

USDA Foreign Agricultural Service

GAIN Report

Global Agricultural Information Network

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Taiwan

Food and Agricultural Import Regulations and Standards - Narrative

FAIRS Country Report

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Report Highlights:

In 2013, Taiwan was the seventh largest export market for U.S. food and agricultural products valued at US\$3.08 billion; 2014 is expected to surpass this amount. Imported food and agricultural products 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.

This report was prepared by the Agricultural Section at the American Institute in Taiwan for exporters of U.S. food and agricultural products. While all possible care was taken in the preparation of this report, the information provided may not be entirely accurate either because policies have changed since publication of the report or because clear and consistent information was not available at the time of publication. Before shipping any product, U.S. exporters should always verify current import requirements with their foreign buyers, who are normally in the best position to confirm the most up-to-date information with local authorities.

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:

Taiwan's "Act Governing Food Safety and Sanitation," or the Food Safety and Sanitation Act (FSSA), went into force on February 5, 2014, transformed from the Food Sanitation Act (FSA). The FSSA designates the Ministry of Health and Welfare (MOHW) as the central competent authority responsible for food safety. All major laws, regulations, rules, and ordinances concerning food safety/quality are based on the FSSA. A link to the current FSSA, enacted on February 5, 2014, follows:

[Act Governing Food Safety and Sanitation](#)

On January, 1, 2010, the Taiwan Food and Drug Administration (TFDA) was established as an agency within the Department of Health, now MOHW. Modeled after the U.S. FDA, TFDA's mission is to, "ensure food and drug safety, to begin a new technology era, and to create a safe consumer environment."

The Council of Agriculture (COA) is the statutory body responsible for animal and plant quarantine. COA's Bureau of Animal and Plant Health Inspection and Quarantine (BAPHIQ) fulfills a combination of functions similar to those conducted by USDA's Animal and Plant Health Inspection Service (APHIS) and the Food Safety Inspection Service (FSIS), such as border quarantine and inspection of fresh produce, meat and poultry, and pet food. COA's Agriculture and Food Agency (AFA) develops local agricultural industries and oversees such programs as rice procurement and organic certification.

Reports of adulterated or off-grade food prompted consumers' demand for an improved food safety system. To address public fears triggered by inferior oils/fats, Taiwan's legislature, the Legislative Yuan (LY) passed a new amendment to the FSSA in November 2014. The proposed act addresses some key points including the establishment of a dedicated interagency food safety commission (a Food Safety Office under the Executive Yuan, established October 22, 2014), strengthened management measures on food industries (e.g. adding a requirement for food industry/business registration, on food labeling and stricter law enforcement) and increased fines and criminal charges on offenders.

Though the newest FSSA amendments have yet to be enacted, food-related rules and regulations are bound to change. Post continues to monitor TFDA's actions on this issue and encourages Taiwan to notify all pertinent measures to the World Trade Organization (WTO) for member nation review and comment. Parties are encouraged to work closely with the Agricultural Section at the American Institute in Taiwan (AIT) to ensure conformity with Taiwan's rapidly changing regulations.

An "Enforcement Rules for the Act Governing Food Safety and Sanitation" was published in August 2014, in line with the February 2014-enacted FSSA. The rules can be retrieved from the link below:

[Enforcement Rules for the Act Governing Food Safety and Sanitation](#)

The basic rules concerning border inspection and food import testing are stipulated in the "Regulations of Inspection of Imported Foods and Related Products," which was revised in January

2014, can be retrieved via the following link:

[Regulations of Inspection of Imported Foods and Related Products](#)

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

Section II. Labeling Requirements:

A. Overview

Authorities from Taiwan's MOHW oversee and enforce food and beverage labeling requirements. Specifically, TFDA inspects imported foods at the port of entry where products with improper or altered labels risk rejection. Taiwan's labeling requirements are outlined in the FSSA's Chapter V, "Food Labeling and Advertisement" Article 22. With the amended FSSA, there were significant changes to the labeling requirements specifically regarding food ingredients or additives. Interested parties are encouraged to work closely with AIT AGR to ensure compliance.

B. General Requirements

All packaged food products must carry: 1) a general label and 2) a nutritional label -- both in Chinese. (NOTE: Taiwan uses traditional Chinese characters, not the simplified characters used in mainland China).

The following businesses may apply for an exemption from the Chinese labeling requirements (i.e. both the Chinese general label and Chinese nutritional label) if imported product is over three kilograms. (NOTE: If imported product is less than three kilograms, interested companies must request an exemption from TFDA in advance.)

- Facilities that import food products for further processing
- Restaurants, fast food outlets and bakeries that import food products for their own kitchens
- Importers that import food products for further processing, repack or change-pack, i.e. products not for direct sale to consumers

Taiwan customs authorities permit the Chinese labels to be affixed to imported products in government-approved logistics centers or government-approved self-managed bonded warehouses prior to Customs clearance.

General Label

All processed food products or food additives for retail sale must have a Chinese language label. The container or external packaging of food shall conspicuously indicate in Chinese (English labelling is not required, but is permitted to supplement the Chinese label) and common symbols with the following information:

- Product name;
- Name of the ingredients; those that contain two or more ingredients shall indicate the respective ingredients in descending order of proportion;
- Net weight, volume or quantity;
- Name of food additives; in the case of a mixture of two or more food additives which are named according to its function shall indicate the name of each additive separately;
- Name, telephone number and address of the manufacturer or that of the responsible domestic company;
- Country of origin;
- Expiry date;
- Nutrition label;
- Genetically modified food raw materials;
- Other matters designated by the central competent authority in a public announcement.

Labeling of the ingredients shall indicate the percentage of the main ingredient.

The net weight shall be indicated using the metric system or their common symbols and should follow the following two provisions:

1. Those ingredients that are a mixture of liquid and solid materials shall indicate their respective contents; whereas those ingredients which are a homogeneous mixture that are hard to be separated may merely indicate the net weight.
2. Depending on the nature of the foods, the contents may be indicated as minimum quantity, maximum quantity, or both the minimum and maximum quantities.

