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Required Report - public distribution

Date: 12/16/2016

GAIN Report Number: TW16033

Taiwan

Food and Agricultural Import Regulations and Standards - Narrative

FAIRS Country Report - Taiwan

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Report Highlights

Taiwan was the seventh largest export market for U.S. food and agricultural products in 2015, valued at US\$3.28 billion. 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. It is not a comprehensive list of all regulations and requirements can change frequently. Exporters are encouraged to work closely with their importers to ensure they are aware of and comply with all current regulations and requirements.

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Section I. General 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, replacing 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.

Taiwan's Legislative Yuan (LY) has frequently revised food safety legislation in response to public concerns following a series of food safety scandals in recent years. Most recently, the LY passed amendments to the FSSA in December 2014, February 2015, and December 2015. Implementing regulations for the FSSA are provided for in the "[Enforcement Rules for the Act Governing Food Safety and Sanitation](#)" and the "[Regulations of Inspection of Imported Foods and Related Products](#)." FSSA rules and regulations are being implemented in stages and not all requirements have taken effect.

The key implementing agencies are the Taiwan Food and Drug Administration (TFDA) and the Council of Agriculture (COA). TFDA was established as an agency within the Department of Health (now MOHW) on January, 1, 2010. The agency is modeled after the U.S. Food and Drug Administration. COA is 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 the U.S. Department of Agriculture'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) oversees such programs as rice procurement and organic certification.

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, some of Taiwan's standards, laws, regulations and practices are still not consistent with international standards or practices.

The following report contains a summary of regulations and requirements for shipping food and agricultural products to Taiwan. It is not a comprehensive list of all regulations and requirements can change frequently. Exporters are encouraged to work closely with their importers to ensure they are aware of and comply with all current regulations and requirements.

Section II. Food Additives Regulations

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. Additives that are not identified on the permitted list are prohibited for use in foodstuffs in Taiwan.

MOHW will only consider adding new food additives to the "Standards for Scope, Application and Limitation of Food Additives" after receipt of a formal application from the manufacturer or a designated representative. 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. MOHW will then evaluate the acceptability of these additives and make a formal determination within four to six months.

The label should indicate the respective function of sweeteners, preservatives and antioxidants. Food additive combinations should list the name of each individual 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." See Section V. Labeling for additional food additive labeling requirements.

Section III. Pesticides and Other Contaminants

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

Taiwan authorities are required by law to establish domestic MRLs. **They do** not automatically adopt MRLs established by Codex as default standards. 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 at a much lower inspection frequency.

Many pesticides or animals drugs commonly used in the United States and internationally have not yet been assigned Taiwan MRLs. Taiwan has a de facto zero tolerance policy for residues of agrochemicals without a set MRL. Border authorities utilize very sensitive, state-of-the-art equipment, and imported products containing even minute residues of such chemicals are vulnerable to rejection.

Inspection Regimes

The “[Regulations of Inspection of Imported Food and Related Products](#)” was most recently amended on June 24, 2015. This regulation provides for three different inspection regimes:

1. Regular randomly-selected batch inspection: The inspection is performed based on a 2-10% 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 determined by the competent authority. 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 2-10% 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 can put the offending commodity from the same supplying country/region under enhanced inspection frequency and may 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.

Fruit and Vegetables

TFDA's regulation "[Pesticide Residue Limits in Food](#)" lists allowable residue tolerances in fruit and vegetables. **Standards for heavy metals are listed in TFDA's [Standard for the Tolerance of Heavy Metals in Plant Origin](#). Standards for infant foods are listed in [Standards for Sanitation and Pesticide Residue Limits in Infant Foods](#).**

When perishable fresh produce is selected for testing, an importer may apply to TFDA with an importer affidavit to have the cargo temporarily released to their warehouse. The cargo cannot enter commerce until the cargo passes all required tests. Noncompliance with Taiwan's pesticide standards will result in the recall and the rejection of the products.

