

Content

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Content :	<p>Chapter 1 General Provisions</p> <p>Article 1 These Regulations are prescribed pursuant to Paragraph 3, Article 20 of the Customs Act.</p> <p>Article 2 (Annul)</p> <p>Article 3 When a transportation mean crosses the border, the manifests of the onboard cargos, luggage, articles, passengers, and service crews shall be submitted to the Customs according to these Regulations. However, such a declaration may be exempted if Customs obtains the data required through other agencies.</p> <p>Article 4 The term "transportation means" referred to in these Regulations shall mean modes used for sea, land, or air transportation, such as vessels, vehicles, or aircrafts.</p> <p>Article 5 The term "carrier" referred to in these Regulations shall mean a duly established and registered profit-seeking enterprise or its agency that engages in the business of transporting international passenger/cargo by transportation means.</p> <p>Article 6 The term "import/export" referred to in these Regulations shall mean a transportation mean carrying passenger/cargo passes through, arrives, or departs from an open seaport or airport or a land route checkpoint.</p> <p>Article 7 The term "responsible person" referred to in these Regulations shall mean</p>

the captain of a vessel or an airplane, the master of a train, or the controller of any other transportation means.

Article 8

The import/export of military or official business transportation means by the Government or allied nations shall apply these regulations mutatis mutandis. However, customs clearance procedures and documentation required may be exempted by the Customs.

Chapter 2 Management of Customs Clearance Processing of Carriers

Section 1 Registration

Article 9

A carrier that engages in the business of transporting international passenger/cargo with its transportation means shall register at the Customs office upon the approval of its business by the competent transportation authority.

A carrier shall be outfitted with computer and internet access equipment and conduct its business with internet connected computer or electronic data transmission unless otherwise specially approved by the Customs. The respective operation directions shall be provided and promulgated by the Customs.

Article 10

A carrier shall submit the following documents to the Customs for registration application:

1. An application form, which shall clearly state the followings:
 - (1) Name, the uniform serial number of the company, and business address of the applicant Carrier;
 - (2) Business category of the applicant carrier (sea transport, land transport, or air transport);
 - (3) Organization type, scope of business, and capital amount; and
 - (4) Name, age, nationality, and address of the responsible person.
2. An inventory list of transportation means, stating their respective type, name, license, performance, payload, and nationality;
3. Registration documentation, along with its photocopy, issued by the competent transportation authority (the original will be returned immediately after verification); and
4. A written statement of compliance with these Regulations.

Article 11

A carrier or its responsible person committing serious violation to the concerned Customs laws and being punished within the latest 3 years shall be denied registration. If the registration is completed, the registration shall be revoked and declared invalid starting from the date of the said revocation.

The serious violation to the concerned Customs laws and being punished within the latest 3 years mentioned above shall mean a record of smuggling within a period of three years prior to the registration date; or false import/export declaration that results in over TWD 500,000 of, either single amount or total amount in any or all offenses in tax evasion, over-rebated tax refund, or fixed-amount fine; or cargo confiscation with value in single amount or total amount over TWD 1,000,000, unless otherwise the said violation is proven to be a result of negligence of the enterprises concerned.

Article 12

A carrier shall submit a guarantee deposit of TWD 50,000 to the Customs to complete the registration within a period of ten days from the date following the date which the registration is approved.

Upon receiving a notice of adjustment of the guarantee deposit amount issued by the Customs, a carrier shall claim or make up the shortfall within one month from the date following the date on which such notice is served.

In addition to cash, payment for the said guarantee deposit may be made with the followings:

1. Bonds issued by the government;
2. Time deposit certificates issued by a bank;
3. Time deposit certificates issued by a credit cooperative;
4. A one-year or more common trust certificate issued by a trust and investment company;
5. A guarantee provided by a financial institution; or

6. Any other property approved by the Ministry of Finance which is easy for sale and custody, and free from any dispute over proprietary rights. The guarantee furnished in any of the forms specified in Subparagraphs (1) to (4) and (6) in the preceding paragraph shall be mortgaged or pledged to the Customs.

Article 13

A registration certificate will be issued by the Customs to the carrier that completes the registration process. A rectification of the said certificate shall be made with the Customs every two years.

A re-issuance of the certificate shall be immediately applied for if lost.

Article 14

A carrier shall first apply for registration change at the competent transportation authority and other concerned authorities and, if approved, complete registration certificate change and replace process at the respective Customs within thirty days from the date following the date of approval for the said registration change, in case of any of the followings:

1. Change of the responsible person;
2. Change of business organization or partner;
3. Change of address; or
4. Capital increase or decrease.

Section 2 Management

Article 15

A carrier shall make copies of important provisions stipulated in the Customs Act, the Customs Anti-smuggling Act, the Statute for Punishment of Smuggling, and the regulations concerning cargo/passenger and the service staff of aircraft/vessel that enters or departs from the country, and distribute such copies to all respective responsible persons of transportation means, whereby these responsible persons may relay the said copies to the concerned service staff and passengers.

Article 16

The responsible person and service staff of a transportation mean shall provide assistance and comply with the onboard inspection conducted by Customs officials on duty.

Article 17

A carrier shall provide full cooperation and assistance in smuggling investigation conducted by the Customs.

