Content

Title：	Enforcement Rules of the Tobacco and Alcohol Administration Act Ch
Date：	2010.09.16
Legislative：	1.Full text of 25 articles approved by the Executive Yuan with Letter Tai (89) Tsai-Tzu No. 36097 on December 29, 2000 Full text of 25 articles enacted and promulgated by the Ministry of Finance with Order Tai-Tsai-Ku-Tzu No. 0890351436 on December 30, 2000 2.Full text of 31 articles amended and approved by the Executive Yuan with Letter Yuan-Tai-Tsai-Tzu No. 0930015723 on May 27, 2004 Amended and promulgated by the Ministry of Finance with Order Tai-Tsai-Ku-Tzu No. 09303509880 on June 29, 2004 3.Article 5 and 31 amended and promulgated by the Ministry of Finance with Order Tai-Tsai-Ku-Tzu No. 09400537540 on November 9, 2005 4.Article 3 and 31 amended and promulgated by the Ministry of Finance with Order Tai-Tsai-Ku-Tzu No. 09703507770 on May 16, 2008 5.Article 3 and 31 amended and promulgated by the Ministry of Finance with Order Tai-Tsai-Ku-Tzu No. 09903517360 on September 16, 2010
Content：	Article 1 These Enforcement Rules are prescribed in accordance with Article 62 of the Tobacco and Alcohol Administration Act (hereinafter referred to as the "Act"). Article 2 "Tobacco" set forth in Article 3, Paragraph 1 of the Act is classified into the following categories: 1. Cigarettes: Tobacco products made of cut, processed tobacco leaves wrapped in tobacco paper, with or without filter tip. 2. Cut tobacco: Finely cut and processed tobacco leaves used for smoking. 3. Cigars: Long rolls of processed tobacco leaves with the filler leaves making up the center of rolled cigars which are covered with binder leaves and then wrapper leaves, or unrolled cigars primarily made of cigar leaves, giving off a distinctive aroma of cigar. 4. Snuff: Tobacco added with spices, and then dried and ground into powder used for smelling or application on gums or tongue apex. 5. Chewing tobacco: Irregular small lumps or pieces of tobacco made from tobacco leaves soaked in spiced juice, used for chewing. 6. Other tobacco products: Those other than the products set forth in the preceding 5 subparagraphs. The term "tobacco substitutes" used in Article 3, Paragraph 1 of the Act shall refer to other natural plants and processed products containing nicotine, used as substitutes for tobacco. Article 3 "Alcohol" set forth in Article 4, Paragraph 1 of the Act is classified into

the following categories:
1. Beer: Saccharized and fermented carbonated alcoholic beverages brewed from malt and hops as primary raw materials, with or without other grains or starch as
supplementary raw materials; complementary plant ingredients may or may not be added.
2. Wine: Following alcoholic beverages are brewed from fermented fruits as raw materials:
(1) Grape wine: Wine brewed from grapes as raw materials;
(2) Other fruit wine: Wine brewed from fruits other than grapes, or from two or more kinds of fruits, as raw materials.
3. Beverages brewed from grains: Saccharized and fermented alcoholic beverages brewed from grains as raw materials.
4. Other brewed alcoholic beverages: Brewed alcoholic beverages other than those set forth in the preceding three subparagraphs.
5. Distilled spirits: The following spirit drinks made from fruit, grain, or starch- or sugar-containing plants by saccharification or not, fermentation, and then
distillation:
(1) Brandy: Distilled spirits made from fruit by fermentation, distillation and maturation in wooden casks for at least six months, with an alcohol content of not
less than 36 percent.
(2) Whisky: Distilled spirits made from grain by saccharification, fermentation, distillation and maturation in wooden casks for at least two years, with an alcohol
content of not less than 40 percent.
(3) Clear spirits: Distilled spirits made from grain as raw materials by saccharification, fermentation, distillation, maturation, and blending, using various yeast
or enzyme and ferments.
(4) Rice spiritsù Distilled spirits made from
rice as raw materials and through the process of liquidazation, saccharification, fermentation and distillation, using koji or enzyme.
(5) Other distilled spirits: Distilled spirits other than those set forth in the preceding four items.
6. Reprocessed alcoholic beverages: Alcoholic beverages utilizing ethyl alcohol, brewed alcoholic beverages or distilled spirits as a base, added with complementary
animal or plant ingredients, medicinal materials, minerals or other food additives for reprocessing, and having an extract content of not less than two percent of the total volume.
7. Cooking alcohols: Alcohols exclusively used for cooking as follows:
(1) General cooking wine: Alcoholic beverages made for cooking from grains or other starch-containing plants added with ethyl alcohol after saccharification as
a base, or using ethyl alcohol, fermented alcohol or distilled spirits directly as a base with a salt content of more than 0.5%, and added with or

