

Enforcement Rules of the Tobacco and Alcohol Administration Act

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, which were 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.
6. Full text of 27 articles amended and promulgated by the Ministry of Finance with Order Tai-Tsai-Ku-Tzu No. 10303782020 on December 22, 2014, and shall be enforced from January 1, 2015, with an exception of article 9 from January 1, 2016.
7. Article 2 and 27 amended and promulgated by the Ministry of Finance with Order Tai-Tsai-Ku-Tzu No. 11203619370 on March 22, 2023.

Article 1 These Enforcement Rules are prescribed in accordance with Article 58 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 cigar aroma.

4. Snuff: Tobacco with added 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 five subparagraphs.

The term "tobacco substitutes" used in Article 3, Paragraph 1 of the Act shall refer to other natural plants 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: Saccharified 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: Saccharified 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 yeasts or enzymes and ferments.
 - (4) Rice spirits : Distilled spirits made from rice as raw material through the process of liquidization, saccharification, fermentation, and

distillation, using koji or enzymes.

- (5) Other distilled spirits: Distilled spirits other than those set forth in the preceding four items.
6. Reprocessed alcoholic beverages: Alcoholic beverages utilizing edible ethyl alcohol, brewed alcoholic beverages or distilled spirits as a base, with additional 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 with additional edible ethyl alcohol after saccharification as a base, or using edible ethyl alcohol, fermented alcohol, or distilled spirits directly as a base with a salt content of 0.5 percent or greater, and with or without additional flavors. The aforesaid salt content of 0.5 percent or greater shall refer to each 100 ml of cooking alcoholic beverages containing 0.5g salt or greater.
 - (2) Cooking rice wine: Alcohol products made from rice as a raw material through the process of saccharification, fermentation, distillation, either blended or not blended with edible 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 in excess of 90 percent as follows:
 - (1) Edible ethyl alcohol: Undenatured ethyl alcohol, meeting National Standard of the Republic of China (CNS) 15351 Edible Alcohol, made by the fermentation and distillation of ethyl alcohol from grains, tubers, beets, molasses, honey, fruit, or the like, and having an alcohol content of 95 percent or greater.
 - (2) Non-edible ethyl alcohol: Undenatured ethyl alcohol other than edible ethyl alcohol set forth in the preceding sub-item, with an alcohol content in excess of 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 distributing into smaller packages or bottles without conducting any other 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 The term agricultural organizations set forth in Article 9, Paragraph 2 of the Act shall refer to farmers' associations, agricultural production and marketing departments, cooperative farms, or other agricultural organizations.

Article 6 The addresses as referred to in Article 31, Paragraph 1, Subparagraph 2 and Article 32, 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 31, Paragraph 1, Subparagraph 4 of the Act shall be listed in a decreasing order according to their respective proportions.

Article 7 The term "medical or health" in Article 32, Paragraph 2 and Article 37, Subparagraph 5 of the Act shall mean language or effects indicative of medical effectiveness or efficacy for health.

Article 8 Labeling, advertising, or promotion which will mislead people to believe that a product is a tobacco or alcohol product as set forth in Article 34 of the Act shall refer to words or patterns used on the inside or outside packaging, or used by a mean set out in Article 10, Paragraph 1, which could mislead consumers to believe the product is a tobacco or alcohol product.

Article 9 The warning text displayed pursuant to Article 35 of the Act shall be in the Chinese language, and the font may not be smaller than three centimeters in both length and width. The warning text in any subparagraph of Article 35 may be displayed together with the warning image prohibiting drinking and driving (see attached image); the warning text in Subparagraph 1 thereof is required to be displayed together with the warning image prohibiting drinking and driving.

The warning image and texts referred to in the preceding paragraph shall be securely attached at the entrance and exit, or other appropriate locations, of the alcohol retail venue, so that they are clearly visible to consumers, and may not be moved or concealed by any means.

Article 10 The term "advertising" as referred to in Article 37 of the Act shall mean propagating the content of promotion to the general public by utilizing television, broadcasting, films, slides, newspapers, magazines, flyers,

posters, signboards, memorial archways, computer networks, fax, electronic videos, electronic voice, or other means.

Prohibiting alcohol products, pasting posters, or using words or patterns to label or describe the alcohol products for sale inside of business places selling alcohol products, if not expanded 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 11 Other warnings pursuant to Article 37 of the Act shall be handled in compliance with the Regulations Governing the Labeling of the Alcohol Products.