Corn, Soybeans and Rice

Importers of corn are required to declare to customs upon arrival whether the shipment is intended for feed/industrial use or food use. The maximum level of aflatoxins in corn is 50 parts per billion (ppb) for feed use and 15 ppb for food use. COA is the competent authority for grain shipments for feed use,

while TFDA is in charge of grain shipments for food use. TFDA currently oversees all soybean shipments. Imported rice is subject to batch-by-batch testing for pesticide residues, heavy metals, aflatoxin, and mycotoxins. The tests are supposed to 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 awaiting the test outcome. During this time the product may not be sold in the market. Rice imports are also subject to a quota system. Please see the [Grain and Feed Annual](#) for more information.

Meat and Poultry

Pesticide, heavy residue, and veterinary drug standards for livestock and poultry meat are listed in the "[Standards for Pesticide Residue Limits in Livestock and Poultry Products](#)," "[Standard for the Tolerance of Heavy Metals in Edible Offal of Cattle, Sheep, Pig and Poultry](#)," and "[Standards for Veterinary Drug Residue Limits in Foods](#)." According to TFDA regulation, drugs not specifically listed in the regulation are prohibited.

Seafood

Heavy metal standards for seafood products are listed in the [Sanitation Standard for Aquatic Animals Fish and Fishery Products](#). Standard for some heavy metals – such as cadmium - differs from U.S. requirements. In addition, Taiwan also implemented as zero tolerance for microorganism contamination, such as Norovirus and *Vibrio parahaemolyticus* in shellfish. Testing information is available (in Chinese) on the TFDA website at [Methods of Test for Food Microorganisms- Test of Norovirus](#) and [Methods of Test for Food Microorganisms –Test of *Vibrio parahaemolyticus*](#).

Dairy

MOHW oversees milk and dairy standards in Taiwan. Standards are detailed in the [Sanitation Standard for Milk and Milk Products](#). Melamine and veterinary drug residues are prohibited in milk and its products. Taiwan requires that imports of U.S.-origin fresh milk and milk products be accompanied by a Veterinary Services (VS) 16-4 export certificate for animal products. For additional information on dairy please see the [Dairy and Products Annual](#) report.

Pet Food

COA regulates pet food and it provides a list of pet food standards on its [website](#). Regulations include standards for aflatoxins, pathogens, heavy metals, pesticide residues, preservatives, and melamine.

Section IV. Packaging and Container Regulations

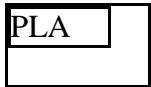
Recycling

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](#), manufacturers or importers are responsible for the recycling, disposal and removal of an article, or its package/container. 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.

Wood Packaging Materials

BAPHIQ regulates the use of wood packing materials in imported products. Its rules are loosely based on the International Standards for Phytosanitary Measures No. 15 guidelines. Specific requirements are laid out in the [Quarantine Requirements for Wood Packaging Material Used in Imported Commodity](#).

Section V. Labeling Requirements

Authorities from Taiwan's MOHW oversee and enforce food and beverage labeling requirements. All packaged food products must carry 1) a general label and 2) a nutritional label. Both labels must be in traditional Chinese characters. The Chinese label may be accompanied by an English label, but this is not required. 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.

The following businesses may apply for an exemption from Chinese labeling requirements if the imported product is over three kilograms. 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 or repackaging (i.e. products not for direct sale to consumers)

General Label

All processed food products or food additives for retail sale must have a general label in Chinese containing information such as product name, ingredients, metric weight or volume, name of any food additives, country of origin, expiration date, and company name, address and phone number. Detailed

labeling requirements can be found in Chapter V Food Labeling and Advertisement of the [Act Governing Food Safety and Sanitation](#) and in the [Enforcement Rules of the Act Governing Food Safety and Sanitation](#).

Nutritional Label

All packaged food products must have a nutritional label. Relevant regulations and sample labels are available in English in the TFDA [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 ingredients or packs for food preparation purposes, but not human consumption; 5) seasoning spices (star anise, pepper, cinnamon etc.); 6) salt and salt substitutes; 7) food ingredients that are not individually or separately sold to the end user. More information can be found in [Regulations on Prepackaged Food Products Exempted from the Nutrition Labeling](#).

