

ApiraSol

E-CIGARETTES IN TAIWAN 2024/2025 – Q2

SUPPLY CHAIN INTELLIGENCE
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Overview

1. INTRODUCTION & METHODOLOGY

2. E-CIGARETTE TRADE - ASIA

3. E-CIGARETTE TRADE - TAIWAN

1

**INTRODUCTION &
METHODOLOGY**

Introduction

ApiraSol has been investigating the routes, brands, and entities involved in the trade of illicit e-cigarettes across various countries worldwide for several years.

In this particular research conducted in 2025, ApiraSol focused on the global illicit e-cigarette trade, drawing from trade data as well as open sources such as enforcement news, press releases from customs agencies, academic research papers, and online intelligence reports. The period covered for trade data spans January 2024 to December 2024, while enforcement-related news generally covers the years 2024 to 2025.

The Illicit E-Cigarette Trade: A Growing Global Challenge

The illicit e-cigarette trade is becoming a significant force reshaping the global nicotine market, fueled by rapid growth and mounting regulatory complexity. According to Euromonitor International, the illicit e-cigarette market was valued at **USD 47 billion in 2024**, representing over **70% of global spending** and roughly **three-quarters of total volume—equivalent to 605 billion cigarettes**. Furthermore, Euromonitor reported that illicit e-cigarette products exceed **80% penetration in North America, Latin America, the Middle East and Africa, and Asia Pacific**,

while Western Europe, though lower, continues to face persistent illicit trade despite increasing legislative pressures.

Regulatory Frameworks Driving Illicit Trade

Stringent bans and fragmented regulations often unintentionally fuel underground trade. Bans do not necessarily eliminate demand for e-cigarettes; where consumer interest persists despite such measures, gaps in legal supply may arise, creating opportunities for illicit suppliers to fill unmet demand. Even in countries with robust regulatory frameworks, unintended consequences may arise—strict compliance requirements and high taxation can make legal products more expensive and less accessible, while the convenience of illicit channels, including online and delivery-based sources, may further draw consumers toward cheaper, non-compliant alternatives. These conditions typically incentivize smuggling and the use of transshipment hubs in regions with weaker oversight, allowing illicit goods to infiltrate regulated markets.

Complex regulations also often create loopholes that illicit networks exploit, such as mislabeling products or routing shipments through multiple jurisdictions to obscure origins. While strong regulations aim to protect public health, without equally strong

enforcement, these often end up driving demand for illicit products rather than curbing it.

China's Regulatory Gaps and Insufficient Enforcements

China produces the vast majority of e-cigarettes globally, making its regulatory framework critical to controlling illicit trade. The **Administrative Measures for Electronic Cigarettes** (effective May 1, 2022) require that all e-cigarette products comply with mandatory national standards and that producers, exporters, and retailers obtain licenses from the State Tobacco Monopoly Administration (STMA). Similarly, the **Administrative Rules for E-Cigarettes Import-Export Trade** (issued October 2022) stipulate that only licensed exporters can ship products abroad, and exported goods must either meet the destination country's regulations or adhere to China's national standards.

In practice, however, exports are not sufficiently controlled. Loopholes in licensing, weak oversight of small-scale producers, and limited monitoring of export compliance allow unlicensed operators to bypass official channels.

Compounding these issues is weak enforcement in many destination countries. These challenges are amplified by the growing use of digital platforms such as social media, messaging apps, and

informal online channels, which make detection and enforcement even harder.

Without stronger controls and enforcement mechanisms in China, and investment in monitoring capabilities in destination countries, illicit trade will continue to thrive despite regulatory efforts.

On December 18, 2025, China's General Office of the State Council issued a policy document titled "Opinions on Combating Tobacco-Related Illegal Activities Across the Entire Chain", which sets out a comprehensive enforcement strategy against illicit tobacco and nicotine products. The Opinions explicitly bring electronic cigarettes and other nicotine-containing products under strengthened regulatory scrutiny, calling for full-chain enforcement against the illegal production, wholesale, transportation, sale, and "export re-flow" of e-cigarettes and related products. This includes tightening oversight of e-cigarette manufacturing and supply chains, cracking down on unauthorized operations, and treating unlawful export and smuggling back into China as enforcement priorities alongside traditional tobacco smuggling.

