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**Report Highlights:**

In 2019, Taiwan was the eight largest export market for U.S. food and agricultural products, valued at just over \$3.6 billion. Imported food and agricultural products must comply with a range of laws designed to protect human health and prevent the introduction of animal and plant pests or diseases. This report gives an overview of Taiwan's import requirements for food and agricultural products. While this report strives to be as comprehensive as possible, regulations and requirements can frequently change. U.S. exporters are therefore encouraged to work closely with their Taiwan importers to ensure they are aware of and complying with all current Taiwan regulations and requirements.

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## Executive Summary

In 2020, Taiwan revised several food regulations and implemented new food management measures. In addition, several previously scheduled requirements began implementation, including the [Sanitation Standard for Liquid Eggs](#), which took effect on January 1, 2020, and the revised [Labeling Rules for Food Allergens](#), which took effect on July 1, 2020.

Effective May 30, 2020, The United States and Taiwan entered into an organic equivalence agreement that allows organic products certified in the United States or Taiwan to be sold as organic in either market.

On August 28, 2020, Taiwan announced that it was adopting an import tolerance for ractopamine in pork, expanding country of origin labeling for pork products, and would no longer restrict U.S. beef from cattle older than 30 months. These regulations are set to enter into force on January 1, 2021.

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## Section I. Food Laws

On February 5, 2014, Taiwan's Food Sanitation Act was renamed the [Act Governing Food Safety and Sanitation](#), or the Food Safety and Sanitation Act (FSSA). The FSSA designates the TFDA, Ministry of Health and Welfare (MOHW), as the central competent authority responsible for food safety. All major laws, regulations, rules, and ordinances concerning food safety and quality are based on the FSSA.

Taiwan's Legislative Yuan frequently revises the FSSA in response to regulatory needs or public food safety concerns. Most recent revisions were made in April and June 2019; key amendments include adding articles on the definition of processing aids and a penalty for spreading untruthful information about food safety. The general implementation rule for the FSSA is the [Enforcement Rules for the Act Governing Food Safety and Sanitation](#), and the importation rule under the FSSA is the [Regulations of Inspection of Imported Foods and Related Products](#). Some of the FSSA rules and regulations are implemented in stages, with TFDA deciding and announcing the effective date depending on the preparation time needed for adoption of the new rule.

Another agency involved in food safety management is the Council of Agriculture (COA). COA is responsible for animal feed, animal and plant health, and inspection and quarantine. Most of these functions are performed by COA's subordinate organization, the Bureau of Animal and Plant Health Inspection and Quarantine (BAPHIQ). BAPHIQ is equivalent to a combination of the U.S. Department of Agriculture's (USDA) Animal and Plant Health Inspection Service (APHIS) and the Food Safety Inspection Service (FSIS). BAPHIQ also has jurisdiction on imported animal feed and pet food. Another of COA's subordinate organization is the Agriculture and Food Agency (AFA), which oversees programs for rice procurement and organic certification.

Many of Taiwan's sanitary and phytosanitary (SPS) standards are different from U.S. standards or those established by international standards-setting bodies, such as the World Organization for Animal Health (OIE), the International Plant Protection Convention (IPPC), or Codex Alimentarius (Codex). Since its World Trade Organization (WTO) accession in 2002, Taiwan has taken steps to implement the terms of the WTO SPS Agreement. However, some of Taiwan's standards, laws, regulations, and practices are still not consistent with international standards or practices.

The following report contains a summary of regulations and requirements for shipping food and agricultural products to Taiwan. While this report strives to be as comprehensive as possible, regulations and requirements can frequently change. U.S. exporters are therefore encouraged to work closely with their Taiwan importers to ensure they are aware of and complying with all current Taiwan regulations and requirements.

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## Section II. Labeling Requirements

TFDA oversees food and beverage labeling requirements. All packaged food products must carry a general label and most of them also require a nutritional label. Both labels should use traditional Chinese characters; English labeling is optional. Taiwan customs authorities permit the Chinese labels to be affixed to imported products in government-approved logistics centers or government-approved self-managed bonded warehouses prior to customs clearance.

### **General Food Labels**

All processed food products or food additives for retail sale must have a general label in Chinese containing information such as product name, ingredients, net weight or volume, names of all food additives, country of origin, expiration date, company name, address, and phone number. Detailed labeling requirements can be found in Chapter V “Management for Food Labeling and Advertisement” of the [Act Governing Food Safety and Sanitation](#), and in the [Enforcement Rules for the Act Governing Food Safety and Sanitation](#).

Imported foods used for further processing or repacking rather than sold directly to local customers are exempted from Chinese labeling requirements. An example of such an imported food would be soybeans sold to a crushing plant or chicken sold into the catering market. However, when the product is not loose bulk, it must still have the original labels or tags describing its content. The labeling guidance for packaged bulk foods is described in Taiwan’s [Labeling Guidance for Packaged Bulk Foods and Food Ingredients \(in Chinese\)](#).

