Content

Title：	Fee Standards for Examination of Applications, Issuance of Certification, and Granting of Permission as Charged to Importers and Producers of Tobacco and Alcohol Products Ch
Date：	2014.12.29
Legislative：	1.Full text of 7 articles promulgated by the Ministry of Finance on December 30, 2000 pursuant to an administrative ordinance with the reference number of Tai-tsai-ku-tze 0890351439. 2.Full text of 6 articles amended and 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 text of 7 articles amended and promulgated by the Ministry of Finance on January 19, 2011 pursuant to an administrative ordinance with the reference number of Tai-tsai-ku-tze 10003500700. 4.Full text of 6 articles amended and promulgated by the Ministry of Finance on December 29, 2014 pursuant to an administrative ordinance with the reference number of Tai-tsai-ku-tze 10303786310, which shall be enforced from January 1, 2015.
Content：	Article 1　These Standards are made in accordance with Article 23, Paragraph 1 of the Tobacco and Alcohol Administration Act (hereinafter referred to as the "Act").

Article 2 When applying for establishment permission for a business pursuant to Articles 10, 11, or 16 of the Act, the applicant is required to pay an examination fee as follow:

1.Tobacco / Alcohol producer:

(1) One established pursuant to Article 10 of the Act as a company limited by shares: NT$ 5,000.

(2) One established pursuant to Article 10 of the Act other than as a company limited by shares: NT$ 3,000.

(3) One established pursuant to Article 11 of the Act: NT$ 3,000.

2.Tobacco / Alcohol importer: NT$ 2,000.

For a tobacco or alcohol business established pursuant to the Act which has filed an application under Article 14, Paragraph 1 or Article 19 Paragraph 1 of the Act or Article 7, Paragraph 1 of the Regulations Governing Production of Alcohol 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 street or address numbers have been changed, or the applicable laws or regulations have been amended, the application referred to in the preceding paragraph shall be exempted from the examination fee.

For applications for extension of the period of establishment permission under Article 10, Paragraph 4 or Article 16, Paragraph 5 of the Act, or under the Regulations Governing Production of Alcohol by Farmers or Aboriginals, an examination fee of NT$ 500 shall be paid for each application case.

Where an application is rejected, no refund of the examination fee will be made.

Article 3 When filing an application for a permit license pursuant to Article 10, 11 or 16 of the Act, a license fee of NT$ 2,000 shall apply. A tobacco/alcohol producer and a tobacco/alcohol importer shall additionally pay an annual license fee under Article 4 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 business.

In the event that the administrative regions have been adjusted, the street or address numbers have been changed, 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 4 A tobacco/alcohol producer and a tobacco/alcohol importer is required to pay an annual license fee as follows:

1. Tobacco producer: 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 producer:

(1) One established pursuant to Article 10 of the Act as a company limited by shares: 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.

(2) One established pursuant to Article 10 of the Act other than as a company limited by shares: NT$ 20,000.

(3) One established pursuant to Article 11 of the Act: NT$ 10,000.

3. Tobacco/alcohol importer: NT$ 6,000.

When a business under the preceding paragraph pays the annual license fee for the first year, the annual license fee shall be paid in proportion to the number of months of business operation. However, for a tobacco/alcohol importer that obtained its permit license prior to the enforcement of Article 23 of the Act as amended and promulgated on June 18 2014, the annual license fee for the first year shall be paid within 3 months from the day the amendment to that article is enforced. The annual license fee for every year from the second year onward shall be paid by December 31 of the previous year. If it fails to pay the fee by the deadline, the Charges and Fees Act shall apply.

Where a business under Paragraph 1 discontinues its tobacco/alcohol business, it may apply for a refund of the annual license fee already paid in proportion to the remaining number of months counting from the month following that in which its permit license is canceled by the central competent authority.

Where there is a change in the paid-in capital of a tobacco/alcohol producer that is organized as a company limited by shares, the annual license fee will be supplemented (refunded) from the month following that when the company completed its change of registration.

The period less than a full month shall be discarded when calculating the number of months referred to in Paragraph 2.

Article 5

Where the headquarters or factory of a tobacco/alcohol business is located in a significant disaster area and is under any of the following circumstances, such business may be exempted from the fees or apply for a refund of the prepaid fees:

1. where a tobacco/alcohol producer needs to relocate the factory, the examination fee shall be exempted.

2. where the permit license is damaged, destroyed, or the business needs to relocate the factory, the license fee for the replacement or reissuance of the permit license shall be exempted.

3. where a tobacco/alcohol producer's operation or production ceases, the annual license fee for such period shall be exempted.

A business subject to the Subparagraph 3 of the preceding paragraph may apply, from the month of occurrence of the fact, for a refund of the annual license fee already paid in proportion to the months in which its business operations are not undertaken.

Article 6

These Standards shall be enforced from January 1, 2015.

註記

本收費標準法規名稱原英譯為「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」

現英譯為「The Fee Standards for Examination of Applications, Issuance of Certification, and Granting of Permission as Charged to Importers and Producers of Tobacco and Alcohol Products」

Data Source：Ministry of Finance, R.O.C. Laws and Regulations Retrieving System