A carrier being instructed by the Customs to forward Customs disposition to the service staff attached to a transportation mean owned by the said carrier shall be responsible for delivering the said documents within deadline to the recipient.

Article 18

Prior to the import/export of a transportation mean, the responsible person of the said transportation mean shall monitor and supervise all department heads to pay attention to inspection; all illegal activities discovered, such as smuggling cargo or service staff carrying contrabands, prohibited objects or gold, silver, or cash exceeding the limit, shall be immediately reported to the local Customs and the discovered objects shall be turned over to the said authority.

Article 19

A carrier shall have sufficient personnel on site to handle the matters of loading cargoes onto or unloading cargoes from a transportation mean for import/export.

The personnel mentioned in the preceding paragraph shall be subject to the legitimate instructions given by the Customs officials.

Article 20

All the personnel hired by a carrier to handle customs import/export declaration and clearance of transportation means shall be familiar with the concerned Customs regulations and procedures; the respective employer shall be jointly responsible for all consequences arising from the said personnel's behaviors pertaining to the Customs.

Article 21

A carrier shall properly safeguard the original customs clearance documentations or reserve the copies of the said documentations or electronic data, and keep the archive in categories of the name, flight/voyage, date, and nature of the document of the respective

transportation means for five years.

Customs may from time to time audit or access the documentation or electronic data prescribed in the preceding paragraph as well as the accounting books, receipts, and concerned information that a carrier shall have in place as required by laws and the carriers shall not refuse.

Article 22

A carrier shall be responsible for making all payments arising from all taxes, dues, fines, or fees as required by these Regulations charged against the transportation means owned by the said carrier. The Customs may directly deduct any past due payment from the guarantee deposit provided by the respective carrier if the said carrier fails to make the payment in time, and the carrier shall be responsible still to pay for any balance if the guarantee deposit amount is insufficient to cover the said payment.

If a deduction from guarantee deposit mentioned in the preceding paragraph is made, the respective carrier shall replenish the guarantee deposit within one month from the date following the date of replenishment notice issued by the Customs.

Article 23

A carrier shall advise the Customs immediately in case of business suspension, revocation, or cessation of agency authorization, and shall be still responsible for any balance of duties, fine, or other fees after deduction from guarantee deposit.

Article 24

A carrier having its subsidiary established in the jurisdiction of a branch of the Customs shall comply with these Regulations and complete registration at the said branch.

Article 25

A carrier should not commit fraudulence, fabrication, or other illegal acts on the report, declaration, cargo manifest, transshipment application form, export container/cargo loading list, bill of lading, shipping order or booking notes when declaring import or clearance for transportation means.

Article 26

Information stated on a cargo manifest in writing may not be erased or altered. Should corrections are required, cross out the original information and replace with correct information. Any correction shall require signature/seal stamp affixed on the side by the responsible person of the respective transportation mean or the transportation firm which is entrusted by such responsible person.

Article 27

Unless otherwise special condition approved by the Customs, cargos carried by a transportation mean not included in the cargo manifest, or inconsistencies found between the manifest and reality, may be corrected at the Customs with justifiable reason within the deadlines specified below:

1. Import cargo manifest:

(1) Online declaration:

a. By sea:

(a) Within 72 hours after arrival, for declaration made in accordance with Article 37-1.

(b) Within 48 hours after arrival, for declaration failed to be filed within the time slot set forth in Article 37-1.

b. By air:

(a) Within 72 hours after arrival, for declaration made in accordance with Article 71.

(b) Within 48 hours after arrival, for declaration failed to be filed within the time slot set forth in Article 71.

(2) Within 24 hours after declaration, for declaration not made online.

2. Export cargo manifest:

(1) Within 24 hours after an online declaration applicant having received an inconsistent manifest list or a message of inconsistent manifest made by the Customs.

(2) Within 24 hours after the take-off of an aircraft or customs clearance of a vessel for non online declaration applicants.

The application for correction will not exempt the applicant from penalty if the Customs discovers or receives report of any smuggling mentioned in the preceding paragraph.

Article 28

The responsible person of a transportation mean may be ordered by the Customs to explain in details if the Customs finds shortage of onboard cargo from the import cargo manifest. If necessary, the Customs may order the responsible person to produce and sign a written statement that explains and describes loading shortage or location and time of midway offloading and present written proof.

Article 29

The responsible person of a transportation mean or the carrier shall produce a detailed report on any short-discharged or over-discharged from the transportation mean that carries import cargo to the Customs. However, if the said cargo is containerized and listed on the house manifest of sea forwarder, Regulations Governing the Customs Management of Freight Forwarders shall prevail.

Unless there is an approval from the Customs, the deadline to produce the said report is as below:

1. For sea shipping container (cargo):

(1) where the discharged cargo is stored at the facility supervised by the Customs:

- a. For containerized cargo: within 3 days from the date following the date of the goods been discharged from the container.
- b. For full container and empty container prepared by the shipper: within 1 day from the date following the date of offloading finishes.
- c. For non-containerized cargo: within 7 days from the date next to the date of storing finishes.

(2) For alongside delivery:

- a. For full container and empty container prepared by the shipper: within 1 day from the date following the date of offloading finishes.
- b. For non-containerized cargo: within 7 days from the date following the date of offloading finishes.

