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Title : Customs Import Tariff **Ch**

Date : 2013.11.27

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Legislative : 1.Established and published on December 7, 1928 and promulgated on February 21, 1929  
2.As amended on January 14, 1931  
3.As amended on June 30,1934  
4.As amended on June 14, 1937  
5.As amended on April 13, 1948  
6.As amended on August 2, 1948  
7.As amended on December 30, 1948  
8.As amended on July 26, 1949  
9.As amended on August 20, 1949  
10.As amended on September 28, 1949  
11.As amended on January 20, 1950  
12.As amended on January 30, 1950  
13.As amended on May 30, 1950  
14.As amended on January 15, 1955  
15.As amended on August 19, 1959  
16.As amended on September 2, 1965  
17.As amended on August 24, 1971  
18.As amended on July 22, 1972  
19.As amended on August 23, 1973  
20.As amended on July 9, 1974  
21.As amended on December 28, 1974  
22.As amended on June 22, 1975  
23.As amended on June 28, 1976  
24.As amended on March 15, 1977  
25.As amended on July 19, 1977  
26.As amended on January 14, 1978  
27.As amended on January 14, 1978  
28.As amended on July 28, 1978  
29.As amended on July 6, 1979  
30.As amended on August 30, 1980  
31.As amended on July 10, 1982  
32.As amended on January 25, 1984  
33.As amended on January 22, 1985  
34.As amended on January 30, 1986  
35.As amended on January 16, 1987  
36.As amended on February 6, 1988  
37.As amended on December 30, 1988  
38.As amended on August 7, 1989  
39.As amended on December 30, 1991  
40.As amended on July 12, 1995  
41.As amended on May 30, 1997  
42.As amended on June 17, 1998  
43.As amended on October 11, 2001  
44.As amended on December 21, 2001  
45.As amended on December 31, 2002  
46.As amended on June 11, 2003  
47.As amended on June 25, 2003  
48.As amended on December 17, 2003  
49.As amended on February 05, 2005  
50.As amended on June 21, 2006  
51.As amended on February 14, 2007  
52.As amended on January 30, 2008  
53.As amended on December 30, 2008  
54.As amended on June 15, 2010  
55.As amended on September 01, 2010  
56.As amended on November 28, 2012  
57.As amended on November 27, 2013

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- 2 General Rules For The Interpretation Of The Customs Import Tariff
- Classification of goods in the nomenclature shall be governed by the following principles:
1. The titles of Sections, Chapters and sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or notes do not otherwise require, according to the following provisions.
  - 2.- (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this Rule), presented unassembled or disassembled.
  - (b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.
  3. When by application of Rule 2 (b) or for any other reason, goods are, prima facie, classifiable under two or more headings, classification shall be effected as

follows:

(a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.

(b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3 (a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.

(c) When goods cannot be classified by reference to 3 (a) or 3 (b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.

4. Goods which cannot be classified in accordance with the above Rules shall be classified under the heading appropriate to the goods to which they are most akin.

5. In addition to the foregoing provisions, the following rules shall apply in respect of the goods referred to therein :

(a) Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This rule does not, however, apply to containers which give the whole its essential character.

(b) Subject to the provisions of Rule 5 (a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use.

6. For legal purposes, the classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings and any related Subheading Notes and, *mutatis mutandis*, to the above Rules, on the understanding that only subheadings at the same level are comparable. For the purposes of this rule the relative Section and Chapter Notes also apply, unless the context otherwise requires.

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#### General Rules Of The Customs Import Tariff

1. The classification of articles in the heading of the nomenclature is governed by the notes of Sections & Chapters, the description of headings and Rules for the interpretation of the nomenclature. Besides, it may also make reference to "Harmonized Commodity Description and Coding System Explanatory Notes" compiled by the Customs Cooperation Council, and to other relative documents.

2. Customs duty shall be collected by Customs either on *ad valorem* basis or on a specific basis in accordance with the Customs Import Tariff.

The rate of this Nomenclature is divided into three columns. The first column applies to goods imported from WTO members or from countries or areas that have reciprocal treatment with the Republic of China. The second column applies to the specified goods imported from the specified underdeveloped or developing countries or areas, or from those countries or areas which have signed Free Trade Agreement or Economic Cooperation Agreement with the Republic of China.

When there is no suitable rate in the first and second columns for the imported

goods, the rate in the third column shall apply.

If imported goods are subject to both the rates in the first and second columns at the same time, then the lower one shall apply.

Countries or areas subject to application of the rates in the first column shall be listed by the Ministry of Finance after consulting with other government agencies concerned and be reported to the Executive Yuan for approval. The Executive Yuan shall then notify the Legislative Yuan of its approval for information.

Countries or areas subject to application of the rates in the second column, unless they have signed treaty, agreement or economic cooperation agreement with the Republic of China, shall be listed by the Ministry of Finance after consulting with other government agencies concerned and be reported to the Executive Yuan for approval. The Executive Yuan shall then notify the Legislative Yuan for screening.

3. For items subject to conditional duty reduction or exemption, the qualifying conditions are separately laid down in the Additional Notes in the Chapters concerned. If verification by the competent authorities is needed, it may be issued from a subordinate department which is authorized by the authorities, or from any other government agency not related to the authorities.

4. For the products that are subject to a tariff rate quota, the quantity and rate shall be allocated according to the related chapter additional notes or the rules prescribed in chapter 98 ; the others according to the rules prescribed in chapters 1 to 97.

The countries or areas that are subject to a tariff rate quota will be listed by the Ministry of Finance after consulting with other government agencies concerned and be reported to the Executive Yuan for approval. The Executive Yuan shall then notify the Legislative Yuan of its approval for information.

5. Except for the products that are subject to a tariff rate quota, dutiable miscellaneous articles besides personal effects carried by incoming passengers and miscellaneous articles imported by postal parcels, are dutiable at the rate 5% ad valorem.

6. If the application of tariff classification and rate of this Nomenclature is not the same as the application of the condition and the rate prescribed by the treaty and the agreement as ratified and promulgated by our government, the lowest rate will be adopted.

7. The duty amount of the Nomenclature shall be calculated in the currency of New Taiwan Dollar.

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Attachments : Customs Import Tariff 2013.11.27.pdf

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Data Source : Ministry of Finance, R.O.C. Laws and Regulations Retrieving System