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

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