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

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

Aggravating Events	Aggravating Multiple
Financial Factor (B) ^{Note}	 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. (3) 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 cleanse
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				
	1. 1-5 deficiencies discovered: D=1				
	2. 6-10 deficiencies discovered: D=2				
	3. 11-15 deficiencies discovered: D=4				
Deficiency Factor for Violation of	4. 16-20 deficiencies discovered: D=8				
Regulations on Good Hygiene	5. 21-25 deficiencies discovered: D=16				
Practice for Foods (D) ^{Note}	6. 26-30 deficiencies discovered: D=32				
Tractice for Toods (D)	7. 31 or more deficiencies discovered: D=64				
	Note:				
	To determine the number of deficiencies for Violation of Regulations of	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	The person punished does not belong to the food business subjecting	The person punished belongs to the food business subjecting to			
Regulations on Good Hygiene	to obtain the certification under the Regulations on Good Hygiene	obtain the certification under the Regulations on Good Hygiene			
Practice for Foods (E)	Practice for Foods in accordance with the public announcement	Practice for Foods in accordance with the public announcement			
	made pursuant to Paragraph 5, Article 8 of the Act: E=1	made pursuant to Paragraph 5, Article 8 of the Act: E=2			
	If the fine imposed in accordance with the above principles have been unconscionable at the time, individual situations of the case may be				
Other Aggravating Factor (F)	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	applying the aggravating factor shall be recorded clearly and in detail. \$AxBxCxDxExF				
Calculation of Final Amount of Fine	,	ne shall be imposed in accordance with the formula listed			
	 For violation of Paragraph 1, Article 8 of the Act, the amount of fine shall be imposed in accordance with the formula listed. In imposing a fine, if the amount calculated after applying the aggravating factor exceeds the maximum statutory amount of fine 				
Remarks		graph 2, Article 18 of the Administrative Penalty Act, the maximum			
		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	Fact of Violation	Penalty		Standards of Fine	Remarks
	Penalty					
Paragraph 2,	Subparagraph 1,	The food business belongs to a	A fine between	1.	Based on the number of violations, the	Number of violations:
Article 8 of the	Paragraph 1,	category and scale designated by the	NT\$60,000 and		basic fine (A) per count is as follows:	Number of violations of
Act	Article 44 of the	central competent authority in a	NT\$200,000,000.		(1) 1 violation: NT\$60,000.	Subparagraph 1, Paragraph
	Act	public announcement, fails to meet			(2) 2 violations: NT\$80,000.	1, Article 44 of the Act
		Articles 3-12 of the Regulations on			(3) 3 violations: NT\$100,000.	about the Regulations on
		Food Safety Control System and fails			(4) 4 violations: NT\$120,000.	Food Safety Control
		to correct the violation within the			(5) 5 violations and above: NT\$160,000.	System during the period of
		time limit prescribed.		2.	If any of the following aggravating events	12 months preceding the
					exists, the final amount of penalty shall be	date of discovery of the
					the basic fine (A) times the aggravating	facts of violation by the
					multiple.	competent authority.

Aggravating Events	Aggravating Multiple
Financial Factor (B) ^{Note}	 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 utensilis, 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. 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. (3) If the person punished meets the following financial conditions: B=4 (4) During the period of 12 months preceding the date of discovery of the facts of violation by the competent authorit
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				
	 1 deficiencies discovered: D=1 2 deficiencies discovered: D=2 				
	3. 3 deficiencies discovered: D=4				
Deficiency Factor for Violation of	4. 4 deficiencies discovered: D=8				
Regulations on Food Safety Control	5. 5 deficiencies discovered: D=16				
System (D) ^{Note}	6. 6 deficiencies discovered: D=32				
System (2)	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	No violation of Paragraph 1, Article 12 of the Regulations on Food	Violation of Paragraph 1, Article 12 of the Regulations on Food			
(E)	Safety Control System: E=1	Safety Control System: E=2			
Other Aggravating Factor (F)	If the fine imposed in accordance with the above principles have been taken into consideration. The reasons shall be stated for aggravating legislations. The aggravating factor may be above 1 or below 1. If an	factors to be applied in accordance with administrative penalty			
	applying the aggravating factor shall be recorded clearly and in detail.				
Calculation of Final Amount of Fine	Calculation of Final Amount of Fine \$\separate{AxBxCxDxExF}\$				
Remarks	 For violation of Paragraph 2, Article 8 of the Act, the amount of fine shall be imposed in accordance with the formula listed. 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.	2.	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. 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
Aggravating Events Financial Factor (B) ^{Note}	 If the person punished meets the following financial conditions: B=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. 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. If the person punished meets the following financial conditions: B=2 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. 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. If the person punished meets the following financial conditions: B=3 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. 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. If the person punished meets the following financial conditions: B=4 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. The amount of capital or paid-in capital under company or com
	 (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: 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. "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. All "incompliant products" referred to in the above aggravating multiples shall be calculated based on the following principles: 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. 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. 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		
	Negligence (including negligence with knowledge and negligence without knowledge): D=1	Willful violation (including direct and indirect intent): D=2		
Willful Violation Factor (D) ^{Note}	 Note: "Negligence without 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. "Negligence with 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. "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. 			
	actor is aware that the act will accomplish the elements of the offe			
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, Paragraph 1, Article 15 or Subparagraph 2 or 3, Article 16 of the Act: E=2		
Incompliant Materials and Relevant Products Impact Factor (F)	 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 The incompliant materials and relevant products has not been shipped and no recall is necessary: F=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 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 makes 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 shall be recorded clearly and in detail.				
Calculation of Final Amount of Fine	\$AxBxCxDxExFxG			
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, 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.	2.	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\$560,000. (4) 4 violations: NT\$500,000. (5) 5 violations and above: NT\$650,000. 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
Aggravating Events Financial Factor (B) ^{Note}	Aggravating Multiple 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\$3,400,000 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\$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
	 (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.