The text of the Opinions does not designate exports to overseas destination markets as independent enforcement targets; rather, references to other countries and cross-border cooperation are tied specifically to preventing illegal e-cigarette exports from re-entering China's domestic market. This confirms that the

primary focus is safeguarding China’s domestic regulatory objectives, public health, and market order, with international cooperation positioned mainly as a means to curb the re-flow of illicit products back into China. The effectiveness of China in stepping up its enforcement efforts to control the illicit trade of tobacco and nicotine products remains to be seen.

Amid the alarming surge of illicit market activity and mounting regulatory complexity, ApiraSol’s 2025 investigation into the global e-cigarette trade will map illicit trade flows, analyze seizure patterns across countries and regions, and uncover the mechanisms enabling this shadow economy.

Methodology

This report has been prepared using various data sources, including (but not limited to):

- Publicly available customs trade data for the period January 2024 - December 2024. For those countries covered in this report that don’t make their customs data publicly available, data has been obtained from the mirrored data of other countries.
- Statistical data for the period January 2024 - June 2025.
- News articles relating to enforcement and seizures.

Terminology and Definitions

Statistical Data - Numerical information representing measurable aspects of economic, demographic, social, or environmental phenomena, as produced by national statistical offices, government agencies, or intergovernmental organizations.

Trade Data - Information on the movement of goods and services between countries, typically reported by customs authorities and presented in terms of import and export volumes, values, origin, and destination.

Enforcement News - Reports and updates issued by law enforcement, customs, or regulatory agencies on activities such as investigations, product seizures, arrests, policy actions, and other official measures.

In the trade data, Origin and Destination Countries refer to the following:

Origin Countries - Shipment Origin Countries declared in publicly available trade data between January 2024 - June 2025.

Destination Countries - Shipment Destination Countries declared in publicly available trade data between January 2024 - June 2025.

2

**E-CIGARETTE
TRADE - ASIA**

E-Cigarette Trade - Asia

This report examines the trade of e-cigarettes in **Taiwan**.

The e-cigarette landscape across Asia is marked by a diverse and rapidly evolving regulatory environment. Countries like **India, Singapore, Taiwan, Thailand, Vietnam**, and **Hong Kong** have implemented strict bans on the import, sale, and use of e-cigarettes, citing public health concerns and youth protection. Others, such as **Australia, Malaysia, Indonesia** and the **Philippines**, have opted for regulated frameworks, allowing e-cigarettes under specific conditions—often with licensing, age restrictions, and product standards. Meanwhile, **China** and **South Korea** treat e-cigarettes as tobacco products, subjecting them to taxation, licensing, and safety regulations.

In many countries, there is a significant discrepancy between the value of e-cigarettes declared as exported from China and the value reported as imported by the destination country—**often with China’s export figures being much higher**. This statistical gap may indicate the **presence of illicit trade**, where products enter markets without being officially recorded or taxed.

However, in cases like **Singapore** and **Hong Kong**, the opposite trend is observed: declared imports from China exceed China’s reported exports. This suggests these locations may serve as transshipment hubs, where e-cigarettes—both legal and illicit—

are imported, stored, and re-exported to other countries in the region.

Illicit e-cigarette trade continues to rise across Asia despite regulatory measures. Euromonitor estimates illicit incidence to be at least 60% in Indonesia and Malaysia, and around 80% in South Korea and the Philippines—underscoring the scale and persistence of the problem across the region. Enforcement reports consistently identify China as the main source, with large volumes of unregistered, untaxed, flavored, and high-nicotine devices produced in southern China and smuggled into most neighboring countries.

While most seizures trace directly back to **China**, some cases involve other routes—such as products intercepted in **Indonesia, Singapore, Malaysia**, and **Thailand** coming through Southeast Asian countries, and shipments in **India** linked to Middle Eastern suppliers. These are few compared to the overwhelming volume of China-origin products dominating the market.

