Content

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Content：

The Regulations Governing the Implementation of Advance Tariff Classification Ruling on Imported Goods

Article 1

The Regulations are prescribed pursuant to paragraph 4 of Article 21 of the Customs Act (hereinafter referred to as “the Act”).

Article 2

An advance tariff classification ruling on imported goods referred in the Regulations means the duty-payer or the duty-payer’s agent (hereinafter as “the Applicant”) may apply to Customs, prior to importation, for an advance ruling on tariff classification of the goods.

Article 3

An advance tariff classification ruling on imported goods shall include Commodity Classification Code (“CCC Code”) of the Republic of China. If the Customs have doubt about the ninth and tenth code of the classification, the Customs shall reply to the applicant after consulting with the Bureau of Foreign Trade, the Ministry of Economic Affairs.

The import regulation of the CCC Code shall be based on the standard published by the Bureau of Foreign Trade, Ministry of Economic Affairs.

Article 4

Application for an advance tariff classification ruling requires completing and submitting an application form in regulated by the Custom Service standard format, along with supporting document, such as catalog or manual of the original manufacturer, and sample to the competent Customs Office. The said Customs office shall reply to the applicant after the Directorate General of Customs, the Ministry of France reviews the opinions of the said Customs office.

The application form mentioned in above shall be limited to one good only. The application shall specify the description of the goods, country of production, model number, specification, component, material, process of production, major function, character, usage, import in one shipment or several shipments, and other related details.

Article 5

Customs Service shall withhold the advance tariff classification ruling if the information provided by the Applicant is incomplete, and notify the Applicant in written to remedy incomplete documents within deadline.

Article 6

Customs shall accept an application for advance ruling on tariff classification whether the goods had been imported or not. However, Customs will not accept the application and will notify the Applicant in written form if any of the followings occurs:

1. Goods are hypothetical, during design stage, or not yet produced;

2. Subject matter being applied for advance ruling on tariff classification is identical or similar to the disputed goods being dealt with pursuant to the provisions of Act Article 13, 17 or 18 of Customs Act.

3. Subject matter of an advance ruling on tariff classification being applied is identical or similar to the disputed goods is underway of administrative relief; or

4. Application determined as disqualified for an advance ruling on tariff classification by Customs, such as waste.

Article 7

Customs shall reply in written to the Applicant within 30 days from the day next to the date of receiving the application for an advance tariff classification ruling or the remedy documents submitted by the Applicant, and such period may be extended to no more than 120 days if the Customs requires consulting opinions from international or domestic institutes or experts.

Article 8

The Applicant may apply to the Directorate General of Customs of the Ministry of Finance for review prior to the importation of the goods, if the applicant is dissatisfied with the advance ruling issued according to the above Article by the Customs office.

The Directorate General of Customs of the Ministry of Finance shall reply to the Applicant regarding to the result of the review within 30 days from the day next to the date of receiving the said application for the review. Customs may, if necessary, extend the time limit. If doing so, the applicant shall be notified of such extension prior to the expiration of the original processing time period. Such an extension shall be limited to only one time and shall not exceed 30 days.

If the Applicant dissatisfied with the result of the review, he or she may follow administrative remedy procedure in accordance with the Act after the goods in question have been imported and the tariff classification has been determined by Customs.

Article 9

Customs may modify the result of advance ruling and notify the concerned Applicant with explanation in written form. If the Applicant is able to prove that a contract has been entered into, the transaction has been conducted according to the contract and the change in tariff classification will cause loss, the Applicant may apply for an extension of the period of the validity of the ruling, but such an extension shall not exceed 90 days.

In the case where modify an advance tariff classification ruling change involves import regulations, the imported goods shall be subject to the import regulations in effect at the time of importation.

Article 10

Importer whose goods have been reviewed for an advance tariff classification ruling shall specify that such goods have been processed for

custom clearance by documents review or goods inspection and present photocopy of reply letter when the goods in question arrive at the competent Customs Office for inspection by the Customs at destination. Competent Customs Office may demand the said reply letter if necessary even the goods in question do not require examination or inspection.

Competent Customs Office shall determine the tariff classification of the goods in question according to the result of advance ruling if the goods that have arrived at the custom are identical to the goods that have been reviewed in their respective advance ruling.

Article 11

The Regulations shall take effective from the date of promulgation.

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