### **Nutritional Labels**

All packaged food products must have a nutritional label. Relevant regulations and sample nutritional tables are provided in [Nutrition Labeling Rules for Prepackaged Food Products](#). If the following products do not have nutritional claims on the packaging, they are exempt from mandatory nutritional labeling: 1) drinking water, mineral water, and ice cubes; 2) fresh produce of fruit, vegetables, meat, poultry meat, and seafood; 3) tea, coffee, and herbs for brewing purposes without adding other ingredients or food additives; 4) seasoning spices or spice packs for cooking; 5) salt and salt substitutes; and, 6) other food items whose nutritional tables show zero in value for all the required fields. In addition, food or food ingredients not directly sold to consumers are also exempted. More information can be found in the [Prepackaged Food Products Exempted from Nutrition Labeling](#).

### **Dairy Products**

Labels for liquid dairy products must indicate the product’s shelf life and appropriate storage requirements. Taiwan has detailed regulations governing the labeling of [liquid milk products](#) and [milk fat content on butter and cream](#). Milk fortified with nutrients not inherent in raw milk itself cannot be labeled as “fresh milk.” All [food grade dairy powder products](#) in packages exceeding 10 kilograms in size must be clearly labeled as “food grade” or “for human consumption.” Additional national definition of dairy products can be found in Chinese at [Chinese National Standards](#).

### **Food Additives**

Taiwan allows for food flavorings to be described in general terms such as “flavoring agents,” “natural flavoring agents,” “emulsifiers,” and “leavening agents” to allow companies to protect trade secrets. The use of food additives needs to comply with [Standards for Specification, Scope, Application and Limitation of Food Additives](#). Food additives not listed in this document are not allowed. TFDA maintains a searchable list of [Approved Additives](#).

### **Packaged Fruit and Vegetable Juice Labels**

All packaged fruit and vegetable juices that contain more than ten percent natural juice should label the actual percentage on the front side of the package. If the natural juice content is less than ten percent, the product is not allowed to be labeled as natural juice or other equivalent terms. In addition, these products are required to carry the statement "less than 10% natural juice" or label the actual percentage on the front side of the package. More information can be found in [TFDA announcement for Labeling Rules for Packaged Drinks Containing Fruit and Vegetable Juice \(in Chinese\)](#).

### **Vegetarian Food Labels**

All packaged foods claiming to be vegetarian should indicate the type of vegetarian ingredients. For example: “vegan” (food products without egg or dairy), “vegetarian and egg,” or “vegetarian and dairy.” More information can be found in the [Labeling Rules for Packaged Vegetarian Food \(in Chinese\)](#).

### **Caffeine Labels for Packaged Drinks**

All packaged drinks that have caffeine content over 20 milligram (mg) in 100 milliliters (ml) should label the actual content. If the caffeine content is between 2~20mg/100ml, the products can be labeled as ‘below 20mg/100ml’. For coffee, tea, and cocoa drinks, if the caffeine content is below 2mg/100ml, the products can be labeled as ‘low caffeine’. More information can be found in the [Labeling Rules for Packaged Drinks Containing Caffeine](#) (in Chinese).

### **Food Allergen Labels**

All prepackaged food containing substances which can cause an allergic reaction in susceptible individuals, or other products that can cause an allergic reaction, must be labeled with warning information. The warning should be clearly and separately indicated on the label.

Effective July 1, 2020, the number of allergens that require labeling was expanded from the previous six items to 11 items, including: crustaceans, mango, peanuts, milk, eggs, nuts, sesame, cereals containing gluten, soybeans, fish, and sulphites. More information can be found in the revised [Labeling Rules for Food Allergens](#).

### **Frozen Food Labels**

In addition to the labeling requirements stipulated in FSSA, imported frozen foods must also abide by the [Labeling Rules for Packaged Frozen Foods \(in Chinese\)](#), including the following information in Chinese on the label: type of frozen food, preservation method and storage conditions, and cooking instructions if the products are not ready-to-eat.

### **Special Dietary Food Labels**

In addition to general and nutritional labels, special dietary product labels need to include information on the intended users, usage, storage requirements, and special nutrition formula. Detailed regulations can be found in Chinese on [TFDA's website](#).

### **Health Food Labels**

The [Health Food Control Act](#) and the [Enforcement Rules of Health Food Control Act](#) regulate the use of health claims on food products. Products with health food claims must prove that the product has the capacity to contribute to health and/or decreases disease risk. However, no health food may claim to prevent illness. Any product with health food claims must be approved by TFDA before being marketed. Once approved, the import permit is valid for five years.

On January 17, 2019, TFDA implemented [Additional Labeling Rules for Health Food](#). For capsule and tablet products, the following warning language should be added in the caution section: "this product is only for health care, not intended for medical purposes, patients with illness should seek medical attention", and "please follow the recommended intake volume, do not overdose." For other products, the warning language should be "this product is only for health care, please follow the recommended intake volume."

