Content

Title：	Regulations Governing Customs Clearance Procedures for Air Express Consignments Ch
Date：	2021.04.21
Legislative：	1. Promulgated by the Ministry of Finance Order No. 841722930 on April 10, 1995 2. Article 8,11, and 12 amended and promulgated, and Articles 5-1, and 11-1 added by the Ministry of Finance Order No. 841729102 on November 28, 1995 3.Title and all 19 Articles amended and promulgated by the Ministry of Finance Order No. 852017686 on October 8, 1996 4.Amended and promulgated by the Directorate General of Customs Letter No. 85108667 on October 11, 1996 5.All 19 Articles amended and promulgated by the Ministry of Finance Order No. 0890550181 on May 17, 2000, effective from the date of promulgation 6.Article 15 amended and promulgated by the Ministry of Finance Order No. 0900550566 on October 18, 2001 7.All 28 Articles amended and promulgated by the Ministry of Finance Order No. 0900550920 on December 30, 2001, effective from the date of promulgation 8.Article 6 amended and promulgated by the Ministry of Finance Order No. 0920550112 on February 26, 2003 9.Articles 1, 10, 11, 13, 15, 18, and 22－27 amended and promulgated, and Article 11-1 added by the Ministry of Finance Order No. 09405502150 on May 11, 2005 10.All 29 Articles amended and promulgated by the Ministry of Finance Order No. 09405507580 on January 5, 2006, effective from the date of promulgation 11.Articles 5, 6, 8, and 10 amended and promulgated by the Ministry of Finance Order No. 09805505530 on August 10, 2009 12.Article 9 amended and promulgated by the Ministry of Finance Order No. 10105536540 on December 3, 2012 13.Title and Articles 2, 4, 16, and 17 amended and promulgated by the Ministry of Finance Order No. 1031029614 on December 31, 2014 (Former title: Regulations Governing Customs Clearance Procedures for Express Consignments; New title: Regulations Governing Customs Clearance Procedures for Air Express Consignments) 14.Articles 10－13, 23, and 25－29 amended and promulgated by the Ministry of Finance Order No. 1061020279 on September 25, 2017; Article 11, Paragraph 2 became effective on January 1, 2018, and the remaining amendments became effective on the date of promulgation 15.Articles 8, 10, 17, and 18 amended and promulgated by the Ministry of Finance Order No. 1071015260 on July 11, 2018 16.Articles 17 and 17-1 amended and promulgated by the Ministry of Finance Order No. 10810104933 on May 22, 2019 17.Article 12 amended and promulgated by the Ministry of Finance Order No. 1091006968 on April 1, 2020 18.Articles 10, 23, and 25－27 amended and promulgated, and Article 10-1 added by the Ministry of Finance Order No. 1101009945 on April 21, 2021
Content：	Article 1 These Regulations are enacted pursuant to Paragraph 2 of Article 27 of the Customs Act (hereinafter referred to as “the Act”). 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.

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.
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.
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.
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.
The term ”Air On Board Courier (AOBC)” referred to in these Regulations 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 form 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 froth 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 or other personnel not processing the consignment grouping or sorting 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, but in a case of non-commercial transaction, a statement of the consignment’s value endorsed by the consignor shall be attached instead to replace commercial invoices
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 10-1
If necessary, Customs may require express delivery enterprises to provide original and authentic detailed documents or computer files regarding the foreign consignment and domestic delivery, and the express delivery enterprises shall not refuse to do so.
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 2,000 NT;
3.import low-value dutiable consignment: with a Customs value of

2,001~50,000 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.
Article 12
If an import/export express consignment belongs to any of the following categories, customs clearance shall be conducted via general import/export declaration form:
1. High-value import express consignment prescribed in Subparagraph 4, Paragraph 2 of the preceding article, or high-value export express consignment prescribed in Subparagraph 7, Paragraph 2 of the preceding article.
2. Subject to specific import/export regulations, unless otherwise announced by the customs due to special circumstances.
3. Application for duplicates of their declarations is necessary for the purpose of requesting duty drawback, offset or bonding.
4. Returned or re-exported and shall be cross-checked with the original export/import declarations.
5. Goods eligible for duty reduction or exemption pursuant to the Customs Act and relevant regulations, and additional notes in the Customs Import Tariff, but duty-free samples pursuant to Subparagraph 9, Paragraph 2, Article 49 of Customs Act imported by non-individuals shall apply to simplified declaration procedure once the aggregate value of declaration is under nt$3,000.
6. Goods not applicable to the G1 mode of Declaration for Import Goods, the G5 mode of Export Declaration, or the F5 mode of Export Declaration for Free-Trade-Zoon Goods.
7. Goods subject to special safeguard measures publicly announced by the Ministry of Finance.
8. Goods taxable in accordance with the Commodity Tax Act or the Specifically Selected Goods and Services Tax Act.
9. Goods subject to tariff quota.
Express consignments other than those defined in the preceding paragraph may be cleared through simplified declaration.
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, uniform number of alien resident certificate 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.