(3) For express delivery cargo: within 1 day following the date of warehouse check-in.

2. For air shipping container (cargo):

(1) For general cargo: within 3 days from the date following the date of warehouse check-in finishes.

(2) For express delivery cargo: within 1 day from the date following the date of warehouse check-in finishes.

(3) For cargo examined and released alongside an aircraft: When warehouse check-in finishes.

Report of short-discharged or over-discharged at places supervised by the Customs shall be first submitted to the competent warehouse authority of the Customs for scrutinizing warehouse check-in data, and, if no error is found and attestation is granted, the said report should be submitted to the manifest authority of the Customs for acknowledgement. Revocation or correction, if needed, shall be filed within 3 days after the date following the date on which the said report of short-discharged or over-discharged has been submitted to the Customs.

Over-discharged cargo to be returned or transshipped for export shall require approval from the Customs within the deadline provided by Article 62 of the Customs Act, filed by the reporter, and filing transshipment application with the Customs for returned back to foreign country or transshipped for export by following the normal procedure for cargo transshipment.

Article 30

A carrier shall ship the container and/or cargo listed on the import cargo Manifest with the transportation mean owned by the same carrier in accordance with the given instructions prescribed in the discharge permit, special permit, and transshipment permit issued by the Customs and with the mean of shipping approved by the Customs, and deliver the cargo safely to the location designated by the Customs within 7 days from the date following the date on which the cargo is discharged from a vessel at the dock or 24 hours after the cargo is discharged from an aircraft. The consigned export (transshipment) container (cargo) shall be delivered in accordance with the given instructions prescribed in the Export Cargo Release Notice (Transshipment Permit) and transported with the transportation mean approved by the Customs. The carrier shall be responsible to deliver the cargo safely to the responsible person in charge

of the transportation mean or agent for checking and acceptance and ship out for export. The carrier shall comply with any route/line or time limit stipulated by the Customs.

Delay of the delivery mentioned in above or changing the nature or packaging of the cargo is not allowed, and the official seal shall not be tampered. In case of delay or interruption of shipment, route/line change, or transportation mean change due to accident or force majeure, the carrier shall adopt precautionary measure to prevent cargo loss, and report the incident to the nearest Customs immediately.

The documentation and operation directives governing the shipment control of the container (cargo) mentioned in Paragraph 1 shall be provided and promulgated by the Customs.

The container (cargo) mentioned in Paragraph 1 may be examined as the Customs deems necessary and transported under the Customs' escort personnel.

The said escorted transportation may be exempted provided a bond equivalent to payable tax and fee is deposited by the respective carrier and the container (cargo) is officially sealed.

Article 31

The cargo handling equipment being shipped by a transportation mean into the country used to discharge, relocate, or protect the cargoes on board, and exported abroad with the original transportation mean, if it is necessary that the equipment be operated on shore, shall first obtain approval and permit from the Customs.

Article 32

Transshipment Containers (cargoes) whose declaration of manifest or transshipment is submitted by the forwarder shall be exported within 60 days from the date following the date on which the said container (cargo) has entered the container terminal (or reserved area at the dock) or warehouse. An extension of 30 days may be applied with the Customs for unavailability in schedule of vessel, flight, or other reasons.

The transshipment cargo mentioned in the preceding Paragraph not exported within deadline shall be returned within a given time limit. The Customs may apply mutatis mutandis to Article 62 and Paragraph 2 of Article 96 of the Customs Act.

Unless escorted by the Customs personnel or approved to affix an electronic seal, the transshipment containers (cargoes) to be exported via sea shipping shall not be transported through inland container terminal, warehouse, or other ports.

The regulations governing inland transshipment for export of containers (cargoes) mentioned in the preceding paragraph shall be announced and implemented in different phases and areas by Customs Administration.

Transshipment containers (cargoes) of weapon, ammunition, and drugs are required to be transshipped for export through the harbor or airport where the containers (cargoes) were imported.

Article 33

A carrier that concurrently provides the service of import/export Customs declaration shall be governed simultaneously by the Regulations Governing the Establishment and Management of Customs Brokers.

Article 34

Subject to Regulations Governing the Approval and Management of Using Self-prepared Seals by Relevant Stakeholders, a sea carrier may affix self-prepared seals on the containers it is consigned with.

Chapter 3 Management Concerning Customs Clearance for Transportation Mean Section 1 Sea Shipping

Article 35

(Annul)

Article 36

The captain of a vessel entering into the enforcement waters of the Republic of China which suppress smuggling shall prepare and sign the following papers for the examination by the customs officials conducting onboard inspection from time to time:

1. Onboard import and transit cargo manifest: For a container vessel, if a transit cargo manifest is not yet readily available, it can be replaced with a container bay plan provided the said plan is marked "Replace Transit Cargo Manifest" and signed by the captain;

2. Onboard import and through parcel list;
3. Cargo bay plan: A container vessel may replace with a container bay plan;
4. Inbound and transit passenger manifest with specified quantity of all checked luggage;
5. List of ship' s stores and miscellaneous items. Additional lists of narcotic drugs, weapon, ammunition, and foreign currencies, if any, are required;
6. Manifest of Inbound onboard service crew and list of crew's effects not intended to be taken ashore; and
7. List of posts.

