with its enforcement rules, and a series of food standards promulgated by DOH. The term "foods" as used in this law refers to goods provided to people for eating, drinking, or chewing, and their raw materials. DOH commissions the Bureau of Standards, Metrology and Inspection (BSMI) of the Ministry of Economic Affairs (MOEA) to conduct food quality inspection on imports at the port of entry.

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), that fulfills functions similar to USDA's Animal & Plant Health Inspection Service (APHIS) and the Food Safety Inspection Service (FSIS), conducts quarantine inspection on fresh produce, meats, and pet food.

Fresh produce is randomly inspected for pesticide residues (see SECTION V) by BSMI and the accompanying *Federal Phytosanitary Certificate* (FPC) is checked lot-by-lot 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 BSMI, and a thorough check of the accompanying *Meat and Poultry Export Certificate of Wholesomeness* for accuracy and completeness by BAPHIQ. The only exception to this general process is U.S. beef, which, after regaining market access in January 2006, is required to have the Export Certificate inspected by both BAPHIQ and BSMI. (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, it 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 inspection on food imports, is usually determined by the BSMI, based on violation records in past years. However, DOH may instruct the BSMI to amend the list of pathogens, chemicals, compounds or contaminants to be tested against should any heightened risk or public food safety concern arises.

Food additives, special dietary foods, and foods in capsule and tablet form, may not be imported unless they undergo an extensive examination by DOH and are subsequently registered with, and licensed by, the DOH prior to the exportation of commercial shipments of the product in question. Bioengineered corn and soybeans, and certain processed foods made from them, are subject to specific regulations.

The new "Regulations of Inspection of Food Imports" took effect on July 1, 2007. The new rules, largely modeled on Japanese and Korean regulations, were amended with the

intension of bringing transparency and a risk-based inspection mechanism to Taiwan's food import system. In practice, it makes import inspection more ambiguous and stringent, at least for the initial stage of the implementation. The penalty of a couple of noncompliant shipments may quickly be elevated to become an import suspension of the commodity, not only on the offended import brand, and to punish the imports from a source country, instead of a specific company. The regulations are available on the Internet at:

<http://www.doh.gov.tw/ufile/doc/Regulations%20of%20Inspection%20of%20Food%20Imports3979.doc>

Most information regarding Taiwan's food import regulations is available on the Internet at: <http://www.doh.gov.tw>, although not all information is in English.

Taiwan's sanitary and phytosanitary (SPS) standards are, for the most part, different from U.S. standards or those established by international rule setting bodies such as the World Animal Health Organization (OIE), the International Plant Protection Convention (IPPC) or the Codex Alimentarius. Taiwan, which acceded to the WTO on January 1, 2002, has begun to implement the terms of the WTO SPS Agreement. However, many laws, regulations and practices are still not yet WTO SPS compliant.

SECTION II. LABELING REQUIREMENTS

General Requirements

Since Taiwan's "Act Governing Food Sanitation" went into effect on March 7, 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 "Act Governing Food Sanitation" was amended and implemented on January 30, 2002. The enforcement rules were amended and came into force starting June 12, 2002.

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). In 2002, Taiwan Customs allowed Chinese labels to be affixed in government-approved logistics centers or government-approved self-managed bonded warehouses prior to Customs clearance. Currently, nine facilities are qualified to provide this service. The Agricultural Trade Office in Taipei maintains a list of these facilities for U.S. exporters. 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, they must be listed separately)
- Name of food additives
- Name, telephone number, and detailed address of manufacturer
- Name, telephone number, and detailed address of importer, for imported foods
- 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 normal shelf life exceeds three months, the expiration date may

be indicated by 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 in liquid form must also indicate shelf life and conditions of storage

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/vegetable,

--fresh ready to-eat

--which must be heated up

* Method and conditions of storage

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

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 percentage of original juices contained on the outside package.