Factory Illegality Factor (C)	 The person punished has acquired in accordance with the law an approval from the industry competent authority for exemption from factory registration: C=1 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					
	Negligence (including negligence with knowledge and negligence without knowledge): D=1 Willful violation (including direct and indirect intent): D=2					
Willful Violation Factor (D) ^{Note}	 Note: "Negligence without 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. "Negligence with 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. "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. "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 7, Paragraph 1, Article 15 of the Act: E=1 1. Violation of Subparagraph 3 or 10, Paragraph 1, 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					
Incompliant Materials and Relevant Products Impact Factor (F)	 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 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 The incompliant materials and relevant products has been consumed and cannot be recalled: F=2 					
Hazard Factor (G)	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 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 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 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 Group 2A: G=3 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					

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

Aggravating Events	Aggravating Multiple
Financial Factor (B) ^{Note}	 If the person punished meets the following financial conditions: B=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. 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. If the person punished meets the following financial conditions: B=2 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. 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. If the person punished meets the following financial conditions: B=3 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. 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. If the person punished meets the following financial conditions: B=4 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. The amount of capital or paid-in capital under company or com
	 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. "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. 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. 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	on (including			
	temporary factory registration): C=1				
	Negligence (including negligence with knowle	dge and negligence	Willful violation (inclu	uding direct and indirect intent): D=2	
	without knowledge): D=1				
	Note:				
	1. "Negligence without knowledge" referred				
	although not intentionally, to exercise his	duty of care that he shou	ld and could have exerc	rised in the circumstances.	
Willful Violation Factor (D) ^{Note}	2. "Negligence with knowledge" referred to	in these Standards of Fir	nes means a conduct is c	considered to have been committed negligently	
	if the actor is aware that his conduct would	d, but firmly believes it	will not, accomplish the	element of an offense.	
	3. "Direct intent" referred to in these Standar	ds of Fines means a con	duct is committed inten-	tionally if the actor knowingly and	
	intentionally causes the accomplishment of				
	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 offer	nse and if such accompl		
Number of Food Poisoning Factor	The violation cause food poisoning to less	The violation cause for	od poisoning to above	The violation cause food poisoning to above	
(E)	than 15 persons: E=1	15 and less than 30 per		30 persons: E=3	
	Is not a botulinum poisoning event and the incompliant materials and				
Hazard Factor (F)	relevant products are not special dietary foods defined under Article		relevant products are special dietary foods defined under Article 3 of		
	3 of the Act: F=1		the Act: F=2		
	If the fine imposed in accordance with the above				
Other Aggravating Factor (G)	taken into consideration. The reasons shall be stated for aggravating factors to be applied in accordance with administrative penalty				
Outer riggiavating ractor (G)	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 record	ed clearly and in detail.			
Calculation of Final Amount of Fine	\$AxBxCxDxExFxG				
	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.				
Remarks	2. In imposing a fine, if the amount calculated after applying the aggravating factor exceeds the maximum statutory amount of fine				
Kemarks				ne Administrative Penalty Act, the maximum	
	statutory amount of fine shall be applied.	The fine imposed shall	not be lower than the m	ninimum statutory amount of fine, unless the	
	Administrative Penalty Act allows for a re	duction 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	2.	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. 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.	2.	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. 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}	 If the person punished meets the following financial conditions: B=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\$3,00,000. 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. If the person punished meets the following financial conditions: B=2 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\$4,200,000 and less than NT\$4,800,000. 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. If the person punished meets the following financial conditions: B=3 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. 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. If the person punished meets the following financial conditions: B=4
	 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.
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						
	Negligence (including negligence without knowledge): D=1	igence with knowledge and r	negligence	Willful violation (including direct and indirect intent): D=2			
Willful Violation Factor (D) ^{Note}	 Note: "Negligence without 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. "Negligence with 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. "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. "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:				3 types detected: E=4	4 types detected: E=5	
Incompliant Materials and Relevant Products Impact Factor (F)	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 products is determined as wholesalers by the local competent product in authorities of municipal or county (city) government in accordance with Subparagraph 2, Paragraph 2, Article 4 of the in Regulations of Recall and Destruction for Food and Related Products: F=1 2. The incompliant materials and relevant products has not been 2.				rel of recall of incompliant materials is determined as consumers ent authorities of municipal or dance with Subparagraph 2, tions of Recall and Destructions: F=2 compliant materials and relevanted and cannot be recalled: F=2	s or retailers by the local or county (city) government Paragraph 2, Article 4 of the on for Food and Related ant products has been	
Factor for Food Businesses Subjects to Self-Test for Pesticide or Veterinary Drugs (G)	No event listed on the right			1. The per self-tes: 4, Artic residue exceedi process importe G=2 2. The per self-tes: 4, Artic drugs re	rson punished belongs to the at pursuant to public announce the 7 of the Act, with scope of and foods or food additives and the permissible tolerance the prepared, packaged, transed, exported, presented as a ground property of the Act, with scope of the Act, with scope of the Act, with scope of the and foods or food additives and foods or food additives and the permissible to	food business subjecting to ement made under Paragraph test covering pesticide with pesticide residue are manufactured, sported, stored, sold, ift or publicly displayed: food business subjecting to ement made under Paragraph test covering veterinary drugs	