Dairy Products

Labels for liquid dairy products must indicate the product's shelf life and appropriate storage conditions. Taiwan has detailed regulations governing what milk products can be labeled as "fresh milk." These regulations are available in Chinese in [Chinese National Standards 3056 \(CNS 3056\)](#). Milk fortified with nutrients not inherent in raw milk itself cannot be labeled as "fresh milk." All [food grade dairy powder](#) products in packages exceeding 10 kilograms in size must be clearly labeled as "food grade" or "for human consumption."

Food Additives

Taiwan allows for food flavorings to be described in general terms such as "flavoring agents," "natural flavoring agents," "emulsifiers," and "leavening agents" to allow companies to protect trade secrets.

The use of food additives needs to comply with [Standards for Specification, Scope, Application and Limitation of Food Additives](#). Food additives not listed in this document are not allowed. TFDA maintains a searchable list of [Approved Additives](#).

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 product is required to display "less than 10% natural juice" conspicuously on the front of the outer package.

More information in Chinese can be found in [TFDA's Juice Rules Announcement](#).

Vegetarian Foods

All packaged foods claiming to be vegetarian should indicate the type of vegetarian ingredients. For example: "pure vegetarian" (food product without egg or dairy), "vegetarian and egg," or "vegetarian and dairy."

Packaged Drinks Containing Caffeine

All packaged drinks containing caffeine should indicate the caffeine content on the outer packages. More information can be found in [packaged caffeinated drinks regulations](#).

Food Allergens

All prepackaged food containing shrimp, crab, mango, peanut, milk, egg and products thereof, which cause an allergic reaction, should be labeled with warning information. The warning information should be separately and apparently indicated on the label. More information can be found in the [Regulations Governing Food Allergen Labeling](#).

Frozen Foods

For imported frozen foods, the following information is required in Chinese on the label: type of frozen food, preservation method and storage conditions, and cooking instructions if the products are not ready-to-eat. More information in Chinese can be found in TFDA's [Packaged Frozen Products Labeling Requirements](#).

Special Dietary Foods

In addition to general and nutritional labels, special dietary product labels need to include information on the intended users, usage, preservation method, and special nutrition formula. Detailed regulations can be found in Chinese in TFDA's [Regulation of Special Dietary Labeling for Patients](#).

Health Food Specific Labeling Requirements

The [Health Food Control Act](#) and the [Enforcement Rules of Health Food Control Act regulate the use of health claims on food products](#). Products with health food claims must prove that the product has the capacity to contribute to health and/or decreases disease risk. 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.

Alcohol Labeling Requirements

Alcohol labels must be in Chinese and must include the 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, or which are packaged in plastic or paper containers, health warnings (examples include "excessive drinking endangers health," "don't drink and drive," etc.), and other labeling as required by the 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. Additional information can be found in the [Tobacco and Alcohol Administration Act](#) and the [Regulations Governing the Labeling of the Alcohol Products](#).

Genetically Engineered (GE) Product Labeling

Primary products made from GE raw materials, such as soybean oil, corn starch and syrup and soy sauce, are required to be labeled as GE. "Secondary" products made with GE primary products, such as beverages containing corn syrup, are exempted from GE labeling requirements. The length and width of the font must not be less than 2 mm and must be noticeable by different color, font or background. Fines for violating the regulations can range from NT\$30,000 (US \$1,000) up to NT\$3 million (US \$100,000). Business licenses can be revoked for serious violations. More information is available on [TFDA's website](#).

Non-GE labeling

This is only allowed for products for which GE alternatives are commercially available. For instance, coffee is not eligible for non-GE labeling as GE coffee is not commercially available.

Country of Origin Labeling

All food products, including fresh produce, meat and processed foods sold in bulk packaging at retail markets, need to indicate the product name and country of origin on a card, label, sign board, or other equivalent method. All food products that contain beef or edible beef offal are required to specifically note the beef's country of origin. This requirement extends to food vendors, such as restaurants, fast food outlets, stalls and carts, which must clearly identify the country of origin of any beef or beef offal. Additional information can be found in Taiwan's [Regulations Governing the Labeling of Bulk Foods](#).

Section VI. Other Specific Standards

Alcohol

Importers are required to comply with the [Hygiene Standards for Alcohol Products](#). Standards vary across different types of alcohol products. Failure to comply may result in penalties of up to NTD\$90,900 (USD\$3,000). 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. Additional information can be found in [The Administrative Regulations Governing the Inspection of Imported Alcohol](#).

