

## Content

Title :	Regulations Governing Duty Exemption of Imported Education and Research Goods <b>Ch</b>
Date :	2013.11.15
Legislative :	<ol style="list-style-type: none"><li>1. Promulgated on July 19, 1971</li><li>2. Amended on November 17, 1978</li><li>3. Amended on September 30, 1988</li><li>4. Amended on June 11, 1993</li><li>5. Amended on December 30, 2001</li><li>6. Amended on April 25, 2005</li><li>7. Amended on June 25, 2007</li><li>8. Amended on November 15, 2013</li></ol>
Content :	<p>Article 1 These Regulations are prescribed pursuant to Article 49 of paragraph 3 of the Customs Act.</p> <p>Article 2 Educational or research institutions referred to herein shall mean:</p> <ol style="list-style-type: none"><li>1. Public schools of all levels, public kindergartens, private schools established under Private School Law and private kindergartens that have been duly registered as incorporated foundations.</li><li>2. Nonprofit international schools that have been registered and have started enrollment.</li><li>3. Public academic research, social education and vocational training institutions.</li><li>4. Academic research, social education, and vocational training institutions whose registrations as incorporated foundation have been duly approved by and transferred from the relevant competent authorities to the Ministry of Finance for recognition.</li><li>5. Sports groups that participate in international competitions with the approval of the Ministry of Education.</li><li>6. Government agencies that establish training units in accordance with the organic law for managing and executing relevant professional trainings. Their duty-exempted imported education and research goods shall only be used by aforementioned training units.</li></ol> <p>Article 2-1 Relevant competent authorities herein shall refer to the following:</p> <ol style="list-style-type: none"><li>1. For the agency belonging to the administrative system, its competent authority is its superior agency.</li><li>2. For the nonprofit international school described in Article 2, Subparagraph 2, its competent authority is the agency that gives approval to its registration.</li><li>3. For the incorporated foundation referred to in Article 2, Subparagraph 4, its competent authority is the agency that gives approval to its registration or the legally authorized agency.</li><li>4. For the sports group referred to in Article 2, Subparagraph 5, its competent authority is the Ministry of Education.</li></ol>

Article 3 The scope of duty exemption for the educational and research goods referred to herein includes:

1. Books, audio and video equipment, specimens and models, information and computer media, as well as other relevant necessities necessary for education.
2. Instruments and equipment, materials, testing agents, as well as other relevant necessities necessary for research and experiments.
3. Machines, devices and tools, as well as instruments necessary for practice and training.
4. Collections and apparatus necessary for the maintenance, organization or duplication of the collections.
5. Sports equipment necessary for the training and competitions for taking part in international games.
6. Medical equipment and facilities utilized for clinical training in teaching hospitals of medical schools.

The educational and research goods prescribed in the preceding paragraph are limited to finished products.

Article 4 When Educational and research institutions apply for duty exemption on imported educational and research goods, the following procedures shall apply.

1. National schools of all levels, and national educational or research institutions shall make application to the Customs office of importation.
2. Public and private schools of all levels, educational or research institutions other than those listed in the preceding subparagraph shall make application to the competent authority of the central, municipal, county (city) government, or the competent authority of target enterprises for transferring the application to the Customs office of importation.

The following documents shall be attached when making application for duty exemption on imported educational and research goods pursuant to the preceding paragraph:

1. Application form for duty exemption on imported educational and research goods (Refer to Attachment One for format).
2. List of imported educational and research goods (Refer to Attachment Two for format).

Article 5 When applying for duty exemption on research or educational goods, the importer shall be the research or educational institution. However, if, for any specific reasons, a domestic company is entrusted with importing for the institution, and this has been approved by the competent authority or the competent authority of the target enterprise after reviewing the justifications submitted by the institution, or if the goods are purchased in accordance with the Government Procurement Act, the domestic agent or the winner bidder may act as the importer of record. The name of the educational or research institution originally making application shall be specified in the Import Declaration. The imported goods shall be directly delivered to the educational or research institution originally making application after importation.

When an educational or research institution purchases educational or research goods in accordance with the Government Procurement Act, and applies for duty exemption pursuant to the preceding article, it shall submit official documents or other documentary proof stating that the import duty is excluded in the purchase price for Customs to review.

- Article 6 Educational or research goods shall be imported within six months following the date of the approval of duty exemption, and the approval becomes ineffective after the valid period. However, if the goods fail to be imported within the valid period of duty exemption for any reason, an application for a six-month extension may be made to the Customs office that originally approved the duty exemption prior to the expiration of validity.
- Article 7 The customs clearance procedures for applying duty exemption on educational and research goods shall be governed by the relevant customs clearance regulations.
- Article 8 The importation and exportation of imported educational and research goods shall be governed by the relevant trade regulations in force.
- Article 9 Educational or research institutions shall keep records of the imported educational and research goods exempted from duty on an annual basis (Refer to Attachment Three for format) and the goods shall be entered into these records in detail within one week following the day of release of the goods.  
These records referred to in the preceding paragraph shall be kept for ten years for audit upon request by the competent authority or the competent authority of the target enterprise and Customs.
- Article 10 All educational and research goods imported duty exemption shall only be used by an educational or research institution for education, research, experiments, practice or international competition or training. The above goods may not be transferred and the use thereof may not be altered without an application being made to the Customs office of importation for payment of duty.
- Article 11 When Customs has any query regarding the purpose and quantity of imported educational and research goods, it may request in writing that the applying educational or research institution provide explanation or dispatch personnel to undertake on-site inspection if necessary.
- Article 12 These Regulations shall be effective from the date of their promulgation.