### **Alcohol Labels**

Alcohol labels must include: 1) the brand name; 2) product type; 3) alcohol content; 4) origin of imported alcohol products; 5) names and addresses of manufacturers and importers; 6) lot number; 7) volume; 8) expiration date for products with alcohol content of seven percent or less, or which are packaged in plastic or paper containers; 9) health warnings (examples include "excessive drinking endangers health," "don't drink and drive," etc.); 10) and, other labeling as required by the competent authority. The brand name must be printed in large, broad, or bold typeface that is bigger than other fonts on the label. Importers may also include on the label the year, age, and/or geographical origin. Labels need to be in Chinese except brand names, names, and addresses of foreign manufacturers, and geographical indicators. Volume should be stated in liters, centiliters, or milliliters. Additional information can be found in the [Tobacco and Alcohol Administration Act](#) and the [Labeling Rules for the Alcohol Products](#).

### **Genetically Engineered (GE) Product Labels**

Raw materials and primary products which are directly made from GE product inputs (such as soybean oil, corn starch and syrup, soy sauce, etc.) are required to be labeled as GE. Secondary products made with GE primary products (such as beverages containing corn syrup, etc. without DNA residues or proteins) are exempted from GE labeling requirements. The labeling regulations state that the length and width of the font must not be less than two millimeters and must be differentiated through use of a separate color, font, and/or background. Fines for violating these regulations can range from NT \$30,000 (USD \$1,000) up to NT \$3 million (USD \$100,000). Business licenses can be revoked for serious violations. More information is available on [TFDA's website](#) for GE Food Labeling and the [Agricultural Biotechnology Annual Report](#) (GAIN TW2020-0048).

### **Non-GE labels**

A product can only be labeled as non-GE if there is a commercially available GE-version in Taiwan. For example, papaya is not eligible for non-GE labeling as Taiwan has not approved any varieties of GE-papaya (domestic or imported). TFDA conducts annual retail label inspections to evaluate compliance with GE-labeling rules.

### **Liquid egg labels**

Liquid egg products will be required to add “sterile” or “unsterile” on the labels effective January 1, 2021. For unsterile products, the label will also need to carry the statement that the products should be used in the type of foods which will undergo full heating or other methods sufficient for effective sterilization. Detailed information can be found in the [Labeling Rule for Liquid Egg Products](#) (in Chinese).

### **Country of Origin Labels**

#### ***Bulk foods***

For registered food companies, all food products or ingredients sold at retail markets need to indicate the product name and country of origin either on a placard, label, sign board, or other applicable method. Country of origin for meat products should indicate the country of slaughter. Small food vendors without company registration are exempted from this requirement for most food. However, they need to label the country of origin for 20 food items in fresh, chilled, frozen, dehydrated, dry, crushed, ground, or simple-cutting forms: peanuts, red beans, mung beans, black beans, soybeans, buckwheat, barley, quinoa, sesame, millet, garlic, mushrooms, tea leaves, red dates, wolfberry shrub, chrysanthemum, poultry, pork, lamb, and beef. For beef, this requirement took effect in 2012; for the other 19 food items it will take effect on January 1, 2021. Detailed information can be found in the [Labeling Rule for Bulk Foods](#) (in Chinese) revised on September 17, 2020.

#### ***Packaged foods***

Packaged food containing beef or pork sold at retail markets should be labeled with the country of origin for the beef or pork used in the products. Country of origin should be the country of slaughter. For beef, this requirement took effect in 2013. Detailed information can be found in the [Rule for Country of Origin Labeling on Packaged Foods Containing Beef or Edible Parts of Cattle](#) (in Chinese). For pork, it will take effect on January 1, 2021. Detailed information can be found in the [Rule for Country of Origin Labeling on Packaged Foods Containing Pork or Edible Parts of Pigs](#) (in Chinese), announced on September 17, 2020.

#### ***Foods served in catering establishments***

All foods containing beef or pork served by restaurants, food vendors, and food stalls should be labeled with the country of origin. Country of origin should be the country of slaughter. For beef, this requirement took effect in 2012. Detailed information can be found in the [Rule of Country of Origin Labeling on Foods Containing Beef or Edible Parts of Cattle Served in Catering Places](#) (in Chinese). For pork, it will take effect on January 1, 2021. Detailed information can be found in the [Rule of Country of Origin Labeling on Foods Containing Pork or Edible Parts of Pigs Served in Catering Places](#) (in Chinese) revised on September 17, 2020.

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## Section III. Packaging and Container Regulations

### Package Recycling

The Taiwan Environmental Protection Administration (TEPA) is the statutory body responsible for waste removal, disposal, or recycling, including food product packaging or containers. According to Article 15 of TEPA's [Waste Disposal Act](#), manufacturers or importers are responsible for the recycling, disposal and removal of an article, or its package/container. All recyclable materials are required to bear the standard recycling symbol, illustrated as symbol "A" below. Symbol "B" below is also required for all plastic materials, but the name of the resin corresponding to the number inside the logo (PVC, etc.) is not required except for bioplastics.

Symbol A: Standard Recycling Symbol



Symbol B. Society of Plastics Industry Resin Identification Code (numbering from 1 to 7)



Codes: 1 = PET; 2 = HDPE; 3 = PVC; 4 = LDPE; 5 = PP; 6 = PS; 7 = other materials, including bioplastic. If the material is bioplastic, the English acronym of the bioplastic (PLA, PHA, PHB, PHV, PHBV, etc.) must be indicated below the SPI code No. 7 as shown above. The recycle symbols can be imprinted or labeled on containers or packages.

