

## **Guidelines for Labeling the Origin of Specific Imported Textiles**

(As issued on April 28, 2023, shall take effect on May 18, 2023)

1. These Guidelines are stipulated pursuant to Articles 11 and 20 of the “Regulations Governing the Import of Commodities”.
2. Textile products that fall under CCC Chapters 61 and 62, towels and bedding products that fall under CCC 6302.60.00.00-0, 6302.91.00.00-3, 9404.90.10.00-3 and 9404.90.20.00-1, shall be labeled with their correct country of origin. The aforementioned products without labels of origin shall be prohibited for importation to this country, except as stipulated otherwise. This regulation is not applicable to imported textiles that comply with the conditions set forth in the attached Table 1 or exempted from country of origin labeling by the Bureau of Foreign Trade (hereinafter referred to as the “BOFT”) pursuant to Paragraph 7.
3. The country of origin shall be marked with sewn, stamped, thermos-printed or printed labels on a conspicuous part of the commodity, or the labels shall meet the requirements of international conventions for customary labeling of specific commodities. For detailed information on conspicuous labeling, refer to the attached Table 2. It is also reasonably expected that the country of origin can be identified easily by customers after transportation. Only the following items are not restricted:
  - (1) Items that can be labeled in other obvious ways, such as attached, referenced in brochures, or simply hung on.
    - A. Infant wear made of cotton
    - B. Swimsuits
    - C. Underwear (except bras)
    - D. Reversible apparel without pockets
    - E. Imported commodities that have sewn, stamped, thermos-printed or printed labels shall be regulated by the exporting country.
  - (2) If hosiery commodities classified under Section 6115 have not been labeled with their correct country of origin, the commodities can be labeled with hang-on tags, cards or small containers (per pair), which

are marked with the "country of origin".

4. The importer shall label the correct country of origin on the commodity itself in Chinese, English, the equivalent meaning in foreign texts, or labeled in other obvious ways in the proviso pursuant to Paragraph 3. Imported products from EU member states can label the country of origin as the EU on the commodity itself in Chinese, English or the equivalent in another foreign language too.
5. In the case of re-imported Taiwan-made exports, whether labeled "Made in the Republic of China", "Made in Taiwan, Republic of China", "Made in Taiwan" as the country of origin or not, the importer must furnish proof of origin to Taiwan Customs, lacking of which, such goods shall be subject to the requirements set forth in these Guidelines.
6. In cases where the raw materials or semi-finished products manufactured in Taiwan are consigned for overseas processing as approved by the BOFT and re-imported before their exportation as finished products to specific regions, such as the U.S., EU, Canada, Turkey and Brazil, the major manufacturing procedure known as "The Criteria to Determine the Major Manufacturing Procedure for Textiles Exported to the Specific Regions" is conducted in our country, such re-imported goods may be regarded as native products with or without country of origin labeling.
7. If the products are not listed in the proviso pursuant to Paragraph 3, but the importer is unable to label the country of origin on the commodity itself, the particular use of the commodity, or other special circumstances preclude such labeling, the importer may apply to the BOFT for special importation approval exempted from country of origin labeling requirements.
8. In cases where Customs has reviewed and confirmed the origin of the imported goods, the goods not labeled pursuant to these Guidelines or the labeling does not meet the requirements set forth herein, the importer

may submit to the BOFT a plan for undertaking the labeling of the country of origin to appeal for special approval to import once the labeling of the country of origin has been carried out. In cases where the importer is not the party performing the country of origin labeling, the importer shall submit the labeling agreement letter put forward by the party who should then undertake the labeling.