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 at least 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, except for the image attached to Article 9, the warning label may not display any text or image that is not related to the warning. In the case of television or other image commercials or promotion, the warning shall constantly appear in an overlapping manner. In the case of mere 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 12 With regard to the provision where advertising or promotion of alcohol shall not contain deceptive, exaggerated, distorted facts or content that are easily misinterpreted, set forth in Article 37, Subparagraph 4 of the Act, the provision states 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 13 The central, municipal, and county/city competent authorities shall set up inspection and seizure taskforce(s) to carry out the inspection and seizure activities under Chapter VI of the Act.

Article 14 The central competent authority may conduct the random inspections set forth in Article 38, Paragraph 1 of the Act on a non-scheduled basis, whereas

municipal or county/city competent authorities shall do so at least once every year.

When conducting the random inspections under the preceding Paragraph, the inspection officials shall check whether any alteration to the particulars originally declared by a tobacco or alcohol business 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.

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 those concerning alcohol issued by the laboratories recognized by the central competent authority by public announcement.

Article 15 Where the competent authority takes samples of tobacco and/or alcohol products for inspection in accordance with Article 38, Paragraph 1 of the Act, said samples shall be gratuitous. The competent authority shall give the inspected business a receipt for the samples.

Article 16 After samples of tobacco and/or alcohol products for inspection are taken in accordance with Article 39, Paragraph 1 of the Act, the health authority and the tobacco and/or alcohol businesses concerned shall jointly sign the seals thereon. After the inspection officials give the inspected business 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 inspection. Upon the conclusion of inspection, the inspected businesses and the competent authorities shall be informed of the results thereof.

Article 17 Where the competent authority takes samples for inspection in accordance with Article 40, Paragraph 1 of the Act, Article 16 shall apply *mutatis mutandis*. The competent authority shall, within five working days, commission the health authority or relevant authorities or institutions to examine samples delivered for inspection in accordance with Article 41, Paragraph 2 of the Act.

Article 18 The competent authority shall seize all suspicious illegal or disqualified tobacco and alcohol products found in any crackdown, 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 producer or importer; the date of production; 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, this fact shall be indicated thereon.

Article 19 The "disqualified tobacco or alcohol materially injurious to human health" as referred to in Article 41, Paragraph 2 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 discovered, the health authority shall give immediate notice to the central, municipal, or county /city competent authority for taking necessary actions.

Article 20 The identification documents to be presented by the investigation or enforcement personnel under Article 42 of the Act are as follows:

1. Official letter issued by the authority concerned indicating the period 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 Except for those that are easily mildewed or deteriorated, confiscated or appropriated tobacco, alcohol, and raw materials or semi-finished products used for their production may be disposed of in accordance with under Article 44 of the Act 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 by means of sale by tender under Article 44 of the Act, 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 Hazards Prevention Act or the products comply to the hygiene standards for alcohol.

For tobacco or alcohol products disposed of by means of sale by tender under Article 44 of the Act, the label thereon must meet the requirements in the applicable Acts and regulations when the products are assigned or sold

by the successful tenderer.

Article 22 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 23 With the exception that penalties of administrative fines set forth in Article 54, Subparagraph 2, Article 55, Paragraph 1, Subparagraphs 1 and 2, and Article 56 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.

After an administrative fine is imposed on a business in accordance with Article 53 of the Act, if the violation is of a material nature and the business fails to improve within a specified period of time following notification to do so, the municipal or county/city competent authority shall transfer the matter to the central competent authority to revoke the business's establishment permit in accordance with the same Article of the Act.

Article 24 Where the central competent authority voids or revokes a tobacco or alcohol producer's establishment permit, 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 semi-finished goods of tobacco or alcohol and take the goods under supervision.

If the central competent authority revokes the establishment permit, the tobacco or alcohol producer may, with regard to those finished goods completed before the permit is revoked, pay the taxes and sell said goods. The production of the remaining semi-finished goods of tobacco or alcohol shall not be continued. If a tobacco or alcohol producer's establishment permit is voided, in order to maintain public interest or avoid the beneficiaries' property loss, the provision hereof shall apply *mutatis mutandis*.

Article 25 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 21 of the Act shall be handed over to the National Treasury by the respective municipal or county/city competent authority. The central competent authority shall handle the entrustment fees in accordance with the budget procedures.

Article 26 Formats of the documents set forth in the Act and these Enforcement Rules shall be formulated by the central competent authority.

Article 27 These Enforcement Rules shall be enforced from January 1, 2015, except for Article 9, which shall be enforced from January 1, 2016.

The Articles of these Enforcement Rules amended and promulgated on March 22, 2023 shall be enforced from March 22, 2023.

Appendix-The Warning Image of Prohibiting Drinking and Driving



Note

In case of any discrepancy between the English version and the Chinese text of this statute, the Chinese text shall govern.