without other flavors. The aforesaid salt content of more than 0.05% shall refer to that each 100 ml of cooking
alcoholic beverages contains more than 0.5 g of salt.
(2) Cooking rice wine: Alcohol products made from rice as raw materials and through the process of saccharification, fermentation, distillation, either blended
or not blended with ethyl alcohol. The alcohol content for the rice wine shall not exceed 20 percent of the total volume. The labeling of
‘exclusively used for cooking’ on the package is required.
8. Ethyl alcohol: Undenatured ethyl alcohol with an alcohol content of more than 90 percent as follows:

(1) Ingestible ethyl alcohol: Undenatured ethyl alcohol made from grains, potatoes, beets or honey by fermentation and distillation, with an alcohol content of more than 90 percent.

(2) Non-ingestible ethyl alcohol: Undenatured ethyl alcohol other than ingestible ethyl alcohol set forth in the preceding sub-item, with an alcohol content of more than 90 percent.

9. Other alcoholic beverages: Other kinds of alcohol not included in those set forth in the preceding eight subparagraphs.

Article 4
The "repackaging" set forth in Article 5, Paragraph 2 of the Act shall refer to unsealing bulk tobacco or alcohol or such product packed in larger weight, quantity
or volume for repackaging or putting into smaller packages or bottles without conducting any manufacturing or processing activities.
The processing activities referred to in the preceding paragraph shall exclude those processing activities with the authorization of the original manufacturers
and not changing the original brands.

Article 5
"Tobacco and alcohol products manufactured or imported without permission" set forth in Article 6 of the Act shall refer to tobacco and alcohol products falling
into any of the following situations:
1. Tobacco and alcohol products imported by persons who fail to obtain tobacco or alcohol importers' permit licenses in accordance with the Act.
2. Tobacco and alcohol products manufactured by persons who fail to obtain tobacco or alcohol manufacturers' permit licenses in accordance with the Act.
3. Tobacco and alcohol products manufactured after the central competent authority revoke or abolish the permission or the relevant importers' permit licenses have
been nullified.

4. Tobacco and alcohol products manufactured or imported that are forbidden or ceased by the competent authority.
5. Tobacco and alcohol products manufactured by the tobacco and alcohol manufacturers at places other than the factory locations listed on the permit licenses.
6. Alcohol products which only can be imported after being examined and meet the hygiene standard given in Article 39, Paragraph 3 of the Act are unable to pass
the examination but have been imported already.
Tobacco and alcohol products as referred to in Subparagraph 2 of the preceding Paragraph do not include tobacco and alcohol samples not for sales and attached with
research or trial manufacture records and not wrapped in commercialized packages.

Article 6
The annual output set forth in Article 9, Paragraph 2 of the Act includes alcohol products manufactured under the commission of another person or manufactured by
another person under commission.

Article 7
The term agricultural organizations set forth in Article 10, Paragraph 1 of the Act shall refer to farmers' associations, agricultural production and marketing
departments, cooperative farms, or other agricultural organizations.

Article 8
The alteration date of the name of manufacturer, total capital, head office locations, name of the responsible person, and business items as set forth in Article
15 and Article 21 of the Act shall refer to the date when the company or business alteration registration is complete. With regard to agricultural organizations, the alteration date shall refer to the date when the fact occurs.
The alteration date of product type as set forth in Article 15, Paragraph 1 of the Act shall refer to the date when the fact occurs. The alteration date of factory
locations shall refer to the date when the factory alteration registration is complete. With regard to those that do not posses factory registration documents, the alteration date shall refer to the date when the fact occurs.

