Content

Title：	Regulations Governing Duty Exemption of Goods Imported by Foreign Diplomatic Institutes in the Republic of China and Their Personnel Ch
Date：	2004.12.24
Legislative：	1. Promulgated on November 11, 1970 2. Amended on June 10, 1980 3. Amended on December 30, 2001 4. Amended on December 24, 2004
Content：	Article 1 The Regulations are prescribed pursuant to Paragraph 3, Article 49 of the Customs Act. Article 2 Unless otherwise provided in an agreement or a protocol, the application for duty exemption of the goods imported by foreign diplomatic institutes in the Republic of China and their personnel for official or private use shall be governed by the Regulations and based on the principle of reciprocity. Article 3 “Foreign diplomatic institutes in the Republic of China and their personnel” in the Regulations is defined as the following institutes and personnel: 1. Embassies or consulate offices in the Republic of China and their diplomatic consulate officials recognized by the Ministry of Foreign Affairs. 2. Diplomatic institutes with privilege granted by the Government of the Republic of China in accordance with an agreement or a protocol and their personnel recognized by the Ministry of Foreign Affairs. The personnel in the preceding Paragraph do not include citizens of the Republic of China, foreigners having residence in the Republic of China and persons assuming honorary positions. Article 4 “The goods for official use” in the Regulations is defined as the items and equipment required for conducting official business by the foreign diplomatic institutes in the Republic of China and the materials and equipment required for technical assistance programs by the institutes as prescribed in Subparagraph 2, Paragraph 1 of Article 3. Article 5 “The goods for private use” in the Regulations is defined as the clothes, household goods, and daily necessities used by the personnel of the foreign diplomatic institutes in the Republic of China and their dependants living with them. The goods for private use in the preceding Paragraph are limited to a reasonable quantity. However, except that the importation is approved as a special case, the quantity of the refrigerator, piano, LCD TV, plasma TV, and movie player is limited to one separately per household. “The dependants” in Paragraph 1 is defined as spouse, parents, and minor children. Article 6 Unless otherwise provided in an agreement or a protocol or approved by the Ministry of Foreign Affairs as a special case, the quantity eligible for duty exemption of the vehicles imported by the foreign

diplomatic institutes in the Republic of China for official or private use shall be governed by the following provisions:
1. The quantity of vehicle for official use:
(1) The quantity is limited to three for an embassy, and two for a legation. However, in the case of no other staff at the embassy or legation, the quantity is limited to one.
(2) The quantity is limited to one for a consulates-general, consulate, and vice consulate.
(3) The quantity for the institutes in Subparagraph 2, Paragraph 1 of Article 3 shall be determined and approved by the Ministry of Foreign Affairs.
2. The quantity of motorcycle for official use:
(1) The quantity is limited to two for an embassy or a consulate. However, in the case of no official staff recognized by the Ministry of Foreign Affairs at the embassy or consulate, the quantity is limited to one.
(2) Unless otherwise provided or special permit granted, the quantity is limited to one for the other institutes entitled to diplomatic privileges or privileged treatment.
3. The quantity of vehicle for private use:
The quantity is limited to two per household of ambassadors, envoys, counselor (consul general included), official military attaché, and department heads of branch offices equivalent to aforementioned status with their dependants living with them. The quantity for all the other diplomatic personnel entitled to privileged treatment in the Republic of China is limited to one per household.
Article 7 To apply for duty exemption of the goods imported for official or private use, foreign diplomatic institutes in the Republic of China and their personnel shall fill in and file the application form for duty-free articles imported by foreign diplomatic institutes and their personnel in quadruplicate to the Department of Protocol, Ministry of Foreign Affairs for review and then transfer them to the Ministry of Finance for further review and approval. However, a consulate and its personnel mentioned in Subparagraph 1, Paragraph 1 of Article 3 may file the application forms to the competent local government governing its station location for review and transfer.
The application for duty exemption of the goods imported by the personnel of the foreign diplomatic institutes in the Republic of China for private use shall be filed by their institutes.
The format of the application form mentioned in Paragraph 1 shall be drawn up by the Ministry of Foreign Affairs.
Article 8 After reviewed and approved by the Department of Protocol, Ministry of Foreign Affairs or the competent local government mentioned in Paragraph 1 of Article 7 (hereinafter "the acceptance agency"), three copies of the application forms shall be transferred to the Ministry of Finance for further review with an official letter.
Two copies of the official letter to the Ministry of Finance mentioned in the preceding Paragraph shall be added. After the application case is approved and the note: "Duty exemption approved" is stamped on the aforementioned two copies by the Ministry of Finance, one copy of them along with the appendixes shall be sent to the Customs for processing; the

other copy shall be sent to the applicant institute for declaring.
In order to simplify the administrative procedures, the date, document number, and the following note: “The imported goods are conform to the Regulations. Please approve to release them free of duty.” may be signed on the original application forms by the acceptance agency. After affixed the seal and the specific stamp of the acceptance agency, three copies of the application forms may be sent to the Ministry of Finance for further review. After approved and the note: “Duty exemption approved” stamped by the Ministry of Finance, one copy of the application forms shall be sent to the Customs for processing; one copy shall be sent to applicant institute for declaring.
Article 9 In urgent cases, after reviewed and approved by the acceptance agency, the following note: “The imported goods are conform to the Regulations. To fill an urgent need, please release them free of duty directly according to the seal and approval of the acceptance agency.” may be signed on the original application forms. One copy of them shall be sent to the Customs at the port of importation directly for processing; one copy shall be sent to the applicant institute for declaring, one copy shall be sent to the Ministry of Finance for record.
If necessary, the acceptance agency shall consult with the Ministry of Finance when reviewing the application case of the preceding paragraph.
Article 10 Articles regarding the procedures of the application under the Regulations shall apply mutatis mutandis to those of the goods exported by foreign diplomatic institutes in the Republic of China and their personnel.
Article 11 The duty exemption case approved in accordance with the Regulations has six months of validity from the approval date.
Article 12 These Regulations shall take effect as of the promulgation date.
Note： In case of any discrepancy between the English version and the Chinese text of the Regulations, the Chinese text shall govern.

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