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

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

For further information on the general labeling requirements, contact the DOH office listed below:

Bureau of Food Safety
Department of Health
12th Floor, 100 Ai Guo East Road
Taipei, Taiwan
Tel: (886-2) 2321-0151 x 352
Fax: (886-2) 2392-9723
Ms. Jennifer Li, Specialist (fsjennifer@doh.gov.tw)

Requirements Specific to Health Foods

The "Health Food Control Act" was 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 they possess the ability to contribute to the health of those consuming them. Health foods cannot claim to prevent illnesses. Any product claiming to be a health food must receive DOH's approval 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, they must be listed separately);
- (3) Name of food additives;
- (4) Expiration date, method 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 and its content; and,
- (10) Other material facts designated by the DOH
- (11) Country of origin (effective January 1, 2008, based on manufacturing date)

For further information, contact the DOH listed below:

Bureau of Food Safety
 Department of Health
 12th Floor, 100 Ai Guo East Road
 Taipei, Taiwan
 Tel: (886-2) 2321-0151 x 366
 Fax: (886-2) 2392-9723
 Ms. Sherry Chien, Section Chief (fssherry@doh.gov.tw)

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 will be implemented on January 1, 2008. Any consumer-packaged food marketed in Taiwan that makes nutritional claims must carry specific nutrition labeling. Following food products, whether they bear nutritional claims or not, must carry nutrition labeling:

	<u>In Effect</u>
-- Dairy products	January 1, 2003
-- Non-alcoholic beverages	January 1, 2003
-- Edible oil	January 1, 2004
-- Ice products (ice cream, Popsicles, etc)	January 1, 2004
-- Baked and cereal-based foods	January 1, 2005
-- Canned foods	January 1, 2006
-- Candies	January 1, 2006
-- Dried foods	January 1, 2007
-- Preserved foods	January 1, 2007

Effective from January 1, 2008, ALL packaged food products, manufactured after January 1, 2008, marketed in Taiwan should carry specific nutrition labeling including saturated fatty acid and trans fatty acid information (highlighted in red in the tables below)

Following the lead of many developed countries, nutrition labeling regulation of Taiwan is established in order to meet consumers' demand and to foster a better knowledge of nutrition information on packaged foods.

Any packaged food offered to consumers bearing a nutrition claim should provide nutrition labeling. A nutrition claim is defined as any representation, which states, suggests, or implies that a food product has particular nutritional properties (such as containing vitamin A, 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. If a packaged food does not bear any nutrition claim, the nutrition labeling regulations provided herein still apply if the nutrition label is to be provided.

The nutrition labeling for a packaged food shall provide the following information shown at a conspicuous place on the outer package or container of the product.

- (1) Items of labeling
 - a) The heading "Nutrition labeling"
 - b) Content of energy
 - c) Content of protein, fat, carbohydrate and sodium contained (note that the carbohydrate includes dietary fiber)
 - d) Content of other nutrients declared in the nutrition claim
 - e) Content of other nutrients labeled by the producer voluntarily
- (2) With respect to the content of energy and nutrients contained, the labeling value for solid (semi-solid) food shall be expressed in units of 100 grams or grams per serving, and for liquid food (drinks) 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) Labeling unit of the content of energy and other nutrients: The content of energy contained in a food product shall be expressed in kcal, that of protein, fat and carbohydrate in grams, that of sodium in milligrams, and that of 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: Nutrients shall be expressed in not more than three significant figures and each serving, content of energy, protein, fat, carbohydrate and sodium shall be expressed in an integer or to the first place of decimal.
- 6) The nutrient content of energy, protein, fat, carbohydrate, sodium, fatty acids, and sugar may be labeled as "0" if it meets the criteria in the following chart; 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

Attached are examples of the approved labeling format.

(I)

Nutrition Labeling	
Serving size	gm (ml)
This package contains	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 Intake provided by per serving		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 Intake provided by per 100 gm (ml)		Per 100 gm (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		

*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 DOH at the address listed below for further information on applying for import approval:

Bureau of Food Safety
 Department of Health
 12th Floor, 100 Ai Guo East Road
 Taipei, Taiwan
 Tel: (886-2) 2321-0151 x 362
 Fax: (886-2) 2392-9723
 Ms. Chang Yu-Ling (sslin@doh.gov.tw)

SECTION III. PACKAGING & CONTAINER REQUIREMENTS

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.

The "Regulation on Excessive Packaging Restriction" took effect on July 1, 2007. The regulation is to reduce the use of designated containers of certain products, e.g. pastries, cookies, in super- and hyper-markets by 15% in 2007 and 25% in 2008. The regulation, in English, can be retrieved at the EPA website at:
<http://law.epa.gov.tw/en/laws/785151172.html>

According to Article 15 of the Waste Disposal Act, manufacturers or importers shall be responsible for the recycling, disposal and removal of an article, or its package or container, which is likely to cause serious pollution to the environment after consumption or use.

A. Standard Recycling Symbol



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



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.