Authorities—including customs, health ministries, and anti-smuggling units—have intensified crackdowns, seizing millions of illegal devices and launching awareness campaigns. Yet enforcement gaps and strong consumer demand fuel a thriving underground market, increasingly tied to organized crime. Australia

illustrates how these dynamics can escalate: since 2023, authorities have reported multiple bombing incidents and violent attacks connected to criminal groups involved in illicit tobacco and vaping products. This trend suggests that the illicit e-cigarette trade is not only a regulatory concern but may also pose broader public safety risks as it intersects with organized crime and, in some cases, adulterated or drug laced products.



3

E-CIGARETTE TRADE -
TAIWAN

Summary

Taiwan's e-cigarette mirror gaps with China and Indonesia should be interpreted as evidence of structural distortions created by prohibition, complex routing practices and a large illicit market.

- **Regulatory Environment:** Taiwan's post-2023 amendments effectively ban the manufacture, import, sale, supply and advertising of e-cigarettes and most related devices, backed by high fines and routine confiscation. Under this zero-tolerance regime, customs and health authorities are expected to report negligible or zero compliant imports, even as enforcement and media sources document continuing availability of illegal e-cigarettes and etomidate-based “zombie” cartridges.
- **Transshipment and re-routing:** The 3,000-dollar gap with China likely reflects small volumes that may involve indirect routing via third countries, bonded warehouses or free-trade zones, with some flows never entering Taiwan's domestic statistics under the same origin or HS code. The 42,000-dollar gap between Indonesia's reported exports and Taiwan's zero recorded imports similarly points to minor volumes that may be re-routed via third countries, differently classified at import, or affected by incomplete or delayed export reporting on the Indonesian side.
- **Misdeclaration and evasion:** Enforcement cases show systematic misdeclaration of e-cigarettes and cartridges as cushions, stationery, storage items or generic electronics to evade detection and tobacco/drug controls. When partners classify such shipments under explicit e-cigarette codes, but Taiwan records them under broad or incorrect HS headings, the same physical flows are split across different product categories, mechanically producing the observed mirror gaps.
- **Incomplete or Delayed Reporting:** Some shipments lack complete data—such as shipment weight or transport mode—hampering transparency and granular reconciliation.
- **Customs Data Limitations:** Differences in classification standards, documentation practices, and valuation methods between Taiwan and its trading partners exacerbate discrepancies, making reconciliation of bilateral trade figures challenging.
- **Prevalence of Smuggling and Illicit Trade:** Seizure reports from 2024–2025 describe industrial-scale manufacturing sites, maritime smuggling using fishing boats, and corruption cases involving customs insiders, all pointing to a sizeable off-the-books e-cigarette supply chain serving Taiwan. These concealed, fragmented and narcotics-linked flows are structurally under-captured in customs statistics, meaning that the mirror gaps with China and Indonesia are conservative statistical footprints of a broader illicit e-cigarette market, not mere accounting artefacts.

Taken together, these factors indicate that Taiwan’s e-cigarette mirror gaps with China and Indonesia are best understood as the measurable statistical expression of a prohibition-driven, highly illicit and partially offshore supply chain. In analytical terms, the 3,000- and 42,000-dollar gaps should be treated as lower-bound indicators of underlying e-cigarette-related trade and criminal activity—shaped by transshipment, misdeclaration, smuggling and data limitations—and must therefore be interpreted in conjunction with enforcement intelligence rather than as isolated discrepancies in customs tables.

Regulatory Overview

Taiwan maintains a comprehensive ban on e-cigarettes and related vaping products under amendments to the Tobacco Hazards Prevention Act first implemented in 2023 and reinforced through additional enforcement measures in 2025–2026. The law prohibits the manufacture, import, sale, advertising, and use of electronic nicotine delivery systems (ENDS), including traditional e-cigarettes and e-liquids. Enforcement measures include import restrictions, with customs explicitly prohibiting travelers from bringing e-cigarettes or nicotine e-liquids into Taiwan. Penalties for violations are severe: manufacturing or importing enterprises face fines of up to TWD 50 million (≈USD 1.6 million), while individuals engaging in unauthorized manufacturing or importing can be fined up to TWD 5 million (≈USD 159,000). Retail level violations—including the sale or display of e-cigarettes—are

punishable by fines up to TWD 1 million (≈USD 31,000), while use of e-cigarettes in prohibited settings may result in fines up to TWD 10,000 (≈USD 318), consistent with broader enforcement actions introduced in 2025.

