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| Title： | Operational Directions Governing the Clearance Procedures of Imported Exhibition Goods Ch |
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Article 1
For the purpose of the clearance of imported exhibition goods, these directions are prescribed.

Article 2
The term “exhibition goods” in these directions refers to goods imported for public display at an exhibition for which the relevant documents have been submitted to the Customs Office in the import country for verification.
Necessary accessories such as display shelves and lighting appliances imported for displaying the exhibition goods, or for highlighting the features of the exhibition goods, may be subject to the provision of Article 52 of the Customs Act, provided that they are to be re-exported along with the exhibition goods in original condition.

Article 3
Where the tax exemption is applied for the imported exhibition goods, prior to the importation or at the time of importation, the following documents shall be submitted to the Customs at the port of entry.
(1)Import Application Form for Exhibition Goods (Attachment)

(2)Importers who take part in a fair, an exhibition, a show, a publicity campaign, a seminar, a demonstration, or other similar activities shall submit written approvals from the organizer of exhibition, in which the title of the exhibition, dates, places, names of firms being invited and stands, etc shall be specified.

(3)Importers who organize a fair, an exhibition, a show, a publicity campaign, a seminar, a demonstration, or similar activities shall submit documents including the approval for using the venue, in which the name of importers, title of the exhibition and dates, are specified and catalogues with the pictures of the exhibition goods included.

Article 4
The Customs at the port of entry shall respond to the importers with the results within one week following the date of receiving the Application and all the necessary documents prescribed in these Directions.

Article 5
Import/export clearance of exhibition goods for international trade shows held in bonded areas shall be conducted in accordance with the Regulations Governing the Establishment and Management of Bonded Warehouses.

Article 6
Exhibition goods imported for a fair, an exhibition, a show, a publicity campaign, a demonstration or other similar activities held in

non-bonded areas shall be examined and released against a surety bond or a guarantee issued by financial institutions. The amount of surety or guarantee shall be equivalent to the duty estimated according to the declared tariff and customs value. Other import procedures and the security of duty shall be governed in accordance with the Customs Act and relevant regulations.

In case where the exhibition goods are carried in by persons entering this country at the invitation of government agencies or organizations approved by Ministry of Finance, or are imported under a project, either sponsored or co-sponsored by a government agency, or under a special project approved by the Ministry of Finance, the government agency or government-operated enterprise may provide a letter of guarantee instead of a deposit or a guarantee letter by a credit institute.

Article 7

Unless otherwise prescribed, imported exhibition goods shall be processed in accordance with relevant import regulation. Exhibition goods, while not re-exported before the expiring date regulated by the Customs Act or sold or given away on site or destroyed under Customs supervision, shall still be levied the import duty and tax.

The aforementioned import duty and tax, shall be levied based on tariff and value determined by the customs. The import duty leviable thereon shall be offset by the deposit or be paid up by the guaranteeing credit institute or the letter of guarantee provided by relevant government authorities on behalf of the duty-payer.

In the case where exhibition goods are sold or gifted to the transferee that holds the relevant documents of duty exemption and satisfies the relevant stipulations concerning duty exemption of Customs Act or additional Note of Customs Import Tariff, such goods shall be exempted from import duty.

Article 8

During the period of exhibition, the Customs may, when necessary, dispatch officers to check if the import goods in question are actually used for exhibition.

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