All recyclable materials are required to bear the A symbol. Symbol B 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. The recycle symbols can be imprinted or labeled on containers or packages. For information regarding Taiwan's disposal and recycling requirements, contact the following:

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

SECTION IV: FOOD ADDITIVE 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 Department of Health (DOH). The DOH's "Scope and Application Standards of Food Additives" covers several hundred food additive standards and regulations. DOH has a useful website

(http://food.doh.gov.tw/chinese/ruler/ingrdient_standard_e.htm) with additives listed in 17 categories:

- (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

Effective from January 1, 2008, all alcoholic beverages containing over 0.5% of alcohol will no longer follow DOH's "Scope and Application Standards of Food Additives" regulations. Taiwan's Ministry of Finance will regulate a new food additive requirement for alcoholic beverages that contain over 0.5% of alcohol. The new regulations will be promulgated by end of 2007 and will take into effect on January 1, 2008.

The Bureau of Standards, Metrology, and Inspection (BSMI) of the Ministry of Economic Affairs (MOEA) inspect imported foods at the port of entry. The food safety inspection focuses on labeling, food hygiene, and food additives.

Foreign suppliers or their Taiwan importers may apply to 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:

Bureau of Food Safety
Department of Health
12th Floor, 100 Ai Guo East Road
Taipei, Taiwan
Tel: (886-2) 2321-0151 x 104
Fax: (886-2) 2392-9723
Ms. Chia-Ying Wang, Specialist (fsawona@doh.gov.tw)

SECTION V. PESTICIDE AND OTHER CONTAMINANTS

Imports of fruit, vegetables, and meat products are subject to inspection for pesticides and animal drugs at port of entry by BSMI. DOH is responsible for establishing and promulgating Taiwan's permanent MRLs. The list of permanent pesticide tolerance levels is published in the DOH Compilation of Food Sanitation Regulations. The list can also be found on the DOH website at:

<http://www.doh.gov.tw/ufile/doc/Pesticide%20Residue%20Limits%20in%20Foods9604.doc>.

The list of veterinary drug residue levels in foods can be retrieved from:

<http://www.doh.gov.tw/ufile/doc/Veterinary%20Drug%20Residue%20Limits%20in%20Foods9601.doc>

In 1999, Taiwan changed its pesticide residue inspection policy for imported fresh fruit and vegetables from a monitor only policy to one of mandatory inspection. One out of 40 arriving fruit and vegetable shipments are sampled and tested by BSMI for pesticide residues. Shipments will be released after the retrieval of samples and a document review. Noncompliance with Taiwan's pesticide standards will result in the recall of the unconsumed sampled shipment product. The next five shipments from the same origin, i.e. the same brand name/importer, will be subject to testing. Release of these shipments will not be permitted until testing is completed.

Taiwan establishes its own maximum residue limits (MRLs) and many pesticides used in the United States have not been assigned Taiwan MRLs. Chemical companies were encouraged to apply to the DOH for the establishment of Taiwan MRLs. On July 16, 2000, Taiwan began to adopt permanent MRLs. Some Codex MRLs were accepted after July 16, 2000 if there are no Taiwan MRLs until Taiwan establishes its permanent MRLs.

U.S. chemical companies submitted applications for 455 crop/pesticide combinations by the deadline. With the exception of two cases filed by New Zealand, all remaining applications are from U.S. registrants. As of January 1, 2007, the number of applications made to the DOH after the deadline totaled 1,097. The reviewing process of the applications is very lengthy. As of January 1, 2007, only 59 MRLs, out of the total 1,552 crop/pesticide combinations, have been established in response to the application.

Pesticide residues on imports of plant products other than fruit and vegetables such as food grains or soybeans are no longer being "monitored-only". A noncompliant outcome of the pesticide test on imported bulk commodities has become a factor to reject the shipment. Once a noncompliance is found, the inspection/test rate of the same commodity imported by the same importer will be elevated, e.g. from 5% to 20%, then to 100%, according to the new "Regulations of Inspection of Food Imports". Unlike most products which are normally sampled at rate less than 5%, bulk grains are normally sampled at a 20% rate.