Statistical Data (China as Origin)

China’s reported exports of e-cigarettes to Taiwan in 2024 amounted to \$3,000, while Taiwan registered \$0 in imports from China, highlighting a statistical discrepancy of \$3,000. This modest gap is best explained by reporting thresholds, differences in classifications, possible re-routing via third countries, incomplete or delayed reporting, and Taiwan’s strict ban on e-cigarettes, which keeps official imports at zero. Within this restrictive environment, any residual flows are likely to move through illicit channels and intentional misdeclaration (for example, as other electronic goods or low-value postal parcels), appearing in China’s export data but not in Taiwan’s formal e-cigarette import statistics.

Total Value 2024:

- Total Exports from China 2024: \$3,000
- Total Imports from China 2024: \$0
- **Statistical Gap: \$3,000**

Statistical Data (Indonesia as Origin)

Indonesia's reported exports of e-cigarettes to Taiwan in 2024 amounted to \$42,000, while Taiwan registered \$0 in imports from Indonesia, yielding a **mirror gap of \$42,000**. This discrepancy likely reflects a mix of re-routing via third countries, differences in product classification, and incomplete or delayed export reporting on the Indonesian side, combined with Taiwan's strict ban on e-cigarette imports that keeps its official import figure at zero.

Total Value 2024:

- Total Exports from Indonesia 2024: \$42,000
- Total Imports from Indonesia 2024: \$0
- **Statistical Gap: \$42,000**

EXPORTS OF E-CIGARETTES FROM CHINA TO TAIWAN - STATISTICAL DATA (ITC DATABASE)

HS Code	HS Code Description	ORIGIN COUNTRY	DESTINATION COUNTRY	Value in 2024 (Unit : US Dollar thousand)	Value in 2025-Q1 -Q2 (Unit : US Dollar thousand)
24041200	Other products containing nicotine, intended for inhalation without combustion	CHINA	TAIWAN	0	0
24041910	Other products containing tobacco substitutes, intended for inhalation without combustion	CHINA	TAIWAN	0	0
24041990	Other products containing nicotine substitutes, intended for inhalation without combustion	CHINA	TAIWAN	0	0
85434000	Electronic cigarettes and similar personal electric vaporizing devices	CHINA	TAIWAN	3	0
Total:				3	0

EXPORTS OF E-CIGARETTES FROM INDONESIA TO TAIWAN - STATISTICAL DATA (ITC DATABASE)

HS Code	HS Code Description	ORIGIN COUNTRY	DESTINATION COUNTRY	Value in 2024 (Unit : US Dollar thousand)	Value in 2025-Q1 -Q2 (Unit : US Dollar thousand)
24041210	E-cigarette liquid or gel	INDONESIA	TAIWAN	0	0
24041290	Products intended for inhalation without combustion, containing nicotine, other than e-cigarette	INDONESIA	TAIWAN	0	0
24041910	Products intended for inhalation without combustion, containing tobacco substitutes	INDONESIA	TAIWAN	42	0
24041920	Products intended for inhalation without combustion, containing nicotine substitutes	INDONESIA	TAIWAN	0	0
85434000	Electronic cigarettes and similar personal electric vaporising devices	INDONESIA	TAIWAN	0	0
Total:				42	0

 **TAIWAN**
STATISTICAL DATA



Exports from China to Taiwan

3,000

Total 2024 Value (USD)
1H 2025 Value (USD): 0

Statistical Data Gap *

3,000

Exports from Indonesia to Taiwan

42,000

Total 2024 Value (USD)
1H 2025 Value (USD): 0

Statistical Data Gap *

42,000

* Difference between the Exports and the Declared Imports (USD)



The online articles report on **seizures of illegal e-cigarette products in Taiwan**.

Taiwan's illicit e-cigarette trade has expanded substantially following the 2023 nationwide ban on the manufacture, import, sale, supply, display, and advertising of all e-cigarettes under the amended Tobacco Hazards Prevention Act. In the aftermath of the ban, authorities escalated enforcement efforts targeting factory-level production, online marketplaces, and cross-border smuggling networks. By August 2025, the Health Promotion Administration (HPA) had recorded 2,487 violation notices involving e-cigarettes, while enforcement agencies identified 10,578 illegal online sales cases. Working with platforms including Google, Meta, Shopee, and Ruten, officials removed 10,256 illicit listings, achieving a 96.9% takedown rate.

