



Taichung Branch, Administrative Enforcement Agency, Ministry of Justice

News Release

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Spokesperson: Long-Kuang Chou, Chief Enforcement Officer

Contact: 0988-981695, 04-23751335#207

After Being Fined, Jiang Switches Company Heads, Claiming All Funds and Refusing to Compensate for Expenses - Taichung Branch Places Mr. Jiang in Custody, and He Finally Agrees to Pay Up

Taichung City Government's Health Bureau has imposed a fine of NT\$1 million on 00 Trading Co, Ltd. for violating Article 6, Item 2 of the Tobacco Hazards Prevention Act. This violation was discovered by the Ministry of Health and Welfare (MOHW) in July 2018, when it was found that the health warnings on the tobacco containers of the tobacco products declared by the obligor did not conform to the group pattern stipulated by the regulations issued by the MOHW. In July 2019, it was discovered that the Company had misrepresented the nicotine content of its imported tobacco products. The packaging indicated a nicotine content of

0.5mg per stick, but actual testing revealed a nicotine content of 0.75mg per stick. This exceeded the allowable error range of 0.6mg to 0.9mg per stick, and the labeling was therefore found to be inaccurate, in violation of Article 7 of the Tobacco Hazards Prevention Act.

The Taichung Branch of the Administrative Enforcement Agency of the Ministry of Justice was notified of the fine of NT\$1,000,000, and the obligation was transferred to the Taichung Branch of the Administrative Enforcement Agency for enforcement, and the obligor failed to pay the health insurance premium of over NT\$135,000 from April 2018 to December 2020. The Central Business Unit of the Central Region Health Insurance Agency of the Ministry of Health and Welfare notified that the overdue amount was transferred to the enforcement agency from December 2018.

After the Taichung Branch of the Administrative Enforcement Agency accepted the case, it was found that the obligor no longer had any property available for enforcement, and it was rechecked that the obligor was a one-person company and the sole shareholder or director of the obligor from February 26, 2018 to February 14, 2019 was Jiang, born 1991. On December 14, 2018, when the Department of Health of the Taichung City Government served the penalty letter, Jiang received it personally, and then changed the responsible person of the company to Cheng in February 2019, and then to Chen in September 2019, but Jiang

still withdrew the funds in the Bank of Taiwan three times between January and June 2010, emptying the amount of \$10.14 million. It was established that Mr. Jiang was still the actual person in charge of the obligor, and he tried to evade the penalties and health insurance fees owed by the obligor by changing the person in charge, and after the enforcement officer prompted the bank to withdraw the relevant information for questioning, Mr. Jiang still said that he had no memory and was unwilling to pay the money even though he was ordered to do so by the deadline, which obviously constituted a deliberate concealment and disposal of the enforceable property. On April 25, 2023, the Taichung Branch of the Administrative Enforcement Agency filed a petition with the Taichung District Court for custody of Mr. Jiang.

After reviewing the case, the Taichung District Court found that Jiang met the requirements of the law and granted the request immediately, and after hearing the decision, Jiang requested the Taichung Branch of the Administrative Enforcement Agency not to take possession of his property and was willing to settle the claim, and immediately called his friends on his cell phone to bring cash in the amount of 1.4 million dollars, with the remainder to be paid in installments. The Taichung Branch of the Administrative Enforcement Agency has reiterated its call to tax defaulters to comply with their obligations. The agency has emphasized its commitment to upholding the justice and care policy of the Ministry of Justice and utilizing all legal means at its disposal to enforce the law. The agency has made it clear that it will not show leniency towards those who fail to meet their tax

obligations.