Rice gained market access into Taiwan upon its WTO accession on January 1, 2002. Imported rice is tested for pesticide residues, heavy metals and sometimes aflatoxin and checked for quality and labeling. Taiwan does not require rice to be held at the border for testing. Imported rice may be released into approved warehouses with an importer affidavit while it is tested, a process that normally takes five to six business days. During this time it may not be sold. Lot-by-lot inspection for rice imports continues in 2006. On March 5, 2004, DOH added lead to its heavy metal limits on rice. Taiwan's heavy metal standards on rice are: 0.05 part per million (ppm) for mercury, 0.5 ppm for cadmium and 0.2 ppm for lead. Most non-compliant cases have been minor errors on the Chinese language labeling for consumer-pack rice.

SECTION VI. OTHER REGULATIONS AND REQUIREMENTS**Tariffs**

Taiwan removed 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.

Taiwan removed virtually all import permit requirements for agricultural commodities upon WTO accession. Issued by the Bureau of Foreign Trade (BOFT) to control imports, permits only exist for a few sensitive items. Examples include puffer fish, which is controlled for consumer health concerns or dog meat, which is controlled for the "sake of national image". Certain types of products are limited to members of specific industry groups. For example, imports of certain kinds breeding stock require the prior registration of the Council of Agriculture. Agricultural imports from PRC are banned entry except those on the approved list. Total approved products from the PRC account for 63 percent of the total agricultural commodities on Taiwan's tariff schedule as of August 26, 2007. 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 basically only accepts government certifications. 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 require 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 new certificate. U.S. beef, which regained market access in January 2006, requires FSIS Form 2630-9 in addition to Form 9285-1 and 9060-5.

Pet Food

Effective June 1st, 2001, imports of retail-packed pet food containing meat/poultry ingredients must be imported with a Health Certificate: Export Certificate for Animal Products (VS Form 16-4). Shipments that fail to meet these requirements will risk detention or rejection. Port inspection is very detail oriented. The information required on the Export Certificate for retail-pack pet food containing meat/poultry ingredients is as follows:

The name and address of the importer, exporter and the manufacture.

The name, quantity, weight and manufacture date of the products.

Species of animal(s) used for animal-based ingredients in the products.

That the animal protein ingredients were not derived from cattle, sheep, goats or other animals susceptible to bovine Spongiform Encephalopathy (BSE) from areas designated by the Council of Agriculture as BSE infected areas.

The date, place and name of issuing authority of the certificate, the official stamp of the issuing authority, and the name and signature (or chop) of certifying officer.

Plant-based pet foods, for example bird treats, that contain viable seeds (those that can germinate) must have a Phytosanitary Certificate. Starting January 1, 2005, 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 in order to comply with the new requirement.

After BSE was reported in the United States, Taiwan banned imports of all U.S. pet food but started to gradually resume imports beginning April 2004. U.S. pet food facilities seeking access to Taiwan are required to pass inspection by Taiwan inspectors before gaining approval to ship pet food. As of August 26, 2007, eighteen (18) U.S. facilities have been approved. U.S. exporters interested in getting Taiwan approval are advised to check with the Pet Food Institute, the American Feed Industry Association or Post for details.

Seafood

A NOAA Export Health Certificate issued by the U.S. Department of Commerce or a health certificate issued by the animal quarantine authorities of the exporting country, is required for the importation of fresh/frozen unviscerated salmonids, perch, catfish and ciprinids, but not for other seafood imports.

Imports of oysters, live, fresh, chilled or frozen, require a Certificate of Origin issued by either the government of the exporting country or the government-authorized agency. For oysters from the State of Washington, the Statement of Licensure and Certification issued by the Washington Department of Health (WDOH) is more easily accessible and cheaper for exporters than a Certificate of Origin. In June 2003, Post successfully had Taiwan Customs accept the WDOH Certificate as a supplement to a Certificate of Origin. In November 2004, Post also helped the Oregon State Certification become accepted by Taiwan. U.S. exporters encountering similar problems can contact Post for assistance and advice.

SECTION VII. OTHER SPECIFIC STANDARDS**Registration of Imported Food in Tablet or Capsule Forms**

The importation of foods in capsule and tablet forms requires prior approval by Taiwan's Department of Health (DOH) for certification. Effective May 1, 2007, the following documentation is needed by the DOH to review the application and grant approval:

