Content

Title： The Fee Standards for Examination of Applications, Issuance of Certification, and Granting of Permission as Charged to Importers and Manufacturers of Tobacco and Alcohol Products Ch

Date： 2011.01.19

Legislative： 1.Full provisions of 7 articles were promulgated by the Ministry of Finance on Dec. 30, 2000 pursuant to an administrative ordinance with the reference number of Tai-tsai-ku-tze 0890351439.
2.Amended provisions of 6 articles were promulgated by the Ministry of Finance on June 29, 2004 pursuant to an administrative ordinance with the reference number of Tai-tsai-ku-tze 09303509861.
3.Full provisions of 7 articles were promulgated by the Ministry of Finance on Jan. 19, 2011 pursuant to an administrative ordinance with the reference number of Tai-tsai-ku-tze 10003500700.

Content：

Article 1	These Standards are made in accordance with Article 61 of the Tobacco and Alcohol Administration Act ("this Act").
Article 2	The amounts payable under these Standards shall be calculated in New Taiwan Dollars.

Article 3	When applying for the establishment of an enterprise pursuant to Articles 10, 11, and 18 of the Act, the enterprise is required to pay the examination fee as follow: (1) Tobacco / Alcohol manufacturer: (a) The enterprise incorporated by shares established pursuant to Article 10 of the Act: NT$ 5,000. (b) The enterprise other than one incorporated by shares established under Article 10 of the Act: NT$ 3,000. (c) The enterprise established pursuant to Article 11 of the Act: NT$ 3,000. (2) Tobacco / Alcohol importer: NT$ 2,000. A tobacco and alcohol enterprise established pursuant to this Act which has filed for an application under Articles 14, Article 15, Paragraph 1, and Article 21, Paragraph 1 of the Act and Article 6, Paragraph 1 of the Regulations Governing Administration of Alcohol Manufacturing by Farmers or Aboriginals, the examination fee shall be discounted at 50%. In the event that the responsible person has changed his/her name, the administrative regions have been adjusted, the doorplate numbers have been compiled, or the applicable laws or regulations have been amended, the application referred to in the preceding paragraph shall be exempted from the examination fee. Where an application is rejected, no refund of the examination fee will be made.

Article 4	When filing an application for a permit license pursuant to Article 10, 11 or 18 of the Act, a license fee of NT$ 2,000 shall apply. A tobacco/alcohol manufacturer shall additionally pay an annual license fee under Article 5 prior to the receipt of the permit license. When filing an application for re-issuance or replacement of its permit license, a license fee of NT$ 1,000 shall be payable by the tobacco/alcohol enterprise. In the event that the administrative regions have been adjusted, the doorplate numbers have been compiled, or the applicable laws or regulations have been amended, the application referred to in the preceding paragraph shall be exempted from the license fee.
Article 5	A tobacco/alcohol manufacturer is required to pay an annual license fee as follows: (1) Tobacco manufacturer: The annual license fee shall be calculated at 0.1% of its paid-in capital; provided, however, that such license fee shall not be less than NT$ 100,000 or more than NT$ 1,000,000. (2) Alcohol manufacturer: (a) The enterprise incorporated by shares established pursuant to Article 10 of the Act: The annual license fee shall be calculated at 0.05% of its paid-in capital; provided, however, that such license fee shall not be less than NT$ 20,000 or more than NT$ 500,000. (b) The enterprise other than that incorporated by shares established pursuant to Article 10 of the Act: NT$ 20,000. (c) The enterprise established pursuant to Article 11 of the Act: NT$ 10,000. Where a tobacco/alcohol manufacturer pays for the annual license fee for the first time, the annual license fee shall be paid in proportion to the actual months in which its business operations are undertaken. The annual license fee for the second year shall be paid by December 31 of the previous year. If it fails to pay for the fee by the deadline, the Charges and Fees Act

	shall apply. Where a tobacco/alcohol manufacturer terminates its business operations, dissolves discontinues its tobacco/alcohol business or where its permit license is revoked or rescinded, shall be exempted from the annual license fee since the following month and it may apply for a refund of the annual license fee already paid in proportion to the actual months in which its business operations are not undertaken. The period less than a full month shall be discarded when calculating the number of months referred to in the preceding two paragraphs. Where there is a change in the paid-in capital of a tobacco/alcohol manufacturer that is an enterprise incorporated by shares, the paid annual license fee will be supplemented (refunded) from the next month, when the enterprise completed its change of registration.
Article 6	Where the headquarter or factory of a tobacco/alcohol manufacturer is located in a significant disaster area and is under any of the following circumstances, such manufacturer may be exempted from the fees or apply for a refund of the prepaid fees: (1) where the tobacco/alcohol manufacturer needs to relocate the factory, the examination fee shall be exempted. (2) where the permit license is damaged, destroyed or the enterprise needs to relocate the factory, the license fee for the replacement or reissuance of the permit license shall be exempted. (3) where the tobacco/alcohol manufacturer's operation or production ceases, the annual license fee for such period shall be exempted. An enterprise subject to the third subparagraph of the preceding paragraphs may apply for a refund of the annual license fee already paid in proportion to the actual months in which its business operations are not undertaken.
Article 7	These Standards shall be enforced as of the date of promulgation.