Content

Title：	Importers that import tobacco and alcohol for personal use within specified quantities shall be exempt from the importer's license permit. Ch
Date：	2026.01.30
Legislative：	Promulgated by the Ministry of Finance under Order No. Tai-Tsai-Ku No. 11503613503 of January 30, 2026, and effective from February 1, 2026.
Content：	1. Effective from February 1, 2026, importers who import tobacco and alcohol for personal use within the following specified quantities shall be exempt from the importer's license permit: (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. 2. Where the quantities exceed those specified in the preceding paragraph, and the circumstances conform to Subparagraphs 1 to 3, Paragraph 1, Article 49 of the Customs Act as approved by the Ministry of Finance, the aforesaid products may be imported with the import approval documents issued by the Ministry. 3. Tobacco and alcohol imported in accordance with the preceding two paragraphs shall not be used for commercial purposes after importation. 4. The MINISTRY OF FINANCE Order Tai-Tsai-Ku No. 10103736720, dated November 26, 2012, is hereby repealed, and this Order shall become effective on February 1, 2026.