	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	 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. 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 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 violations: Number of fines impose accordance with Subparagraph 3, Paragra 1, Article 44 of the Act during the period of 12 months preceding the day of discovery of the facts violation by the compete authority.

Aggravating Events	Aggravating Multiple
Financial Factor (B) ^{Note}	 If the person punished meets the following financial conditions: B=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. 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. If the person punished meets the following financial conditions: B=2 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. 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. If the person punished meets the following financial conditions: B=3 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. 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. If the person punished meets the following financial conditions: B=4 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. 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. If the person punished meets the
	 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. "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. 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. 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 temporary factory registration): C=1	on (including				
	Negligence (including negligence with knowled without knowledge): D=1	dge and negligence	Willful violation (including direct and indirect intent): D=2			
Willful Violation Factor (D) ^{Note}	 Note: "Negligence without 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. "Negligence with 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. "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. "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 Type Factor (E)	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 Incompliance with order by the cauthority to recover or destruct in with Subparagraph 2, Paragraph of the Act: E=2			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		
Incompliant Materials and Relevant Products Type Factor (F)	The incompliant materials and relevant product Subparagraph 3, 7 or 10, Paragraph 1, Article 1 Article 16 of the Act: F=1	15 or Subparagraph 1,	Subparagraph 3, 7 or 1 Article 16 of the Act: I			
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	 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. 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 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	Fact of Violation	Penalty		Standards of Fine	Remarks
	Penalty					
Paragraph 1,	Subparagraph 4,	Violation of the public announcement	A fine between	1.	Based on the number of violations, the	Number of violations:
Article 54 of	Paragraph 1,	by the central competent authority to	NT\$60,000 and		basic fine (A) per count is as follows:	Number of fines imposed in
the Act	Article 44 of the	ban the manufacture, sale, import or	NT\$200,000,000.		(1) 1 violation: NT\$60,000.	accordance with
	Act	export in accordance with Paragraph			(2) 2 violations: NT\$300,000.	Subparagraph 4, Paragraph
		1, Article 54 of the Act.			(3) 3 violations: NT\$900,000.	1, Article 44 of the Act
					(4) 4 violations: NT\$1,500,000.	during the period of 12
					(5) 5 violations and above:	months preceding the date
					NT\$2,500,000.	of discovery of the facts of
				2.	If any of the following aggravating events	violation by the competent
					exists, the final amount of penalty shall be	authority.
					the basic fine (A) times the aggravating	
					multiple.	

Aggravating Events	Aggravating Multiple	
Aggravating Events	Aggravating Multiple 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.	
Financial Factor (B) ^{Note}	 If the person punished meets the following financial conditions: B=4 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. 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. If the person punished meets the following financial conditions: B=5 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. 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: 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. "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. 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. 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 The person punished has factory registration (including temporary factory registration): C=1 	industry competent authority but has not done so: C=2	
	Negligence (including negligence with knowledge and negligence without knowledge): D=1	Willful violation (including direct and indirect intent): D=2	
Willful Violation Factor (D) ^{Note}	 Note: "Negligence without 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. "Negligence with 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. "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. "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	 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. 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. 		