Chinese Medicines/Herbs

The Department of Chinese Medicine and Pharmacy under MOHW is responsible for the management of Chinese medicine/herbs. Imports of herbs or raw Chinese medicine require a Chinese raw medicine dealer business license or a pharmaceutical manufacturing license issued by MOHW. Some Chinese raw medicine or herbs may be imported without a dealer license and sold in ordinary markets as food, but the products must then comply with all relevant food safety requirements.

Organic Products

Taiwan's organic regulations mandate that only products with 95% or greater organic content can be labeled as organic. Products labeled as organic are not allowed to test positive for any chemical residues. Imported organic products can be subject to multiple screening or testing from the border to the retail level. Regulations for organic products are laid out in [Imported Organic Agricultural Product and Organic Agricultural Processed Product Management Regulations](#) and the [Operating Guidelines in Review for Issuance of Document to Approve Organic Labeling of Imported Organic Agricultural Food Products and Organic Agricultural Food Processed Products](#). The Legislative Yuan is currently discussing a new [Organic Agriculture Act](#). Additional information on proposed changes is available in a [December 2015 GAIN report](#).

Special Dietary Foods

All special dietary foods must be registered with TFDA. Special dietary foods are defined as foods which are formulated for specific dietary management of diseases or conditions. Requirements are available (in Chinese) on the [TFDA website](#). Applications take 180 days to process and require a NT\$3,000 (US\$100) application fee. The application process is handled by the TFDA Food Section.

Section VII. Facility and Product Registration Requirements

WTO Equivalency Recognition

Taiwan recognized the U.S. meat and poultry inspection systems as equivalent when it acceded to the World Trade Organization in 2002. Since then additional BSE related restrictions and requirements were instated on U.S. beef (restrictions on lamb were removed in 2016). Taiwan does not impose additional facility or product registration requirements for other products overseen by USDA, including poultry, lamb, and pork. All facilities approved by USDA are, by default, approved for export to Taiwan.

Beef and Beef Products

Requirements and conditions for U.S. beef and beef products destined for Taiwan are outlined on the USDA [FSIS Export Library](#), including facility approval and registration information. Companies must meet the requirements for Taiwan under the [USDA Agriculture Marketing Service's Export Verification \(EV\) Program](#) through an approved USDA Quality Systems Assessment (QSA). The QSA Program for Taiwan (as well as Japan and Korea) is called the "[USDA Less than 30 Month \(LT30\) Age-Verification QSA Program, Japan, Korea and Taiwan](#)."

Pet Food

Taiwan updated import requirements for dog and cat food and pet chews, effective October 1, 2014. Approved U.S. facilities can now use U.S.-origin bovine ingredients as defined in Taiwan's "Quarantine Requirements for the Importation of Dog and Cat Food" to produce dog and cat food for export to Taiwan.

Currently, no formal agreement exists between the United States and Taiwan regarding the approval process for dog and cat food imports. APHIS and Taiwan's BAPHIQ are currently negotiating an agreement that, when finalized, would enable APHIS to inspect and approve U.S. facilities to export dog and cat food to Taiwan on behalf of BAPHIQ. At present, because there is no formal agreement, U.S. government agencies' involvement in U.S. dog and cat food facility inspection and approval is limited. The Pet Food Institute (PFI) currently acts as an intermediary and may assist in the application and inspection process. U.S. exporters interested in receiving Taiwan facility approval are advised to contact:

Pet Food Institute (PFI)
1020 19th Street, NW, Suite 225
Washington, DC 20036
Phone: +1-202-791-9440 (or 791-9432)
info@petfoodinstitute.org

Application information for companies interested in exporting dog and cat food to Taiwan is available at the following BAPHIQ webpage:

- [Information for Manufacturing Plant to Apply for Exporting Pet Food Products to Taiwan](#)
- [Quarantine Requirements for the Importation of Dog and Cat Food](#)

- [Guidance on certificate statements for imports of dog and cat food](#)

As BAPHIQ does not accept applications directly from exporters or manufacturers, applicants should work with PFI to gather the relevant documentation. Completed applications should be forwarded to AIT APHIS, which will then forward it to the appropriate BAPHIQ officials.

