


Content

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Content :	<p>Article 1 These Regulations are enacted pursuant to Paragraph 2 of Article 27 of the Customs Act (hereinafter referred to as “the Act”).</p> <p>Article 2 Customs clearance procedures for air express consignments (hereinafter referred to as express consignments) conducted at the Air Express Handling Units (hereinafter referred to as EHU) or Air Cargo Transshipment Centers shall be governed by these Regulations. For matters not provided for in these Regulations, the relevant provisions prescribed in other acts and regulations shall apply.</p> <p>Article 3 The “Express Handling Unit” referred to in these Regulations means a place designated, whether or not exclusively, for storage of import and export express consignments and for processing through-customs procedures; the “Air Cargo Transshipment Center” means a place designated exclusively for storage of import, export and transit express consignments and for processing through-customs procedures.</p> <p>The Express Handling Units or Air Cargo Transshipment Centers shall be located at the specified spot in airfreight stations. Applications for their operations, same as those for establishing airfreight stations, shall be submitted to Customs for approval, pursuant to the Regulations Governing the Customs Management of Import and Export Freight Stations, so as to facilitate subsequent Customs surveillances and supervision.</p> <p>An Express Handling Unit or Air Cargo Transshipment Center shall have enough space to be divided into import, export, examination, spare sections, and so forth. Those sections shall be well separated and clearly indicated. The arrangements of examination spots, cargo movement lines, computer equipments, and other necessary facilities shall meet Customs requirements and be approved by Customs.</p> <p>Article 4 The term “ air express delivery enterprise” (hereinafter referred to as express delivery enterprise) referred to in these Regulations means any profit-seeking enterprise engaged in business of forwarding and delivering air express consignments.</p> <p>The term “ Air On Board Courier (AOBC)” referred to in these Regulations</p>

means any person employed by an express delivery enterprise for carrying express consignments by taking airplanes.

Article 5 The express delivery enterprises shall submit following documents to Customs for registration:

(1) Application form: The application form should state the name and address of the enterprise, as well as the name, address, ID card no. and telephone no. of the responsible person.

(2) the airfreight forwarding license and a photocopy thereof.

Article 6 For the purpose of these Regulations, " express consignments" , except for those carried by an OBC, shall be limited to:

(1) shipments other than commodities banned by the Customs Act, controlled commodities, intellectual property rights infringing articles, fresh agriculture/ fishery/livestock products, live animals/plants, and conserved wild lives and their products; and

(2) shipments with a gross weight of each package (bag) not more than 70 kg.

The express consignments carried by an OBC shall be limited to:

(1) shipments other than commodities banned by the Customs Act, controlled commodities, intellectual property rights infringing articles, fresh agriculture/ fishery/livestock products, live animals/plants, and conserved wild lives and their products; and

(2) shipments with a gross weight of each package (bag) not more than 32 kg; and

(3) shipments for each the quantity is not exceed 60 pieces (bags) and valued no more than US\$20,000.

Where consignments carried by an express delivery enterprise or an OBC do not meet the requirements as prescribed in the preceding two paragraphs, they shall not be allowed to clear Customs in the Express Handling Unit or Air Cargo Transshipment Center.

Article 7 Products coming from bonded factories, processing export zones, enterprises in agricultural biotechnology parks, and science-based industrial parks may consigned an OBC for export, if they satisfy the requirements prescribed in paragraph 2 of the preceding Article.

Article 8 Customs may allow an express delivery enterprise to group or sort its consignments on condition that packages of the consignments shall still remain unpacked, provided that:

(1) Such company has a sound management system and has paid all taxes, and the total amount of tax evaded and fines imposed on it in recent three years is less than 500,000 NT.

(2) Accounting books, commercial tables/reports, and manifests of such company are all processed by computer system, and it is capable of clearing Customs online.

The "to group or sort its consignments on condition that packages of the consignments shall still remain unpacked" as set forth in the preceding paragraph shall refer to classification of import or export express consignments based on their properties and prices, but not include pallet unloading for entering a warehouse, check and acceptance procedures, stack of consignments in zoned areas, and movement of consignments to the conveyor belt of the Customs clearance line, etc. Personnel processing the consignment grouping or sorting should observe the following provisions:

(1) It is prohibited to carry out works unrelated to the consignment grouping and sorting work when processing consignment grouping and sorting matters.