Article 9
If deemed necessary, before the central competent authority issues or renews tobacco or alcohol manufacturers' permit licenses, it may request the municipal or
county (city) competent authority situated in the head office locations

and factory locations of the manufacturers to dispatch personnel to inspect whether the manufacturers manufacture tobacco or alcohol in violation of the Act and to examine on whether the
machinery and equipment are consistent with the production and operation plans declared by the manufacturers.

Article 10
Where a tobacco or alcohol manufacturer is commissioned to manufacture tobacco or alcohol products set forth in Article 29, Paragraph 3 of the Act, it means that
said tobacco or alcohol products are for the commissioning party to sell.
Where a tobacco or alcohol manufacturer reports to the central competent authority for reference in accordance with Article 29, Paragraph 3 of the Act, it shall
submit an application form bearing the signatures of the parties' responsible persons and the following documents:
1. Photocopy of the respective tobacco or alcohol manufacturers' permit licenses issued to the commissioned party.
2. The company or business registration documents of the commissioning party.
3. Declarations stating that the commissioning party does not fall under the situations set forth in Article 25 of the Act.
4. The manufacturing commission contract.
5. Photocopy of the factory registration documents of the commissioned party.
6. The commissioned party's tobacco or alcohol tax payment documents for the last one year.
7. Other documents required by the central competent authority.
The application form set forth in the preceding paragraph shall contain the following particulars:
1. Names and the head office locations of the commissioning and commissioned parties and the factory location of the commissioned party.
2. Types, specifications, quantities, and brand name(s) of the tobacco or alcohol products to be manufactured under such commission.
3. Term of the manufacturing commission.
4. Other particulars required by the central competent authority.

Article 11
The addresses as referred to in Article 32, Paragraph 1, Subparagraph 2 and Article 33, Paragraph 1, Subparagraph 5 of the Act shall include the contents sufficient
for identification and contact by consumers.
The major raw materials as referred to in Article 32, Paragraph 1, Subparagraph 4 of the Act shall listed in a decreasing order according to their respective proportions.

Article 12
The false labels leading people to misidentify tobacco or alcohol products

set forth in Article 35 of the Act shall refer to words or patterns used on the inside
or outside packages of some products that are likely to lead people to mistake such products for tobacco or alcohol products.

Article 13
The term "advertising" as referred to in Article 37 of the Act shall mean propagating the content of promotion to unspecific majority by utilizing television, broadcasting,
films, slides, newspapers, magazines, flyers, posters, signboards, memorial archways, computers, fax, electronic videos, electronic voice, or other means.
Prohibiting alcohol products, pasting posters, or using words or patterns to label or describe the sales alcohol products inside of the business places to sell
alcohol products, if not expanding to other places or floors and taking people who enter the room as targets, shall not be subject to the term "advertising" or "promotion" as prescribed in Article 37 of the Act.

Article 14
The health warning label on advertising or promotional materials of alcohol products set forth in Article 37 of the Act shall continuously appear thereon and independently
occupy 10% of the space of the entire page, and the space for the written characters shall not be smaller than 50% of the space of the background. In the case of TV or other image commercials or promotion, the warning shall appear in an overlapping manner
all the time. In the case of merely sound advertisement or promotion, the health warning shall be clearly disclosed by sound.
The color of the warning set forth in the preceding Paragraph shall be in contrast with the background color of the advertising or promotional materials.

Article 15
With regard to the provision where advertising or promotion of alcohol shall not contain deceptive, exaggerated, distorted facts or contents that are easily misinterpreted,
set forth in Article 37, Subparagraph 4 of the Act, it includes that the advertising or promotion shall not have false or misleading statements or use translation wording, labels of the same category, type, and style, other similar labels, or additional remarks
to state that the alcohol is produced from somewhere else. This provision shall apply to those with correct labels of the actual place of origin as well.

Article 16
The central, municipal and county/city competent authorities shall set up investigation taskforce(s) to carry out the inspection and seizure

activities under Chapter
VI of the Act.

