Content

Title：	Directions for the administrative inspection of imported alcohol Ch
Date：	2005.12.27
Legislative：	Promulgated on December 27, 2005, by Tai-Tsai-Ku No. 09403527920 of the Ministry of Finance and came into force on January 1, 2006. Amended on January 25, 2007, by Tai-Tsai-Ku No. 0960350202 order of the Ministry of Finance and came into force on the same date. Amended on December 25, 2015, by Tai-Tsai-Ku No. 10403798410 order of the Ministry of Finance and came into force on January 1, 2016. Amended to partial articles on July 29, 2021, by Tai-Tsai-Ku No. 11003722320 order of the Ministry of Finance and came into force on July 29, 2021.
Content：	**Chapter 1 Scope of application** **Article 1** The inspection of imported alcohol shall be in conformity with the Regulations Governing the Inspection of Imported Alcohol (hereinafter referred to as the Regulations) and these directions. **Chapter 2 The procedures of inspection and verification** **Article 2** The obligor of the application for inspection or its proxy shall apply to the Ministry of Finance for inspection on-site, mail, internet, etc. **Article 3** Applying for inspection requires documents stipulated in Article 8 of the Regulations, in which the application form for inspection of imported alcohol shall be uploaded after filling in and be in conformity with the process of the internet application for inspection of imported alcohol, or applying via Customs-Port-Trade (CPT) Single Window consolidated import declarations. If the contents of the attached documents are incomplete and cannot be corrected immediately, notifying to correct will be within a specified period of time; and who has not yet completed or has the correction is not completed at that time will has its application overruled. **Article 4** The application for inspection, which is accepted by the Ministry of Finance and be classified as not chosen from lot-sampling inspection through the administrative inspection system of imported alcohol, or used to adopted release-after-documentary examination which applied to Subparagraph 1,2, and 4, paragraph 1, Article 6 of the Regulations, will not be verified. After paying fees, the procedures of the application for inspection completed. **Article 5** Process for application for inspection by sampling or first-time application apply for release-after-documentary examination： 1. For applications conducted by lot-to-lot inspection or lot-sampling inspection, the procedure of application will be completed after receiving the inspection results which comply with the hygiene standards and after

paying the fees.
2. For the first-time application which conducts release-after-documentary examination is applies for subparagraph 1, 2,or 4, paragraph 1, article 6 of the Regulations, the attached document shall comply with the health standards or Paragraph 3, Article 6 of the Regulations. After paying the fees, the inspection application procedures are completed.
3. The labelling of the inspection case in the preceding two paragraphs shall comply with Article 8.

Article 6

Those who have applied for inspection cases that have not paid their fees for more than seven days from the date of acceptance shall have their inspection application overruled.

Article7

The Ministry of Finance will forward the inspection decision(s) via electronic data interchange the entitled obligors of the applications for inspection to browse or print.

Chapter 3 The procedures of labeling not conforming to the stipulations.

Article 8

For the application for the sampling inspection or the first-time application is conducted by release-after-documentary examination, the obligor of the application for inspection shall fill in an affidavit regulated by the Ministry of Finance if the complete original labels are not attached.
The obligor of application of the preceding paragraph shall upload electronic pictures in the inspection system of imported alcohol or provide a paper copy of labeling documents to the Ministry of Finance within a month after released by customs. If the labels are not uploaded or provided before the deadline, an affidavit shall not be provided again before correction.

Chapter 4 The procedures of Sampling

Article 9

The Ministry of Finance can entrust other authorized agency (institution) to carry out inspection by sampling. The amount of sampling is 1 liter for each sample. However, if the unit of volume is less than 1 liter, sampling units shall be counted as the total volume of not less than 1 liter.

Article 10

The obligor of application for inspection should apply for the reduction of sampling at the time of applying for inspection. If the reduction is approved by the Ministry of Finance, the amount shall be 500ml in principle, but if the inspection items of the imported alcohol is determined by the Ministry of Finance and does not require inspect all items , the amount will be reduce to 350ml. If the cases for reduced sample is found to be disqualified for inspection, another sample shall be taken for re-testing.

