Content

Title：	Directions Governing Customs Processing of Informant Reports on Smuggling and Duty Evasion Ch
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Legislative：	1.Promulgated on January 8, 1974 2.Amended on July 19, 1979 3.Amended on July 18, 1987 4.Amended on June 6, 1996 5.Amended on June 14, 1996 6.Amended on March 9, 2004 7.Amended on February 23, 2006 8.Amended on May 22, 2009 9.Amended on September 19, 2011 10.Amended on August 8, 2012 11.Amended on October 4, 2013

Content：

1. These directions are adopted for Customs to process informant reports on smuggling and duty evasion.

2. An informant may report suspected smuggling and duty evasion to Customs by providing the following details, in oral or written form, through telephone, facsimile or other means:

(1)Name, ID number, address and telephone number of the informant. The use of pseudonyms, codes or argots is allowed for those who prefer to remain anonymous while contact method should be indicated for Customs to maintain contact with the informant. If the informant is a legal person , the contact details shall be further specified.

(2)Name of the accused person (ID or passport number, for a natural person ; or name, address and or name unified business number and address, for a legal person).

(3)Description, quantity and weight of the cargo suspected to be smuggled, smuggling method (including date, container number, export/import declaration number, etc.), unloading location, and place of concealment (including description, address, and relevant illustration); if a vehicle is involved, name, voyage/flight number, and porting/parking place or relevant manifest number of the vehicle shall be revealed.

(4)Other facts or evidence of the suspected offense (transaction certificate, shipping document or any relevant documents), which enable

Customs to determine the truthfulness of smuggling and duty evasion.

If the informant cannot provide sufficient details as listed above, Customs may notify the informant to supplement them within a limited time.

3. Upon receipt of an informant report, Customs shall immediately record the time, the facts, and determine its truthfulness and value. The informant will be notified of the receipt and status of its report. If the report is accepted, Customs shall assign a competent unit for investigation. The results of the investigation shall be informed the informant within 3 months after the report be accepted.

If Customs cannot reply to the informant due to insufficient contact details provided, Customs shall record this fact for reference.

4. Customs shall not accept informant reports under one of the following conditions:

(1) Discrepancies have been discovered by Customs.

(2) Information that is deemed as false, valueless or too vague.

(3) Supplementary amendments to the report are not acquired within the given time ; or contact information are insufficient for Customs to retrieve supplementary information from informants.

(4) Identical information was submitted previously through informant reports.

(5) Customs have begun examining, searching and inspecting the suspected places, cargoes or the suspect before informant report is submitted. But the report will be accepted so long as it satisfies Article 2 and its contents differ from the prior surveyed, searched and inspected.

5. The contact person of the Seizure Affairs Division of each district Customs shall take charge of the process of reports on smuggling or duty evasion. Upon receipt of report, the staff shall report the case to unit chief and notify the Seizure Affairs Division for process, and shall not conduct an investigation by themselves. In case of emergency, or when the report is received during non-business hours, the unit receiving the report may handle the case appropriately and timely, and

notify the Seizure Affairs Division contact person to make a report on the following business day.

5.1 (delete)

6. Customs officers shall keep the name of informants and reported matters confidential, or will be punished by reason of divulging official secrets.

For personal data protection, the informant's personal information shall be coverd or completely removed while intelligence exchange is inevitable. Related documents shall be sealed in special, confidential and docketed envelopes, and shall be archived as classified files once the case is closed.

7. For a seizure resulting from a report, after confiscation of the cargo and imposition of fine , either of which is determined and executed according to law, the informant shall be granted a reward in accordance with the Provisional Act of Financial Fines, the Regulations Governing Distribution of Reward for Financial Fines, and other relevant provisions.

Where a determined disposition of a case resulting from informant reports involves tobacco, drugs, guns, ammunition and knives, the Customs shall transfer the case to the Ministry of Justice for the issuance of reward under the Regulations Governing Reward and Punishment for Drug Hazard Control, and to the Ministry of the Interior for the issuance of reward under the Regulations Governing Reward for Informant Reports on Violation of the Act for the Control of Guns, Ammunition and Swords and relevant regulations. The reward from the Ministry of Justice and Ministry of Interior will be granted to the informant through Customs.

To grant the reward to informants, the Customs shall confirm the identity of the informant prior to establishing contact. The informant shall then be notified to present himself/herself at the appropriate Customs office personally. The reward will be granted after providing proper identification and the receiving and signing of a receipt. The informant may go through the formalities at alternate location designated by Customs.

If the informant reports were originally sent to an assistant authority of enforcement, he/she shall receive the reward through the final

prosecuting authority.

8. Upon receipt of report of smuggling or duty evasion at an open port, the coast guards, military, police, security, judicial or other assistant authorities of enforcement shall immediately notify Customs. For cases of smuggling or duty evasion at locations other than at open ports where seizures are made according to information and transferred to Customs, the dossier shall state whether there are any informants, to provide reference for Customs to grant the reward.

Customs shall ask the authorities responsible for notifying, transferring and/or prosecution of the case, whether there was an informant and, if applicable, the submission of his/her relevant information for reference.

9. If smuggling or duty evasion is discovered in the regular duties of coast guards, military, police, security, judicial or other assistant authorities of enforcement, these personnel shall immediately report to their superiors, who are responsible for notifying Customs for prompt action. If any smuggled goods are seized by Customs by these means, a reward shall not be granted.

10. In the case where a right holder, licensee, agent or association reports a patent, trademark or copyright infringement to Customs, these Directions shall not apply and it shall be dealt with in accordance with the Regulations Governing Customs Measures in Protecting the Rights and Interests of Trademark or the Operation Directions for Customs Authority in Implementing Measures for Protecting the Rights and Interests of Patent, Trademark, and Copyright.

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