### Wood Packaging Materials

BAPHIQ regulates the use of wood packing materials in imported products. Its rules are loosely based on the International Standards for Phytosanitary Measures No. 15 guidelines. Specific requirements are laid out in the [Quarantine Requirements for Wood Packaging Material Used in Imported Commodity](#).

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## Section IV. Food Additive Regulations

Processed food products that contain artificial food additives are subject to strict tolerance levels and acceptable use requirements as prescribed by TFDA. The [Standards for Scope, Application, and Limitation of Food Additives](#) covers over eight hundred food additive standards and regulations. Additives that are not identified on the permitted list are prohibited for use in foodstuffs in Taiwan.

MOHW will only consider adding new food additives to the Standards for Scope, Application, and Limitation of Food Additives after receipt of a formal application from the manufacturer or a designated representative. MOHW requires: 1) animal safety test data; 2) international acceptability of the proposed food ingredients; 3) an evaluation report stating that the ingredients are necessary to manufacture the product; 4) a description of the analysis method; and, 5) product specifications. MOHW will then evaluate the acceptability of these additives and make a formal determination within four to six months.

The label should indicate the respective function of sweeteners, preservatives, and antioxidants. Food additive combinations should list the name of each individual material. Where flavoring ingredients are added to or used in a food additive product, it may be declared as “flavoring” or “flavor.” Natural flavor may be declared as “natural flavoring” or “natural flavor.” See Section II. Labeling Requirements for additional information.

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## Section V. Pesticide and Other Contaminants

Imports of fruit, vegetables, meat, and other food products are subject to inspection and testing for pesticides, animal drugs, and other contaminants such as heavy metals by TFDA inspectors at the port of entry. TFDA is responsible for establishing and promulgating maximum residue limits (MRLs) in Taiwan.

Taiwan authorities are required by law to establish domestic MRLs. They do not automatically adopt MRLs established by Codex as default standards. All imports are subject to border inspection upon arrival. Local products are also subject to market surveillance and monitoring, although usually at a much lower inspection frequency.

Taiwan does not have MRLs for some pesticides or animal drugs commonly used in the United States or other countries. Taiwan has a de facto zero tolerance policy for residues of agrochemicals without a set MRL. Where Taiwan has set an MRL, they are sometimes lower than those set by Codex or the United States. Border authorities utilize very sensitive, state-of-the-art equipment to test incoming products and imported products containing even minute residues of such chemicals are vulnerable to rejection.

On January 1, 2019, the [Maximum Level of Heavy Metals, Contaminants, and Toxins in Food](#) officially came into effect. The new regulation combines and revises several existing regulations and standards for food and beverages. The January 2019 regulation also includes contaminant standards that were previously part of separate rules; no changes were made to microorganism standards.

### Inspection Regime

The [Regulations of Inspection of Imported Food and Related Products](#) were most recently amended in June 2019. The regulation provides three different inspection regimes:

1. Regular random-selected batch inspection: The inspection is performed based on a 2-10% inspection rate.
2. Enforced random-selected batch inspection: The inspection is performed based on a 20-50% inspection rate.
3. Batch-by-batch inspection: The inspection is carried out for each submitted batch of product at a 100% testing rate.

The competent authority decides the initial frequency of testing. After a single violation, the inspection frequency of the same commodity imported by the same importer will be elevated (e.g. from 2-10% regular random inspection rate to a 20-50% reinforced inspection rate). Following two consecutive violations, inspections may increase from the elevated 20-50% rate to 100% batch-by-batch inspections.

TFDA can place specific products from a specific country on a [watch list](#) (in Chinese) if there are repeated violations. When this happens, all designated products from a specific country are subject to heightened inspections regardless of the importer. TFDA may also require the competent authority or producers in the country to provide an improvement plan or preventive measures.

### **Fruits and Vegetables**

The [Pesticide Residue Limits in Food](#) lists allowable residue tolerances in fruit and vegetables. When perishable fresh produce is selected for testing, an importer may apply to TFDA for a dispensation to have the cargo temporarily released to their warehouse. The cargo cannot enter commerce until the cargo passes all required tests. Non-compliance with Taiwan's pesticide standards will result in the rejection at port of entry.

### **Corn and Soybeans**

Taiwan separates corn and soybean import tariff codes (HTS or CCC) between usage for feed or human consumption and GE or non-GE. The maximum level of total aflatoxins in corn is 50 parts per billion (ppb) for feed use and 10 ppb for food use; soybeans have the same 0.015 parts per million standard regardless of utilization. COA is the competent authority for grain shipments for feed use, while TFDA is responsible for grain shipments for food use. Official export documentation for GE corn and soybeans must include a statement by the exporter on letterhead listing all GE traits contained in the shipped product. The statement reads, "This shipment of [Soybeans or Corn or Maize, insert other commodity name] may contain genetically modified events as following unique identifier or event names or the similar description." Non-GE products are required to have an Identify Preservation document, organic certificate, other non-GE certificate, or laboratory test report (protein testing and qualitative and quantitative DNA testing) for GE content in the shipment. Products are only allowed to be imported as non-GE if they contain less than three percent of GE content.