Name and address of the manufacturer of imported foods or food additives shall be labelled in Chinese. The labelling of the manufacturer can be either the lead company or the manufacturing factory. The repacking factory should be labelled as “repacking manufacturer”.

The labelling of the names, telephone number and address of the responsible domestic company and the names, telephone number and address of the foreign manufacturer can also be labelled in addition.

The country of origin should mean the country or region where the end products are manufactured, processed or prepared. The labelling of the country of origin of imported goods shall be determined in accordance with the Regulations Governing the Determination of Country of Origin of an Imported Good. Where the address of the manufacturer in Chinese can obviously represent the

country of origin, the labelling can be exempted.

The labelling of the expiry date shall be marked as yy-mm-dd. For products whose shelf life is three months or longer, the expiry date may be marked with the year and month only and the last date of that month shall be the expiry date.

Nutritional Label

In addition to the general label, all packaged food products must have a nutritional label. Following the lead of many developed countries, Taiwan's nutrition labeling regulations were established to meet consumer demand and foster a better understanding of nutritional information.

The “Regulation on Nutritional Labeling for Packaged Food” was amended on April 22, 2014.

[Regulation on Nutritional Labeling for Packaged Food](#)

The following products - which do not suggest nutritional claims - are exempt from mandatory nutritional labeling: 1) drinking water/mineral water; 2) fresh fruit/vegetables, meat, poultry meat, and seafood; 3) tea, coffee, herbs for brewing (without any other ingredients or food additives); 4) seasoning spices (star anise, pepper, cinnamon etc.); 5) salt and salt substitutes.

Note: A nutritional claim is any claim or representation that states, suggests or implies a food product has a particular nutritional property such as "high calcium" or "low sodium"

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

- The heading "Nutrition Labeling"
- Energy content
- Protein, fat, saturated fat, trans fat, carbohydrate and sodium content
- Contents of other nutrients declared in the nutrition claim
- Contents of other nutrients voluntarily labeled by the manufacturer

Dietary fiber labeled voluntarily by the manufacturer can be labeled behind carbohydrates and sugar. Cholesterol can be labeled behind fat and after trans-fat. Other nutrients labeled voluntarily by the manufacturer shall be labeled behind sodium.

Also, packaged food product importers and/or manufacturers will need to consider and include the following standards and measurements on the product package or label:

- With respect to caloric and nutrient content, the labeling for packaged foods on the market should use “per one serving (or per serving)” and “per 100 grams (or milliliter)” for labeling, and the number of servings contained in each package of the product shall also be specified. Infant foods shall be labelled this format.

- Use “per one serving (or per serving)” and the provided “daily percentage of reference value” for labeling and the number of servings contained in each package of the product shall also be specified. Labels should specify the daily nutrient intake reference value if the daily nutrient intake reference value has been set. Products in the form of tablets and capsules (excluding candy foods) shall be labeled this format.

Table(s) 1 – Nutrition Labeling

Nutrition labeling format (1) for prepackaged foods

Nutrition Facts		
Per serving, grams (or milliliters)		
This package contains serving(s)		
	Each serving	Per 100 grams (or per 100 milliliters)
Calorie	Kcal	Kcal
Proteins	g	g
Fats	g	g
Saturated fats	g	g
Trans fats	g	g
Carbohydrates	g	g
Sugars	g	g
Claims Nutritional content	g, mg, or µg	g, mg, or µg
Other Nutritional contents	g, mg, or µg	g, mg, or µg

Nutrition labeling format (2) for prepackaged foods

Nutrition Facts		
Per serving contains grams (mL), 1 piece, tablet, or grain, 1 pack, 1 spoon, etc.		
This package contains serving(s)		
	Each serving	Daily percentage reference value (%)
Calorie	Kcal	%
Proteins	g	%
Fats	g	%
Saturated fats	g	%
Trans fats	g	*
Carbohydrates	g	%
Sugars	g	*
Claims Nutritional content	g, mg, or µg	% or *

Other Nutritional contents	g, mg, or µg	% or *
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Note: Daily reference value: 2000Kcal of calories, 60 grams of protein, 60 grams of fat, 18 grams of saturated fats, 300 grams of carbohydrates, 2000 milligrams of sodium, reported daily nutritional reference values, and other daily nutritional reference values

With regard to the labeling units for calorie and other nutrient content, the calorie shall be expressed in kcal; proteins, fats, fatty acids, carbohydrate, sugars, dietary fibers, and sugar alcohols shall be expressed in grams; sodium, cholesterols, and amino acids content in milligrams; vitamins and minerals units shall refer to Table 2 and other nutrients in grams, milligrams or micrograms, as appropriate.

Table 2 – Daily caloric and other nutritional intake reference value

	Over 4 years old	Between 1 and 3 years old	Pregnant or nursing mothers
Caloric Value	2000 Kcal	1200 Kcal	2200 Kcal
Protein	60 g	20 g	65 g
Fat	60 g	*	65 g
Carbohydrate	300 g	*	330 g
Sodium	2000 mg	1200 mg	2000 mg
Saturated fats	18 g	*	18 g
Cholesterol	300 mg	*	300 mg
Dietary fiber	25 g	15 g	30 g
Vitamin A	700 µg RE	400 µg RE	600 µg RE
Vitamin B1	1.4 mg	0.6 mg	1.1 mg
Vitamin B2	1.6 mg	0.7 mg	1.2 mg
Vitamin B6	1.6 mg	0.7 mg	1.2 mg
Vitamin B12	2.4 µg	0.9 µg	2.6 µg
Vitamin C	100 mg	40 mg	110 mg
Vitamin D	10 µg	5 µg	10 µg
Vitamin E ²	13 mg α-TE	5 mg α-TE	14 mg α-TE
Vitamin K	120 µg	30 µg	90 µg
Niacin	18 mg	9 mg	16 mg
Folic Acid	400 µg	170 µg	600 µg
Pantothenic acid	5 mg	2 mg	6 mg
Biotin	30 µg	9 µg	30 µg
Choline	500 mg	180 mg	410 mg
Phosphorus	1000 mg	400 mg	800 mg
Iron	15 mg	10 mg	45 mg
Iodine	140 µg	60 µg	200 µg
Magnesium	390 mg	80 mg	355 mg
Zinc	150 mg	5 mg	15 mg