Emerging safety threats have also been documented, particularly the rise of drug-laced e-cigarette products. Between July and September 2024, police seized 681 “zombie vapes” containing the anesthetic drug etomidate, a narcotic associated with impaired cognition and serious health risks. Illicit e-cigarette products are frequently packaged with bright, playful designs and flavor labels that resemble candy or fruit drinks, making them especially appealing to underage users. These cases heightened concern over youth exposure and the convergence of narcotics with illicit nicotine markets.

Adding to these challenges, authorities dismantled Taiwan's largest illegal e-cigarette factory in 2024 during a major raid in Taichung. The operation—valued at NT\$140.6 million (US\$4.28 million)—was run by a criminal organization that frequently relocated its facilities to avoid detection. During the raid, investigators seized 940,000 e-cigarette pods, over 13,000 atomizers, substantial quantities of nicotine and flavoring chemicals, and more than NT\$10 million in cash. Authorities later confirmed that the group had illegally imported nicotine and raw e-cigarette materials from mainland China, with finished products marketed and sold on foreign online platforms.

Despite intensified enforcement, legislators warn that compliance remains low. According to KMT Legislator Wan Mei-ling, only 1,247 fines have been issued out of 500,000 e-cigarette-related cases since the ban—equivalent to just 0.25% enforcement, underscoring persistent gaps in regulatory coverage and widespread non-compliance.

Altogether, Taiwan's enforcements show an increasingly adaptive illicit market, driven by online distribution, smuggling networks, narcotic-laced products, and persistently low prosecution rates. To address these gaps, Taiwan introduced regulatory enhancements in 2025–2026, strengthening digital enforcement, closing loopholes, and expanding confiscation powers. Proposed THPA amendments would allow authorities to directly confiscate and destroy illegal e-cigarettes, correcting a loophole that previously

required seized products to be returned to violators. The amendments would also require internet service providers and online platforms to remove illegal e-cigarette advertisements and restrict access to prohibited content, with administrative penalties for non-compliance, reinforcing the government’s push for stricter and faster online enforcement.

- **Locations of seizures:** Seizures and crackdowns occurred at airports and air-cargo channels under Taipei Customs, along coastal areas covered by the Coast Guard, and at inland factories, warehouses, and processing or distribution sites across Taiwan. These locations include sea-linked investigation branches and urban storage points rather than only traditional retail outlets.
- **Products Seized & Scale:** Authorities confiscated large volumes of illicit e-cigarettes and flavored cartridges, along with etomidate “zombie” vape liquids and other drug-infused oils, often sufficient to produce tens of thousands of cartridges. Individual cases involved tens of thousands of devices and multi-kilogram quantities of precursors, indicating sizable wholesale operations.
- **Methods:** Illicit products were moved through unlicensed or covert processing sites, misdeclared in customs paperwork as cushions, stationery or other benign goods, and smuggled via maritime routes such as fishing boats and coastal landings. Networks relied on front companies, compromised insiders, fragmented shipments and ordinary freight or parcels to reduce

detection risk.






- **Enforcement & Trend:** Police, customs, coast guard and prosecutors mounted coordinated, intelligence-led operations, targeting both large factories and corrupt facilitators inside the system. Recent cases show a shift toward industrial-scale manufacturing and integrated drug–e-cigarette trafficking, with authorities framing enforcement around public-safety risks from “zombie” vapes and the need to dismantle organized supply chains rather than just seize retail-level products.