### **Rice**

Imported rice is subject to batch-by-batch testing for pesticide residues, heavy metals, aflatoxin, and mycotoxins. The tests are supposed to be completed in 3-5 working days. If the test takes longer than five days, imported rice may be released into approved warehouses with an importer affidavit awaiting the test outcome. During this time the product may not be sold in the market. Rice imports are subject to a tariff-rate quota system. For arsenic level in rice, if the total-arsenic concentration is below the allowable maximum level for inorganic-arsenic, no further inorganic-arsenic testing is required.

### **Meat, Poultry and Egg Products**

On January 1, 2019, the [Sanitation Standard for Contaminants and Toxins in Food](#) went into effect. It consolidates the residue limits in the previous regulations named: 1) Sanitation Standards for Fresh Meats; 2) Standards for the Tolerance of Heavy Metals in Edible Offal of Cattle, Sheep, Pig and Poultry; and 3) Sanitation Standard for Eggs and Egg Products.

Pesticide residue limits are listed in the [Standards for Pesticide Residue Limits in Animal Products](#) and veterinary drug residue limits are listed in the [Standards for Veterinary Drug Residue Limits in Foods](#). Microbial standards were revised on October 6, 2020. The revised [Microbial Standards for Foods](#) (in Chinese) will take effect on July 1, 2021. General sanitary requirements can be found in the [Sanitation Standard for General Foods](#).

On September 7, 2020, BAPHIQ announced that they will establish an MRL for ractopamine in imported pork products effective January 1, 2021. The announcement is posted on the [BAPHIQ website](#) (in Chinese).

On January 1, 2020, the [Sanitation Standard for Liquid Eggs](#) (in Chinese) took effect from TFDA. The regulation prohibits using eggs with broken shells in the manufacture of liquid egg products. Additionally, it prohibits the sale of liquid egg products that have detectable Salmonella strains.

### **Seafood**

On January 1, 2019, the [Sanitation Standard for Contaminants and Toxins in Food](#) took effect, consolidating residue limits found previously in the Sanitation Standards for Aquatic Animals. The standard for arsenic was amended on June 17, 2020. The revision will take effect on January 1, 2021.

Microbial standards are listed in the [Microbial Standards for Foods](#) (in Chinese), and general sanitary requirements are listed in the [Sanitation Standards for General Foods](#).

Taiwan maintains a position of no detection for pathogenic microorganisms, such as Norovirus and *Vibrio parahaemolyticus* in shellfish, unless otherwise specified governing regulations. Testing methods are available on the TFDA website at [Methods of Test for Food Microorganisms - Test of Norovirus](#) (in Chinese) and [Test of Vibrio Parahaemolyticus](#) (in Chinese).

### **Dairy**

TFDA oversees milk and dairy standards in Taiwan. Standards are detailed in the [Sanitation Standard for Milk and Milk Products, and Microbial Standards for Foods](#) (in Chinese, effective July 1, 2021). Melamine and veterinary drug residues are prohibited in milk and milk products. Taiwan requires that imports of U.S.-origin fresh milk and milk products be accompanied by a Veterinary Services (VS) 16-4 export certificate for quarantine inspection of animal products. For additional information on dairy, please see the most recent Dairy and Products Annual (GAIN report TW2020-047).

### **Pet Food**

COA regulates pet food and provides a list of pet food safety standards in the [Standards for Types and Tolerance Levels of Pathogenic Microorganisms and Health-hazard Materials in Pet Food](#). Regulations include standards for aflatoxins, pathogens, heavy metals, pesticide residues, preservatives, antioxidant, melamine, and radiation levels.

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## **Section VI. Other Requirements, Regulations, and Registration measures**

### **Phytosanitary Certificates**

Taiwan authorities only accept certificates issued by the exporting country's competent government authority. State and private industry issued certificates are not accepted. U.S. origin fruit and vegetable, plant, and plant product exports shipped to Taiwan must be accompanied by an APHIS phytosanitary certificate (PPQ Form 577) issued by APHIS or APHIS-Authorized Certification Officials (ACOs) at County, State, or Federal levels. Other certificate forms are not accepted.

Additional information regarding the export to Taiwan of live animals and animal products, including aquaculture, can be found at the [APHIS International Animal Export Regulations for Taiwan](#) webpage.

### **Meat and Poultry Certificates**

Detailed certification requirements are available in [FSIS Export Library for Taiwan](#). Imports of meat and poultry products must be accompanied by a Meat and Poultry Export Certificate of Wholesomeness (FSIS Form 9060-5), a Certificate for Export to Taiwan (FSIS Form 9285-1), and an FSIS Letterhead Certificate (FSIS Form 2630-9). FSIS Form 9285-1 requires information on shipping port, vessel name, shipping date, container number, and container seal number, etc. The shipping date listed may not precede the FSIS inspector's signature date. Animal health attestations are listed in FSIS Form 2630-9.