Fluorine	3 mg	0.7 mg	3 mg
Selenium	55 µg	20 µg	60 µg

* : reference value not set

Data formatting of packaged food nutrition labeling units shall conform to the following regulations:

1. Each package shall label the serving number, daily percentage reference value, and sodium content in whole integers.
2. Each quantity, caloric, protein, amino acid, fact, fatty acid, cholesterol, carbohydrate, sugar, dietary fiber, and sugar alcohol value shall be labelled using whole integers or integers with one decimal point. Caloric, protein, fat, fatty acid, carbohydrate and sugar value can be labeled using integer with two decimal points when each quantity is too small to meet the criteria of labeling as “0”. Energy, protein, fat, carbohydrate, sodium, fatty acids, and sugar content may be labeled as "0" if it meets the criteria in the following table:

Conditions for “0” labeling of Caloric and Nutrients Value

Item	Nutrient Criteria for being labeled as "0"
Caloric Value	Nutritional contents of every 100 grams of solid or 100 milliliters of liquid contained in this food product do not exceed 4 Kcal
Protein	Nutritional contents of every 100 grams of solid or 100 milliliters of liquid contained in this food product do not exceed 0.5 grams
Fat	
Carbohydrate	
Sodium	Nutritional contents of every 100 grams of solid or 100 milliliters of liquid contained in this good product do not exceed 5 milligrams
Saturated fats	Nutritional contents of every 100 grams of solid or 100 milliliters of liquid contained in this food product do not exceed 0.1 grams
Trans fats **	Total fat content for 100 grams/milliliter of the food product does not exceed 1.0 grams; or trans-fat content per 100 grams/milliliter of the food product does not exceed 0.3 grams
Sugar	Nutritional contents of every 100 grams of solid or 100 milliliters of liquid contained in this food product does not exceed 0.5 grams

** Note: trans-fat means the non-conjugated trans fatty acids formed in the process of partial hydrogenation of edible oils.

1. Labels for vitamins and minerals shall not exceed three significant figures.
2. Data formatting shall refer to the Chinese National Standard CNC2925 “Practices for Designating Significant Places in Specific Limiting values”.

Nutrition labeling on surface areas smaller than 100 cm² may conform to the following format, placing labels at a prominent place on the package container:

Nutrition Facts
Per serving O grams 9or milliliters), this package contained O serving(s). Per serving 9per 100g or 100mL): Calories O Kcal (O Kcal), Protein Og (Og), Fats Og (Og), Saturated fats Og (Og), Trans fats Og (Og), Carbohydrate Og (Og), Sugars Og (Og), Sodium Omg (Omg), Claims nutritional content Og, mg or µg (Og, mg or µg), other nutritional content Og, mg or µg (Og, mg, or µg).

The values on the nutritional labels of prepackaged foods must be derived from actual test analysis or calculations, and the range of allowable error shall meet the following criteria:

Range of allowable error for nutrition labeling values:

Items	Range of allowable error
Proteins and Carbohydrates	80% - 120% of the labeled value
Calories, Fats, Saturated fats, Trans fats, Cholesterols, Sodium and Sugars	≤120% of the labeled value
Amino acids Vitamins (excluding sodium) Minerals (excluding sodium)	≥80% of the labeled value
Dietary fiber Other nutrients labeled voluntarily	
Vitamins A and D	80% - 180% of the labeled value

C. Product Specific Labeling Requirements

In addition to the general and nutritional labeling requirements for all products, the following food products have specific labeling requirements:

Dairy Products - If in liquid form, the dairy product label must also indicate shelf life and storage conditions. For those products claiming "Fresh Milk," they should conform to Taiwan's Chinese National Standards 3056 (CNS 3056), the link for which is below. However, the document is only available in Chinese and at a cost of \$NT20, or approximately \$USD 0.67.

[Taiwan's Chinese National Standards 3056.](#)

In addition, effective in July 2014, based on [Labeling of Fresh Milk, Extended Shelf Life Milk, Flavored Milk, Milk Beverages, and Milk Powdered Products](#), if the milk is fortified with the nutrients that are not inherent in raw milk itself, like oligosaccharide, it cannot be labeled as “fresh” fortified milk.

Food Ingredients - All packaged food ingredients that are packed in Taiwan and comprised of two or more ingredients must list the country of origin and be listed - in volume order - on the outer packaging.

Food Additives – Taiwan granted waivers, allowing for labeling language such as, “flavoring agents,” “natural flavoring agents,” “emulsifiers,” and “leavening agents,” for instance. AIT/AGR recognizes the issues related to this level of disclosure and is working with the Taiwan authorities and interested business parties to come to a mutually agreeable solution. Until then, interested parties should work closely with AIT/AGR to ensure compliance.

Packaged Fruit and Vegetable Juices –All packaged fruit and vegetable juices that contain less than 100% natural juice should indicate on the outer package the percent natural juice. If the percentage of natural juice is less than 10%, the products are required to display "less than 10% of natural juice" conspicuously in the front of the outer package.

Vegetarian Foods – All packaged foods claiming to be vegetarian should indicate the type of vegetarian ingredients. For example: “pure vegetarian” i.e. food product without egg or milk; “vegetarian and egg” i.e. vegetarian food containing egg; “vegetarian and dairy” vegetarian food products containing dairy.