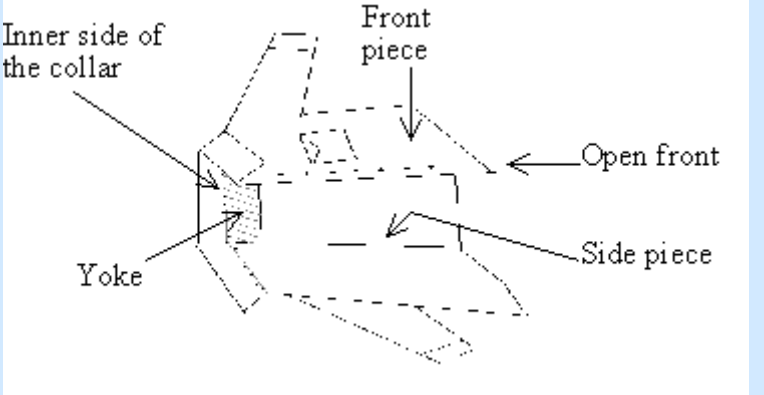
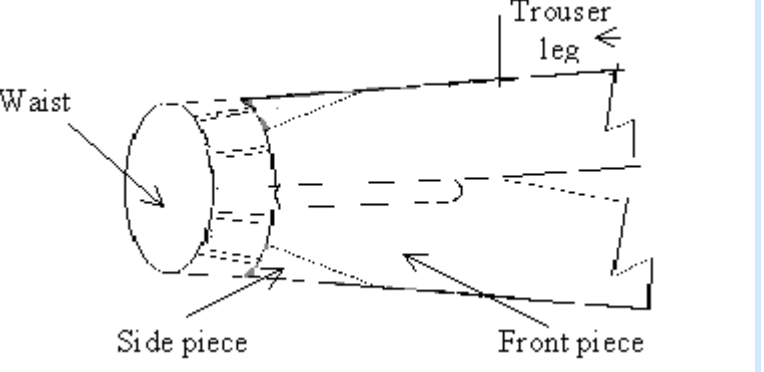
9. The aforementioned labeling plan shall include the following information:
  - (1) Origin of the goods to be labeled;
  - (2) The time at which the goods were transported to the import warehouse;
  - (3) The beginning and ending dates of the proposed labeling;
  - (4) Labeling methods, including the material, specifications, and position of the label;
  - (5) The name and address of the manufacturer who performs the labeling.
10. Any goods, the origin of which is to be labeled pursuant to such special approval, shall be labeled in the original import warehouse. The importer shall notify the BOFT before the labeling is carried out. The BOFT will notify the Customs and monitor the labeling. Once the labeling is confirmed as completed, the BOFT shall notify the Customs by official letter to release the goods involved.
11. The labeling shall be completed within 30 days from the day after the date on which the importer receives the approval from the BOFT. Any goods that are not labeled within the aforementioned time period or whose labeling does not meet the requirements concerned, shall be rejected for Customs Clearance, unless the importer has valid reasons and has applied with the BOFT for an extension of the labeling in advance of the deadline.

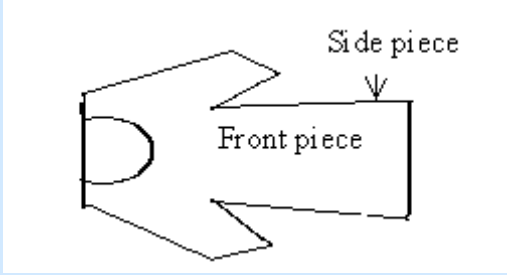
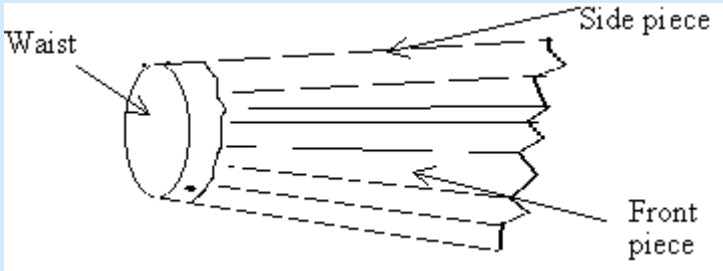
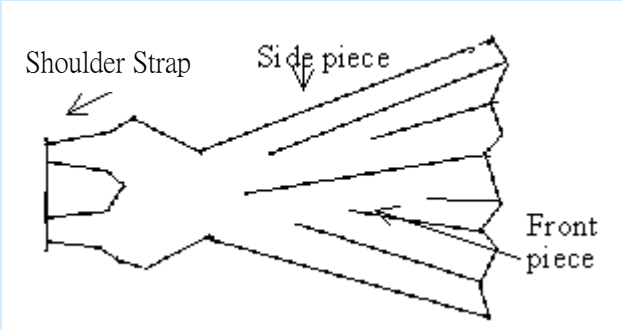
**Table 1**  
**(Applicable Conditions for Importation of Specific Textiles Exempted from**  
**Country of Origin Labeling)**