- (1) An application form
- (2) One original and one duplicate copy of ingredient list:
 - a) The ingredient list should be issued by the original manufacturer of the product within one year.
 - b) 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.
 - c) The ingredient list shall specify the Recommended Daily Dosage of the product.
 - d) The ingredient list shall specify the detailed chemical names of additives such as vitamins in the product, if any, for example 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.
 - e) The ingredient list shall specify the animal name if any raw material of the product is made from any livestock tissue or organ (including gland). In the event of cattle and sheep, the original of the relevant official health certificate shall also be produced indicating that such raw materials as their tissues or organs being used are neither directly nor indirectly sourced from a disease affected area. The ingredient list shall further specify the name of the solvent used in processing, for verification purposes, if the raw materials being used are extracted and processed.
 - f) The ingredient list shall be accompanied by relevant information such as the scientific names of the type, part being used as raw material, and method of processing (including name of solvent used in processing, if any) , for verification purposes, if the following are used as raw materials in the products: herbs, raw materials made from herbal sources, algae, mushrooms, microorganisms, or raw materials made from sources of microorganism
- (3) An official certificate attesting to the legitimacy of the original manufacturer
- (4) A duplicate copy of business license of the applicant.
- (5) A sample of 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.
- (6) Food details in three copies: 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.

(7) An undertaking

(8) Two copies of registration data

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. 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, subject to statement of the notice within two months upon the receipt of the notice sent by the Department of Health.

Bureau of Food Safety
Department of Health
12th Floor, 100 Ai Guo East Road
Taipei, Taiwan
Tel: (886-2) 2321-0151 x 370
Fax: (886-2) 2392-9723
Ms. Jin-Hua Hung, Specialist (fshung@doh.gov.tw)

Registration of Special Dietary Food

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

(1) An application form for the new product

(2) The original copy and its duplicate copy each of reports on ingredient list, product specification, and nutrient analysis. The original manufacturer shall issue these reports within one year. The ingredient list report shall specify detailed composition with 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.

(3) An official certificate evidencing the product being sold or used by other countries as well 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.

(4) A copy of a summarized diagram on manufacturing process

(5) An official certificate attesting to the legitimacy of the original manufacturer.

(6) 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 with such documents and materials is required.

(7) A duplicate copy of the business license of the applicant.

(8) A sample of the whole and intact product. An application for a product in various package formats requests that one sample of each packaging format be included.

(9) A high protein product of a protein adjusted dietetic food for patients shall be submitted with its test method of protein; A clinical test report is required for weight control products; and other relevant documents shall be submitted depending on the nature of the product. The protein test method of high protein product shall use the PER, PDCAAS, or other well-recognized methods.

In case the product for registration is to be repacked locally into small 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 each of its business license and factory license.

In case laboratory testing is required subject to the nature of the products, 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 originally 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. 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, 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:

Bureau of Food Safety
Department of Health
12th Floor, 100 Ai Guo East Road
Taipei, Taiwan
Tel: (886-2) 2321-0151 x 362
Fax: (886-2) 2392-9723
Ms. Chang Yu-Ling (sslin@doh.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.

While Post has established a mechanism with the IPO to check trademark applications for food products with local traders and importers, U.S. companies are strongly encouraged to register their brands in Taiwan to protect their intellectual properties.

SECTION IX. IMPORT PROCEDURE

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

Fees

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 and Non-Value-Added Business Tax	5% of (CIF value + import duty + commodity tax and/or alcohol tax (if applicable))
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; NT\$19/CBM (consolidated shipments)

B/L handling fee	NT\$650-NT\$1,500/bill of lading
Demurrage charge, if applicable	Free within 3 days for frozen 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 --NT\$2,000/item; for additional items - NT\$800/item
Quarantine Fee	NT\$2,000/air shipment item and NT\$2,400/sea shipment item
Customs Brokers' fee, including all other miscellaneous fees	NT\$3,500 for both air and sea shipments

The above cost 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 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

Current exchange rate: Approximately US\$1=NT\$32.80

APPENDIX I: REGULATORY AGENCY CONTACTS

Food Safety

Mr. David Hui-Wen Cheng, Director
Bureau of Food Safety
Department of Health
12F, 100 Ai-Kuo East Road
Taipei, Taiwan
Tel: (886-2) 2396-5625
Fax: (886-2) 2392-9723

Animal and Plant Quarantine

Dr. Watson Sung, Director General
Bureau of Animal & Plant Health Inspection & Quarantine
Council of Agriculture
9F, 51 Chung-Ching South Road, Section 2
Taipei, Taiwan
Tel: (886-2) 2343-1456
Fax: (886-2) 2343-1455

APPENDIX II. OTHER IMPORT SPECIALIST CONTACTS

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Agricultural Affairs Section
American Institute in Taiwan

7, Lane 134, Hsin-Yi Road, Section 3
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