Packaged Drinks Containing Caffeine - All packaged drinks containing caffeine should indicate the caffeine content on the outer packages:

- Coffee: Those products labeled as “low caffeine” shall not have more than 2 mg/100 mL (20 ppm) caffeine.
- Tea and cocoa: The caffeine contents shall not exceed 50 mg/100 mL (500 ppm). Those products labeled as “low caffeine” shall not have more than 2 mg/100 mL (20 ppm) caffeine.
- If beverages, other than tea, coffee and cocoa, contain caffeine, the caffeine contents shall not exceed 32 mg/100 mL (320 ppm).

Instant Noodles - All packaged instant noodles that include only seasonings or condiments should note on outer packaging "Flavored Noodles." For example, "Beef Noodles" should be labeled as "Beef Flavored Noodles". Instant noodles that include both seasoning condiments and actual ingredients should note on packaging "xx Noodles," e.g. "Beef Noodles" or "Seafood Noodles."

Frozen Foods - Frozen foods shall not to be putrid; discolored; with off odor or flavor; contaminated; with mold, foreign matter or parasites. For imported frozen foods, the following information is required in Chinese on the label:

- Type of frozen food
- Preservation method and storage conditions
- Cooking instructions if the products are not ready-to-eat.

The maximum level of microorganism and Volatile basic nitrogen:

Item Category	Total aerobic plate count (cfu/g)	Coliform (MPN/g)	E. Coli (MPN/g)	Volatile basic nitrogen (mg/100g)
Frozen fishes and shellfishes (except those to be eaten raw)	Not more than 3,000,000		Not more than 10	Not more than 25 (For Elasmobranchii, it shall not be more than 50)
Frozen fishes and shellfishes to be eaten raw	Not more than 100,000	Not more than 10	Negative	Not more than 15
Frozen fruits	Not more than 100,000		Not more than 10	
Frozen vegetables	Freshly served : Not more than 100,000		Not more than 10	
	Served after cooking: Not more than 3,000,000		Not more than 10	
Other frozen foods ready-to-eat without cooking	Not more than 100,000	Not more than 10	Negative	
Other frozen foods to be served after cooking	Heat- treated before freezing: Not more than 100,000	Not more than 10	Negative	Not more than 15 mg
	Not heat-treated before freezing : Not more than 3,000,000		Not more than 50	

D. Health Food Specific Labeling Requirements

According to MOHW's "Health Food Control Act" products with health food claims must prove that the product has the capacity to contribute to health and/or decreases disease risk, i.e. the claims are scientifically verified. However, no health foods may claim to actually prevent illness. Any product with health food claims must be approved by the MOHW before being marketed. The import permit is valid for five years. Below are links to the "Health Food Control Act" and the "Enforcement Rules of Health Food Control Act."

[Health Food Control Act](#)

[Enforcement Rules of Health Food Control Act](#)

The following information shall be conspicuously displayed in Chinese on the containers, packaging or in the health foods/food product's written instructions:

- Product name
- Contents name, weight or volume (if a mixture of two or more components, must be listed separately)
- Name of food additives
- Expiration date, method and preservation/storage conditions
- Name and address of the manufacturer. For imported foods, the name and address of the Taiwan company, i.e. importer, distributor etc.
- The approved health effects
- Reference number of the permit, "health food" legend and standard logo
- Intake amount and important messages for consumption of the health food and other necessary warnings;
- Nutrients and content
- Other material facts as may be designated by the MOHW
- Country of origin
- Country of origin of beef and beef offal if the product contains such ingredients

E. Alcohol Labeling Requirements

Alcohol labels must be in traditional Chinese and must include brand name, product type, alcohol content, origin of imported alcohol products, names and addresses of manufacturers and importers, volume, expiration date for products with alcohol content of 7% or less, health warnings (examples include “excessive drinking endangers health,” “don’t drink and drive,” etc.), and other labeling as required by the central competent authority. The brand name must be printed in large, broad or bold typeface that is larger than that of other font on the label. Importers may also include on the label the year, age and/or geographical origin. English can be used as a secondary language on the label. Items that do not need to be labeled in Chinese are brand names, names and addresses of foreign manufacturers and geographical indication. Volume should be stated in liters, centiliters or milliliters. The "Tobacco and Alcohol Administration Act" can be found at the following webpage:

[Tobacco and Alcohol Administration Act](#)

F. Genetically Engineered Product Labeling

In 2014, Taiwan authorities sought to implement a variety of new GE labeling restrictions and requirements. The existing labeling regulations are limited to food products made of GE soybeans or corn with a 5% labeling threshold. The labeling regulations do not apply to products that do not contain pieces of transgene(s) or protein such as cornstarch, corn syrup, corn oil, and soy oil. However, that will change under Taiwan’s notification to the World Trade Organization G/TBT/TPKM/168 in accordance to February 5, 2014 promulgated FSSA. Taiwan’s GE regulation scope is proposed to extend to all GE products, no longer limits to GE-corn, GE-Soybean and their products. The labeling regulations proposed the following:

- Labeling threshold from the currently enforced 5% to 3%

- Highly processed food products (e.g. cooking oil, soy sauce) or those which contain non-detectable protein residues derived from GE-origin materials will not be subject to the existing regulation; no GE labeling is required.
- Food additives derived from GE materials will be subject to a 3% labeling threshold and but will not be required to label if final products contain no protein or DNA residues.
- Labeling requirements of GE-origin food products sold in bulk will be gradually phased in.
 1. January 1, 2016: Mandatory labeling of all GE raw materials (e.g. corn and soybeans) sold by registered commercial companies.
 2. January 1, 2017: Mandatory labeling of processed GE food products (soybean milk, tofu, etc.) sold by registered commercial companies.
 3. January 1, 2018: Mandatory labeling of all GE food products sold by small retail outlets, wet markets, street vendors etc.

Interested parties are encouraged to work closely with importers and AIT/AGR offices to ensure compliance with Taiwan requirements and facilitate shipments.