Article 37

The captain of an import vessel or the sea carrier shall submit a ship' s pre-arrival report to the Customs 24 hours prior to the vessel' s import. Early, delayed, or suspended import due to incident shall be reported to the Customs for early arrival, delay, or cancellation of import.

The pre-arrival report mentioned in the preceding Paragraph shall include the mandatory information, including Customs of accepting declaration, name of vessel, voyage number, vessel call sign, transport ID, last port, next port, and estimated time of arrival.

The pre-arrival information mentioned in the first Paragraph is provided by the harbor bureau to the Customs, the captain or the owner of the vessel may be exempted from transmitting ship' s pre-arrival report message or submitting written ship' s pre-arrival report.

Article 37-1

The captain of an import vessel or the sea carrier shall submit declarations to the Customs in accordance with the followings:

1. When discharging the cargo in ports of Taiwan, import cargo manifest and container bay plan shall be submitted to the Customs within 5 hours before the arrival at the discharge port.
2. When discharging the cargo in ports of offshore islands of Taiwan, import cargo manifest shall be submitted to the Customs before the arrival at the discharge port.

Directions relating to the scope, executive stages, or mercy period etc. for the above-mentioned regulations shall be announced by Customs Administration.

When transmitting import cargo manifest or container bay plan, the captains or the carriers are not required to submit those documents in writing unless receiving written notification from Customs.

When transmitting container bay plan to the transportation authority in accordance with the time prescribed in the subparagraph 1 of first paragraph, the captains or the carriers are not required to submit the container bay plan to the Customs.

Article 37-2

After the arrival of an import vessel, the captain or the carrier shall submit the following documents within 24 hours to the Customs for declaration:

1. Onboard import and through parcel list.
2. Cargo bay plan: A container vessel discharging its cargo in the offshore islands of Taiwan may replace with a container bay plan.
3. Inbound and transit passenger manifest with specified quantity of all checked luggage.
4. List of ship' s stores and miscellaneous items. Additional lists of narcotic drugs, weapon, ammunition, and foreign currencies, if any, are required.
5. Manifest of Inbound onboard service crew and list of crew's effects not intended to be taken ashore.
6. List of posts.
7. Ship' s arrival report. However, submitting the report is not necessary if the information is transmitted to the Customs by the harbor bureau through computer connection.
8. Certificate of nationality. From the vessel' s second import, it may be replaced with a photocopy verified by the Customs as authentic to the original. However, the original is still required if the information contained on the certificate has been changed.
9. Certificate of tonnage. However, submitting the said certificate is not

necessary if the net tonnage is already contained on the certificate of nationality.

The documents mentioned in the preceding Paragraph 1 to 6 may not submit in writing again if they have been collected by the Customs officials during onboard inspection or submitted in electric data.

Article 38

An import cargo manifest shall clearly state the following information in the form stipulated by the Customs, and a written manifest shall also be signed by the captain or the carrier:

1. Vessel name, nationality, tonnage, captain's name, transport ID, arrival date, voyage number, the last foreign port at which the vessel has anchored before arrival, and the first domestic port at which the vessel arrives;
2. The number of bill of lading, cargo name on the bill of lading, mark, container number, packaging method (such as barrel, pallet, crate, or bag), quantity, weight, and specification of the cargo aboard the ship. In case of consolidated package of two or more pieces, which is also stated on bill of lading, the statement of the quantity included in the package is required;
3. Locations of loading and arrival;
4. Name and address of consignee; However, if the consignee is a bank or a forwarder, the name and the address of the real consignee should be stated in the notify party blank. For imported cargo stored in bonded warehouse or transshipment cargo, only the forwarder may be listed.
5. For container shipment, the manifest shall include mark, number, type, and shipment method of all containers. If a full container load includes two or more different shipments for a same consignee, the import manifest shall clearly state "Partial" after the container number. For an empty container without issuance of bill of lading, its number and quantity shall be listed on the final page of manifest without manifest number; and
6. Other information stipulated by Ministry of Finance in its announcements.

Article 39

Inbound and transit passenger manifest shall include the followings:

1. Name;
2. Gender;
3. Nationality;
4. Date of birth; and
5. Entry permit, ID number, alien resident certificate or passport number.

Inbound onboard service crew manifest shall include the followings:

1. Name;
2. Gender;
3. Nationality;
4. Date of birth;
5. ID Number, Alien resident certificate or passport number; and
6. Job title.

Article 40

An import vessel should not discharge its cargo without discharge permit or special permit from the Customs.

Article 41

In the case where the Customs official escort is required, the captain of a vessel or the sea carrier applying for storing cargo in a warehouse shall apply a special permit first, and the escort fee should be paid.

Article 42

For cargo carried by a vessel, delivered alongside the vessel, transited, or transshipped, the captain of a vessel or the sea carrier shall verify the ship name, voyage, and consignee against the bill of lading and Customs-issued discharged permit, special permit, customs notice of goods release, or transshipment permit. For full container, also verify the container mark and number. For non-containerized cargo, also verify cargo mark, crate number, and quantity; for bulk cargo, also verify gross weight. However, in a customs area that automated clearance is not yet implemented, the captain of a vessel or the sea carrier shall verify Customs-issued general discharged permit, special permit, and bill of lading or transshipment permit approved and affixed with stamp by the Customs.

