

# Duty-Free Concession

## Free of duty (Tobacco Products and Alcohols)

If the amount carried in excess of exemption, a declaration shall be completed and submitted to the customs upon arrival.

Items	Exemptions	
Alcoholic beverages	Totaled 1.5 liter.	
Tobacco	Cigarettes	1 reams (200 pieces)
	Or Tobacco	1 lbs.
	Or Cigars	25 pieces
	Or designated tobacco products approved through the health risk assessment by the Ministry of Health and Welfare	Stick form 1 reams (200 pieces)

## Limitations

The maximum amount carried shall comply with the limitations, where taxes shall be levied on the portion exceeding the exempt amount following an honest declaration (see Tax Computation)

Items	Limitation	
Alcoholic beverages	Totaled 5 liters. (Totaled 1 liter from Mainland China)	
Tobacco	Cigarettes	5 reams (1,000 pieces)
	Or Tobacco	5 lbs.
	Or Cigars	125 pieces
	Or designated tobacco products approved through the health risk assessment by the Ministry of Health and Welfare	Stick form 5 reams (1,000 pieces) or non-stick form 5 pounds

- Only a licensed corporation could import more at a time, where the amount carried shall be declared and retained at a customs warehouse for one-stop baggage clearance, followed by submitting a completed import cargo declaration under the corporation's name pursuant to the article 17 of [the Customs Act](#). There is no

exemption in such case. For more information about the licensing, please contact to the [National Treasury Administration](#) (+886-2-23979491).

## Penalties

Where an inward passenger in possession of items exceeding the exempt amount fails to declare or has a false declaration, the amount in violation shall be confiscated and a fine shall be imposed depending on such amount (see table of fines).

Items		Table of Fines
Cigarettes		NT\$ 1,000 per 200 cigarettes
Smoking Tobacco		NT\$ 3,000 per pound
Other tobacco products		NT\$ 1,000 per 200 pieces of designated tobacco products
Cigars	wrapped in paper	NT\$ 500 per 25 cigars
	wrapped in leaf tobacco	NT\$ 4,000 per 25 cigars
Alcoholic beverages	≤ 10% alc./vol.	NT\$ 500 per liter
	> 10% alc./vol.	NT\$ 2,000 per liter

## Tax Computation

Taxes shall be levied following an honest declaration.

Items	Taxes involved
Alcoholic beverages	Tariff + Alcohol tax + VAT
Tobacco products	Tariff + Tobacco tax + Health and Welfare Surcharge + VAT

### (a) Tariff

-ad valorem duty

-calculation : customs value \* tariff rates

\*tariff rates differ with HS code (see Chapter 22 and Chapter 24 of the [Tariff Database Search System](#)).

### (b) Alcohol tax

-a specific duty pursuant to the article 8 of the [Tobacco and Alcohol Tax Act](#).

- 1) Brewed alcoholic beverages: Beer at NT\$ 26 per liter; others at NT\$ 7 per liter per degree of alcohol content.
- 2) Distilled spirits: NT\$ 2.5 per liter per degree of alcohol content.
- 3) Reprocessed alcoholic beverages: alcohol content exceeding 20% by volume at NT\$ 185 per liter; alcohol content less than 20% by volume at NT\$ 7 per liter per degree of alcohol content.
- 4) Cooking alcoholic beverages: NT\$ 9 per liter.

- 5) Other alcoholic beverages : NT\$ 7 per liter per degree of alcohol content.
- 6) Ethyl alcohol: NT\$ 15 per liter.

(c) Tobacco tax

-a specific duty pursuant to the article 7 of the Tobacco and Alcohol Tax Act.

- 1) Cigarettes: NT\$1,590 per 1,000 cigarettes.
- 2) Smoking tobacco: NT\$ 1,590 per kilogram.
- 3) Cigars: NT\$ 1,590 per kilogram.
- 4) Other tobacco products: NT\$1,590 per kilo or NT\$1,590 per 1000 sticks, whichever is higher.

(d) Health and Welfare Surcharge

-pursuant to the article 4 of the Tobacco Hazards Prevention Act.

- 1) Cigarettes: NT\$ 1,000 per 1,000 cigarettes.
- 2) Smoking tobacco: NT\$ 1,000 per kilogram.
- 3) Cigars: NT\$ 1,000 per kilogram.
- 4) Other tobacco products: NT\$ 1,000 every kilogram or NT\$ 1,000 every one thousand sticks, whichever is higher.

(e) VAT

-fixed rate at 5%

-article 2 of the Value-added and Non-value-added Business Tax Act.

- 1) Alcoholic beverages:  $(\text{customs value} + \text{alcohol tax} + \text{tariff}) \times 5\%$
- 2) Tobacco products:  $(\text{customs value} + \text{tobacco tax} + \text{health welfare surcharge} + \text{tariff}) \times 5\%$

## **Laws & Regulations**

<https://www.ntbsa.gov.tw/English/multiplehtml/d1ddde7766f543bebfdde37e44f1d862>