G. Country of Origin Labeling

Country of Origin Labeling for meat and poultry went into effect to ensure consumer knowledge of their food sources. Starting on January 1, 2010, all food products including fresh produce, meat and processed foods sold in bulk packaging at retail markets need to indicate product name and the country of origin on a card, logo (label), sign board, etc.

Effective September 12, 2012, all food products that contain beef or edible beef offal are required to specifically note the beef's country of origin on a card, logo (label), sign board, etc. This new regulation also extends the labeling requirement to include food vendors, e.g. restaurants, fast food outlets, stalls and carts, which now must clearly identify the country of origin of any beef or beef offal.

Starting March 1, 2014, thawed chicken products displayed in coolers at retail stores are required to carry labels or signs to identify they are thawed *or fresh* products. The regulation also extended to pork products, effective May 1, 2014. Thawed pork and poultry products are not allowed to be displayed on the same shelf with fresh products to avoid consumer confusion. For food safety concerns, retailers are also requested to add signs or labels to educate consumers that it's not suggested to refreeze thawed poultry and pork sold at retail stores.

At the time of this report's publication, AIT had received no reports of trade disruptions as a result of this amended requirement. The below link will direct users to the updated regulation:

[Regulations Governing the Labeling of Bulk Foods](#)

Section III. Packaging and Container Regulations:

The Taiwan Environmental Protection Administration (TEPA) is the statutory body responsible for the waste removal, disposal or recycling, including food product packaging or containers. According to Article 15 of TEPA's Waste Disposal Act (link to English version included below), manufacturers or importers shall be responsible for the recycling, disposal and removal of an article, or its package/container.

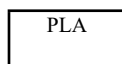
Waste Disposal Act

All recyclable materials are required to bear the standard recycling symbol, illustrated as symbol "A" 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.

Symbol A: Standard Recycling Symbol



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



Codes: 1 = PET; 2 = HDPE; 3 = PVC; 4 = LDPE; 5 = PP; 6 = PS; 7 = other materials, including bio-plastics. If the material is bio-plastic, the English acronym of the bio-plastic (PLA, PHA, PHB, PHV, PHBV, etc.) must be indicated below the SPI code No. 7 as shown above.

The recycle symbols can be imprinted or labeled on containers or packages. For additional information regarding Taiwan's disposal and recycling requirements:

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 August, 3, 2010, the COA amended Taiwan's "Quarantine Requirements for Wood Packaging Materials Used in Imported Commodity." Taiwan's requirements, which are loosely based on the International Standards for Phytosanitary Measures No. 15 guidelines, can be read on COA's BAPHIQ website:

[BAPHIQ Plant Protection and Quarantine Regulations](#)

Section IV. Food Additives Regulations:

The container or external packaging of food additives shall conspicuously indicate in Chinese and common symbols the following information:

- Product name and printed words of "Food Additives";
- Name of food additives or, in the case of a mixture of two or more ingredients, each of the ingredients shall be indicated separately;
- Net weight, volume, or quantity;
- Name telephone number and address of the manufacturer or that of the responsible domestic company;
- Expiry date;
- Scope of use, maximum allowance and limitation of use food additives;
- Country of origin;
- Genetically modified food raw materials;
- Other matters designated by the TFDA.

Sweeteners, preservatives and antioxidants shall indicate the names of their respective functions.

Food additive combinations shall indicate the name of each material.

Where flavoring ingredients are added to or used in a food additive product, it may be declared as 'flavoring' or 'flavor'; natural flavor may be declared as 'natural flavoring' or 'natural flavor'.

The labeling of the food additives is not required when the food additives were made from legal materials and the contents of which are very minimal and do not provide (additional) functions.

Processed food products that contain artificial food additives are subject to strict tolerance levels and acceptable use requirements as prescribed by TFDA. TFDA regulation "Standards for Scope, Application and Limitation of Food Additives" covers over eight hundred food additive standards and regulations. The most recent version of this food additive regulation was amended and promulgated on November, 2013, and is available in English at the below TFDA webpage. Additives that are not identified on the permitted list are prohibited for use in foodstuffs in Taiwan.

[Standards for Scope, Application and Limitation of Food Additives](#)

MOHW will only consider accepting and/or adding new-to-Taiwan food additives to the "Standards

for Scope, Application and Limitation of Food Additives" upon receipt of a formal application from the manufacturer or a designated representative.

The MOHW 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 MOHW will then evaluate the acceptability of these additives and make a formal determination within four to six months.

The labeling requirements for food additives have changed dramatically. Interested companies are encouraged to work closely with AIT/AGR to ensure compliance.

[Standards for Scope, Application and Limitation of Food Additives](#)

Section V. Pesticides, Veterinary Drugs and Contaminants:

A. Overview

Imports of fruit, vegetables, meat and other food products are subject to inspection and testing for pesticides, animal drugs and other agrochemicals or contaminants, such as heavy metals in seafood, by TFDA inspectors at the port of entry. MOHW is responsible for establishing and promulgating Taiwan's permanent maximum residue limits (MRLs).

Taiwan does not automatically adopt those MRLs established by international standard or rule setting bodies, e.g. Codex Alimentarius, as default standards; Taiwan authorities are required by law to establish domestic MRLs. All established MRLs are implemented across the board for both imports and domestically produced products. However, all imports are subject to border inspection upon arrival while local products are usually subject to surveillance or monitor only at a much lower inspection frequency.

U.S. exporters should be aware that many pesticides or animals drugs commonly used in the United States and internationally have not yet been assigned Taiwan MRLs. Agrochemicals without a Taiwan MRL are effectively set at the non-detectable (ND) limit or the detected residues must not exceed the level of detection of the analytical method. As Taiwan border authorities utilize very sensitive, state-of-the-art equipment, imported products containing even minute residues of such chemicals may be vulnerable to rejection.