Article 42-1

The captain of an export vessel or the sea carrier shall transmit export container/cargo loading list to the Customs before the clearance.

Directions relating to the scope, executive stages, or mercy period etc. for the regulations prescribed in the preceding paragraph shall be announced by Customs Administration.

An export container/cargo loading list prescribed in the first paragraph shall clearly state the following information:

1. Transport ID, voyage number, the port of the vessel anchored, vessel call sign;
2. Bill of lading number, shipping order number, total quantity, unit of quantity, place of consignment, port of loading;
3. A container vessel: container number, type of container, and method of loading; and
4. Other information stipulated by Ministry of Finance in its announcements.

Whatever transmitting export container/cargo loading list in accordance with the first paragraph, it is still required to submit an export cargo manifest or duplicate bill of lading in writing to the Customs within 10 days after receiving written notification.

An export cargo manifest may substitute export container/cargo loading list prescribed in first paragraph. The period of substitute shall be announced by Customs Administration.

Article 42-2

When the message from the export container/cargo loading list is inconsistent with the data on the declaration form, an online declaration applicant shall apply to Customs for correction within 24 hours after having received an inconsistent list or message made by the Customs, unless otherwise special situation is approved by the Customs.

The application for correction will not exempt the applicant from penalty if the Customs has discovered the aforementioned discrepancy or received tip-off concerning the smuggling cases.

Article 43

The captain of an export vessel or the sea carrier shall submit the following documents to the Customs for customs clearance prior to departure. The vessel should not depart from port without a clearance certificate:

1. Customs clearance application;
2. Export container/cargo loading list unless there are no export cargoes;
3. Outbound and transit passenger manifest unless the manifest is the same as the transit passenger manifest submitted for the vessel's import;
4. Departure onboard service crew manifest, unless the manifest is the same as the crew manifest submitted for the vessel's import;
5. Quarantine permit.

The format for customs clearance application and clearance certificate shall be stipulated and announced by the Customs.

When applying for customs clearance of the vessel through computer connection, the captain or the consigned vessel owner is not required to submit documents mentioned in the Paragraph one.

The customs clearance of the vessel through computer connection mentioned in the preceding paragraph shall be implemented in accordance with the announcement of Customs Administration.

Article 44

The manifest for export cargo shall include the following information in the format stipulated by the Customs; written manifest information shall be signed by the captain or the carrier:

1. Ship name, nationality, tonnage, captain's name, clearance date, and next port of call;
2. Cargo name on the shipping order, mark, crate number, packaging method (such as barrel, pallet, crate, or bag), quantity, weight, and specification of the cargo aboard the ship. In case of consolidated package of two or more pieces, which is also stated on shipping order, state clearly the quantity included in the package;
3. Locations of loading and arrival; and
4. Name and address of consignor.

Article 45

A departure and transit passenger manifest shall include the following

information:

1. Name;
2. Gender;
3. Nationality;
4. Date of birth; and
5. Exit permit, ID Number, alien resident certificate or passport number.

A departure onboard service crew manifest shall include the following information:

1. Name;
2. Gender;
3. Nationality;
4. Date of birth;
5. ID Number, Alien resident certificate or passport number.
6. Job title.

Article 46

Export cargoes, transshipment cargoes, import cargoes which are loaded by mistake, over discharged or untaxed due to transshipment, or ship's stores, shall be declared to the Customs through Customs-stamped released shipping order/booking note, computer release notice or permit before loading and shipping. However, declared and released export cargoes shall not be loaded after 30 days following the date of release.

Article 47

Declared and released export cargoes, which have been moved from original location to another and are to go through the shut out procedure, shall submit a shut out cargo report produced by the captain of a vessel or the sea carrier. The said report, verified and attested by the warehouse or container yard's operator of the original location and random-examined by customs official on duty, shall be required for shut out procedure.

Article 48

The captain shall be responsible for collecting, sealing, and storing the ship's stores and crew's effects remaining onboard except the necessities during anchorage period in the harbor and the said storage may not be opened before departure. If the vessel is to sail to another port in our country, the said storage may not be opened en route; the necessities en route shall be reported to the Customs according to actual needs prior to such sail and reserved for use.

The Customs may at its own discretion examine and add seal to the goods sealed by captain as mentioned in the preceding Paragraph.

The sealed goods mentioned in the preceding two Paragraphs that must be opened and used prior to departure due to special incident shall be reported and explained by the captain to the Customs for approval.

The category and quantity of the ship's store and crew's effects remaining onboard to be used during anchorage period in the harbor, as mentioned in the first Paragraph, shall be limited according to the Customs' announcement.

Article 49

Legitimate self-defense weapon and crew's effects remaining onboard shall be collected, sealed and stored in storage by the captain, and the said storage should not be opened and used prior to the vessel's departure.

The Customs may at its own discretion examine and add seal to the goods sealed and stored by the captain as mentioned in the preceding Paragraph.

Article 50

An export vessel shall depart within 48 hours after customs clearance.

Failure to depart within the said time limit shall re-apply for customs clearance, unless otherwise a departure postponement application has been filed with the Customs within a given deadline.

In case that the cargoes must be loaded or discharged from the vessel failing to depart mentioned in the preceding Paragraph, an application for clearance cancellation with the Customs along with a clearance certificate should be required. However, cargo discharge shall require additional procedures for import manifest correction and discharge permit before the discharge may commence.

