The following information is provided only as a guide and should be confirmed with the proper authorities before embarking on any export activities.

Import Tariffs

Taiwan tariffs are levied ad valorem on the c.i.f. (cost, insurance and freight) value of the product.

Taiwan: Tariffs (percent ad valorem) on Textiles, Apparel, Footwear and Travel Goods

<table>
<thead>
<tr>
<th>Yarn</th>
<th>HS Chapter/Subheading</th>
<th>Tariff Rate Range (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>-silk</td>
<td>5003-5006</td>
<td>2.5 - 10</td>
</tr>
<tr>
<td>-wool</td>
<td>5105-5110</td>
<td>0 - 7.5</td>
</tr>
<tr>
<td>-cotton</td>
<td>5204-5207</td>
<td>4</td>
</tr>
<tr>
<td>-other vegetable fiber</td>
<td>5306-5308</td>
<td>3</td>
</tr>
<tr>
<td>-man-made fiber</td>
<td>5401-5406/5501-5511</td>
<td>1.5 - 4</td>
</tr>
<tr>
<td>Woven Fabric</td>
<td></td>
<td></td>
</tr>
<tr>
<td>-silk</td>
<td>5007</td>
<td>10</td>
</tr>
<tr>
<td>-wool</td>
<td>5111-5113</td>
<td>10</td>
</tr>
<tr>
<td>-cotton</td>
<td>5208-5212</td>
<td>7.5 - 10</td>
</tr>
<tr>
<td>-other vegetable fiber</td>
<td>5309-5311</td>
<td>5</td>
</tr>
<tr>
<td>-man-made fiber</td>
<td>5407-5408/5512-5516</td>
<td>5 - 10</td>
</tr>
<tr>
<td>Knit Fabric</td>
<td>60</td>
<td>5 - 10</td>
</tr>
<tr>
<td>Non Woven Fabric</td>
<td>5603</td>
<td>0 - 5</td>
</tr>
<tr>
<td>Industrial Fabric</td>
<td>59</td>
<td>0 - 10</td>
</tr>
<tr>
<td>Apparel</td>
<td>61-62</td>
<td>10.5 - 12</td>
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<tr>
<td>Home Furnishings</td>
<td>63</td>
<td>0 - 12.5</td>
</tr>
<tr>
<td>including: bed, bath, kitchen linens, etc.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Carpet</td>
<td>57</td>
<td>8 - 10</td>
</tr>
<tr>
<td>Footwear</td>
<td>64</td>
<td>0 - 7.5</td>
</tr>
<tr>
<td>Travel Goods</td>
<td>4202</td>
<td>6.6 - 10</td>
</tr>
</tbody>
</table>

To return to the Foreign Tariff Information webpage, click [here](#).

For information on local customs requirements and documentation, see:
- [Directorate General of Customs](#)
- [Bureau of Foreign Trade](#)

**Standards**

Quality and safety standards for textiles, apparel and footwear are based on the Chinese National Standards (CNS) of Taiwan. These standards are implemented by the [Bureau of Standards, Metrology and Inspection - BSMI](#).

**Textile and Apparel Products**

CNS 15290 - *Safety of Textiles (General Requirements)* covers the following product safety requirements and restrictions on the use of harmful substances for textile and apparel products.

- Free Formaldehydes (CNS 14940)
- Azo dyes (includes leather)
- Cadmium (in textile accessories)
- Lead in surface coatings (Children 12 years of age and under)
• Organotins
• Nonylphenol and Nonylphenol ethoxylate-NP/NPEO (Children 12 years of age and under)
• Cords and drawstrings on children's clothing- (CNS 15291)

CNS 15290 requires mandatory inspection of certain textiles (e.g., towels and bedding), apparel, footwear and headwear to determine if they meet the specified safety requirements. CNS 15290 also requires textile and apparel products sold in Taiwan to bear a commodity inspection mark upon passing the mandatory inspections. Commodity inspection marks are placed on the products, hangtags or packaging. Retailers in Taiwan are prohibited from selling textile and apparel products without a commodity inspection mark.

There are specific health and safety requirements for baby and children's products.

Footwear

Two voluntary footwear standards, CNS 106321 (Leather Shoes) and CNS 86342 (Leather Casual Shoes), indicate the basic chemical and quality requirements of leather shoes in the Taiwan market. Both CNS standards cover hazardous substances requirements and physical performance requirements. Chemical requirements apply to:

• Azo dyes in upper and lining materials
• Phthalates in foamed plastic outer sole
• Cr(VI) in upper and lining material
• Dimethyl Fumerate

According to CNS 3478 (Plastic Shoes), plastic footwear must comply with phthalate and PAH requirements, as well as a range of physical performance requirements.

Children’s footwear is subject to CNS 15503 - General requirements for the safety of children's products, and are subject to requirements related to:

• Phthalates Plasticizers content
• Heavy Metals content
• Polycyclic Aromatic Hydrocarbons (PAHs)

Travel Goods

Certain suitcases and bags must meet the chemical materials, physical performances and labeling requirements in CNS 15331 Evaluation Criteria for bags, cases, and trunks and Article 9 of Commodity Labeling Act.

Registration of Product Certification

Various textile, apparel, footwear and travel goods products are required to apply the appropriate conformity assessment procedures depending on the nature of risks involved, and are subject to mandatory inspection. See the BSMI Regulatory Product Inspection webpage for more information.

Local standards organization and other resources:

• Bureau of Standards, Metrology and Inspection - BSMI
• CNS Online Service

Labeling

Article 11 of the Commodity Labeling Act to specify the labeling criteria for textile, apparel and footwear products. Labels must be written in traditional Chinese, but may be supplemented with English or other languages. The authority on Taiwan labeling requirements is the Bureau of Standards, Metrology and Inspection - BSMI.

The Labelling Criteria for Textiles and the Labelling Criteria for Apparel and Garments require that textile and apparel products be labelled with the following information:

• name, telephone and address of manufacturer, or of importer for imported goods
• size or measurements
• country of origin
• fiber content
• care instructions

Textile care instructions must be expressed mainly in terms of symbols. Words may be used to supplement the symbols when specific care is not covered by an appropriate care symbol. Care label symbols are listed under CNS 8148, which is consistent with the ISO international standard 3758:2012.

Footwear labels must include the following:

• name of Commodity
• name, telephone and address of manufacturer, or of importer for imported goods
• country of origin
• main materials of uppers and soles
• size
The following Taiwanese labeling laws can be found on the Ministry of Economic Affairs website, Law Source Retrieving System of Business and Industry.

- Labeling Criteria for Apparel And Garments
- Labeling Criteria for Textiles
- Labeling Criteria for Shoes

For additional information on exporting textiles, apparel, footwear and travel goods, click here.