(2) Such personnel should wear vests dedicated for consignment grouping and sorting purpose for status identification.

(3) It is prohibited to lend the vests dedicated for consignment grouping and sorting purpose to other express delivery enterprises for use.

Article 9 The Customs Offices at the Express Handling Unit and Air Cargo Transshipment Centers are open for business 24 hours a day. However, the office hours of Customs Offices at the Express Handling Unit and Air Cargo Transshipment Centers located at the airport terminal where the night

flight curfew is imposed will be adjusted and announced accordingly.

Article 10 Express delivery enterprises shall stick corresponding commercial invoices, recognizable bar codes or labels on their import or export express consignments for Customs check. However, where a commercial invoice storage system device is provided by an express delivery enterprise on the spot of the Customs clearance, and the express delivery enterprise may check or print out the required information for Customs check through the system device, the express delivery enterprise is free of the obligation to stick corresponding commercial invoices on their import or export express consignments.

For a consignment declared with a general import/export declaration form and designated for going through document review or physical examination process before it is released, its commercial invoices and other relevant documents shall also be enclosed upon supplementing the written declaration for Customs check.

Where the bar codes or labels stuck on the import or export express consignments by an express delivery enterprise pursuant to Paragraph 1 are found missing, coming off or damaged, the express delivery enterprise should apply to Customs for re-sticking the bar codes or labels; upon approval of Customs, matter shall be processed in the presence of supervising personnel designated by Customs.

Article 11 Declarations for import and export express consignments shall be online transmitted to Customs via a through-Customs value-added network.

Import and export express consignments shall be classified, according to their natures and values, into following categories and then be handled respectively:

- (1) import document;
- (2) import low-value duty-free consignment: with a Customs value not more than 3,000 NT;
- (3) import low-value dutiable consignment: with a Customs value of 3,001~50,000 NT;
- (4) import high-value consignment: with a Customs value exceeding 50,000 NT;
- (5) export document;
- (6) export low-value consignment: with a free on board (FOB) value not more than 50,000 NT; and
- (7) export high-value consignment: with a FOB value exceeding 50,000 NT.

The export express consignments of the same consignor, where loaded on a single pallet or in a single container, shall be allowed to enter the warehouses of an airfreight station as they are. Nevertheless, the pallet or container shall be unloaded upon customs request if the consignments it carries are subject to physical examination.

For inward express consignments to be transshipped to another country, the import manifest thereof shall be online transmitted to Customs via a through-Customs value-added network, and there is no need to supplement a hard copy. While a written export manifest shall be submitted as the consignments are to be transshipped outward, the Customs authority may, through a public announcement, require the export manifest thereof to be transmitted electronically to Customs where the Customs automation system is applicable.

Article 12 Import and export documents and low-value express consignments mentioned in Paragraph 2 of the preceding Article may be cleared with a simplified declaration form, which serves as a combination of manifest and declaration forms. The operating rules for the above-mentioned simplified declaration shall be established and announced by the Customs.

A Customs declaration for import and export documents as well as low-value consignments mentioned in Paragraph 2 of the preceding paragraph may be made in a simplified form which integrate the manifest and goods declaration concerned into one. Operating rules for the above-mentioned simplified declaration shall be established and publicly announced by the Customs authority. Nevertheless, simplified declaration shall not be allowed for express consignments, which are:

- (1) subject to specific import/export regulations;

- (2) to apply for duplicates of their declarations for the purpose of requesting duty drawback, offset or bonding;
- (3) returned or re-exported and shall be cross-checked with the original export/import declarations;
- (4) eligible for duty reduction or exemption pursuant to the Act and relevant regulations, and additional notes in the Customs Import Tariff; or
- (5) inapplicable to the Declaration for Import Goods (G1) or the Export Declaration for Domestic Goods (G5); or
- (6) subject to special safeguard measures publicly announced by the Ministry of Finance.

Article 13 Where the Customs automation system is applicable, the Customs authority may, through a public announcement, requires the express delivery enterprises to declare electronically their consignments carried by an OBC to Customs.

