Appendix 1 Standards of Fines for Violation of Paragraph 1, Article 8 of the Act Governing Food Safety and Sanitation

Statute Violated	Statute Imposing Penalty	Fact of Violation	Penalty	Standards of Fine	Remarks
Paragraph 1, Article 8 of the Act	Subparagraph 1, Paragraph 1, Article 44 of the Act	The personnel, operation sites, sanitation management of facilities or quality assurance system of a food business fails to meet Articles 4 to 20 and Articles 22 to 45 of the Regulations on Good Hygiene Practice for Foods and the food business **fails to correct the violation within the time limit prescribed**.	A fine between NT$60,000 and NT$200,000,000.	1. Based on the number of violations, the basic fine (A) per count is as follows: (1) 1 violation: NT$60,000. (2) 2 violations: NT$80,000. (3) 3 violations: NT$100,000. (4) 4 violations: NT$120,000. (5) 5 violations and above: NT$160,000. 2. If any of the following aggravating events exists, the final amount of penalty shall be the basic fine (A) times the aggravating multiple.	Number of violations: Number of violations of Subparagraph 1, Paragraph 1, Article 44 of the Act about the Regulations on Good Hygiene Practice for Foods during the period of 12 months preceding the date of discovery of the facts of violation by the competent authority.

Aggravating Events	Aggravating Multiple	
Financial Factor (B)[Note]	1. If the person punished meets the following financial conditions: B=1 (1) During the period of 12 months preceding the date of discovery of the facts of violation by the competent authority, the sale amount of all foods, food additives, food utensils, food containers or packaging and food cleansers is below NT$100 Million. (2) The amount of capital or paid-in capital under company or business registration, the working capital inside the Republic of China is less than NT$100 Million, or there is no business registration. 2. If the person punished meets the following financial conditions: B=2 (1) During the period of 12 months preceding the date of discovery of the facts of violation by the competent authority, the sale amount of all foods, food additives, food utensils, food containers or packaging and food cleansers is more than NT$100 Million and below NT$1 Billion. (2) The amount of capital or paid-in capital under company or business registration, the working capital inside the Republic of China is above NT$100 Million and less than NT$1 Billion. 3. If the person punished meets the following financial conditions: B=3 (1) During the period of 12 months preceding the date of discovery of the facts of violation by the competent authority, the sale amount of all foods, food additives, food utensils, food containers or packaging and food cleansers is more than NT$1 Billion and below NT$5 Billion. (2) The amount of capital or paid-in capital under company or business registration, the working capital inside the Republic of China is above NT$1 Billion and less than NT$5 Billion. 4. If the person punished meets the following financial conditions: B=4 (1) During the period of 12 months preceding the date of discovery of the facts of violation by the competent authority, the sale amount of all foods, food additives, food utensils, food containers or packaging and food cleansers is more than NT$5 Billion and below NT$10 Billion. (2) The amount of capital or paid-in capital under company or business registration, the working capital inside the Republic of China is above NT$5 Billion and less than NT$10 Billion. 5. If the person punished meets the following financial conditions: B=5 (1) During the period of 12 months preceding the date of discovery of the facts of violation by the competent authority, the sale amount of all foods, food additives, food utensils, food containers or packaging and food cleansers is more than NT$10 Billion. (2) The amount of capital or paid-in capital under company or business registration, the working capital inside the Republic of China is above NT$10 Billion.	
	Note: 1. The “financial condition” referred to in the above aggravating multiples shall be based on the sale amount of all foods, food additives, food utensils, food containers or packaging and food cleansers during the period of 12 months preceding the date of discovery of the facts of violation by the competent authority. If such sale amount cannot be acquired, it shall be based on the amount of capital or paid-in capital under company or business registration, the working capital inside the Republic of China. 2. “The sale amount” referred to in the above aggravating multiples is the consideration received from the sale of goods, but not the business tax payable for that specific sale. 3. When the company registration includes both the amount of capital and the amount of paid-in capital, the amount of paid-in capital shall be used.	
Factory Illegality Factor (C)	1. The person punished has acquired in accordance with the law an approval from the industry competent authority for exemption	The person punished shall manage factory registration with the industry competent authority but has not done so: C=2

	from factory registration: C=1 2. The person punished has factory registration (including temporary factory registration): C=1	
Deficiency Factor for Violation of Regulations on Good Hygiene Practice for Foods (D)[Note]	1. 1-5 deficiencies discovered: D=1 2. 6-10 deficiencies discovered: D=2 3. 11-15 deficiencies discovered: D=4 4. 16-20 deficiencies discovered: D=8 5. 21-25 deficiencies discovered: D=16 6. 26-30 deficiencies discovered: D=32 7. 31 or more deficiencies discovered: D=64	
	Note: To determine the number of deficiencies for Violation of Regulations on Good Hygiene Practice for Foods: One deficiency is counted for each violation of Article 2, 4-20 or 22-45 of the Regulations.	
Certification Factor Under Regulations on Good Hygiene Practice for Foods (E)	The person punished does not belong to the food business subjecting to obtain the certification under the Regulations on Good Hygiene Practice for Foods in accordance with the public announcement made pursuant to Paragraph 5, Article 8 of the Act: E=1	The person punished belongs to the food business subjecting to obtain the certification under the Regulations on Good Hygiene Practice for Foods in accordance with the public announcement made pursuant to Paragraph 5, Article 8 of the Act: E=2
Other Aggravating Factor (F)	If the fine imposed in accordance with the above principles have been unconscionable at the time, individual situations of the case may be taken into consideration. The reasons shall be stated for aggravating factors to be applied in accordance with administrative penalty legislations. The aggravating factor may be above 1 or below 1. If an aggravating factor is applied, the underlying facts and the reasons for applying the aggravating factor shall be recorded clearly and in detail.	
Calculation of Final Amount of Fine	$AxBxCxDxExF	
Remarks	1. For violation of Paragraph 1, Article 8 of the Act, the amount of fine shall be imposed in accordance with the formula listed. 2. In imposing a fine, if the amount calculated after applying the aggravating factor exceeds the maximum statutory amount of fine provided by the penalty clause, unless there is an event under Paragraph 2, Article 18 of the Administrative Penalty Act, the maximum statutory amount of fine shall be applied. The fine imposed shall not be lower than the minimum statutory amount of fine, unless the Administrative Penalty Act allows for a reduction or remission.	

Appendix 2 Standards of Fines for Violation of Paragraph 2, Article 8 of the Act Governing Food Safety and Sanitation

Statute Violated	Statute Imposing Penalty	Fact of Violation	Penalty	Standards of Fine	Remarks
Paragraph 2, Article 8 of the Act	Subparagraph 1, Paragraph 1, Article 44 of the Act	The food business belongs to a category and scale designated by the central competent authority in a public announcement, fails to meet Articles 3-12 of the Regulations on Food Safety Control System and **fails to correct the violation within the time limit prescribed**.	A fine between NT$60,000 and NT$200,000,000.	1. Based on the number of violations, the basic fine (A) per count is as follows: (1) 1 violation: NT$60,000. (2) 2 violations: NT$80,000. (3) 3 violations: NT$100,000. (4) 4 violations: NT$120,000. (5) 5 violations and above: NT$160,000. 2. If any of the following aggravating events exists, the final amount of penalty shall be the basic fine (A) times the aggravating multiple.	Number of violations: Number of violations of Subparagraph 1, Paragraph 1, Article 44 of the Act about the Regulations on Food Safety Control System during the period of 12 months preceding the date of discovery of the facts of violation by the competent authority.