Historically, the review process for new MRLs has been slow with long backlogs. In recent years, however, Taiwan authorities have significantly reduced the list of pending MRL applications. In December 2014, after extensive engagement with U.S. stakeholders, Taiwan reportedly closed out its MRL backlog. In addition, the United States and Taiwan initiated plans to work cooperatively to develop an MRL priority list. In May 2014, the United States provided Taiwan with a prioritized MRL priority list which included more than 250 chemicals.

The United States submitted a prioritized list of new and renewed applications for Taiwan's review in summer 2014. Agro-chemical registrants are encouraged to submit their MRL applications packages to the appropriate Taiwan authorities to avoid U.S. produce exported into this market from being impeded.

B. Inspection Regimes

The “Regulations of Inspection of Imported Food and Related Products,” linked below, was most recently amended on January 27, 2014

[Regulations of Inspection of Imported Food and Related Products](#)

Under this regulation three different inspection regimes are outlined:

1. Regular randomly-selected batch inspection: The inspection is performed based on a 2-5% inspection rate.
2. Reinforced randomly-selected batch inspection: The inspection is performed based on a 20-50% inspection rate.
3. Batch-by-batch inspection: The inspection is carried out for each submitted batch of product, 100% testing rate.

The initial testing frequency or inspection rate is effectively determined by the competent authority out of consideration for the public health and safety.

In the instance of a single violation, the inspection frequency of the same commodity imported by the same importer will be elevated (e.g. from 2-5% regular random inspection rate to 20-50% reinforced random inspection rate). Following two consecutive violations, inspections may increase from the elevated 20-50% rate to 100% or batch-by-batch inspections.

If the same cause of the violation on the same commodity continues to occur, MOHW may put the offending commodity from the same supplying country/region under enhanced inspection frequency or even require a “plan of improvement” from the exporter, producing region/area or country. If the improvement plan is not satisfactory, MOHW may temporarily suspend imports from the index source, which may extend to the entire supplying country. For example, TFDA recently placed all U.S. cherry imports arriving September 17, 2014 - March 17, 2015 under reinforced (rate ranging from 20 to 50%, at TFDA’s discretion), randomly-selected inspection following several MRL noncompliant cases.

C. Fruit and Vegetables

A link to TFDA's regulation "Pesticide Residue Limits in Food" detailing allowable residue tolerances in fruit and vegetables is provided below. (Note: If an MRL is not noted, assume that the tolerance is ND or non-detectable.)

[Pesticide Residue Limits in Food](#)

Importers of perishable fresh produce may apply to TFDA for temporary release to their own warehouses of cargo selected for testing with an importer affidavit, but products cannot be moved to commerce until a satisfactory test outcome is obtained. Noncompliance with Taiwan's pesticide standards will result in the recall and the rejection of the products.

D. Grains, Soybeans

Importers of grains or soybeans are required to declare the imports' intended use – for feed/industrial or food use – to Customs when shipments arrive. Pesticide residues on imports of plant products other than fruit and vegetables such as food grains or food-use soybeans are no longer “monitored-only” but are inspected in line with the “Regulations of Inspection of Imported Food and Relevant Products.” If a noncompliance is found, the inspection/test rate for the same commodity imported by the same importer will be elevated, e.g. depending on the commodity, from 2-5% to 20%-50% then to 100%. A non-compliant test result on imported bulk commodities is justification to reject the shipment. The COA is responsible for the border inspection of non-food use grains/soybeans. Currently, COA entrusts the Bureau of Standards, Metrology and inspection under the Ministry of Economic Affairs to conduct border inspection on its behalf.

E. Meat and Poultry

Taiwan's pesticide residue levels in livestock and poultry meat, "Standards for Pesticide Residue Limits in Livestock and Poultry Products," last updated on August, 20, 2013, can be retrieved via the following TFDA link:

[Standards for Pesticide Residue Limits in Livestock and Poultry Products](#)

"Standards for Veterinary Drug Residue Limits in Foods," which details vet drug tolerances in meat and poultry product can be retrieved here:

[Standards for Veterinary Drug Residue Limits in Foods](#)

According to TFDA regulation, drugs not specifically listed in the regulation, "should not be detected."

On October, 11, 2012, Taiwan established a 0.01 ppm MRL in beef muscle meat for ractopamine, a feed additive commonly used in the United States and many other countries, expanding access for U.S. beef and beef products. The USDA FSIS webpage listed below can provide additional information for parties interested in exporting U.S. beef to Taiwan.

[FSIS Export Library for Taiwan](#)

F. Seafood

TFDA maintains strict tolerances for heavy metals in seafood products. U.S. exporters should be aware that Taiwan's testing methodology for heavy metals – such as cadmium - differs from U.S. methods. This may result in a higher measured residue level and product rejection. Additional information on food safety standards for seafood products can be found at:

[Sanitation Standard for Aquatic Animals Fish and Fishery Products](#)

G. Rice

Imported rice is subject to batch-by-batch testing for pesticide residues, heavy metals, aflatoxin, and mycotoxins; quality and labeling is also verified. The test should be completed in 3-5 working days. If the test takes longer than five days, imported rice may be released into approved warehouses, with an importer affidavit, to await the test outcome. During this time, however, the product may not be sold in the market.

Taiwan's heavy metal standards for rice are as follows: 0.05 ppm for mercury, 0.4 ppm for cadmium, and 0.2 ppm for lead.