American Institute in Taipei
Animal and Plant Health Inspection Service
Yen-Chi.Chen@aphis.usda.gov
Tel: +886-2-2162-2216

The physical inspection of the facility will be conducted at the expense of the individual company with costs including (but not limited to) transportation, lodging, meals and incidentals for the BAPHIQ and COA employees. Facility approval is not transferable between different facilities owned/operated by the same company.

GE Product Approval and Registration

Under the FSSA, all GE products for food use must be registered with TFDA and granted approval by February 5, 2016. As of November 16, 2016, TFDA has granted registration approvals for 118 products, including all products currently sold in the market. Approvals are valid for five years, after which they need to be renewed. Seed developers have already submitted dossiers to COA for almost all GE events previously approved by TFDA that now require COA approval for feed use. Post does not anticipate any trade disruptions in these previously approved events. The current TFDA approval list can be found [here](#).

Section VIII. Other Certification and Testing Requirements

Phytosanitary Certificates

Taiwan authorities generally only accept 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. origin fruit and vegetable exports shipped to Taiwan must be accompanied by an APHIS phytosanitary certificate (PPQ Form 577) issued by Authorized Certification Officials (ACOs) at County, State, or Federal levels. Other certificate forms are no longer accepted.

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. 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 removed virtually all requirements for import licenses issued by its Bureau of Foreign Trade (BOFT). 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 on these products.

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 "03" on the [BOFT webpage](#). 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.

Wood Products

Wooden boards, including plywood and all types of engineered wood products, are subject to formaldehyde emission tests before they are allowed to enter the Taiwan market. The Bureau of Standards, Metrology and Inspection (BSMI) under the Ministry of Economic Affairs is responsible for wood product standards and inspections. Requirements are listed in [Chinese National Standard 1349 Plywood](#). Taiwan companies importing plywood and engineered wood on regular basis can apply for Registration of Product Certification or Type Approved Batch Inspection, both valid for three years, to avoid repeated procedures. Application instructions are available on the [BSMI website](#).

Taiwan's Environmental Protection Administration banned the production, importation, and use of chromated copper arsenate (CCA) as a wood preservative, effective January 1, 2016. However, local manufacturers licensed to treat lumber with CCA are exempted from the ban until the issued license or registration expires. A list of approved preservatives and their standards can be found in [Chinese National Standards: Wood Preservatives](#).

Section IX. Import Procedures

Tariffs and Import Controls

Taiwan's tariff schedule, including import duties, can be found at the [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 local supply. The duty on imports classified as a "staple commodity" may be adjusted up to 100 percent if the commodity experiences significant price fluctuations. Additional information on [Import and Export Regulations](#) and [Tariffs](#) are available in English on the Taiwan government websites.

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. The following information is for reference only. Importers and freight forwarders should be able to provide information on current fees and charges.

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

Section X. Copyright and Trademark Laws

Trademarks and brand names are protected under domestic laws. The Intellectual Property Office (IPO) under the Ministry of Economic Affairs (MOEA) is responsible for enforcement of copyright and trademark laws. IPO's website has detailed information in English on laws and regulations regarding [trademarks](#), [copyrights](#), and [patents](#). The [Plant Variety and Plant Seed Act](#) provides rules on plant variety protections. U.S. companies are encouraged to register their brands and trademarks in Taiwan to protect their intellectual properties.

Appendix I. Government Regulatory Agency Contacts

Food Safety

Dr. Yu-Mei Chiang
Director General
Food and Drug Administration
Department of Health
161-2, Kunyang St., Nangang
Taipei, Taiwan
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Animal and Plant Quarantine

Dr. Tze-chung Huang
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Council of Agriculture
11F, No. 100, Hoping W. Road Section 2, Zhongzheng District
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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

Andrew Anderson-Sprecher, Deputy Chief

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Taipei, Taiwan
Tel: (886-2) 2162-2000 x 2316
Fax: (886-2) 2162-2238
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Market promotion and trade services related to food and agricultural products

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Sanitary and phytosanitary issues related to live animal and plants

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