<table>
<tr><th>Aggravating Events</th><th colspan="2">Aggravating Multiple</th></tr>
<tr><td rowspan="2">Financial Factor (B)[Note]</td><td colspan="2">1. If the person punished meets the following financial conditions: B=1
(1) During the period of 12 months preceding the date of discovery of the facts of violation by the competent authority, the sale amount of all foods, food additives, food utensils, food containers or packaging and food cleansers is below NT$100 Million.
(2) The amount of capital or paid-in capital under company or business registration, the working capital inside the Republic of China is less than NT$100 Million, or there is no business registration.
2. If the person punished meets the following financial conditions: B=2
(1) During the period of 12 months preceding the date of discovery of the facts of violation by the competent authority, the sale amount of all foods, food additives, food utensils, food containers or packaging and food cleansers is more than NT$100 Million and below NT$1 Billion.
(2) The amount of capital or paid-in capital under company or business registration, the working capital inside the Republic of China is above NT$100 Million and less than NT$1 Billion.
3. If the person punished meets the following financial conditions: B=3
(1) During the period of 12 months preceding the date of discovery of the facts of violation by the competent authority, the sale amount of all foods, food additives, food utensils, food containers or packaging and food cleansers is more than NT$1 Billion and below NT$5 Billion.
(2) The amount of capital or paid-in capital under company or business registration, the working capital inside the Republic of China is above NT$1 Billion and less than NT$5 Billion.
4. If the person punished meets the following financial conditions: B=4
(1) During the period of 12 months preceding the date of discovery of the facts of violation by the competent authority, the sale amount of all foods, food additives, food utensils, food containers or packaging and food cleansers is more than NT$5 Billion and below NT$10 Billion.
(2) The amount of capital or paid-in capital under company or business registration, the working capital inside the Republic of China is above NT$5 Billion and less than NT$10 Billion.
5. If the person punished meets the following financial conditions: B=5
(1) During the period of 12 months preceding the date of discovery of the facts of violation by the competent authority, the sale amount of all foods, food additives, food utensils, food containers or packaging and food cleansers is more than NT$10 Billion.
(2) The amount of capital or paid-in capital under company or business registration, the working capital inside the Republic of China is above NT$10 Billion.</td></tr>
<tr><td colspan="2">Note:
1. The “financial condition” referred to in the above aggravating multiples shall be based on the sale amount of all foods, food additives, food utensils, food containers or packaging and food cleansers during the period of 12 months preceding the date of discovery of the facts of violation by the competent authority. If such sale amount cannot be acquired, it shall be based on the amount of capital or paid-in capital under company or business registration, the working capital inside the Republic of China.
2. “The sale amount” referred to in the above aggravating multiples is the consideration received from the sale of goods, but not the business tax payable for that specific sale.
3. When the company registration includes both the amount of capital and the amount of paid-in capital, the amount of paid-in capital shall be used.</td></tr>
<tr><td>Factory Illegality Factor (C)</td><td>1. The person punished has acquired in accordance with the law an approval from the industry competent authority for exemption</td><td>The person punished shall manage factory registration with the industry competent authority but has not done so: C=2</td></tr>
</table>

	from factory registration: C=1 2. The person punished has factory registration (including temporary factory registration): C=1	
Deficiency Factor for Violation of Regulations on Food Safety Control System (D)[Note]	1. 1 deficiencies discovered: D=1 2. 2 deficiencies discovered: D=2 3. 3 deficiencies discovered: D=4 4. 4 deficiencies discovered: D=8 5. 5 deficiencies discovered: D=16 6. 6 deficiencies discovered: D=32 7. 7 or more deficiencies discovered: D=64	
	Note: To determine the number of deficiencies for Violation of Regulations on Food Safety Control System: One deficiency is counted for each violation of Article 3-12 of the Regulations.	
Written Records and Filing Factor (E)	No violation of Paragraph 1, Article 12 of the Regulations on Food Safety Control System: E=1	Violation of Paragraph 1, Article 12 of the Regulations on Food Safety Control System: E=2
Other Aggravating Factor (F)	If the fine imposed in accordance with the above principles have been unconscionable at the time, individual situations of the case may be taken into consideration. The reasons shall be stated for aggravating factors to be applied in accordance with administrative penalty legislations. The aggravating factor may be above 1 or below 1. If an aggravating factor is applied, the underlying facts and the reasons for applying the aggravating factor shall be recorded clearly and in detail.	
Calculation of Final Amount of Fine	$AxBxCxDxExF	
Remarks	1. For violation of Paragraph 2, Article 8 of the Act, the amount of fine shall be imposed in accordance with the formula listed. 2. In imposing a fine, if the amount calculated after applying the aggravating factor exceeds the maximum statutory amount of fine provided by the penalty clause, unless there is an event under Paragraph 2, Article 18 of the Administrative Penalty Act, the maximum statutory amount of fine shall be applied. The fine imposed shall not be lower than the minimum statutory amount of fine, unless the Administrative Penalty Act allows for a reduction or remission.	

Appendix 3 Standards of Fines for Violation of Subparagraph 1, 2, 6, 8 or 9, Paragraph 1, Article 15 or Subparagraph 2-4, Article 16 of the Act Governing Food Safety and Sanitation

Statute Violated	Statute Imposing Penalty	Fact of Violation	Penalty	Standards of Fine	Remarks
Subparagraph 1, 2, 6, 8 or 9, Paragraph 1, Article 15 or Subparagraph 2-4, Article 16 of the Act	Subparagraph 2, Paragraph 1, Article 44 of the Act	Foods or food additives with any one of the following circumstances are manufactured, processed, prepared, packaged, transported, stored, sold, imported, exported, presented as a gift or publicly displayed: (1) Those that have deteriorated or are rotten; (2) Those that are unripe and thus harmful to human health; (3) Those that have been contaminated by and contain nuclear fallout or radioactivity exceeding the permissible tolerance; (4) Those that have passed their expiry date; (5) Those that have never been provided for human consumption and proven to be harmless to human health. Food utensils, food containers or packaging, food cleansers under any of the following circumstances are manufactured, sold, imported, exported or used: (1) Those that tend to cause unfavorable chemical reactions. (2) Those that are otherwise harmful to health. (3) Those that may be harmful to health through the risk assessment results.	A fine between NT$60,000 and NT$200,000,000.	1. Based on the number of violations, the basic fine (A) per count is as follows: (1) 1 violation: NT$60,000. (2) 2 violations: NT$300,000. (3) 3 violations: NT$900,000. (4) 4 violations: NT$1,500,000. (5) 5 violations and above: NT$2,500,000. 2. If any of the following aggravating events exists, the final amount of penalty shall be the basic fine (A) times the aggravating multiple.	Number of violations: Number of violations of the same clause during the period of 12 months preceding the date of discovery of the facts of violation by the competent authority.