To facilitate the customs clearance process, U.S. exporters are advised to work closely with their Taiwan importer, to ensure that the certificates have the appropriate language meeting the most-current requirements.

Upon WTO accession, Taiwan removed virtually all requirements for import licenses issued by the Bureau of Foreign Trade (BOFT). In early 2010, Taiwan established a new BOFT import permit regime to impose onerous import inspection requirements on beef tongue, testicle, diaphragm, and offal

products due to concerns on bovine spongiform encephalopathy (BSE). While these products are technically eligible under BOFT's import license regime, the onerous requirements such as box-by-box inspection continue to act as *de facto* barrier to trade.

### **Less Than Thirty Month Verification Program for Beef and Beef Products**

After Taiwan's 2002 WTO accession, Taiwan recognized the U.S. meat and poultry inspection systems as equivalent. However, since its accession Taiwan has added additional BSE related restrictions and requirements on U.S. beef; restrictions on lamb were removed in 2016. Taiwan does not have additional facility or product registration requirements for lamb, pork, and poultry. All facilities approved by USDA are eligible for export to Taiwan, except those producing beef products. Beef products may only come from the list of eligible facilities approved under the [USDA Export Verification \(EV\) Program](#). Product requirements for Taiwan are outlined in the EV Program and inspected for compliance through a Quality System Assessment (QSA) Program.

Through December 31, 2020, Taiwan requires beef products to be derived from cattle less than 30 months of age. USDA has established a QSA Program called the [USDA Less than 30 Month \(LT30\) Age-Verification QSA Program, Japan, Korea and Taiwan](#), managed by USDA's Agriculture Marketing Service (AMS). AMS audits and approves eligible suppliers and verifies that beef products from these suppliers will be derived from LT30 cattle. The eligible U.S. beef suppliers for export to Taiwan can be found in [Official Listing of Approved Suppliers for the USDA QSA Program for Korea and Taiwan](#).

As of January 1, 2021, Taiwan will no longer require beef products from the United States to be derived from cattle less than 30 months of age; beef from cattle of any age can be exported. Other import requirements for beef products remain unchanged. The final implementation details are still under discussion as of this report's date. FAS advises monitoring the USDA [FSIS Export Library for the updated](#) requirements and conditions for U.S. beef and beef products destined for Taiwan.

### **Eggs and Egg Product Certificates**

Beginning August 1, 2019, TFDA started a new certification requirement for eggs and egg products for human consumption under harmonized system (HS) codes 0407, 0408, 350211 and 350219 (refer to GAIN report TW2019-2980 "Taiwan FDA Will Require Health Certificates for Eggs and Gelatins"). The existing certification requirements imposed by BAPHIQ prior August 1, 2019 remain unchanged. However, U.S. exporters will need to obtain additional certificates for TFDA as described in the report.

The TFDA announcement can be found in [Official Certificates for Eggs and Egg Products from the Exporting Countries](#) (in Chinese).

### **Gelatin and Gelatin Derivative Certificates**

Beginning August 1, 2019, TFDA started a new certification requirement for gelatin and its derivatives for human consumption under HS codes 3503.00.10.00-4, 3503.00.20.00-2, and 3503.00.90.90-8 (refer to GAIN report TW2019-2980 "[Taiwan FDA Will Require Health Certificates for Eggs and Gelatins](#)").

TFDA requires a health certificate issued by U.S. FDA; the certificate must include information on the parts or tissues of the raw materials used, for example 'bovine skin'.

The TFDA announcement can be found in [Official Certificates for Gelatin And its Derivatives from the Exporting Countries](#) (in Chinese).

### **Seafood Certificates**

Imported shellfish under HS code 0307 for human consumption must be accompanied by a health certificate issued by National Oceanic and Atmospheric Administration (NOAA), U.S. Department of Commerce, or a State government. The certificate needs to indicate information on harvest area.

Information regarding the export of live animals to Taiwan, including live aquatic animals, can be found at the [APHIS International Animal Export Regulations for Taiwan](#) webpage.

### **Bulk Edible Oil Certificates**

TFDA requires a health certificate for imported bulk edible oil over 150 liters. For bulk oil intended for general food use, U.S. exporters must apply for the Certificate to a Foreign Government from U.S. FDA. For all bulk oil intended for dietary supplements, U.S. exporters must apply for a Certificate of Free Sale from U.S. FDA.

The announcement can be found on the [TFDA website](#) (in Chinese).

### **GE Product Approval and Registration**

TFDA and COA oversee premarket approvals for food and feed use, respectively. Products such as corn and soybeans that are used for both food and feed require approval by both agencies. As of this report's date, TFDA has granted registration approvals for 149 GE products. The list of current TFDA approvals can be found on its [website](#). COA has granted approvals for 129 products. Subtracting five GE alfalfa events for feed use only, there are currently three products that have passed TFDA approval and are pending with COA, one corn and two cotton products. In general, COA grants approvals after TFDA does to avoid market disruptions. COA's approval list is now available on its [website](#). For more information please see the most recent Biotechnology Annual report ([GAIN TW2020-0048](#)).