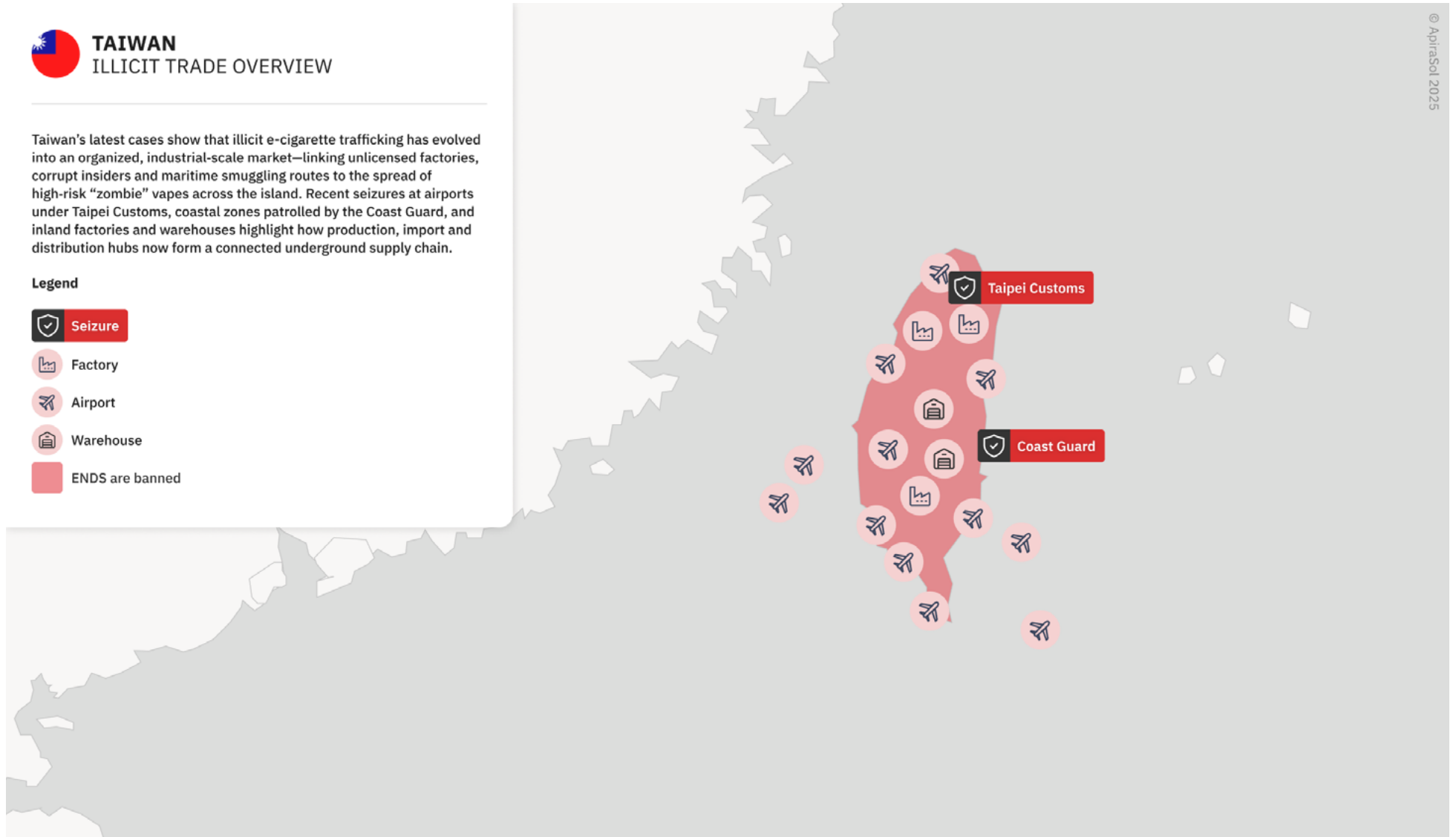


TAIWAN ILLCIT TRADE OVERVIEW

Taiwan's latest cases show that illicit e-cigarette trafficking has evolved into an organized, industrial-scale market—linking unlicensed factories, corrupt insiders and maritime smuggling routes to the spread of high-risk “zombie” vapes across the island. Recent seizures at airports under Taipei Customs, coastal zones patrolled by the Coast Guard, and inland factories and warehouses highlight how production, import and distribution hubs now form a connected underground supply chain.

Legend

-  Seizure
-  Factory
-  Airport
-  Warehouse
-  ENDS are banned



Taiwan's Coast Guard intercepted a major shipment of illicit etomidate specifically intended for e-cigarette production, seizing 7.46 kg of the drug—enough to manufacture roughly 85,000 “zombie drug” vape cartridges—along with nearly 15,000 prefilled e-cigarette units and multiple e cigarettes reportedly smuggled from China, intensifying concerns over the rising threat of drug laced vaping products.