Article 51

Prior to the departure of an export vessel that has completed clearance, the captain or the first mate shall verify item by item the shipping order or cargo space booking information for the export cargo onboard against the

export cargo manifest, and sign and attest on the export cargo manifest. Short loaded or shut out, if any, shall comply with Article 47 for processing.

Article 52

Cargo or parcel loaded onboard shall be signed over by the captain or the first mate, not by other crew member.

Article 53

A vessel entering harbor without discharging any cargo or passenger (except ship's supply) and departing within 24 hours is not required to complete import and export clearance declaration procedure.

Article 54

The Customs may from time to time send its official to board any vessel within the waters 24 nautical miles from the coastline of the Republic of China and conduct inspection.

Article 55

Passenger embarking and disembarking a vessel at an outport or not during business hours of the Customs shall require prior approval from the Customs. The same restriction applies to the vessel's crew embarking and disembarking at an outport.

Section 2 Land Transportation

Article 56

The following papers shall be submitted to the Customs within 24 hours for the vehicles' import:

1. Import cargo manifest ;
2. Lists of service crew and their personal effects ;
3. List of vehicle self-use items ;
4. Inbound passenger declaration form ; and
5. Itinerary schedule.

Article 57

The import cargo manifest shall clearly state the arrival date, vehicle sortie, and the followings:

1. Nationality, vehicle type, vehicle model, vehicle number, and owner company;
2. Transit station and arrival station;
3. Name, mark, crate number, barrel number of cargos, or the number and weight of cargos packaged in other types. In case of consolidated package of two or more pieces, state clearly the quantity included in the package, and the container number of container shipment (if the cargos are shipped in containers);
4. Cargo location;
5. Loading location; and
6. Name and address of consignee.

Article 58

The inbound passenger declaration should clearly state the arrival date, vehicle sortie, and the followings:

1. Name;
2. Gender;
3. Nationality;
4. Age;
5. Address;
6. Entry permit, ID Number, alien resident certificate or passport number; and
7. Quantity of luggage and any self-defense weapon.

Article 59

The itinerary schedule should clearly state the followings:

1. Place and date of departure;
2. Stop-off point and dates;
3. Name, quantity of the cargos, and the number of the passengers on and off at each stop-off point; and
4. Journal for each stop-off point.

Article 60

The cargo carried by a vehicle entering the country shall declare to the first Customs office it arrives at along the way.

Article 61

A vehicle belonging to a land carrier or the Railways Administration and carrying import cargos should first apply for discharge permit from the

Customs before discharging the said cargos into the Customs joint-lock warehouse.

Article 62

The following documents should be submitted to the Customs for the vehicles' export; clearance for export will not be allowed before the said documents have passed review and inspection:

1. Export cargo manifest;
2. Onboard vehicle service crew manifest;
3. List of vehicle self-use items;
4. Departure passenger declaration form; and
5. Itinerary schedule.

Article 63

An export cargo manifest should clearly state departure date, vehicle sortie, and the followings:

1. Nationality, vehicle type, vehicle model, vehicle number, and owner company;
2. Transit stations and arrival station;
3. Name, mark, crate number, barrel number of goods, or the number and weight of goods packaged in other types. In case of consolidated package of two or more pieces, state clearly the quantity included in the package, and the container number of container shipment (if the cargos are shipped in containers);
4. Cargo location;
5. Arrival location; and
6. Name and address of consignor.

Article 64

The itinerary schedule should clearly state the followings:

1. Place and date of arrival;
2. Stop-off points and dates;
3. Name, quantity of cargos, and number of passengers on and off at each stop-off points; and
4. Reserve blank journal space for activities in each stop-off points.

Article 65

The responsible person in charge of a vehicle loading export cargo not at the last station before exiting the national border shall declare for departure by submitting an export cargo manifest and other supporting documents to the first Customs office at which the said vehicle arrives on its outbound route. The cargo compartment will be sealed by the Customs official after the said cargo has been counted and verified. The said cargo will not be allowed to exit the border until the seal has been examined and verified by the last Customs office at which the said vehicles arrives before exiting the border.

Article 66

The goods onboard a vehicle shut out from the cargo that has been declared for export and released by the Customs shall require submitting a shut out cargo manifest to the Customs official on duty for verification and attestation before clearance may be granted.

Article 67

A vehicle belonging to a land carrier should not carry export cargo onboard without a released shipping order signed by the Customs.

Article 68

Additional equipment or critical machines or parts installed on a domestic vehicle outside the border must be declared with the Customs and import duty is paid upon entering the border.

Article 69

A land import/export cargo manifest that includes consolidated shipment cargo, if any, shall clearly specify the said consolidated shipment cargo and produce a house manifest that clearly states the name and address of consignee or consignor. The said house manifest must be signed by the responsible person of the transportation means or the transportation firm which is entrusted by such responsible person, and submitted to the Customs along with the cargo manifest.

Article 70

Articles included in this Section shall also apply mutatis mutandis to animal- or human-carried import/export cargo.