### **Special Dietary Foods**

All special dietary foods must be registered with TFDA. Special dietary foods are defined as foods which are formulated for specific dietary management of diseases or conditions. The requirements have been revised and included in the [Regulations Governing the Management of the Review, Registration and Issuance of Permit Documents for Food and Related Products implemented on April 10, 2019](#). Additional information can be found in [TFDA website in Chinese](#).

### **Pet Food**

In October 2018, Taiwan authorities opened the export of dog and cat food from the United States by formally recognizing the U.S. system for approving pet food facilities. Facilities no longer must be inspected by Taiwan regulatory authorities as a condition for export; APHIS is now allowed to inspect

and approve any facilities. Companies interested in exporting pet food to Taiwan should contact their local [APHIS Veterinary Services](#) center to seek export approval.

### **Wood Products**

Wooden boards, including plywood and all types of engineered wood products, are subject to formaldehyde emission tests before they can enter Taiwan. The Bureau of Standards, Metrology, and Inspection (BSMI) under the Ministry of Economic Affairs is responsible for wood product standards and inspections. Requirements can be found on BSMI's [Chinese National Standard](#) website by searching the product name (e.g., plywood).

Imported engineered wood products are subject to batch-by-batch inspections. Wood importers can avoid batch-by-batch inspections by applying for Registration of Product Certification or Type Approved Batch Inspections. Application instructions are available in [Directions Governing Type-approved Batch Inspection of Wooden Board Commodities](#).

Effective January 1, 2016, Taiwan's Environmental Protection Administration banned the production, importation, and use of chromated copper arsenate (CCA) as a wood preservative. However, local manufacturers licensed to treat lumber with CCA are exempted from the ban until their registration expires. A list of approved preservatives and standards can be found at [Chinese National Standards](#) (search "Wood Preservatives", in Chinese only).

Taiwan's Construction and Planning Agency of the Ministry of the Interior (CPAMI) officially recognizes the PS-2 standard for U.S. Oriented Strand Board (OSB) and plywood span rated structural panel sheathing. PS-2 is a performance-based standard which defines the end use application of a wood-based panel, such as plywood, OSB or composite panels. It defines the requirements for the use of wood-based panels as structural components which are recognized throughout North America. Taiwan designers and end-users who apply U.S. OSB and plywood products for structural use will no longer need to only follow Taiwan wood building codes.

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## **Section VII. Other Specific Standards**

### **Alcohol**

Importers are required to comply with the [Hygiene Standards for Alcohol Products](#). Standards vary across different types of alcohol products. Failure to comply may result in penalties of up to NTD \$300,000 (USD \$30,000). Importers may submit documentation for sanitary inspections or safety assurances from officials or recognized associations in the exporting country as an alternative to customs clearance product inspection. Additional information can be found in [the Administrative Regulations Governing the Inspection of Imported Alcohol](#).

### **Chinese Medicines/Herbs**

The Department of Chinese Medicine and Pharmacy under MOHW is responsible for the management of Chinese medicine/herbs. Imports of herbs or raw Chinese medicine require a Chinese raw medicine

dealer business license, or a pharmaceutical manufacturing license issued by MOHW. [Standard Consolidated Table of Limits of Abnormal Substances in Chinese Medicinal Materials](#) (in Chinese) issued by the Department of Chinese Medicine and Pharmacy sets out standards for imported Chinese medicine and herbs. Some Chinese raw medicine or herbs may be imported without a dealer license and sold in ordinary markets as food, but the products must then comply with all relevant food safety requirements.

### **Organic Products**

On May 30, 2018, Taiwan passed a new law to govern organic agriculture called the [Organic Agriculture Promotion Act](#); this act officially came into force on May 30, 2019. Under this Act, Taiwan will cease to recognize all other organic systems as equivalent by May 30, 2020, unless those countries sign a new bilateral organics equivalency agreement with Taiwan. Effective May 30, 2020, the United States and Taiwan reached a new organic equivalence arrangement that allows organic products certified in the United States or Taiwan to be sold as organic in either market. (See GAIN TW2020-0034, “Organic Trade Expansion Expected Under US Taiwan Organic Equivalency Arrangement”.) The arrangement applies to products certified to the U.S. Department of Agriculture (USDA) National Organic Program (NOP) organic standards or Taiwan organic regulations grown or produced in the United States or Taiwan; or have their final processing or packaging in the United States or Taiwan.

Under current regulations, only products with 95 percent or greater organic content can be labeled as organic. Regulations for imported organic products are laid out in the [Regulations for Managing and Reviewing Imported Organic Agricultural Products](#). Additional information can be found from [AFA's website](#).

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## **Section VIII. Trademark, Brand Names, and Intellectual Property Rights**

Trademarks and brand names are protected under domestic laws and generally well enforced. The Intellectual Property Office (IPO) under the Ministry of Economic Affairs (MOEA) is responsible for enforcement of copyright and trademark laws. IPO's website has detailed [English information](#) on laws and regulations regarding trademarks, copyrights, and patents. COA's [Plant Variety and Plant Seed Act](#) provides rules on plant variety protections. U.S. companies are encouraged to register their brands and trademarks in Taiwan to protect their intellectual property.