Article 17
The central competent authority shall conduct the spot check set forth in Article 38, Paragraph 1 of the Act on a random basis, whereas municipal and county/city
competent authorities shall do the same at least once every year.
When conducting the spot check under the preceding Paragraph, the inspection officials shall check whether any alteration to the particulars originally declared
by a tobacco or alcohol enterprise has been made, or the scope of permission corresponds with its actual business items, or the tobacco or alcohol label complies with or violates the Act.
When conducting the spot check under Paragraph 1, a municipal or county/city competent authority may, in consideration of the actual circumstances, divide its jurisdiction
into several areas and check different items at different areas, and then file the results of such spot check with the central competent authority for reference.
Other necessary matters set forth in Article 38, Paragraph 1 of the Act shall include the health inspection reports concerning the nicotine and tar content of tobacco
or alcohol issued by the laboratories recognized by the central competent authority with public announcement.

Article 18
Where the competent authority takes samples of tobacco and/or alcohol products for examination in accordance with Article 38, Paragraph 1 of the Act, said samples
shall be gratuitous. The competent authority shall give the examinee a recipe for the samples.

Article 19
After samples of tobacco and/or alcohol products for examination are taken in accordance with Article 39, Paragraph 1 of the Act, the health authority and the tobacco
and/or alcohol enterprises concerned shall jointly sign the seals thereon.
After the inspection officials give the examinee a receipt for the samples and each of these samples is given a specific code by the inspection officials, such sealed samples shall
be collected by the health authority for examination. Upon the conclusion of examination, the enterprises and the competent authorities shall be informed of the results thereof.

Article 20
The identification documents to be presented by the inspectors under Article 40 of the Act are as follows:

1. Official letter issued by the authority concerned indicating the term of inspection and the name and title of the inspection official.
2. Employee ID or pass of the inspection official or any other document sufficient to prove that he/she is employed by the authority.

Article 21
Where the competent authority takes samples for examination in accordance with Article 41, Paragraph 1 of the Act, Article 19 shall apply mutatis mutandis. The
competent authority shall, within three days, commission the health authority or relevant authorities or institutions to examine samples delivered for examination in accordance with Article 41, Paragraph 2 of the Act.

Article 22
The competent authority shall seize all suspicious illegal or disqualified tobacco and alcohol products found in any crackdown in accordance with Paragraph 1, Article
41 of the Act, or seal up and deliver the same to the original owner or an appropriate person for safekeeping under oath, in case it is inconvenient for the authority to transfer or difficult to keep such products or if samples thereof must be taken for inspection.
When conducting the seizure or sealing-up under the preceding Paragraph, the competent authority shall record the time and place of crackdown, the quantity, the
facts of suspected violation, the source, the name of the manufacturer or importer, the day of manufacture, importation or purchase, the layout of the scene or the storage situation of the warehouse, and have the suspect or the interested party(ies) present
at the scene sign or seal the records. If the suspect or such interested party refuses to do so, the fact shall be indicated thereon.

Article 23
The "tobacco and alcohol that will seriously injure people's health" as referred to in Paragraph 1, Article 42 of the Act shall mean tobacco and alcohol contaminated
or containing ingredients other than the required ones, which are hazardous to human health and have caused or are likely to cause illness to users.
If any seriously injurious tobacco and alcohol is located, the health authority shall give immediate notice to the central, municipal or county (city) competent
authority for taking necessary actions.
Upon receiving the notice set forth in the preceding Paragraph, or if any seriously injurious tobacco and alcohol is located, the municipal or county (city) competent
authority shall seal up or detain said tobacco and alcohol after checking and recording the finished goods and half-finished goods and shall transfer

the case to the judicial authority. Upon announcement of the central competent authority's prohibition against
sale of such tobacco or alcohol, the municipal or county (city) competent authority shall conduct spot check of tobacco and alcohol retailers within its jurisdiction so as to ascertain that they have suspended selling the same.
With regard to the tobacco and alcohol set forth in the preceding two paragraph, the municipal or county (city) competent authority shall make public announcement
to stop smoking or drinking, order the tobacco and alcohol manufacturers or importers to retrieve and destroy such tobacco and alcohol within a prescribed period, and shall notify the central competent authority. After the prescribed period expires, if any
enterprise is found failing to retrieve and destroy said tobacco and alcohol, it shall be punished in accordance with Article 56, Paragraph 1, Subparagraph 12 and Paragraph 2 of the Act.

