

Content

Title : Specific Amounts of Imported Illegal Tobacco/Alcohol Products Specified in Paragraph 3 of Article 45 of the Tobacco and Alcohol Administration Act **Ch**

Date : 2026.01.30

Legislative : 1. Promulgated by the Ministry of Finance by Notice No. Tai-Tsai-Ku-10103736570 on November 26, 2012, and effective from January 1, 2013.
2. Amended and promulgated by the Ministry of Finance by Notice No. Tai-Tsai-Ku-11503613500 on January 30, 2026, and effective from February 1, 2026.

Content : Title: Specific Amounts of Imported Illegal Tobacco/Alcohol Products Specified in Paragraph 3 of Article 45 of the Tobacco and Alcohol Administration Act. (amendment becomes effective from 1st, February 2026)
Basis: According to Paragraph 5 of Article 45 of the Tobacco and Alcohol Administration Act.

Content: Specific amounts of imported illegal tobacco/alcohol products specified in Paragraph 3 of Article 45 of the Tobacco and Alcohol Administration Act is as follows:

1. Tobacco: 1,000 cigarettes; 125 cigars; 5 pounds of cut tobacco; 1,000 other tobacco products in stick form; 5 pounds of other non-stick tobacco products.
2. Alcoholic beverage: 5 liters.

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