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## **Section IX. Import Procedures**

### **Tariffs and Import Controls**

The official website of Customs Administration, Ministry of Finance has detailed information on [customs laws and regulations](#). Article 71 of the Taiwan Customs Act allows authorities to raise or lower commodity tariffs up or down within a range of 50 percent of the established tariff rate for a period not to exceed one year as a way to cope with special domestic or international economic situations or to adjust local supply. The duty on imports classified as a “staple commodity” may be

adjusted up to 100 percent if the commodity experiences significant price fluctuations. Taiwan's Customs Administration maintains a searchable [tariff database](#) for Taiwan's tariff schedule, including import duties.

### **Customs Clearance Costs**

In addition to import tariffs, there are several miscellaneous fees pertaining to customs clearance procedures for the importation of fresh, frozen, and processed foods. The following information is for reference only. Importers and freight forwarders should be able to provide information on current fees and charges.

<b>Cost Item</b>	<b>Fee</b>
Import Duty	Varies according to HS code and product
Tobacco & Alcohol Tax	Varies depending on type of beverage
Value-Added Tax (VAT)	5% of CIF value + import duty + commodity tax or alcohol tax
Trade promotion fee	0.0415% of CIF value
Commodity tax	Applies to diluted natural fruit and vegetable juices (8%), non-alcoholic beverages (15%), based on CIF value + import duty
Container yard handling fee	NT \$5,600/20' container; NT \$7,000/40' container
Harbor service fee	For sea shipments only: NT \$684/20' container; NT \$1,368/40' container
B/L handling fee	Around NT \$2,000/bill of lading
Demurrage charge, if applicable	Free within 3 days for frozen/chilled foods, and 7 days for other products; Overdue dates – NT \$800 to 2,400/day/40' container; NT \$400 to 1,600/day/20' container
Inspection (processed food) fee	Basic fee: based on one shipment – NT \$3,000-\$4,000/item; for additional items – NT \$500/item.
Quarantine fee	Basic fee: NT \$3,000-3,500/air shipment item; and NT \$3,000-4,000/sea shipment item.
Customs brokers' fee, including all other miscellaneous fees	Approximately NT \$3,500 for both air and sea shipments

## Section X. Trade Facilitation

### **Temporary Certificate Requirement Measure Due to COVID**

In response to the disruption in airfreight and courier service caused by the COVID pandemic, BAPHIQ and TFDA have implemented a temporary measure to accept electronic files or paper copies of the original certificates at the time of import. Importers need to state the reasons for delay of receiving the original certificates in order to use the copies for custom clearance. Importers must submit the original certificate when they receive it at a later date. This temporary measure took effect on April 1, 2020 and is scheduled to end on June 30, 2021.

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## Appendix I. Government Regulatory Agency Contacts

### **Food Safety**

Dr. Shou-Mei Wu  
Director General  
Food and Drug Administration  
Department of Health  
161-2, Kunyang St., Nangang  
Taipei, Taiwan  
Tel: (886-2) 2787-7000  
Fax: (886-2) 2653-1206

Dr. Shu-Jean Tsai  
Director  
Division of Food Safety  
Food and Drug Administration  
Department of Health  
161-2, Kunyang St., Nangang  
Taipei, Taiwan  
Tel: (886-2) 2787-7300  
Fax: (886-2) 2653-1062

### **Animal and Plant Quarantine**

Ms. Wen-Jane Tu  
Director General  
Bureau of Animal & Plant Health Inspection & Quarantine  
Council of Agriculture  
11F, No. 100, Heping W. Road Section 2, Zhongzheng District  
Taipei, Taiwan  
Tel: (886-2) 2343-1456  
Fax: (886-2) 2343-1455

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## Appendix II. Other Import Specialist Technical Contacts

### **Reporting and Market Access/Trade Policy Issues Related to Food and Agricultural Products**

Mark Petry, Chief  
Erik Syngle, Deputy Chief  
Agricultural Affairs Office  
Agricultural Section  
American Institute in Taiwan (AIT)  
100, Jinhua Road, Neihu Dist.,  
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Fax: (886-2) 2162-2238  
E-mail: [AgTaipei@usda.gov](mailto:AgTaipei@usda.gov)

### **Market Promotion and Trade Services Related to Food and Agricultural Products**

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Agricultural Trade Office  
American Institute in Taiwan  
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Tel: (886-2) 2162-2008 Ext 2682  
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E-mail: [ATOTaipei@usda.gov](mailto:ATOTaipei@usda.gov)

### **Certification Issues for Trade in Animals, Animal Products, Plants and Plant Products**

Kelan Evans, Area Director  
APHIS Office  
American Institute in Taiwan  
100, Jinhua Road, Neihu Dist.,  
Taipei, Taiwan  
Tel: (886-2) 2162-2216  
Fax: (886-2) 2162-2215  
E-mail: [IS.Taipei.Taiwan.Office@aphis.usda.gov](mailto:IS.Taipei.Taiwan.Office@aphis.usda.gov)

### **Attachments:**

No Attachments