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Report Highlights:

All major sections of the report have been updated. 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.

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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 inspect imported foods at the port of entry. The Bureau of Animal and Plant Health Inspection and Quarantine (BAPHIQ) of the Council of Agriculture (see below) inspect 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 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 April 2005, 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. 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 "Compilation of Food Sanitation Regulations" published in Chinese by DOH, can be purchased from DOH. Purchase and additional information is available on the Internet at: <http://www.doh.gov.tw>.

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 functions similar to USDA's Animal & Plant Health Inspection Service (APHIS) and the Food Safety Inspection Service (FSIS).

Taiwan's sanitary and phytosanitary (SPS) standards are, for the most part, different from U.S. standards or those established by international regulatory bodies such as the Office of

International Epizootics (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. For example, Taiwan continues to submit WTO notifications of newly proposed SPS rules or other changes that do not include a translation of the regulations in a WTO language. The process of reconciling Taiwan's current practices with WTO disciplines is proceeding only incrementally.

Taiwan inspectors often focus on the completeness and accuracy of government-issued certificates. Shipments, especially of fresh produce or meat, are often detained because of small errors in documentation. For example, detentions are common if a type or brand of fruit in a shipment is not listed in the documentation or inspectors discover cartons of meat in a container that show a slaughter date outside of the date range listed on the Export Certificate. Such errors generally have no impact on the safety of Taiwan's consumers or agriculture, but can prove costly to exporters, who must pay for reissued certificates, and importers, who face delays in receiving their shipments. After an exporter has made corrections, endorsed by the relevant USDA inspector, or obtained a new or reissued APHIS or FSIS certificate, the AIT Agricultural Affairs Section can often help expedite release of the shipment working with the Taiwan authorities and the importer. Contact information is in Appendix II.

After the second case of Bovine Spongiform Encephalopathy (BSE) was confirmed in the United States in June 2005, the DOH once again suspended imports of U.S. beef pending its review of the investigative report, although it did allow entry of pipeline products. Imports of processed beef products have been banned since the first BSE detection in December 2003. BAPHIQ banned imports of animals and animal products, with some being over-restrictive and non-compliant with OIE recommendations. Post has been working to remove or relax these bans and U.S. exporters of beef and animal products are advised to confirm Taiwan import requirements prior to shipment to prevent products from being rejected entry.

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 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 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
- 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.

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
Fax: (886-2) 2392-9723
Dr. Chen Lu-Hung, Director
Ms. Hsu I-ping, Senior Specialist (fsiping@doh.gov.tw)

Requirements Specific to Health Foods

The "Health Food Control Act" was promulgated on February 3, 1999 and amended on January 30, 2002. 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

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

Fax: (886-2) 2392-9723

Dr. Chen Lu-Hung, Director

Ms. Sherry Chien, Senior Specialist (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. With the exception of dairy products and non-alcoholic beverages, any consumer-packaged food marketed in Taiwan that makes nutritional claims must carry specific nutrition labeling. Effective January 1, 2003, all dairy products as well as non-alcoholic beverages, whether they bear nutritional claims or not, must carry nutrition labeling. Similarly, the DOH announced on February 25, 2003 that nutrition labeling is required for all edible oil and ice products (ice cream, popsicles, etc...) beginning January 1, 2004. The DOH also announced that, effective January 1, 2005, nutrition labeling is required for all baked and cereal-based foods, and effective January 1, 2006, for all canned foods and candies.

Regulation on Nutrition Labeling for Packaged Food

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
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- (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; further, 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:

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 acids	Nutrient content is less than 0.1 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 the 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
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
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	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		*%
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, 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 100 gm (ml)
Intake provided by per 100 gm (ml)		
Energy	Kcal	*%
Protein	gm	*%
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, 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
 Fax: (886-2) 2392-9723
 Dr. Chen Lu-Hung, Director
 Ms. Chang Cheng-Hwei, Specialist (fschang1@doh.gov.tw)

Requirements Specific to Pet Food

According to Taiwan's Feed Controls Act, which was promulgated in 1973 and amended in January 30, 2002, as well as "Enforcement Rules of the Food Controls Act," amended on August 29, 2003, feed or feed additives, without containing veterinary pharmaceuticals, must specify on the package or container, in Chinese characters, the following information prior to sale.