Aggravating Events	Aggravating Multiple
Financial Factor (B)[Note]	1. If the person punished meets the following financial conditions: B=1 (1) During the period of 12 months preceding the date of discovery of the facts of violation by the competent authority, the sale amount of all incompliant products is less than NT$2,400,000. (2) The amount of capital or paid-in capital under company or business registration, the working capital inside the Republic of China is less than NT$100 Million, or there is no business registration. 2. If the person punished meets the following financial conditions: B=2 (1) During the period of 12 months preceding the date of discovery of the facts of violation by the competent authority, the sale amount of all incompliant products is above NT$2,400,000 and less than NT$4,800,000. (2) The amount of capital or paid-in capital under company or commercial registration, the working capital inside the Republic of China is above NT$100 Million and less than NT$1 Billion. 3. If the person punished meets the following financial conditions: B=3 (1) During the period of 12 months preceding the date of discovery of the facts of violation by the competent authority, the sale amount of all incompliant products is above NT$4,800,000 and less than NT$9,600,000. (2) The amount of capital or paid-in capital under company or commercial registration, the working capital inside the Republic of China is above NT$1 Billion and less than NT$5 Billion. 4. If the person punished meets the following financial conditions: B=4 (1) During the period of 12 months preceding the date of discovery of the facts of violation by the competent authority, the sale amount of all incompliant products is above NT$9,600,000 and less than NT$19,200,000. (2) The amount of capital or paid-in capital under company or commercial registration, the working capital inside the Republic of China is above NT$5 Billion and less than NT$10 Billion. 5. If the person punished meets the following financial conditions: B=5 (1) During the period of 12 months preceding the date of discovery of the facts of violation by the competent authority, the sale amount of all incompliant products is above NT$19,200,000. (2) The amount of capital or paid-in capital under company or commercial registration, the working capital inside the Republic of China is above NT$10 Billion.
	Note: 1. The “financial condition” referred to in the above aggravating multiples shall be based on the sale amount of all incompliant products during the period of 12 months preceding the date of discovery of the facts of violation by the competent authority. If such sale amount cannot be acquired, it shall be based on the amount of capital or paid-in capital under company or business registration, the working capital inside the Republic of China. 2. “The sale amount” referred to in the above aggravating multiples is the consideration received from the sale of goods, but not the business tax payable for that specific sale. 3. All “incompliant products” referred to in the above aggravating multiples shall be calculated based on the following principles: (1) If the product contains any food or food additive in violation of Subparagraph 1, 2, 6, 8 or 9, Paragraph 1, Article 15 of the Act, the total number of units sold in the case of violation. (2) If the product contains any food utensil, food container or packaging or food cleanser in violation of Subparagraphs 2-4, Article 16 of the Act, the total number of units sold in the case of violation. 4. When the company registration includes both the amount of capital and the amount of paid-in capital, the amount of paid-in capital shall be used.

Factory Illegality Factor (C)	1. The person punished has acquired in accordance with the law an approval from the industry competent authority for exemption from factory registration: C=1 2. The person punished has factory registration (including temporary factory registration): C=1	The person punished shall manage factory registration with the industry competent authority but has not done so: C=2
Willful Violation Factor (D)[Note]	Negligence (including negligence with knowledge and negligence without knowledge): D=1	Willful violation (including direct and indirect intent): D=2
	Note: 1. "Negligence with knowledge" referred to in these Standards of Fines means a conduct is committed negligently if the actor fails, although not intentionally, to exercise his duty of care that he should and could have exercised in the circumstances. 2. "Negligence without knowledge" referred to in these Standards of Fines means a conduct is considered to have been committed negligently if the actor is aware that his conduct would, but firmly believes it will not, accomplish the element of an offense. 3. "Direct intent" referred to in these Standards of Fines means a conduct is committed intentionally if the actor knowingly and intentionally causes the accomplishment of the elements of an offense. 4. "Indirect intent" referred to in these Standards of Fines means a conduct is considered an intentional commission of an offense if the actor is aware that the act will accomplish the elements of the offense and if such accomplishment is not against his will.	
Violation Category Factor (E)	Violation of Subparagraph 8 or 9, Paragraph 1, Article 15 or Subparagraph 4, Article 16 of the Act: E=1	Violation of Subparagraph 1, 2 or 6, Article 15 or Subparagraph 2 or 3, Article 16 of the Act: E=2
Incompliant Materials and Relevant Products Impact Factor (F)	1. The level of recall of incompliant materials and relevant products is determined as wholesalers by the local competent authorities of municipal or county (city) government in accordance with Subparagraph 2, Paragraph 2, Article 4 of the Regulations of Recall and Destruction for Food and Related Products: F=1 2. The incompliant materials and relevant products has not been shipped and no recall is necessary: F=1	1. The level of recall of incompliant materials and relevant products is determined as consumers or retailers by the local competent authorities of municipal or county (city) government in accordance with Subparagraph 2, Paragraph 2, Article 4 of the Regulations of Recall and Destruction for Food and Related Products: F=2 2. The incompliant materials and relevant products has been consumed and cannot be recalled: F=2
Other Aggravating Factor (G)	If the fine imposed in accordance with the above principles have been unconscionable at the time, individual situations of the case may be taken into consideration. The reasons shall be stated for aggravating factors to be applied in accordance with administrative penalty legislations. The aggravating factor may be above 1 or below 1. If an aggravating factor is applied, the underlying facts and the reasons for applying the aggravating factor shall be recorded clearly and in detail.	
Calculation of Final Amount of Fine	$AxBxCxDxExFxG	
Remarks	1. For violation of Subparagraph 1, 2, 6, 8 or 9, Paragraph 1, Article 15 or Subparagraphs 2-4, Article 16 of the Act, the amount of fine shall be imposed in accordance with the formula listed. 2. In imposing a fine, if the amount calculated after applying the aggravating factor exceeds the maximum statutory amount of fine provided by the penalty clause, unless there is an event under Paragraph 2, Article 18 of the Administrative Penalty Act, the maximum statutory amount of fine shall be applied. The fine imposed shall not be lower than the minimum statutory amount of fine, unless the Administrative Penalty Act allows for a reduction or remission.	

Appendix 4 Standards of Fines for Violation of Subparagraphs 3, 7 or 10, Paragraph 1, Article 15 or Subparagraph 1, Article 16 of the Act Governing Food Safety and Sanitation

Statute Violated	Statute Imposing Penalty	Fact of Violation	Penalty	Standards of Fine	Remarks
Subparagraph 3, 7 or 10, Paragraph 1, Article 15 or Subparagraph 1, Article 16 of the Act	Subparagraph 2, Paragraph 1, Article 44 of the Act	Foods or food additives with any one of the following circumstances are manufactured, processed, prepared, packaged, transported, stored, sold, imported, exported, presented as a gift or publicly displayed: (1) Those that are toxic or contain substances or foreign materials that are harmful to human health. (2) Those that have been adulterated or counterfeited. (3) Those that contain food additives that are not approved by the central competent authority. Food utensils, food containers or packaging, food cleansers under any of the following circumstances are manufactured, sold, imported, exported or used: (1) Those that are toxic.	A fine between NT$60,000 and NT$200,000,000.	1. Based on the number of violations, the basic fine (A) per count is as follows: (1) 1 violation: NT$120,000. (2) 2 violations: NT$240,000. (3) 3 violations: NT$360,000. (4) 4 violations: NT$500,000. (5) 5 violations and above: NT$650,000. 2. If any of the following aggravating events exists, the final amount of penalty shall be the basic fine (A) times the aggravating multiple.	Number of violations: Number of violations of the same clause during the period of 12 months preceding the date of discovery of the facts of violation by the competent authority.