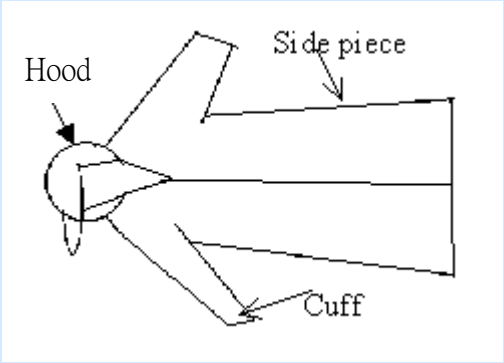
No.	CCC Code	Description and Applications	Remarks
1	6107.29.20.00-3 6107.29.90.00-8 6207.29.10.00-4	Men's or boys' nightshirts and pajamas	
2	6107.99.20.00-8 6107.99.90.00-3	Men's or boys' bathrobes, dressing gowns and similar articles	
3	6108.39.20.00-0 6108.39.90.00-5 6208.29.10.00-3	Women's or girls' nightdresses and pajamas	
4	6108.99.20.00-7 6108.99.90.00-2	Women's or girls' negligees, bathrobes, dressing gowns and similar articles	
5	6108.22.00.00-3 6208.92.00.00-7	Elastic pants for medical use	
6	6111, 6209	Babies' garments and clothing accessories, excluding: Babies' garments, of cotton fall under 6209.20.00.00-3	
7	6116	Gloves, mittens and mitts	
8	6117、6217	Other made-up clothing accessories; parts of garments or of clothing accessories	
9	6203.49.12.00-2 6203.49.92.00-5 6204.69.12.00-6 6204.69.92.00-9	Bib and brace overalls	
10	6210.10.00.10-0 6210.10.00.90-3	Non-woven disposable pants; non-woven clothes and pants used for medical use	
11	6211.20.20.00-5	Ski suits, of silk or silk waste	
12	6212.30.10.00-4	Corselets of silk or silk waste	
13	6212.90.00.00-3	Other articles with heading No. 6212	
14	6213	Handkerchiefs	
15	6214	Shawls, scarves, neckerchiefs, headscarves, veils and similar items	

16	6215	Neckties, bow ties and collar ornaments	
17	6216.00.91.00-8	100% cloth-lined gloves (unbleached, undyed) to be processed into rubber or plastic work gloves.	9 cm minimum in palm width; 25 cm minimum in length (from the middle finger to the cuff of a sleeve)
18	6216.00.93.00-6 6216.00.94.00-5 6216.00.99.00-0	Other gloves, mittens and mitts	
19		<ol style="list-style-type: none"> <li>1. Imported textile items with an FOB price under 30,000 NT dollars each and fewer than 24 pieces.</li> <li>2. Promotion materials with an FOB price over 30,000 NT dollars and meeting the following three requirements: <ol style="list-style-type: none"> <li>(1) Give away for promotional purposes;</li> <li>(2) Printed with text or patterns related to the promotion; if promotional goods are provided, they should be labeled with the name and logo of the manufacturer participating in the promotional activity;</li> <li>(3) With posters and other promotion materials.</li> </ol> </li> </ol>	Each individual item is identified by the model number. Individual items that have no model numbers shall be handled by Customs leniently within the scope of the import quota (30,000 NT dollars) and quantity (24 pieces).
20		Textiles imported for repair to be re-exported to non-quota regions; imported with duty guarantee bond paid.	
21		Uniforms: the name of the party using the uniforms, the name of the user or the logo of that party shall be sewn or printed on the uniforms. A party that does not itself use the uniforms shall submit an entrusting agreement or other similar documents.	