Taiwan's Coast Guard nabs 7.5 kg of drug etomidate

Authorities nab a drug ring producing 'zombie' vape cartridges laced with etomidate

Sep. 4, 2024



Legend



Seizure



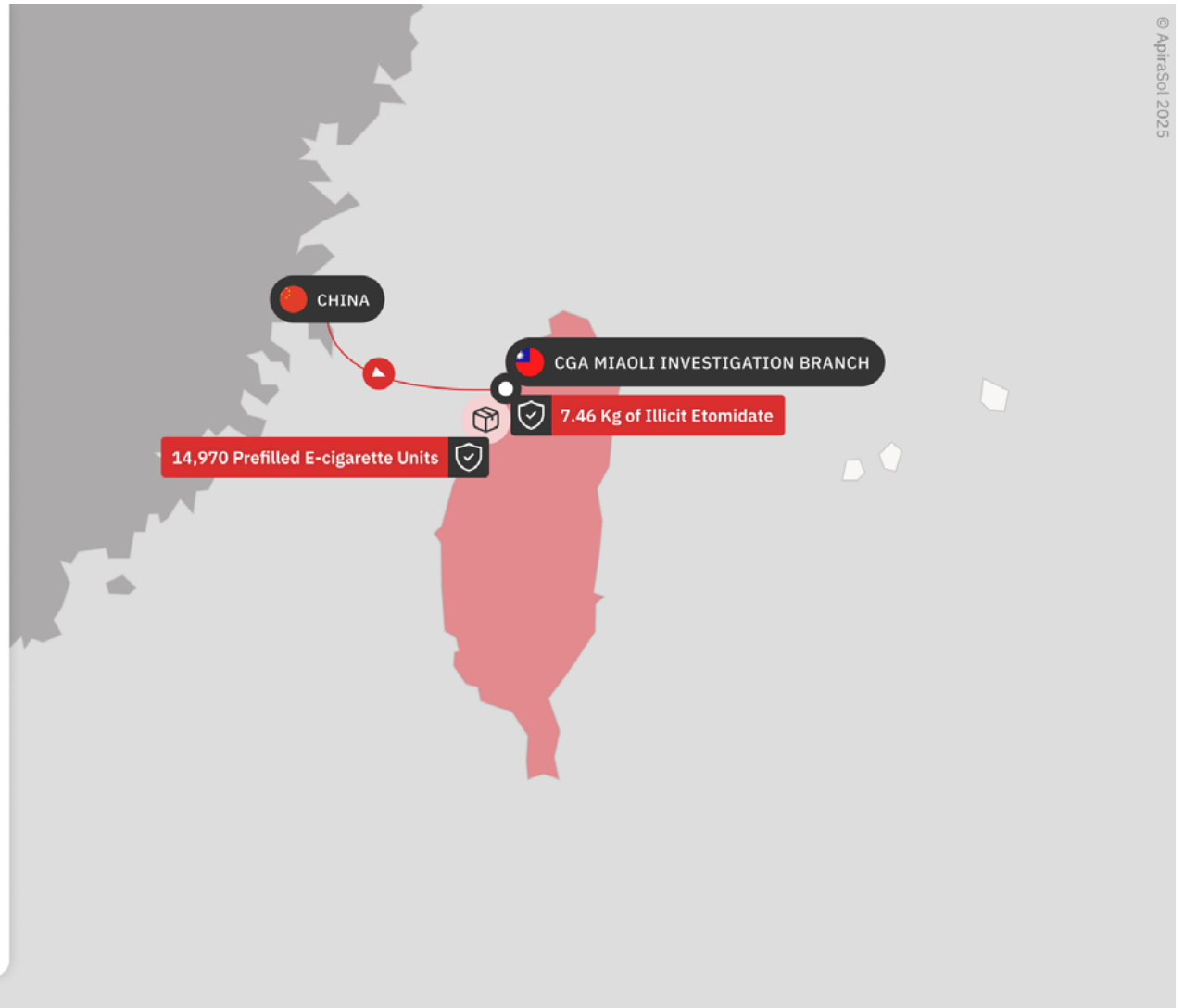
Shipment



ENDS are banned

Source

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