Aggravating Events	Aggravating Multiple
Financial Factor (B)[Note]	1. If the person punished meets the following financial conditions: B=1 (1) During the period of 12 months preceding the date of discovery of the facts of violation by the competent authority, the sale amount of all incompliant products is less than NT$2,400,000. (2) The amount of capital or paid-in capital under company or business registration, the working capital inside the Republic of China is less than NT$100 Million, or there is no business registration. 2. If the person punished meets the following financial conditions: B=2 (1) During the period of 12 months preceding the date of discovery of the facts of violation by the competent authority, the sale amount of all incompliant products is above NT$2,400,000 and less than NT$4,800,000. (2) The amount of capital or paid-in capital under company or commercial registration, the working capital inside the Republic of China is above NT$100 Million and less than NT$1 Billion. 3. If the person punished meets the following financial conditions: B=3 (1) During the period of 12 months preceding the date of discovery of the facts of violation by the competent authority, the sale amount of all incompliant products is above NT$4,800,000 and less than NT$9,600,000. (2) The amount of capital or paid-in capital under company or commercial registration, the working capital inside the Republic of China is above NT$1 Billion and less than NT$5 Billion. 4. If the person punished meets the following financial conditions: B=4 (1) During the period of 12 months preceding the date of discovery of the facts of violation by the competent authority, the sale amount of all incompliant products is above NT$9,600,000 and less than NT$19,200,000. (2) The amount of capital or paid-in capital under company or commercial registration, the working capital inside the Republic of China is above NT$5 Billion and less than NT$10 Billion. 5. If the person punished meets the following financial conditions: B=5 (1) During the period of 12 months preceding the date of discovery of the facts of violation by the competent authority, the sale amount of all incompliant products is above NT$19,200,000. (2) The amount of capital or paid-in capital under company or commercial registration, the working capital inside the Republic of China is above NT$10 Billion.
	Note: 1. The “financial condition” referred to in the above aggravating multiples shall be based on the sale amount of all incompliant products during the period of 12 months preceding the date of discovery of the facts of violation by the competent authority. If such sale amount cannot be acquired, it shall be based on the amount of capital or paid-in capital under company or business registration, the working capital inside the Republic of China. 2. “The sale amount” referred to in the above aggravating multiples is the consideration received from the sale of goods, but not the business tax payable for that specific sale. 3. All “incompliant products” referred to in the above aggravating multiples shall be calculated based on the following principles: (1) If the product contains any food or food additive in violation of Subparagraph 3, 7 or 10, Paragraph 1, Article 15 of the Act, the total number of units sold in the case of violation. (2) If the product contains any food utensil, food container or packaging or food cleanser in violation of Subparagraph 1, Article 16 of the Act, the total number of units sold in the case of violation. 4. When the company registration includes both the amount of capital and the amount of paid-in capital, the amount of paid-in capital shall be used.

<table>
<tr><td>Factory Illegality Factor (C)</td><td colspan="2">1. The person punished has acquired in accordance with the law an approval from the industry competent authority for exemption from factory registration: C=1
2. The person punished has factory registration (including temporary factory registration): C=1</td><td colspan="2">The person punished shall manage factory registration with the industry competent authority but has not done so: C=2</td></tr>
<tr><td rowspan="2">Willful Violation Factor (D)[Note]</td><td colspan="2">Negligence (including negligence with knowledge and negligence without knowledge): D=1</td><td colspan="2">Willful violation (including direct and indirect intent): D=2</td></tr>
<tr><td colspan="4">Note:
1. “Negligence with knowledge” referred to in these Standards of Fines means a conduct is committed negligently if the actor fails, although not intentionally, to exercise his duty of care that he should and could have exercised in the circumstances.
2. “Negligence without knowledge” referred to in these Standards of Fines means a conduct is considered to have been committed negligently if the actor is aware that his conduct would, but firmly believes it will not, accomplish the element of an offense.
3. “Direct intent” referred to in these Standards of Fines means a conduct is committed intentionally if the actor knowingly and intentionally causes the accomplishment of the elements of an offense.
4. “Indirect intent” referred to in these Standards of Fines means a conduct is considered an intentional commission of an offense if the actor is aware that the act will accomplish the elements of the offense and if such accomplishment is not against his will.</td></tr>
<tr><td>Violation Category Factor (E)</td><td colspan="2">Violation of Subparagraph 7, Paragraph 1, Article 15 of the Act: E=1</td><td colspan="2">1. Violation of Subparagraphs 3 or 10, Article 15 or Subparagraph 1, Article 16 of the Act: E=2
2. Violation of Subparagraph 7, Paragraph 1, Article 15 of the Act and the adulterated or counterfeited substance is not provided for human consumption: E=2</td></tr>
<tr><td>Incompliant Materials and Relevant Products Impact Factor (F)</td><td colspan="2">1. The level of recall of incompliant materials and relevant products is determined as wholesalers by the local competent authorities of municipal or county (city) government in accordance with Subparagraph 2, Paragraph 2, Article 4 of the Regulations of Recall and Destruction for Food and Related Products: F=1
2. The incompliant materials and relevant products has not been shipped and no recall is necessary: F=1</td><td colspan="2">1. The level of recall of incompliant materials and relevant products is determined as consumers or retailers by the local competent authorities of municipal or county (city) government in accordance with Subparagraph 2, Paragraph 2, Article 4 of the Regulations of Recall and Destruction for Food and Related Products: F=2
2. The incompliant materials and relevant products has been consumed and cannot be recalled: F=2</td></tr>
<tr><td>Hazard Factor (G)</td><td>1. Toxic substances, substances or foreign materials that are harmful to human health, adulterated or counterfeited substances or food additives that are not approved by the central competent authority classified by the International Agency for Research on Cancer (IARC) as Group 3 or 4: G=1</td><td>Toxic substances, substances or foreign materials that are harmful to human health, adulterated or counterfeited substances or food additives that are not approved by the central competent authority classified by the International Agency for Research on Cancer (IARC) as Group 2B: G=2</td><td>Toxic substances, substances or foreign materials that are harmful to human health, adulterated or counterfeited substances or food additives that are not approved by the central competent authority classified by the International Agency for Research on Cancer (IARC) as Group 2A: G=3</td><td>Toxic substances, substances or foreign materials that are harmful to human health, adulterated or counterfeited substances or food additives that are not approved by the central competent authority classified by the International Agency for Research on Cancer (IARC) as Group 1: G=4</td></tr>
</table>

	2. Toxic substances, substances or foreign materials that are harmful to human health, adulterated or counterfeited substances or food additives that are not approved by the central competent authority not classified by the International Agency for Research on Cancer (IARC): G=1			
Other Aggravating Factor (H)	If the fine imposed in accordance with the above principles have been unconscionable at the time, individual situations of the case may be taken into consideration. The reasons shall be stated for aggravating factors to be applied in accordance with administrative penalty legislations. The aggravating factor may be above 1 or below 1. If an aggravating factor is applied, the underlying facts and the reasons for applying the aggravating factor shall be recorded clearly and in detail.			
Calculation of Final Amount of Fine	$AxBxCxDxExFxGxH			
Remarks	1. For violation of Subparagraph 3, 7 or 10, Paragraph 1, Article 15 or Subparagraph 1, Article 16 of the Act, the amount of fine shall be imposed in accordance with the formula listed. 2. In imposing a fine, if the amount calculated after applying the aggravating factor exceeds the maximum statutory amount of fine provided by the penalty clause, unless there is an event under Paragraph 2, Article 18 of the Administrative Penalty Act, the maximum statutory amount of fine shall be applied. The fine imposed shall not be lower than the minimum statutory amount of fine, unless the Administrative Penalty Act allows for a reduction or remission.			