Taiwan's aflatoxin standard for rice is 10 ppb. In September 2012, Taiwan amended its regulation "Standard for the Tolerance of Mycotoxins in Foods." These mycotoxin tolerances can be retrieved here:

[Standard for the Tolerance of Mycotoxins in Foods](#)

Section VI. Other Regulations and Requirements:

A. Tariffs and Import Controls

In 2002, Taiwan lifted import bans on more than forty-two agricultural products upon its WTO accession. These products, including certain meats and variety meats, vegetables and many types of fresh fruit, are completely liberalized, importable under a tariff rate quota (TRQ) or subject to special safeguards. Taiwan's tariff schedule, including import duties, can be found at the Directorate General of Customs tariff database:

[Directorate General of Customs Tariff Database](#)

Article 71 of the Taiwan Customs Act allows authorities to raise or lower commodity tariffs up or down within a range of fifty percent of the established tariff rate for a period not to exceed one year as a way to cope with special domestic and/or international economic situations or to adjust the local supply. Should the imports fall under the category of staple commodity that faces significant price

fluctuation, the duty adjustment may be extended to 100 percent. For example, to help buffer a sharp increase in consumer food prices, Taiwan authorities implemented a temporary tariff reduction from 20% to 10% on imported apples, nectarines and kiwifruit for the period of October 5 through December 4, 2012. Please refer to FAS report TW12034 for additional information:

[FAS GAIN Report TW12034](#)

With the discovery that many fat/oil products manufactured in Taiwan used adulterated or lower-grade inputs, Taiwan authorities established several import bans or restrictions on overseas supplying countries and products. For instance, lard and tallow from Hong Kong, and Vietnam are currently prohibited. All imports of animal-origin oils are subject to 100% inspection while plant-origin oils are subject to 50% inspections. Taiwan notified the WTO of its plan to require a certificate of edibility, or confirmation of “fit for human consumption,” on bulk oil/fat imports, i.e. over 150 liters, from any supplying country. U.S. suppliers of such product are encouraged to contact Post or USDA/FAS for new regulations on imports of oils/fats.

[G/SPS/N/TPKM/330](#)

Import/export requirements and restrictions, can be found at the Bureau of Foreign Trade (BOFT) data base through:

[Bureau of Foreign Trade \(BOFT\)](#)

Or use the customs' search website at:

[Customs Search](#)

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

B. Rice

Upon accession to the WTO in 2002, Taiwan committed to an import quota of 144,720 MT (brown rice basis) under a “special treatment” regime. Rice imports are now subject to a tariff-rate quota administered on a country-specific basis for the government-purchased portion of the quota. For more information on the administration of the rice TRQ please see FAS GAIN report TW14017:

[GAIN Feed and Grains Annual 2014](#)

C. Phytosanitary Certificates

Taiwan authorities generally accept only certificates issued by the exporting country's competent government authority. In some limited cases certificates issued by organizations or agencies accredited or authorized by the competent authority may be accepted. Private industry issued certificates typically are not accepted. U.S. fruit and vegetable exports must be accompanied by phytosanitary certificates issued by USDA/APHIS; certificates issued by state quarantine offices are no longer accepted.

D. Meat and Poultry

Imports of meat and poultry products must be accompanied by a Meat and Poultry Export Certificate of Wholesomeness (FSIS Form 9060-5) and a Certificate for Export (FSIS Form 9285-1) issued by USDA/FSIS specifically for Taiwan. 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, as well as certain other items derived from animals under 30 months age require an FSIS Form 2630-9 in addition to Form 9285-1 and Form 9060-5. Beginning in May 2011, the FSIS Letterhead Certificate for Poultry Meat and Poultry Meat Products (FSIS Form 2630-9) is also required for U.S. poultry meat and products in addition to Form 9285-1 and Form 9060-5.

Upon WTO accession, Taiwan also removed virtually all requirements for import licenses issued by BOFT. However, in early 2010, Taiwan established a new BOFT import licensing regime to control or administratively restrict imports of U.S. bovine variety meats or offal. While several U.S. beef offal products (e.g., tongue, hanging tenders, skirt steak and tendon) are technically eligible under the BOFT Import License regime, box-by-box inspection measures and ambiguous import license regulations continue to act as a de-facto ban, effectively preventing imports of these commercially valuable products.

Interested parties are encouraged to work closely with the Agricultural Section at AIT to confirm current product import eligibility and to consult the Taiwan chapter of the Export Library maintained by USDA's FSIS:

[FSIS Export Library for Taiwan](#)

E. Pet Food

BAPHIQ is the regulatory authority overseeing dog and cat food imports. BAPHIQ's pet food import requirements are detailed in the regulation "Quarantine Requirements for the Importation of Dog and Cat Food" which can be found at the following link BAPHIQ webpage:

[Quarantine Requirements for the Importation of Dog and Cat Food](#)

The biggest barrier to entry for U.S. pet food to Taiwan continues to be the lingering ban on ruminant products from countries determined by COA to have Bovine Spongiform Encephalopathy . U.S. facilities producing pet food with non-ruminant ingredients may be subject to an extensive application process including on-site review and inspection by COA's BAPHIQ division at the facility's expense.

New import requirements went into effect on October 1, 2014. The United States is working with Taiwan to finalize a facility inspection checklist and the approval process for both existing facilities using new ingredients and/or processes included in the new import requirements and new facilities to export dog and cat food containing U.S. origin bovine ingredients to Taiwan. Before an agreement through a bilateral negotiation is reached, all facilities shall remain its facility status as it has been approved.

At this time, only the following U.S. origin dog and cat food products are permitted for export to Taiwan:

- Dog and cat foods containing NO animal-origin ingredients.
- Dog and cat foods containing NO animal-origin ingredients other than milk, fish, gelatin, dicalcium phosphate, and/or collagen.
- Pet chews containing hides only (including poultry skin); i.e. no other animal-origin ingredients except milk, fish, gelatin, dicalcium phosphate, and/or collagen.

U.S. manufacturers of these pet food products can find information regarding Taiwan's import requirements and certification for these products at the below USDA APHIS link and/or the below FAS GAIN report:

[Taiwan Pet Food Import Requirements](#)

[Accessing Taiwan's Growing Pet Food Market](#)

F. Seafood

Imports of fishery products (live, fresh, chilled or frozen) require a certificate of origin issued by either the government of the exporting country or its authorized representative. U.S. exporters must provide Taiwan importers with the following: 1) packing list, 2) commercial invoice, and 3) airway bill or bill of landing. Exporters can find additional information on Taiwan's seafood import regulations, sorted by species, by entering the HS code "030" on the following BOFT webpage:

[BOFT Classification of Commodities and Regulations](#)

Additional information regarding the export to Taiwan of live animals, including aquaculture, can be

found at the APHIS International Animal Export Regulations for Taiwan webpage:

[APHIS International Animal Export Regulations, Taiwan](#)

G. Organic Products

Taiwan's organic regulations mandate that only products with 95% or greater organic content can be labeled as organic. Taiwan regulations do not allow product labeled as organic to test positive for any chemical residues. This zero-residue policy, which does not take into account unintentional environmental contamination, has impeded U.S. organic exports to Taiwan.