**Table 2 (Specific Commodities with Conspicuous Labeling)**

Descriptions	Requirements for Labeling of Origin	Illustrations
Shirts with long or short sleeves, coats or jackets, polo shirts, overcoats, woolen sweaters (with collars)	<ol style="list-style-type: none"> <li>1. Inside or outside of the front or rear piece (the inside of the sleeve is not allowed)</li> <li>2. Side piece</li> <li>3. Yoke</li> <li>4. Inner side of the collar</li> </ol>	 <p>The diagram illustrates a shirt with various parts labeled for origin marking. The 'Inner side of the collar' is indicated at the top left. The 'Front piece' is the central upper section. The 'Open front' is the lower central section. The 'Side piece' is the section on the right side. The 'Yoke' is the section at the bottom center.</p>
Long pants, short pants, underpants, culottes	<ol style="list-style-type: none"> <li>1. Inside or outside of the front or rear piece (the inside of the trouser leg is not allowed)</li> <li>2. Side piece</li> </ol>	 <p>The diagram illustrates a pair of trousers with various parts labeled for origin marking. The 'Waist' is indicated at the top left. The 'Side piece' is the section on the left side. The 'Front piece' is the section on the right side. The 'Trouser leg' is the section at the bottom right.</p>

Long and Short T-shirts, underwear, vests, woolen sweaters (without collars)	<ol style="list-style-type: none"> <li>1. Inside or outside of the front or rear piece (the inside of the sleeve is not allowed)</li> <li>2. Side piece</li> </ol>	 <p>The diagram shows a T-shirt pattern with a central rectangular 'Front piece' and two trapezoidal 'Side piece' sections on either side, connected by a curved line representing the armhole.</p>
Skirts	<ol style="list-style-type: none"> <li>1. Inside or outside of the front or rear piece</li> <li>2. Side piece</li> <li>3. Waist</li> </ol>	 <p>The diagram shows a skirt pattern with a central rectangular 'Front piece' and two trapezoidal 'Side piece' sections on either side. A circular 'Waist' section is attached to the top left of the front piece. Dashed lines indicate the pleated or gathered construction of the skirt.</p>
Western style dresses (including formal gowns)	<ol style="list-style-type: none"> <li>1. Inside or outside of the front or rear piece (the inside of the sleeve, if any, is not allowed)</li> <li>2. Side piece</li> <li>Shoulder strap</li> </ol>	 <p>The diagram shows a Western style dress pattern with a central rectangular 'Front piece' and two trapezoidal 'Side piece' sections on either side. A 'Shoulder Strap' is shown on the left side of the front piece.</p>
Suits, reversible coats or jackets, reversible vests	<ol style="list-style-type: none"> <li>1. Inside or outside of the front or rear piece (the inside of the sleeve is not allowed)</li> <li>2. Side piece</li> <li>3. Yoke</li> <li>4. Inner side of the collar or inside of the pocket</li> </ol>	None.

Raincoats	<ol style="list-style-type: none"> <li>1. Inside or outside of the front or rear piece (the inside of the sleeve is not allowed)</li> <li>2. Side piece or inside and outside of the hood</li> </ol>	 <p>The diagram illustrates the components of a raincoat. It shows a top-down view of the garment. The 'Hood' is indicated by an arrow pointing to the uppermost part. The 'Side piece' is indicated by an arrow pointing to the side panel. The 'Cuff' is indicated by an arrow pointing to the lower edge of the sleeve.</p>
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