Appendix 5 Standards of Fines for Violation of Subparagraph 4, Paragraph 1, Article 15 of the Act Governing Food Safety and Sanitation

Statute Violated	Statute Imposing Penalty	Fact of Violation	Penalty	Standards of Fine	Remarks
Subparagraph 4, Paragraph 1, Article 15 of the Act	Subparagraph 2, Paragraph 1, Article 44 of the Act	Foods or food additives that are contaminated by pathogenic organisms, or have been established by epidemiological survey to be the cause of food poisoning are manufactured, processed, prepared, packaged, transported, stored, sold, imported, exported, presented as a gift or publicly displayed.	A fine between NT$60,000 and NT$200,000,000.	1. Based on the number of violations, the basic fine (A) per count is as follows: (1) 1 violation: NT$60,000. (2) 2 violations: NT$300,000. (3) 3 violations: NT$600,000. (4) 4 violations: NT$1,000,000. (5) 5 violations and above: NT$1,700,000. 2. If any of the following aggravating events exists, the final amount of penalty shall be the basic fine (A) times the aggravating multiple.	Number of violations: Number of violations of the same clause during the period of 12 months preceding the date of discovery of the facts of violation by the competent authority.

<table>
<tr><th>Aggravating Events</th><th colspan="2">Aggravating Multiple</th></tr>
<tr><td rowspan="2">Financial Factor (B)[Note]</td><td colspan="2">1. If the person punished meets the following financial conditions: B=1
(1) During the period of 12 months preceding the date of discovery of the facts of violation by the competent authority, the sale amount of all incompliant products is less than NT$2,400,000.
(2) The amount of capital or paid-in capital under company or business registration, the working capital inside the Republic of China is less than NT$100 Million, or there is no business registration.
2. If the person punished meets the following financial conditions: B=2
(1) During the period of 12 months preceding the date of discovery of the facts of violation by the competent authority, the sale amount of all incompliant products is above NT$2,400,000 and less than NT$4,800,000.
(2) The amount of capital or paid-in capital under company or commercial registration, the working capital inside the Republic of China is above NT$100 Million and less than NT$1 Billion.
3. If the person punished meets the following financial conditions: B=3
(1) During the period of 12 months preceding the date of discovery of the facts of violation by the competent authority, the sale amount of all incompliant products is above NT$4,800,000 and less than NT$9,600,000.
(2) The amount of capital or paid-in capital under company or commercial registration, the working capital inside the Republic of China is above NT$1 Billion and less than NT$5 Billion.
4. If the person punished meets the following financial conditions: B=4
(1) During the period of 12 months preceding the date of discovery of the facts of violation by the competent authority, the sale amount of all incompliant products is above NT$9,600,000 and less than NT$19,200,000.
(2) The amount of capital or paid-in capital under company or commercial registration, the working capital inside the Republic of China is above NT$5 Billion and less than NT$10 Billion.
5. If the person punished meets the following financial conditions: B=5
(1) During the period of 12 months preceding the date of discovery of the facts of violation by the competent authority, the sale amount of all incompliant products is above NT$19,200,000.
(2) The amount of capital or paid-in capital under company or commercial registration, the working capital inside the Republic of China is above NT$10 Billion.</td></tr>
<tr><td colspan="2">Note:
1. The “financial condition” referred to in the above aggravating multiples shall be based on the sale amount of all incompliant products during the period of 12 months preceding the date of discovery of the facts of violation by the competent authority. If such sale amount cannot be acquired, it shall be based on the amount of capital or paid-in capital under company or business registration, the working capital inside the Republic of China.
2. “The sale amount” referred to in the above aggravating multiples is the consideration received from the sale of goods, but not the business tax payable for that specific sale.
3. All “incompliant products” referred to in the above aggravating multiples shall be calculated based on the following principles:
When the product contains any food or food additive in violation of Subparagraph 4, Paragraph 1, Article 15 of the Act, the total number of units sold in the case of violation.
4. When the company registration includes both the amount of capital and the amount of paid-in capital, the amount of paid-in capital shall be used.</td></tr>
<tr><td>Factory Illegality Factor (C)</td><td>1. The person punished has acquired in accordance with the law an approval from the industry competent authority for exemption</td><td>The person punished shall manage factory registration with the industry competent authority but has not done so: C=2</td></tr>
</table>

	from factory registration: C=1 2. The person punished has factory registration (including temporary factory registration): C=1		
Willful Violation Factor (D)[Note]	Negligence (including negligence with knowledge and negligence without knowledge): D=1	Willful violation (including direct and indirect intent): D=2	
	Note: 1. "Negligence with knowledge" referred to in these Standards of Fines means a conduct is committed negligently if the actor fails, although not intentionally, to exercise his duty of care that he should and could have exercised in the circumstances. 2. "Negligence without knowledge" referred to in these Standards of Fines means a conduct is considered to have been committed negligently if the actor is aware that his conduct would, but firmly believes it will not, accomplish the element of an offense. 3. "Direct intent" referred to in these Standards of Fines means a conduct is committed intentionally if the actor knowingly and intentionally causes the accomplishment of the elements of an offense. 4. "Indirect intent" referred to in these Standards of Fines means a conduct is considered an intentional commission of an offense if the actor is aware that the act will accomplish the elements of the offense and if such accomplishment is not against his will.		
Number of Food Poisoning Factor (E)	The violation cause food poisoning to less than 15 persons: E=1	The violation cause food poisoning to above 15 and less than 30 persons: E=2	The violation cause food poisoning to above 30 persons: E=3
Hazard Factor (F)	Is not a botulinum poisoning event and the incompliant materials and relevant products are not special dietary foods defined under Article 3 of the Act: F=1	Is a botulinum poisoning event and the incompliant materials and relevant products are special dietary foods defined under Article 3 of the Act: F=2	
Other Aggravating Factor (G)	If the fine imposed in accordance with the above principles have been unconscionable at the time, individual situations of the case may be taken into consideration. The reasons shall be stated for aggravating factors to be applied in accordance with administrative penalty legislations. The aggravating factor may be above 1 or below 1. If an aggravating factor is applied, the underlying facts and the reasons for applying the aggravating factor shall be recorded clearly and in detail.		
Calculation of Final Amount of Fine	$AxBxCxDxExFxG		
Remarks	1. For violation of Subparagraph 4, Paragraph 1, Article 15 of the Act, the amount of fine shall be imposed in accordance with the formula listed. 2. In imposing a fine, if the amount calculated after applying the aggravating factor exceeds the maximum statutory amount of fine provided by the penalty clause, unless there is an event under Paragraph 2, Article 18 of the Administrative Penalty Act, the maximum statutory amount of fine shall be applied. The fine imposed shall not be lower than the minimum statutory amount of fine, unless the Administrative Penalty Act allows for a reduction or remission.		

Appendix 6 Standards of Fines for Violation of Subparagraph 5, Paragraph 1 or Paragraph 4, Article 15 of the Act Governing Food Safety and Sanitation

Statute Violated	Statute Imposing Penalty	Fact of Violation	Penalty	Standards of Fine	Remarks
Paragraph 4 or Subparagraph 5, Paragraph 1, Article 15 of the Act	Subparagraph 2, Paragraph 1, Article 44 of the Act	1. Foods or food additives with any one of the following circumstances and are manufactured, processed, prepared, packaged, transported, stored, sold, imported, exported, presented as a gift or publicly displayed: Those with pesticide or veterinary drug residue exceeding the permissible tolerance. 2. Beta-agonists are detected via tests in domestic and foreign meat products and other meat-related products, with the exception that the central competent authority may set a permissible tolerance of Beta-agonists after assessing risks in accordance to the citizens' diet habits.	A fine between NT$60,000 and NT$200,000,000.	1. Based on the number of violations, the basic fine (A) per count is as follows: (1) 1 violation: NT$60,000. (2) 2 violations: NT$120,000. (3) 3 violations: NT$240,000. (4) 4 violations: NT$360,000. (5) 5 violations and above: NT$500,000. 2. If any of the following aggravating events exists, the final amount of penalty shall be the basic fine (A) times the aggravating multiple.	Number of violations: Number of violations of the same clause during the period of 12 months preceding the date of discovery of the facts of violation by the competent authority.