Article 11

If the following situations happen when sampling, the authorized agency (institution) shall cease sampling and process appropriately:
1. If the content, amount and labelling of the imported alcohol are not

conformed to the application form, the sampling shall be ceased. The obligor of the application for inspection shall make corrections to the central competent authority in fourteen days, and can continue to take sampling after the approval of the Ministry of Finance; if not, the application for inspection shall be overruled.
2. If other situation that may affect the hygiene of alcohol are found during the sampling, the sampling shall be ceased, and the case may be supplemented and corrected according to the case; if it is a case that can be supplemented and corrected, the sampling procedure shall be continued after the application for the inspection obligor to make corrections; if not, the application for inspection shall be overruled. If the case cannot be corrected, the inspection application will be overruled.
3. The imported alcohol which is allowed to prior release. When the storage location of the alcohol does not match the location approved by the Ministry of Finance, the sampling procedure shall be stopped, the obligor of the application for inspection shall make corrections to the Ministry of Finance within fourteen days, and continue to send personnel to sample after the approval of the Ministry of Finance. If it is not corrected, the inspection application shall be overruled.

Article 12

If the amount of application for inspection does not reach the amount required for sampling, the inspection will not be conducted. Not-for-sale imported alcohol to be used as commercial sample(s) shall be handled in accordance with the proviso of Paragraph 1, Article 3, of the Regulations.

Article 13

If some particular sampling tools shall be used or the obligor of the application for inspection has special requirements, the Ministry of Finance may request the obligor of the application for inspection to prepare its sampling tools by itself.

Chapter 5 The procedures of Inspection

Article 14

The standards and methods of inspection adopted by the entrusted agency (institution) for inspection are as follows:
1. Standards of inspection: Besides edible ethyl alcohol is in accordance with National Standard of the Republic of China (CNS) 15351, others are in accordance with The Hygiene Standards for Alcohol Products set by the Ministry of Finance and the Ministry of Health and Welfare.
2. Methods of inspection: In accordance of the methods set by the Ministry of Finance and the Ministry of Health and Welfare.

Article 15

The items of imported alcohol to be presented for inspection are prescribed by The Hygiene Standards for Alcohol Products and National Standard of the Republic of China (CNS) of edible ethyl alcohol, and the inspection will be adjusted physically in accordance with the nature of the alcohol.

Article 16

Beside the hygiene items for inspection of the previous article, the Ministry of Finance may conduct other hygiene items for inspection if there are other hygienic safety concerns.

Chapter 6 The Procedures of verifying cases exempted from inspection

Article 17

The application of imported alcohol which is exempted from inspection due to special conditions after being approved by the central competent authority, is in conformity to the proviso given in Subparagraphs 5, Paragraph 1, Article 3 of the Regulations, application form for exemption for inspection, a copy of import declaration and a certification of import purpose shall be provided. If the application is approved by the Ministry of Finance, may be exempted from inspection.

Chapter 7 The Procedures of alcohol which is allowed to prior release

Article 18

The obligor of the application for inspection may apply for prior release if its imported alcohol is in conformity with the stipulation of Paragraph 1, Article 9 of the Regulations. The requirements of the release in advance are as follow:

1. Undenatured ethyl alcohol or bulk alcohol in tanks or cabins cannot be sampled at the dock warehouse or other places due to its special dimension, or it may be sampled but there is a risk of leaving the dock warehouse. Undenatured ethyl alcohol or bulk alcohol in tanks or cabins cannot be sampled at locations such as dock warehouses.
2. Due to the wide variety, the entrust agency (institution) is unable to take samples at locations such as dock warehouses.
3. Beaujolais sold internationally for a limited time or some special wines that must be kept in special refrigeration equipment.
4. Others recognized by the central competent authority as necessary for prior release.

If any unqualified alcohol has been returned, re-exported or destroyed within four months from the day following the central competent authority to make the decision of the imported alcohol that is not conformed to the stipulations after inspection, according to the proviso of Article 9, paragraph 2, paragraph 4 of the Regulations, it is allowed to be released first. However, for non-blamable reasons to the obligor of the application of inspection, the period of delay due to non-blamable reasons will be exempt from calculation.

Article 19

The obligor of the application for inspection apply for release in advance, shall note the location for storage after release and time required for unloading at storage location. If the location of storage is warehouse, shall note the number of warehouse. If the storage tank is used, the number and capacity of each storage tank should be added.

In the case of approved release in advance, the obligor of the application for inspection shall, after the sampling staff arrives, follow the sampling staff's instructions, cooperate with the verification of the container or storage tank number, unsealing, unloading, transporting into the storage location, checking, counting, sampling, sealing and related operating procedures.

Article 20

Storage location of imported undenatured ethyl alcohol is accordance of Regulations Governing Undenatured Ethyl Alcohol.