For a Customs bureau in which electronic declaration for consignments carried by an OBC has not been applicable, the said declaration may be made in writing. Such a declaration shall include information such as the flight number, flight date, name of the OBC, goods descriptions, quantity, gross weight, net weight, tariff codes, value and serial number of goods, and name, tax identification number, ID card number or passport number of the consignor or consignee. In addition, a photocopy of the air ticket or boarding pass shall be enclosed.

The format of the written declaration referred to in the preceding paragraph shall be prescribed and publicly announced by the Customs authority.

Article 14 Express delivery enterprises or Customs brokers shall not make separate declarations to Customs for a single importation of express consignments. Nevertheless, separate declarations shall be accepted where the aggregate Customs value does not exceed the ceiling eligible for duty exemption proclaimed by the Ministry of Finance pursuant to paragraph 2 of Article 49 of the Act, or, even though the aggregate Customs value exceeds the said ceiling, declarations have been voluntarily made and the duties duly paid.

A single importation of express consignments referred to in the preceding paragraph means all the express consignments shipped from one consignor to one consignee by the same flight.

Article 15 Where commodity inspections or quarantine measures are required for the import or export express consignments, they shall be handled in accordance with the related regulations before released.

Where it is found that the transshipped express animal/plant and their products are likely to be infected or to spread epidemic disease or insect pests, the responsible agencies may carry out commodity inspections or quarantine measures and perform necessary treatments, except that the consignments are loaded in a closed container.

Article 16 Declarations for express consignments may be lodged to Customs prior to their importations. For consignments subject to physical examinations, Customs may transmit notices to the air Cargo transshipment centers or express handling units concerned via through-Customs value-added networks before the arrival of aircraft.

Article 17 If a consignee of import express consignments, a holder of an airway bill, and a consignor of export express consignments entrusts a Customs broker to handle the clearance formalities, a Power of Attorney shall be attached upon submission of the goods declaration, except that:

- (1) a faxed Power of Attorney that takes place the original has been confirmed valid; or
- (2) a long-term entrusted or online relationship to deliver and declare consignments on someone's behalf has been confirmed in writing for an express delivery enterprise with Customs broker's license.
- (3) Import document and low-value duty-free express consignments set forth in Paragraph.2, Article 11 of the said Regulations, with the affidavit provided by the customs brokers as well as the power of attorney recognized

by the duty-payer submitted after the release of goods.

Customs brokers shall be allowed to file application to Customs for the exemption of submitting the aforementioned Power of Attorney on a case-by-case basis, which shall otherwise be numbered, compiled, and kept by customs brokers for six months so as to facilitate Customs random check.

Where the import and export express cargoes are involved with the case of false declaration and the customs brokers are unable to prove to Customs that they have been entrusted by the duty-payers to file customs declaration, the customs brokers shall be liable for such false declaration.

Article 18 An express delivery enterprise entrusted by a consignor to deliver express consignments in door-to-door manner may declare the consignments to Customs as the holder of the consignments, and pay duties and charges according to relevant regulations.

Where an express delivery enterprise declares its consignments to Customs as of the holder of the imported consignments, it shall include in the declaration names and addresses of the consignees concerned except that the goods consigned are documents. Where the consignee of import low-value dutiable or high-value express consignments is a profit-making enterprise, the Tax Identification Number of that enterprise shall also be included.

Where an express delivery enterprise declares its consignments to Customs in accordance with the preceding paragraph, Customs may regard the consignees it declared as designated duty-payers and thus give them duty memos.

Article 19 An express delivery enterprise entrusted by a consignor to ship export express documents or low-value export express consignments may make Customs declarations in the capacity of the holder of those consignments.

Article 20 Payment of duties and charges on import express consignments shall be accomplished in accordance with the provisions prescribed in the Regulations Governing the Implementation of Post-Release Duty Payment Procedures for Imported Goods, or through a security deposited in advance, and then deducted online when the consignments are clearing Customs.

Article 21 Express clearance handling fees shall be levied on express consignments pursuant to relevant provisions prescribed in the Rules for Collection of Customs Fees.