<table>
<tr><th>Aggravating Events</th><th colspan="2">Aggravating Multiple</th></tr>
<tr><td rowspan="2">Financial Factor (B)[Note]</td><td colspan="2">1. If the person punished meets the following financial conditions: B=1
(1) During the period of 12 months preceding the date of discovery of the facts of violation by the competent authority, the sale amount of all incompliant products is less than NT$2,400,000.
(2) The amount of capital or paid-in capital under company or business registration, the working capital inside the Republic of China is less than NT$100 Million, or there is no business registration.
2. If the person punished meets the following financial conditions: B=2
(1) During the period of 12 months preceding the date of discovery of the facts of violation by the competent authority, the sale amount of all incompliant products is above NT$2,400,000 and less than NT$4,800,000.
(2) The amount of capital or paid-in capital under company or commercial registration, the working capital inside the Republic of China is above NT$100 Million and less than NT$1 Billion.
3. If the person punished meets the following financial conditions: B=3
(1) During the period of 12 months preceding the date of discovery of the facts of violation by the competent authority, the sale amount of all incompliant products is above NT$4,800,000 and less than NT$9,600,000.
(2) The amount of capital or paid-in capital under company or commercial registration, the working capital inside the Republic of China is above NT$1 Billion and less than NT$5 Billion.
4. If the person punished meets the following financial conditions: B=4
(1) During the period of 12 months preceding the date of discovery of the facts of violation by the competent authority, the sale amount of all incompliant products is above NT$9,600,000 and less than NT$19,200,000.
(2) The amount of capital or paid-in capital under company or commercial registration, the working capital inside the Republic of China is above NT$5 Billion and less than NT$10 Billion.
5. If the person punished meets the following financial conditions: B=5
(1) During the period of 12 months preceding the date of discovery of the facts of violation by the competent authority, the sale amount of all incompliant products is above NT$19,200,000.
(2) The amount of capital or paid-in capital under company or commercial registration, the working capital inside the Republic of China is above NT$10 Billion.</td></tr>
<tr><td colspan="2">Note:
1. The “financial condition” referred to in the above aggravating multiples shall be based on the sale amount of all incompliant products during the period of 12 months preceding the date of discovery of the facts of violation by the competent authority. If such sale aomunt cannot be acquired, it shall be based on the amount of capital or paid-in capital under company or business registration, the working capital inside the Republic of China.
2. “The sale amount” referred to in the above aggravating multiples is the consideration received from the sale of goods, but not the business tax payable for that specific sale.
3. All “incompliant products” referred to in the above aggravating multiples shall be calculated based on the following principles: When the product contains any food or food additive in violation of Subparagraph 5, Paragraph 1 or any meat product or other meat-related product in violation of Paragraph 4, Article 15 of the Act, the total number of units sold in the case of violation.
4. When the company registration includes both the amount of capital and the amount of paid-in capital, the amount of paid-in capital shall be used.</td></tr>
<tr><td>Factory Illegality Factor (C)</td><td>1. The person punished has acquired in accordance with the law an approval from the industry competent authority for exemption</td><td>The person punished shall manage factory registration with the industry competent authority but has not done so: C=2</td></tr>
</table>

	from factory registration: C=1 2. The person punished has factory registration (including temporary factory registration): C=1				
Willful Violation Factor (D)[Note]	Negligence (including negligence with knowledge and negligence without knowledge): D=1			Willful violation (including direct and indirect intent): D=2	
	Note: 1. "Negligence with knowledge" referred to in these Standards of Fines means a conduct is committed negligently if the actor fails, although not intentionally, to exercise his duty of care that he should and could have exercised in the circumstances. 2. "Negligence without knowledge" referred to in these Standards of Fines means a conduct is considered to have been committed negligently if the actor is aware that his conduct would, but firmly believes it will not, accomplish the element of an offense. 3. "Direct intent" referred to in these Standards of Fines means a conduct is committed intentionally if the actor knowingly and intentionally causes the accomplishment of the elements of an offense. 4. "Indirect intent" referred to in these Standards of Fines means a conduct is considered an intentional commission of an offense if the actor is aware that the act will accomplish the elements of the offense and if such accomplishment is not against his will.				
Factor for Detection of Pesticide or Veterinary Drugs Prohibited by Agricultural Competent Authority through Public Announcement in Incompliant Product(E)	None detected: E=1	1 type detected: E=2	2 types detected: E=3	3 types detected: E=4	4 types detected: E=5
Incompliant Materials and Relevant Products Impact Factor (F)	1. The level of recall of incompliant materials and relevant products is determined as wholesalers by the local competent authorities of municipal or county (city) government in accordance with Subparagraph 2, Paragraph 2, Article 4 of the Regulations of Recall and Destruction for Food and Related Products: F=1 2. The incompliant materials and relevant products has not been shipped and no recall is necessary: F=1			1. The level of recall of incompliant materials and relevant products is determined as consumers or retailers by the local competent authorities of municipal or county (city) government in accordance with Subparagraph 2, Paragraph 2, Article 4 of the Regulations of Recall and Destruction for Food and Related Products: F=2 2. The incompliant materials and relevant products has been consumed and cannot be recalled: F=2	
Factor for Food Businesses Subjects to Self-Test for Pesticide or Veterinary Drugs (G)	No event listed on the right column: G=1			1. The person punished belongs to the food business subjecting to self-test pursuant to public announcement made under Paragraph 4, Article 7 of the Act, with scope of test covering pesticide residue and foods or food additives with pesticide residue exceeding the permissible tolerance are manufactured, processed, prepared, packaged, transported, stored, sold, imported, exported, presented as a gift or publicly displayed: G=2 2. The person punished belongs to the food business subjecting to self-test pursuant to public announcement made under Paragraph 4, Article 7 of the Act, with scope of test covering veterinary drugs residue and foods or food additives with veterinary drugs residue exceeding the permissible tolerance are manufactured,	

		processed, prepared, packaged, transported, stored, sold, imported, exported, presented as a gift or publicly displayed: G=2
Other Aggravating Factor (H)	If the fine imposed in accordance with the above principles have been unconscionable at the time, individual situations of the case may be taken into consideration. The reasons shall be stated for aggravating factors to be applied in accordance with administrative penalty legislations. The aggravating factor may be above 1 or below 1. If an aggravating factor is applied, the underlying facts and the reasons for applying the aggravating factor shall be recorded clearly and in detail.	
Calculation of Final Amount of Fine	$AxBxCxDxExFxGxH	
Remarks	1. For violation of Subparagraph 5, Paragraph 1 or Paragraph 4, Article 15 of the Act, the amount of fine shall be imposed in accordance with the formula listed. 2. In imposing a fine, if the amount calculated after applying the aggravating factor exceeds the maximum statutory amount of fine provided by the penalty clause, unless there is an event under Paragraph 2, Article 18 of the Administrative Penalty Act, the maximum statutory amount of fine shall be applied. The fine imposed shall not be lower than the minimum statutory amount of fine, unless the Administrative Penalty Act allows for a reduction or remisstion.	