- Name and address of the manufacturer or the seller
- Classification, category and name of the product.
- Composition
- Major ingredients
- Usage, dosage, and precautions in use.
- Net weight
- Manufacture or import permit code
- Date (year/month/day) of manufacture and processing or repacking
- Any other information which may be required by the Taiwan authorities for specific products.

The Chinese language label for animal and plant feed must be affixed prior to retail sale. Pet food is still allowed to clear Taiwan Customs without a Chinese label, provided that the label is affixed prior to entering the retail sales channel. There is a significant penalty for retail products sold without the Chinese label.

Feed or feed additives which contain veterinary pharmaceuticals should refer to "Veterinary Drugs Control Act." (See Section VI regarding certification requirements for pet food).

SECTION III. PACKAGING & CONTAINER REQUIREMENTS

There are no legal requirements stipulating specific packaging materials or sizes to be used for processed foods.

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. 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. Recyclable containers missing the symbols will be subject to fines ranging from NT\$ 60,000 (US\$ 1,700) to NT\$ 300,000 (US\$ 8,500).

The SPI's triangular logo and identification numbers are borrowed from those developed by the Society of Plastics Industry (SPI) to provide a consistent system to facilitate recycling of post-consumer plastics. The rectangular Standard Recycling Symbol was developed locally and may not be well known to foreign suppliers. An easy way for U.S. suppliers to be in compliance with this requirement is to incorporate the recycle logo into the Chinese language label. The recycle logo requirement was implemented in 1998 but has been more seriously enforced recently, which can affect U.S. food exports to Taiwan. Post is currently studying the use of this Taiwan-specific logo and request that exporters please contact Post (Appendix II) for assistance and advice if the requirement is difficult for your company to meet.

The recycle symbols can be imprinted or labeled on containers or packages. They are not limited to any specific color but shall be in single color. The size shall not be smaller than 1 square centimeter (1 cm x 1 cm) or 5 percent of the total surface area of the container or package.

The logo is also required for containers or packages made of aluminum, steel sheet, glass, paper (that is coated with wax or plastic), tetrapak, or plastic. The logo must be ready at the "point of sale", wholesale or retail depending on the nature of the sale. However, it is not required at the "point of entry" as is Chinese labeling. Thus, the logo is not inspected at port upon importation, but the importer may still be traced back and fined when products are found noncompliant at the point of sale. Only containers over 17 liters are exempted from the logo. As a result, foods for HRI use packaged in containers less than 17-liters still require the logo on the outer container. 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 an useful website (<http://www.doh.gov.tw/dohenglish/>) 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

Imported foods are inspected at the port of entry by the Bureau of Standards, Metrology, and Inspection (BSMI) of the Ministry of Economic Affairs (MOEA). 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 the following:

Bureau of Food Safety
Department of Health
12th Floor, 100 Ai Guo East Road
Taipei, Taiwan
Tel: (886-2) 2321-0151
Fax: (886-2) 2392-9723
Dr. Chen Lu-Hung, Director
Ms. Wang Hui-Ying, Officer (fswang@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 BSMT. On August 1, 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 BSMT 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/exporter, 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. Provisional MRLs also apply to products with applications filed by the deadline until permanent Taiwan MRLs are established. U.S. chemical companies submitted applications for 455 crop/pesticide combinations by the deadline for MRL application (July 16, 2000 and September 30, 2000). With the exception of two cases filed by New Zealand, all remaining applications are from U.S. registrants. As of July 14, 2005, the number of applications made to the DOH after the deadline totaled 892. Among those, 9 cases were filed by Australia; one by Italy, another one by Canada while the remaining were made by the United States. The reviewing of the applications is very lengthy. As of July 14, 2005, only 55 MRLs have been established in response to the application.

Pesticide residue testing on imports of plant products other than fruit and vegetables such as food grains or soybeans are basically subject to a "monitor-only" policy. Samples are taken based on a pre-scheduled frequency much less than that for fruit and vegetables (one out of 40) while imports move to commerce without any disruption. Once a noncompliance is found, future shipments of the same plant product may be placed on a watch list for more frequent sampling. However, there have been a few cases during the past two years that the health authorities decided to take action on the importer for being noncompliant. The following five shipments of the same product imported by the offending importer would have to pass pesticide residue tests prior to Customs clearance. It remains to be observed whether or not the Taiwan authorities will move beyond the "monitor only" policy to a more

stringent import inspection against pesticide residue for products other than fruit and vegetable.