On August 7, 2014, Taiwan's AFA under COA began screening for genetically engineered (GE) materials in organic soybeans via routine polymerase chain reaction (PCR) testing at the border and re-packing houses. The testing is two-tier of PRC testing. The first is a qualitative screening test with test result reading either positive or negative based on a 0.01% Limit of Detection (LOD). If the qualitative screen is negative, the product is allowed to be labeled and marketed as organic. If the qualitative screen is positive, the importer can apply for the second-tier quantitative test. The second-tier quantitative test reveals the percentage of GE content based on a 0.1% Level of Quantitation (LOQ). If the quantitative screen reveals less than 0.1% of GE material, the test result is non-detectable and the product can be sold as organic.

The current regulations also require importers to coordinate documents with various certifying agents for each shipment to use the organic label. This is despite the fact that the COA has recognized the USDA National Organic Program as equivalent. The redundant paperwork discourages importers from applying for the Taiwan organic label and prompts them to use alternate labels such as "natural".

[Imported Organic Agricultural Product and Organic Agricultural Processed Product Management Regulations](#)

H. Alcohol - Hygiene Standards

As of January, 1, 2008, importers are required to comply with the "Hygiene Standards for Alcohol Products." Failure to comply may result in penalties of up to NTD\$90,900 (≈USD\$3,040). Importers may submit documentation for sanitary inspections or safety assurances from officials or recognized associations in the exporting country as an alternative to customs clearance product inspection.

The standards for wine include: 1) methyl alcohol content shall not exceed 2,000 mg per liter; 2) lead content shall not exceed 0.3 mg per liter; 3) sorbic acid residue shall not exceed 0.2 g per liter; 4) benzoic acid residue shall not exceed 0.4 g per liter (if alcohol content is 15% or less); 5) lutein residue shall not exceed 10 mg per liter; and 6) sulfur dioxide residue shall not exceed 0.4 g per liter. In addition, beverages shall not have toxic or other substances harmful to human health or that have not yet been proven to be safe to human health. The link to Taiwan's "Hygiene Standards for

Alcohol Products" follows:

[Hygiene Standards for Alcohol Products](#)

I. Chinese Medicines/Herbs

The Department of Chinese Medicine and Pharmacy under MOHW, is responsible for the management of Chinese medicine/herbs, subject to different - arguably less stringent - safety requirements than those for ordinary food. Imports of herbs or raw Chinese medicine require a business license for Chinese raw medicine dealer or pharmaceutical manufacturing license issued by the MOHW. Some Chinese raw medicine or herbs may be imported without a dealer license and be sold in ordinary markets as food but the products must then comply with all relevant food safety requirements. In these instances, U.S. exporters must pay special attention to the different import requirements for both food and Chinese medicine.

Section VII. 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 enforcement of Taiwan's copyright and trademark laws. Printed copies of Taiwan's copyright and trademark laws can be purchased from the IPO. Information is also available in English at the following:

[Intellectual Property Office](#)

The Trademark Act, which was last amended on September 12, 2010, can be found at:

[Trademark Act](#)

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

[Trademark Laws and Regulations](#)

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.

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

[Copyright Laws and Regulations](#)

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

[Patent Laws and Regulations](#)

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

[Plant Variety and Plant Seed Act](#)

Appendix I. Government Regulatory Agency Contacts:

Food Safety

Dr. Yu-Mei Chiang
Acting Director General
Food and Drug Administration
Department of Health
161-2, Kuyang St., Nangang
Taipei, Taiwan
Tel: (886-2) 2787-7000
Fax: (886-2) 2653-1206

Mr. Jyh-Quan Pan
Director
Division of Food Safety
Food and Drug Administration
Department of Health
161-2, Kuyang St., Nangang
Taipei, Taiwan
Tel: (886-2) 2787-7300
Fax: (886-2) 2653-1062

Animal and Plant Quarantine

Dr. Su-San Chang
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:

Reporting and market access/trade policy issues related to food and agricultural products

W. Garth Thorburn II, Chief
Emily Scott, Deputy Chief
Agricultural Affairs Office
Agricultural Section
American Institute in Taiwan (AIT)
7, Lane 134, Xin-Yi Road, Section 3
Taipei, Taiwan
Tel: (886-2) 2162-2000 x 2316
Fax: (886-2) 2162-2238
E-mail: AgTaipei@usda.gov

Market promotion and trade services related to food and agricultural products

Mark Ford
Director
Agricultural Trade Office
Agricultural Section
American Institute in Taiwan
Room 704, 7F, 136 Jen-Ai Road, Sec. 3
Taipei, Taiwan
Tel: (886-2) 2705-6536 x 247
Fax: (886-2) 2305-7073
E-mail: ATOTaipei@usda.gov

Sanitary and phytosanitary issues related to live animal and plants

Davin C. Potts
Agricultural Science Officer
Animal and Plant Health Inspection Service Taiwan Office
Agricultural Section
American Institute in Taiwan
7, Lane 134, Hsin-Yi Road, Section 3
Taipei, Taiwan
Tel: (886-2) 2162-2221
Fax: (886-2) 2162-2215
E-mail: davin.c.potts@aphis.usda.gov

Appendix III. Approved Labeling Format Examples

(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	
Per serving	Percentage of Daily Value of Nutrient 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		
Per 100 Gm(ml)	Percentage of Daily Value of Nutrient Intake" provided by 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.