Apart from the aforementioned conditions for the exemption of Power of Attorney stipulated in the proviso of the preceding paragraph, customs brokers may provide an affidavit to obtain a Power of Attorney from importers after the release of the express consignments, or importers may deal with the authorization of customs declaration with a replied confirmation processed by real-name certified mobile device or with a logged confirmation by Citizen Personal Certificate, where the import express consignments are declared with a simplified declaration.

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. However, the Powers of Attorney have to be numbered, compiled, and kept by customs brokers for six months for Customs check upon request.

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 17-1

Where, before the simplified declared import goods are withdrawn from the warehouse, customs brokers fail to acquire importers' Power of Attorney through the ways stipulated in paragraph 1 and paragraph 2 of the preceding article, and the importation meets the following conditions, maritime express delivery enterprises may apply to Customs for replacing the importer's name shown on the declaration with his or hers within 7 working days from the date on which the consignment is warehoused or the declaration thereof is submitted to return the express consignments abroad:

1. The importation has not violated the Customs Anti-smuggling Act; or, although it has violated the Customs Anti-smuggling Act, it may be legally exempted from penalty.

2. The importation has not violated other laws and regulations; or, although it has violated other laws and regulations, there is no need for Customs to refer it to competent authorities for penalty.

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 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 and if the imported goods are low-value dutiable or high-value consignments, it shall include uniform tax number of the consignees or the the identification number, uniform number of alien resident certificate or passport number, if the consignee is an individual. If a real-name certified mobile phone number has be declared in a import simplified declaration, it could be exempted form declaring the identification number, uniform number of alien resident certificate or passport number of the consignee.
Where an express delivery enterprise declares its consignments to Customs in accordance with the preceding two paragraphs, 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
If an operator of an Express Handling Unit or Air Cargo Transshipment Center violates the provisions prescribed in Paragraph 3 of Article 3, Customs may, in accordance with Article 87 of the Customs Act and depending on the circumstances, issue a warning and demand correction before a certain deadline or impose a fine of NT$20,000. Sanctions may be repeatedly issued 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
If an express delivery enterprise violates the provisions prescribed in Paragraph 1, 4 of Article 10 or Article 10-1, Customs may, in accordance with Article 87 of the Customs Act and depending on the circumstances, issue a warning and demand correction before a certain deadline or impose a fine of not less than NT$6,000 and not more than NT$30,000. Sanctions may be repeatedly issued. If correction is not completed after three consecutive sanctions, the express delivery enterprise may be suspended from clearance for a maximum of six months.
Article 26
If an express delivery enterprise violates the provisions prescribed in paragraph 2 of Article 11, and declares import/export non-document consignments with the simplified form, Customs may, in accordance with relevant provisions of the Customs Anti-smuggling Act and Article 87 of the Customs Act, impose a fine of no less than NT$6,000 and no more than NT$30,000. Sanctions may be repeatedly imposed depending on the level of

gravity of the matter. The fine may be imposed repeatedly. If correction is not completed after three consecutive fines, the express delivery enterprise may be suspended from clearance for a maximum of six months.
If 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 fails to comply with the provisions prescribed in Article 12 by making simplified declaration for non-qualified consignments, Customs may, in accordance with Article 87 of the Customs Act and depending on the circumstances, issue a warning and demand correction before a certain deadline or impose a fine of NT$6,000. Sanctions may be repeatedly issued. If correction is not completed after three consecutive sanctions, the express delivery enterprise may be suspended from clearance for a maximum of six months.

Article 27

If an express delivery enterprise violates the provisions prescribed in Paragraph 2 of Article 13, Customs may, in accordance with Article 87 of the Customs Act and depending on the circumstances, issue a warning and demand correction before a certain deadline or impose a fine of NT$6,000. Sanctions may be repeatedly issued. If correction is not completed after three consecutive sanctions, the express delivery enterprise may be suspended from clearance for a maximum of six months.

Article 28

If an express delivery enterprise violates the provisions prescribed in Article 14, Customs may, in accordance with Article 87 of the Customs Act, impose a fine of no less than NT$6,000 and no more than NT$30,000. Sanctions may be repeatedly imposed. If correction is not completed after three consecutive sanctions, the express delivery enterprise may be suspended from clearance for a maximum 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, but Paragraph 2, Article 11, which was amended and promulgated on September 25th, 2017, shall take into effect from January 1ST, 2018.

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