Appendix 7 Standards of Fines for Incompliance with Order by the Competent Authority to Recover or Destruct in accordance with Paragraph 2, Article 52 of the Act Governing Food Safety and Sanitation

Statute Violated	Statute Imposing Penalty	Fact of Violation	Penalty	Standards of Fine	Remarks
Paragraph 2, Article 52 of the Act	Subparagraph 3, Paragraph 1, Article 44 of the Act	Incompliance with order by the competent authority to recover or destruct in accordance with Paragraph 2, Article 52 of the Act.	A fine between NT$60,000 and NT$200,000,000.	1. Based on the number of violations, the basic fine (A) per count is as follows: (1) 1 violation: NT$60,000. (2) 2 violations: NT$300,000. (3) 3 violations: NT$600,000. (4) 4 violations: NT$1,000,000. (5) 5 violations and above: NT$1,700,000. 2. If any of the following aggravating events exists, the final amount of penalty shall be the basic fine (A) times the aggravating multiple.	Number of violations: Number of fines imposed in accordance with Subparagraph 3, Paragraph 1, Article 44 of the Act during the period of 12 months preceding the date of discovery of the facts of violation by the competent authority.

<table>
<tr><th>Aggravating Events</th><th colspan="2">Aggravating Multiple</th></tr>
<tr><td rowspan="2">Financial Factor (B)[Note]</td><td colspan="2">1. If the person punished meets the following financial conditions: B=1
(1) During the period of 12 months preceding the date of discovery of the facts of violation by the competent authority, the sale amount of all incompliant products is less than NT$2,400,000.
(2) The amount of capital or paid-in capital under company or business registration, the working capital inside the Republic of China is less than NT$100 Million, or there is no business registration.
2. If the person punished meets the following financial conditions: B=2
(1) During the period of 12 months preceding the date of discovery of the facts of violation by the competent authority, the sale amount of all incompliant products is above NT$2,400,000 and less than NT$4,800,000.
(2) The amount of capital or paid-in capital under company or commercial registration, the working capital inside the Republic of China is above NT$100 Million and less than NT$1 Billion.
3. If the person punished meets the following financial conditions: B=3
(1) During the period of 12 months preceding the date of discovery of the facts of violation by the competent authority, the sale amount of all incompliant products is above NT$4,800,000 and less than NT$9,600,000.
(2) The amount of capital or paid-in capital under company or commercial registration, the working capital inside the Republic of China is above NT$1 Billion and less than NT$5 Billion.
4. If the person punished meets the following financial conditions: B=4
(1) During the period of 12 months preceding the date of discovery of the facts of violation by the competent authority, the sale amount of all incompliant products is above NT$9,600,000 and less than NT$19,200,000.
(2) The amount of capital or paid-in capital under company or commercial registration, the working capital inside the Republic of China is above NT$5 Billion and less than NT$10 Billion.
5. If the person punished meets the following financial conditions: B=5
(1) During the period of 12 months preceding the date of discovery of the facts of violation by the competent authority, the sale amount of all incompliant products is above NT$19,200,000.
(2) The amount of capital or paid-in capital under company or commercial registration, the working capital inside the Republic of China is above NT$10 Billion.</td></tr>
<tr><td colspan="2">Note:
1. The “financial condition” referred to in the above aggravating multiples shall be based on the sale amount of all incompliant products during the period of 12 months preceding the date of discovery of the facts of violation by the competent authority. If such sale amount cannot be acquired, it shall be based on the amount of capital or paid-in capital under company or business registration, the working capital inside the Republic of China.
2. “The sale amount” referred to in the above aggravating multiples is the consideration received from the sale of goods, but not the business tax payable for that specific sale.
3. All “incompliant products” referred to in the above aggravating multiples shall be calculated based on the following principles:
Total amount of foods, food additives, food utensils, food containers or packaging and food cleansers that are not recovered or destructed pursuant to the order of the competent authority in accordance with Paragraph 2, Article 52 of the Act.
4. When the company registration includes both the amount of capital and the amount of paid-in capital, the amount of paid-in capital shall be used.</td></tr>
<tr><td>Factory Illegality Factor (C)</td><td>1. The person punished has acquired in accordance with the law an approval from the industry competent authority for exemption</td><td>The person punished shall manage factory registration with the industry competent authority but has not done so: C=2</td></tr>
</table>

<table>
<tr><td></td><td colspan="2">from factory registration: C=1
2. The person punished has factory registration (including temporary factory registration): C=1</td><td></td></tr>
<tr><td rowspan="2">Willful Violation Factor (D)[Note]</td><td colspan="2">Negligence (including negligence with knowledge and negligence without knowledge): D=1</td><td>Willful violation (including direct and indirect intent): D=2</td></tr>
<tr><td colspan="3">Note:
5. “Negligence with knowledge” referred to in these Standards of Fines means a conduct is committed negligently if the actor fails, although not intentionally, to exercise his duty of care that he should and could have exercised in the circumstances.
6. “Negligence without knowledge” referred to in these Standards of Fines means a conduct is considered to have been committed negligently if the actor is aware that his conduct would, but firmly believes it will not, accomplish the element of an offense.
7. “Direct intent” referred to in these Standards of Fines means a conduct is committed intentionally if the actor knowingly and intentionally causes the accomplishment of the elements of an offense.
8. “Indirect intent” referred to in these Standards of Fines means a conduct is considered an intentional commission of an offense if the actor is aware that the act will accomplish the elements of the offense and if such accomplishment is not against his will.</td></tr>
<tr><td>Violation Type Factor (E)</td><td>Incompliance with order by the competent authority to recover or destruct in accordance with Subparagraph 3, Paragraph 1, Article 52 of the Act: E=1</td><td>Incompliance with order by the competent authority to recover or destruct in accordance with Subparagraph 2, Paragraph 1, Article 52 of the Act: E=2</td><td>Incompliance with order by the competent authority to recover or destruct in accordance with Subparagraph 1, Paragraph 1, Article 52 of the Act: E=3</td></tr>
<tr><td>Incompliant Materials and Relevant Products Type Factor (F)</td><td colspan="2">The incompliant materials and relevant products are not violation of Subparagraph 3, 7 or 10, Paragraph 1, Article 15 or Subparagraph 1, Article 16 of the Act: F=1</td><td>The incompliant materials and relevant products are violation of Subparagraph 3, 7 or 10, Paragraph 1, Article 15 or Subparagraph 1, Article 16 of the Act: F=2</td></tr>
<tr><td>Other Aggravating Factor (G)</td><td colspan="3">If the fine imposed in accordance with the above principles have been unconscionable at the time, individual situations of the case may be taken into consideration. The reasons shall be stated for aggravating factors to be applied in accordance with administrative penalty legislations. The aggravating factor may be above 1 or below 1. If an aggravating factor is applied, the underlying facts and the reasons for applying the aggravating factor shall be recorded clearly and in detail.</td></tr>
<tr><td>Calculation of Final Amount of Fine</td><td colspan="3">$AxBxCxDxExFxG</td></tr>
<tr><td>Remarks</td><td colspan="3">1. For failure to comply with competent authority’s order of recall or destruction in accordance with Paragraph 2, Article 52 of the Act, the amount of fine shall be imposed in accordance with the formula listed.
2. In imposing a fine, if the amount calculated after applying the aggravating factor exceeds the maximum statutory amount of fine provided by the penalty clause, unless there is an event under Paragraph 2, Article 18 of the Administrative Penalty Act, the maximum statutory amount of fine shall be applied. The fine imposed shall not be lower than the minimum statutory amount of fine, unless the Administrative Penalty Act allows for a reduction or remission.</td></tr>
</table>