Article 21

If the imported alcohol is released in advance and has not yet been sampled, if the obligor of the inspection for application does not cooperate with the sampling in accordance with Paragraph 3, Article 11 of the Regulations, the lot of imported alcohol applying for inspection shall be deemed to be inconsistent with the inspection requirements and shall handle the re-export within the time limit specified by the Ministry of Finance. If the deadline is not fulfilled, according to Article 30 of the Administrative Execution Act, a default surcharges of NT$5,000 to NT$300,000 will be imposed. For those who fail to pay the payment after the default surcharges is imposed and the performance deadline set by the Ministry of Finance is exceeded, in accordance with Article 31 of the same act, the Ministry of Finance may continuously impose default surcharges for the obligor of the application for inspection.

Article 22

If there are concerns about hygiene safety for imported alcohol which approved release in advance, the Ministry of Finance may coordinate with the competent authority to send its staff to store or verify on the spot.

Chapter 8 The procedures of processing the imported alcohol is disqualified for inspection

Article 23

For the imported alcohol that is not conformed to the stipulations after inspection, or still not qualified after re-testing, the Ministry of Finance shall notify the obligor of the application for inspection or its proxy, and report the local competent authority.

Article 24

For disqualified cases which have been approved to be released, shall be handled in accordance with the following regulations:

1. The Ministry of Finance consider convenience of the area, coordinating with local competent authority to sequester the lot of imported alcohol, and notice the obligor of the application for inspection or its proxy to cooperate. The local competent authority which in charge of sequestration shall report its circumstance to the Ministry of Finance.

2. For the lot of alcohol which has been approved to be released, the obligor of the application for inspection shall handle the destruction or re-shipment of the export within four months from the day following the receipt of the inspection or re-testing disqualification notice of the Ministry of Finance, and the procedures in accordance with paragraph 2 of the preceding Article.

3. The Ministry of Finance shall track and control actively whether the obligor is indeed in accordance with the following provisions to destroy or re-export the lot of alcohol:

(1) For the alcohol which is planned for destruction, the obligor of the application for inspection shall apply to the local environmental authorities for approval of the destruction in advance, and submit the detailed destruction date, time, place, method and other information to the Ministry of Finance to supervise the destruction. The Ministry of Finance may also coordinate the local competent authority to supervise the destruction, and reply the situation of the supervision to the Ministry of Finance for concluding the case after destruction.

(2) For the alcohol which is intend to re-export, the obligor of the

application for inspection shall contact the customs to conduct it, and shall submit the export deputy declaration and other supporting documents to the Ministry of Finance for concluding the case after re-export.
4. If the obligor of the application for inspection has not destroyed or re-exported the unqualified alcohol in accordance with the provisions beyond the prescribed time limit, the obligor of the application for inspection shall import alcohol in the future except in accordance with the provisions of Subparagraph 4, Paragraph 4, Article 9 of the Regulations. In addition to not permitting prior release, according to Article 29 of the Administrative Execution Act, the Ministry of Finance may entrust other agency (institution) to destroy on their behalf. The amount for destruction shall be estimated by the Ministry of Finance and the obligor of the application for inspection is charged the amount; if the payment received is in non-conformity with the amount, there shall be refund for any overpayment or a supplemental payment for any deficiency.

Chapter 9 The procedure of long-term appointment

Article 25

Business which is appointed by the same alcohol importer to in charge of application for imported alcohol inspection long term, shall provide the certificate of appointment to the Ministry of Finance to register and issue the number of the certificate of appointment. After registering, fill in the number of the certificate of appointment on the application form, instead of providing the certificate of appointment on a case-by-case basis.

Article 26

If there is any change or discharge the abovementioned appointment, importers shall notice the central competent authority in written notice.

Chapter 10 Others-The procedure of applying online imported alcohol inspection

Article 27

Applying for the user account and the password of the administrative inspection system of imported alcohol, shall provide the application form with official seal of the company (firm) and its person in charge to the Ministry of Finance. Once the Ministry of Finance approve the application, it will provide the applicant the user account and the password.

Article 28

The Applicant should properly manage its own password, and in order to ensure safe use, should regularly update the password.

Article 29

The applicant logs in to the administrative inspection system of imported alcohol via entering the user account and password or using an IC card. After filling the information in the system and uploading the required documents except for the application form for inspection specified in Article 8 of the Regulations, the application procedures are completed
The applicant applies for re-testing via the administrative inspection system of imported alcohol in accordance with preceding paragraph, the application form for re-testing may be exempted.

Article 30

If the applicant finds that the online application information is incorrect, it may be necessary to correct the application information before the application is verified and confirmed by the Ministry of Finance. If any error is found, the staff the Ministry of Finance shall notice the applicant as soon as possible to accelerate the process.

Article 31

If the applicant is found apply untrue, use inappropriately or not use more than 2 years, the Ministry of Finance may suspend or cancel its user account.

Article 32

If the inspection system of imported alcohol is not working properly, applying in the method in writing.

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