Taiwan has attempted to set zero tolerances for some pesticides. Since Taiwan's pesticide MRLs are different from those established by the United States or Codex, exporters may want to apply for Taiwan MRLs for chemicals commonly used in U.S. plant products. However, with over 400 MRLs for fruit and vegetables pending to be developed, it may take many years for DOH to work on MRLs for other crops. Provisional MRLs are provided only for the above applications for fruit and vegetables that were filed by the deadlines, not to application for other crops. Codex MRLs may not be adopted for other crops, even when there are no Taiwan MRLs.

Rice gained market access into Taiwan upon its WTO accession on January 1, 2002. Imported rice is tested for pesticide residues, heavy metals and 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 business days. During this time it may not be sold. About 80% of importers take advantage of the affidavit-release process while the remaining 20% of importers hold it at port. Lot-by-lot inspection for rice imports continues in 2005. There has been no noncompliance reported on U.S. rice since the market opened in 2002. In 2004, a shipment from a non-U.S. supplier was reportedly rejected because of excessive lead residue. 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.

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/>. Usually, the DOH does not make provisional MRLs public. However, Post usually is able to obtain provisional MRLs for certain key crops for U.S. industry representatives upon request.

SECTION VI. OTHER REGULATIONS AND REQUIREMENTS

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 has 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". A final type of product is limited to members of certain 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 July 27, 2005. Taiwan's tariff schedule, including import duties can be found at: <http://wwweng.dgoc.gov.tw/eseach-frames.asp>, while import/export requirements and restrictions, as well as queries on duties can be found at <http://web.customs.gov.tw/rate/rate/search.asp>. 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: www.moeaboft.gov.tw

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. Beginning May 1, 2001, Taiwan only accepts the Federal Phytosanitary Certificate issued by the U.S. federal government. Certificates issued by state quarantine offices are no longer accepted. Starting from July 1, 2001, APHIS began to use the new Phytosanitary Certificate (PPQ Form 577) and Phytosanitary Certificate for Re-export (PPQ Form 579) forms. Taiwan no longer accepts the old forms.

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, currently not allowed entry into Taiwan, requires an additional FSIS Form 2630-9 in addition to Form 9285-1 and 9060-5. Form 2630-9 is effectively an appendix to Form 9060-5.

Effective June 1, 2001, retail-pack pet food containing meat/poultry ingredients were required to 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. For example, an incorrect container number typed on the certificate must be corrected by the exporter and endorsed by the APHIS inspector despite the fact that container number is no longer required. 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.

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 July 30, 2004, twelve (12) 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 AIT for details.

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 uneviscerated 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 be 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. 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 issued by the original manufacturer of the product within one year. The ingredient list shall specify detailed composition with contents of raw materials and food additives. In the case of a capsule-formed product, the detailed composition with content of raw materials and food additives of the hard capsule shell or soft gel must also be indicated.
- (3) An original copy of the laboratory test report of the product, issued by the original manufacturer within one year. The test report shall include results of testing of specific ingredient items, food additives, and /or microbes.
- (4) An official certificate attesting to the legitimacy of the original manufacturer
- (5) A duplicate copy of business license of the applicant.
- (6) A photo of the originally packed product. The photo shall show the actual size of the product. The content of labeling of the product shown in the photo must be clearly identical.
- (7) A sample of intact product. If a product is packaged in varying sizes, one sample of each pack is required. If the product is packaged in 1,000-piece package or greater, 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.

Herbal supplements, nutritional supplements, and dietary supplements in tablet/capsule form, for instance, should follow the above-mentioned regulations.

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 (15) days 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
Fax: (886-2) 2392-9723
Dr. Chen Lu-Hung, Director
Ms. Sherry Chien, Senior Specialist (fssherry@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
Fax: (886-2) 2392-9723
Dr. Chen Lu-Hung, Director
Ms. Chang Cheng-Hwei, Specialist (fschangl@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.moeaipo.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 alcoholic beverage 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 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 air freight: Approximately 2-3 days

Shipments carried by ocean liners: Approximately 2-5 days

Current exchange rate: Approximately US\$1=NT\$31.75

APPENDIX I: REGULATORY AGENCY CONTACTS

Food Safety

Dr. Chen Lu-Hung, Director
Bureau of Food Safety
Department of Health
12F, 100 Ai-Kuo East Road
Taipei, Taiwan
Tel: (886-2) 2393-8209
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

Scott S. Sindelar
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