Appendix 8 Standards of Fines for Violation of the Public Announcement by the Central Competent Authority to Ban the Manufacture, Sale, Import or Export in accordance with Paragraph 1, Article 54 of the Act Governing Food Safety and Sanitation

Statute Violated	Statute Imposing Penalty	Fact of Violation	Penalty	Standards of Fine	Remarks
Paragraph 1, Article 54 of the Act	Subparagraph 4, Paragraph 1, Article 44 of the Act	Violation of the public announcement by the central competent authority to ban the manufacture, sale, import or export in accordance with Paragraph 1, Article 54.	A fine between NT$60,000 and NT$200,000,000.	1. Based on the number of violations, the basic fine (A) per count is as follows: (1) 1 violation: NT$60,000. (2) 2 violations: NT$300,000. (3) 3 violations: NT$900,000. (4) 4 violations: NT$1,500,000. (5) 5 violations and above: NT$2,500,000. 2. If any of the following aggravating events exists, the final amount of penalty shall be the basic fine (A) times the aggravating multiple.	Number of violations: Number of fines imposed in accordance with Subparagraph 4, Paragraph 1, Article 44 of the Act during the period of 12 months preceding the date of discovery of the facts of violation by the competent authority.

Aggravating Events	Aggravating Multiple	
Financial Factor (B)[Note]	1. If the person punished meets the following financial conditions: B=1 (1) During the period of 12 months preceding the date of discovery of the facts of violation by the competent authority, the sale amount of all incompliant products is less than NT$2,400,000. (2) The amount of capital or paid-in capital under company or business registration, the working capital inside the Republic of China is less than NT$100 Million, or there is no business registration. 2. If the person punished meets the following financial conditions: B=2 (1) During the period of 12 months preceding the date of discovery of the facts of violation by the competent authority, the sale amount of all incompliant products is above NT$2,400,000 and less than NT$4,800,000. (2) The amount of capital or paid-in capital under company or commercial registration, the working capital inside the Republic of China is above NT$100 Million and less than NT$1 Billion. 3. If the person punished meets the following financial conditions: B=3 (1) During the period of 12 months preceding the date of discovery of the facts of violation by the competent authority, the sale amount of all incompliant products is above NT$4,800,000 and less than NT$9,600,000. (2) The amount of capital or paid-in capital under company or commercial registration, the working capital inside the Republic of China is above NT$1 Billion and less than NT$5 Billion. 4. If the person punished meets the following financial conditions: B=4 (1) During the period of 12 months preceding the date of discovery of the facts of violation by the competent authority, the sale amount of all incompliant products is above NT$9,600,000 and less than NT$19,200,000. (2) The amount of capital or paid-in capital under company or commercial registration, the working capital inside the Republic of China is above NT$5 Billion and less than NT$10 Billion. 5. If the person punished meets the following financial conditions: B=5 (1) During the period of 12 months preceding the date of discovery of the facts of violation by the competent authority, the sale amount of all incompliant products is above NT$19,200,000. (2) The amount of capital or paid-in capital under company or commercial registration, the working capital inside the Republic of China is above NT$10 Billion.	
	Note: 1. The “financial condition” referred to in the above aggravating multiples shall be based on the sale amount of all incompliant products during the period of 12 months preceding the date of discovery of the facts of violation by the competent authority. If such sale amount cannot be acquired, it shall be based on the amount of capital or paid-in capital under company or business registration, the working capital inside the Republic of China. 2. “The sale amount” referred to in the above aggravating multiples is the consideration received from the sale of goods, but not the business tax payable for that specific sale. 3. All “incompliant products” referred to in the above aggravating multiples shall be calculated based on the following principles: Total units of foods, food additives, food utensils, food containers or packaging and food cleansers sold in violation and after the public announcement by the central competent authority to ban the manufacture, sale, import or export thereof in accordance with Paragraph 1, Article 54 of the Act. 4. When the company registration includes both the amount of capital and the amount of paid-in capital, the amount of paid-in capital shall be used.	
Factory Illegality Factor (C)	1. The person punished has acquired in accordance with the law an	The person punished shall manage factory registration with the

	approval from the industry competent authority for exemption from factory registration: C=1 2. The person punished has factory registration (including temporary factory registration): C=1	industry competent authority but has not done so: C=2
Willful Violation Factor (D)[Note]	Negligence (including negligence with knowledge and negligence without knowledge): D=1	Willful violation (including direct and indirect intent): D=2
	Note: 1. "Negligence with knowledge" referred to in these Standards of Fines means a conduct is committed negligently if the actor fails, although not intentionally, to exercise his duty of care that he should and could have exercised in the circumstances. 2. "Negligence without knowledge" referred to in these Standards of Fines means a conduct is considered to have been committed negligently if the actor is aware that his conduct would, but firmly believes it will not, accomplish the element of an offense. 3. "Direct intent" referred to in these Standards of Fines means a conduct is committed intentionally if the actor knowingly and intentionally causes the accomplishment of the elements of an offense. 4. "Indirect intent" referred to in these Standards of Fines means a conduct is considered an intentional commission of an offense if the actor is aware that the act will accomplish the elements of the offense and if such accomplishment is not against his will.	
Factor for Violated Type of Public Announcement (E)	The foods, food additives, food utensils, food containers or packaging and food cleansers are found to be under the circumstance described in Subparagraph 2, Paragraph 1, Article 52 of the Act and in violation of the public announcement by the competent authority to ban the manufacture, sale, import or export thereof: E=1	The foods, food additives, food utensils, food containers or packaging and food cleansers are found to be under the circumstance described in Subparagraph 1, Paragraph 1, Article 52 of the Act and in violation of the public announcement by the competent authority to ban the manufacture, sale, import or export thereof: E=2
Incompliant Materials and Relevant Products Type Factor (F)	The incompliant materials and relevant products are not in violation of Subparagraph 3, 7 or 10, Paragraph 1, Article 15 or Subparagraph 1, Article 16 of the Act: F=1	The incompliant materials and relevant products are in violation of Subparagraph 3, 7 or 10, Paragraph 1, Article 15 or Subparagraph 1, Article 16 of the Act: F=2
Other Aggravating Factor (G)	If the fine imposed in accordance with the above principles have been unconscionable at the time, individual situations of the case may be taken into consideration. The reasons shall be stated for aggravating factors to be applied in accordance with administrative penalty legislations. The aggravating factor may be above 1 or below 1. If an aggravating factor is applied, the underlying facts and the reasons for applying the aggravating factor shall be recorded clearly and in detail.	
Calculation of Final Amount of Fine	$AxBxCxDxExFxG	
Remarks	1. For violation of central competent authority's public announcement prohibiting manufacture, sale, import or export in accordance with Paragraph 1, Article 54 of the Act, the amount of fine shall be imposed in accordance with the formula listed. 2. In imposing a fine, if the amount calculated after applying the aggravating factor exceeds the maximum statutory amount of fine provided by the penalty clause, unless there is an event under Paragraph 2, Article 18 of the Administrative Penalty Act, the maximum statutory amount of fine shall be applied. The fine imposed shall not be lower than the minimum statutory amount of fine, unless the Administrative Penalty Act allows for a reduction or remission.	