Section 3 Air Transportation

Article 71

The captain of an import aircraft or the air carrier shall submit import cargo manifest to the Customs in accordance with the following regulations:

1. Within 2 hours before the arrival at the domestic airport, in case where the journey after aircraft's take-off from the last on- and off-loading airport in foreign country is more than 4 hours;
2. Before the arrival at the domestic airport, in case where the journey after aircraft's take-off from the last on- and off-loading airport in foreign country is equal to or less than 4 hours.

The airports (International Air Transport Association Airport Code) prescribed in the second subparagraph in the preceding paragraph shall be announced by Customs Administration.

Directions relating to the scope, implementation stages, or grace period etc., for the first paragraph shall be announced by Customs Administration. When transmitting manifest, the captains or the carriers are not required to submit manifest in writing unless receiving written notification from Customs.

An import cargo manifest which includes consolidated shipment cargo can be filed by air forwarders, while the said consolidated shipment cargo shall be specified a house manifest with identical format to import cargo manifest shall also be declared.

After an aircraft has arrived at a domestic airport, the captain or the carrier shall produce and sign the following documents and submit to the Customs for declaration:

1. Arrival and transit passenger manifest;
2. Arrival and onboard service crew manifest; and
3. Unloading list with items' material number or name and quantity of unsold tax-free merchandises, including tobacco and alcoholic drinks. If the unloaded items are sealed in the airplane trolleys and need no replenishment, the seal numbers could be declared to the customs instead of the list.

When an aircraft has arrived, the captain or the carrier shall prepare and sign the following documents for customs inspection:

1. Transit cargo manifest.
2. List of posts.

Online declaration for arrival and transit passenger manifest should be transmitted to the Customs before take-off. The implementation date shall be separately announced by Customs Administration.

Article 71-1

The arrival and transit passenger manifest shall clearly state the followings:

1. Name;
2. Gender;
3. Nationality;
4. Date of birth;and
5. Entry permit, ID Number, alien resident certificate or passport number.

The arrival onboard service crew manifest shall clearly state the followings:

1. Name;
2. Gender;
3. Nationality;
4. Date of birth;
5. ID Number, Alien resident certificate or passport number; and
6. Job title.

Article 72

The following aircrafts are exempted from submitting the documents mentioned in the preceding Article:

1. An aircraft approved by the competent civil aviation authority for only technical landing without loading or discharging cargo and departs before a prescribed time; or
2. An aircraft requires forced landing due to emergency.

Article 73

An import cargo manifest shall clearly state the followings:

1. Aircraft nationality and owner company;
2. Date and flight number of arrival;
3. The number of bill of lading, including master and house, cargo name,

quantity, and weight listed in the bill of lading. The quantity of each item should be clearly stated if two or more items are consolidated in one package and also stated in the bill of lading;

4. Locations of loading and arrival; and
5. Cargo storage location.

Article 74

Before an aircraft takes off and departs, the captain or the carrier shall submit and sign the following documents to the Customs for declaration:

1. Export cargo manifest;
2. Departure and transit passenger manifest unless the manifest is the same as the arrival and transit passenger manifest submitted upon arrival;
3. Departure onboard service crew manifest unless the manifest is the same as the crew manifest submitted upon arrival; and
4. Loading lists with material number or name and quantity of meals, beverages and alcoholic drinks which are frequently used and dedicated for international flights and tax-free merchandises, including tobacco and alcoholic drinks for sale onboard. However, the seal numbers, which were declared in accordance with the proviso in subparagraph 3, paragraph 6 of Article 71 and the seals are intact, could be declared instead.

Directions relating to the scope, implementation stages, or grace period etc., for submitting export cargo manifest prescribed in the first subparagraph mentioned above shall be announced by Customs Administration. An export cargo manifest which includes consolidated shipment cargo can be filed by air forwarders, while the said consolidated shipment cargo shall be specified a house manifest with identical format to export cargo manifest shall also be declared.

When transmitting manifest, the captains or the carriers are not required to submit manifest in writing. However, they are required to submit that to the Customs within 10 days after receiving written notification.

Before aircraft departure, the captain or the carrier shall prepare and sign the list of posts for customs inspection.

Article 74-1

A departure and transit passenger manifest shall clearly state the followings:

1. Name;
 2. Gender;
 3. Nationality;
 4. Date of birth;and
 5. Exit permit, ID number, alien resident certificate or passport number.
- Departure onboard service crew manifest shall clearly state the followings:

1. Name;
2. Gender;
3. Nationality;
4. Date of birth;
5. ID Number, Alien resident certificate or passport number; and
6. Job title.

Article 75

An export cargo manifest shall clearly state the followings:

1. Aircraft nationality and owner company;
2. Departure date and flight number;
3. The number of bill of lading, including master and house, cargo name, quantity, and weight listed in the bill of lading. The quantity of each item should be clearly stated if two or more items are consolidated in one package and also stated in the bill of lading; and
4. Destination.

Article 76

Exporting or transited cargo shipped by airplane shall require a shipping order released and stamped by the Customs or a computer release note or a permit before loading and shipping.

Article 77

For export goods which have already cleared the Customs and must be loaded onto the next flight of the same airline company or transferred to the aircraft of another airline company for shipment due to shortage of shipping space or flight cancellation or other reason, if the number of master shipping order has been changed, the concerned airline company shall verify the written application filed by the exporter. In addition, the

application, along with original shipping order, shall be submitted by the exporter within a given deadline for the Customs approval. The transfer shall be monitored by the Customs official for export, and the Customs will modify the export declaration and related documentation afterward.