Article 22 The express delivery enterprises shall observe Customs acts and regulations, and cooperate with Customs closely in order to prevent smuggling of drugs, firearms, IPR infringing articles, conservative wild animal/plant and products thereof, and other illegal conducts like commercial frauds. They shall also maintain the security at the Express Handling Unit and the Air Cargo Transshipment Center.

Article 23 Where the operator of an Express Handling Unit or Air Cargo Transshipment Center violates the provisions prescribed in paragraph 3 of Article 3, Customs may, pursuant to Article 87 of the Act, give the operator a warning and demand the operator to make rectifications within a specified period of time. The operators who failed to meet Customs demand shall be liable to a fine of 20,000NT, and such fine may be imposed time

after time until rectifications are duly made.

Article 24 Where the operator of an express delivery enterprise violates the provisions prescribed in Article 8, Customs may, pursuant to Article 87 of the Act, give the operator a warning and demand the operator to make rectifications within a specified period of time, or impose on the operator a fine ranged from 6,000 NT to 30,000 NT. The operator who is found involving in smuggling, duty evasion or any other offense shall be liable to the penalties prescribed in relevant provisions of the Customs Anti-smuggling Act.

Article 25 Where the operator of an express delivery enterprise does not declare the consignments to Customs pursuant to Article 10, Customs may, pursuant to Article 87 of the Act, give the operator a warning and demand the operator to make rectifications within a specified period of time. The operator who failed to meet Customs demand shall be liable to a fine ranged from 6,000 NT to 30,000 NT, and such fine may be imposed time after time until rectifications are duly made. Where the operator is unable to rectify conditions after receiving three consecutive fines, Customs is entitled to suspend its customs clearance operations of express consignments for a maximum period of six months.

Article 26 Where the operator of an express delivery enterprise is found to declare import/export non-document consignments in the simplified form used for express documents and thus violates the provisions prescribed in paragraph 2 of Article 11, the operator shall be liable to penalties prescribed in relevant provisions of the Customs Anti-smuggling Act, and pursuant to Article 87 of the Act, may be liable to a fine ranged from 6,000 NT to 30,000 NT, according to the scenario of the offense, and such fine may be imposed time after time until rectifications are duly made. Where the operator is unable to rectify conditions after receiving three consecutive fines, Customs is entitled to suspend its customs clearance operations of express consignments for a maximum period of six months.

Where the operator of an express delivery enterprise fails to unload their consignments loaded on a pallet or in a container for Customs physical examination as prescribed in Paragraph 3 of Article 11, or does not comply with the provisions prescribed in Article 12 by making simplified declaration for non-qualified consignments, Customs may, pursuant to Article 87 of the Act, give the operator a warning and demand the operator to make rectifications within a specified period of time. The operator who failed to meet Customs demand shall be liable to a fine of 6,000 NT, and such fine may be imposed time after time until rectifications are duly made. Where the operator is unable to rectify conditions after receiving three consecutive fines, Customs is entitled to suspend its customs clearance operations of express consignments for a maximum period of six months.

Article 27 Where the operator of an express delivery enterprise violates the provisions prescribed in Paragraph 2 of Article 13, Customs may, pursuant to Article 87 of the Act, give the operator a warning and demand

the operator to make rectifications within a specified period of time. The operator who failed to meet Customs demand shall be liable to a fine of 6,000 NT, and such fine may be imposed time after time until rectifications are duly made. Where the operator is unable to rectify conditions after receiving three consecutive fines, Customs is entitled to suspend its customs clearance operations of express consignments for a maximum period of six months.

Article 28 Where the operator of an express delivery enterprise violates the provisions prescribed in Article 14, Customs may, pursuant to Article 87 of the Act, impose a fine ranged from 6,000 NT to 30,000NT on the operator, and such fine may be imposed time after time. Where the operator is unable to rectify conditions after receiving three consecutive fines, Customs is entitled to suspend its customs clearance operations of express consignments for a maximum period of six months.

For violations mentioned in the preceding paragraph, Customs shall add up Customs values of all the consignments concerned in the calculation of the duty to be collected. In case a false declaration was made, the operator shall be penalized, based on the total amount of the duty evaded, pursuant to relevant provisions prescribed in the Customs Anti-smuggling Act.

Article 29 These Regulations shall become effective from the date of their proclamation.