Article 24
The "other disposal manners" set forth in Article 45 of the Act shall refer to any of the followings:
1. Sale by tender;
2. Sale by tender for subsequent re-export;
3. Donation; or
4. For use in research or experiment by academic institutions.
Except for those easily get mildewed or deteriorated, confiscated or appropriated tobacco or alcohol products shall be disposed in accordance with the preceding
Paragraph only after the final decision on confiscation or appropriation is handed down.
Tobacco or alcohol confiscated or appropriated due to trademark infringement shall be destroyed
For tobacco or alcohol products disposed of in the manner set forth in Paragraph 1, Subparagraph 1, the document issued by the inspector commissioned by the central
competent authority shall be obtained certifying that the nicotine or tar content thereof is within the limit set forth in the Tobacco and Alcohol Control Act or up to the sanitation standard for alcohol shall be obtained.
For tobacco or alcohol products disposed of in the manner set forth in Paragraph 1, Subparagraph 1, the label thereon must meet the requirements in the applicable
Acts and regulations when the products are assigned or sold by the successful bidder.
The municipal or county (city) competent authority shall file the disposal situations of confiscated and appropriated tobacco or alcohol products with the central
competent authority for reference once every three months.

Article 25

The competent authority may commission relevant authorities or institutions to dispose of confiscated or appropriated tobacco or alcohol products, and shall handle
the disposal expenses and proceeds in accordance with the budget procedures.

Article 26
Except that penalties of fines set forth in Article 56, Paragraph 1, Subparagraphs 2 to 5, Subparagraph 8, and Article 57, Paragraph 1, Subparagraph 1 of the Act
shall be enforced by the central competent authority, the penalties set forth in the Act shall be enforced by the municipal or county (city) competent authority.

Article 27
Where a fine is imposed on a tobacco or alcohol manufacturer or importer and said enterprise is informed to retrieve and take supplementary measures within a prescribed
period in accordance with Article 54, Paragraph 1 of the Act, if the enterprise fails to comply within the deadline, the municipal or county (city) competent authority shall apply to the central competent authority to terminate the manufacture or import for
more than six months and less than one year, and shall appropriate the tobacco or alcohol.
The disposition of appropriation set forth in the preceding paragraph shall be conducted by the municipal or county (city) competent authority.
After a fine is imposed on a tobacco or alcohol manufacturer in accordance with Article 56, Paragraph 1, Subparagraph 7 of the Act, the municipal or county (city)
competent authority shall apply to the central competent authority to abolish the permission in accordance with Article 56, Paragraph 3 of the Act.

Article 28
Where the central competent authority revokes or abolishes a tobacco or alcohol manufacturer’s permit or forbids or suspends the ethyl alcohol production during
a certain period, the central competent authority shall notify the local municipal or county (city) competent authority in conjunction with the competent tax collection agency to dispatch personnel to check the inventory and record the finished goods and half-finished
goods of tobacco or alcohol and take the goods under supervision.
After the central competent authority abolishes the permit or forbids or suspends the tobacco or alcohol production during a certain period, the tobacco or alcohol
manufacturer may, with regard to those finished goods completed before the day when the permit is abolished or when the production is forbidden or suspended, pay the taxes and sell said goods. The production of the

remaining half-finished goods of tobacco or alcohol shall not be continued. Where a tobacco or alcohol manufacturer's permit is revoked, in order to maintain public interest or avoid the beneficiaries' property loss, the provision hereof shall apply mutatis mutandis.

Article 29
Fees collected by the municipal or county (city) competent authority from service charges for carrying out matters entrusted by the central competent authority in accordance with Article 24 of the Act shall be handed over to the National Treasury. The central competent authority shall handle the entrustment fees in accordance with the budget procedures.

Article 30
Formats of the documents set forth in the Act and these Enforcement Rules shall be formulated by the central competent authority.

Article 31
The Enforcement Rules shall be enforced as of the date of promulgation. Article 5, Paragraph 1, Subparagraph 6 of the Rules amended and promulgated on November 9, 2005 shall be enforced from January 1, 2006. Article 3, Subparagraph 8 of the Rules amended and promulgated on May 16, 2008 shall be enforced from May 16, 2008. Article 3, Subparagraph 5 and 7 of the Rules amended and promulgates on September 16, 2010 shall be enforced from September 16, 2010.

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