Declared and released export cargoes shall not be loaded after 30 days following the date of release.

Article 78

Cargo onboard an aircraft shall be declared with the Customs for import/export in accordance with regulations. The air carrier shall discharge or load cargo in accordance with the import/export cargo manifest, and the Customs official may at its discretion randomly inspect and monitor the discharging and loading. This Paragraph shall also apply to transshipment from other aircraft or transit cargo.

The air carrier, from which import cargo is discharged and stored in a warehouse outside the airport restricted area, shall produce, and submit an application for air transportation special permit that is jointly signed by the operator of the said warehouse.

Cargo delivered by expedited courier shall be discharged and stored in the express cargo area, and declaration for the said cargo should be filed within the said area.

Chapter 4 Penalty

Article 79

A transportation mean without mandatory certificates stipulated by the laws of the Republic of China shall be reported to and punished by the competent authority in accordance with the said laws.

Article 80

The Customs may administer a suspension of operation or registration revocation pursuant to Paragraph 2 of Article 93 of the Customs Act against a carrier that violates Paragraph 2 of Article 22 of these Regulations.

Article 80-1

The Customs may issue a warning with limited-time remedy order or administer a fine of more than TWD 6000 and less than TWD 30000 pursuant to Article 83 of the Custom Act against a carrier that violates Articles 13, 14, 25, or 30 of these Regulations. The said fine may be administered repeatedly. Failure to complete the said remedy after 3 consecutive fines may be subject to a suspension of declaration.

Article 80-2

The Customs may issue a warning and a limited-time remedy order or administer a fine of more than TWD 6000 and less than TWD 30000 pursuant to Article 83 of the Custom Act against a carrier that violates Articles 17, 19, or 21 of these Regulations. The said fine may be administered repeatedly.

Article 80-3

The Customs may issue a warning and a limited-time remedy order or administer a fine of more than TWD 6000 and less than TWD 30000 pursuant to Article 83 of the Customs Act against the responsible person of a transportation mean that violates Articles 16 or 18 of these Regulations. The said fine may be administered repeatedly.

Article 81

The Customs may issue a warning and a limited-time remedy order or administer a fine of more than TWD 6000 and less than TWD 30000 pursuant to Article 83 of the Customs Act against the carrier or the responsible person of a transportation mean that violates Articles 42-1, 43, 56, 57, 62, 63, 74, or 77 of these Regulations. The said fine may be administered repeatedly. Failure to complete the said remedy after 3 consecutive fines may be subject to a suspension of declaration.

Article 82

The Customs may issue a warning and a limited-time remedy order or administer a fine of more than TWD 6000 and less than TWD 20000 pursuant to Article 83 of the Customs Act against the carrier or the responsible person of a transportation mean that violates Articles 15, 39, 45, 47, 50 to 52, 55, 61, 64, 65, 67 to 69, 71-1, or 74-1 of these Regulations. The said fine may be administered repeatedly.

Article 83

The Customs may issue a warning and a limited-time remedy order or administer a fine of more than TWD 6000 and less than TWD 25000 pursuant to

Article 83 of the Customs Act against the carrier or the responsible person of a transportation mean that violates Articles 26, 31, 32, 41, or 42 of these Regulations. The said fine may be administered repeatedly.

Article 84

The Customs may issue a warning and a limited-time remedy order or administer a fine of more than TWD 6000 and less than TWD 30000 pursuant to Article 83 of the Customs Act against the carrier or the responsible person of a transportation mean that violates Articles 36, 37, 37-1, 37-2, 38, 40, 44, 46, 48, 71, 73, 75, 76, or 78 of these Regulations. The said fine may be administered repeatedly. Failure to complete the said remedy after 3 consecutive fines may be subject to a suspension of declaration.

Article 85

The Customs may issue a warning and a limited-time remedy order or administer a fine of more than TWD 6000 and less than TWD 30000 pursuant to Article 83 of the Customs Act against the carrier or the responsible person of a transportation mean that violates Articles 27, 28 of 42-2 of these Regulations. The said fine may be administered repeatedly.

Article 86

The Customs may issue a warning and a limited-time remedy order or administer a fine of more than TWD 6000 and less than TWD 30000 pursuant to Article 83 of the Customs Act against the carrier or the responsible person of a transportation mean that violates Article 29 of these Regulations. The said fine may be administered repeatedly. Failure to complete the said remedy after 3 consecutive fines may be subject to a suspension of declaration.

Article 87

The Customs may issue a warning and a limited-time remedy order or administer a fine of more than TWD 6000 and less than TWD 30000 pursuant to Article 83 of the Customs Act against the carrier or the responsible person of a transportation mean that violates Paragraph 2 of Article 12 or 49 of these Regulations. The said fine may be administered repeatedly. Failure to complete the said remedy after 3 consecutive fines may be subject to a suspension of declaration.

Chapter 5 Supplementary Provisions

Article 88

These Regulations shall take effect on the date of promulgation.

Nonetheless, the Article 35 and 43, which is to be amended and promulgated on June 4th, 2019, shall come into effect from June 4th, 2019.