

Tobacco and Alcohol License Permit (Producers and Importers) at a Glance

License permit is necessary for operating tobacco and alcohol production and import businesses. Business operations may begin only after the license permit is obtained from the Ministry of Finance.



Three Steps of Application for a License Permit for Tobacco or Alcohol Producers

Ministry of Finance
Apply for an establishment permit

Required Documents:

- 1. Application form for the establishment of a tobacco or alcohol producer
- 2. The responsible person declaration
- 3. Photocopy of the responsible person ID card
- 4. Production and operations plan
- 5. Photocopy of premium receipt
- 6. Documents stating EPA-certified or non EPA-certified

The categories of tobacco or alcohol company (business) operations

- **C112011**
Tobacco Manufacturing
- **C113011**
Alcoholic Drink Manufacturing
- **C801081**
Edible Alcohol Manufacturing

Ministry of Finance
Apply for issuance of a license permit

Required Documents:

- 1. Application form for the establishment of a tobacco or alcohol producer
- 2. The responsible person declaration
- 3. Photocopy of premium receipt
- 4. Documents stating EPA-certified or non EPA-certified
- 5. Photocopy of factory registration certified documents (or factory unregistration certified documents)

Three Steps of Application for a License Permit for Tobacco or Alcohol Importers

Ministry of Finance

Apply for an establishment permit

Required Documents:

- 1. Application form for the establishment of a tobacco or alcohol importer
- 2. The responsible person declaration
- 3. Photocopy of the responsible person ID card
- 4. Photocopy of premium receipt

The categories of tobacco or alcohol company (business) operations

- **F401161**
Tobacco Products Import
- **F401171**
Alcohol Drink Import

Ministry of Finance

Apply for issuance of a license permit

Required Documents:


- 1. Application form for the establishment of a tobacco or alcohol importer
- 2. The responsible person declaration
- 3. Photocopy of premium receipt

Payment System for Tobacco and Alcohol Business

 <p>\$0</p> <p>Taiwan Pay</p>	 <p>\$0</p> <p>National Treasury Agent Banks</p>	 <p>\$0</p> <p>Bank of Taiwan</p>
 <p>\$8</p> <p>Convenience Store</p>	 <p>\$15</p> <p>Post Office</p>	 <p>\$10</p> <p>ATMs</p>
 <p>\$10</p> <p>E-Bill Transfer</p>	 <p>\$10</p> <p>Deposit Withdrawing</p>	 <p>\$30</p> <p>Inter-bank Remittance</p>

Payers can download payment bills of fees from the Payment System for Tobacco and Alcohol Business on the NTA's website, and choose the Taiwan Pay mobile payment option newly added on September 5, 2019, in addition to other currently-used options such as cash payments at the counters of banks, post offices, or convenience stores, automatic teller machines, online banks, online ATMs and e-bill transfer, to more promptly realize payments with no processing fees.

Legend

 <p>Taiwan Pay</p>	➔	By using Taiwan Pay
<p>\$0</p>	➔	Processing Fee NT\$ 0

The Importance of Surrendering Tobacco and Alcohol License Permits

- ✦ If the tobacco and alcohol business is no longer being operated, the license permits shall be surrendered.
- ✦ In addition, the annual license fee shall nevertheless be paid before the license permit is surrendered.
- ✦ Operators may apply for a refund of the annual license fee already paid in proportion to the remaining number of months counting from the month following that in which the permit license is canceled by the Ministry of Finance.

More Information about Tobacco and Alcohol Management

- ◆ Regarding to the contents of tobacco and alcohol management, please refer to our website <https://www.nta.gov.tw>.

