Content

Title：	Operation Directions Governing Customs Value Determination of One-Time Transfer Pricing in a Fiscal Year Ch
Date：	2022.04.22
Legislative：	1. Announced on DECEMBER 31,2019 2. Amended on April 28,2020. 3. Amended on April 22.2022.
Content：	1. These Operation Directions (hereinafter referred to as “the Directions”) are prescribed to cooperate with the Ministry of Finance to implement the policy of profit-seeking enterprises profit adjustment for One-Time Transfer Pricing in a fiscal year. 2. The operation of customs value determination of One-Time Transfer Pricing in a fiscal year refers to cases in which a profit-seeking enterprise makes an import declaration with controlled-transaction due to the buyer and the seller being related, and resulting in the transaction value of imported goods being unable to be determined at the time of importation and requiring to be summarized for one-time adjustment to determine its customs value in the end of a fiscal year. 3. A profit-seeking enterprise that applies for One-Time Transfer Pricing shall pay the deposit for the goods to be released and file the Application for Paying a Deposit to Release Imported Goods along with proforma invoice and Customs Value Declaration Form before the goods are released. In addition, the following items shall be noted in the import declaration: (1) Fill in ‘138’ in the Related to Seller field (with special relationship, a case handling customs value determination of One-Time Transfer Pricing in a fiscal year). (2) Fill in ‘65’ in the Code of Duty Payment field (duty estimated in advance). (3) Note ‘handling customs value determination of One-Time Transfer Pricing in a fiscal year’ and its fiscal year duration in the Other Declarations Particulars field. The aforementioned proforma invoice shall be denoted with “Proforma” or other foreign notation of same meaning. When necessary, Customs may require related explanatory documents from the profit-seeking enterprise. 4. The Mode of Clearance of an import declaration conducted by a profit-seeking enterprise according to preceding article is document review or physical examination. The Directions do not apply to import declarations conducted according to preceding article by profit-seeking enterprises that violate the Customs Anti-smuggling Act. 5. Customs shall assess the proforma invoice and Customs Value Declaration Form provided by the profit-seeking enterprise and determine sufficient deposit according to the amount of duty payable. When necessary, Customs may require other documents, data, or explanation related to the transaction from the profit-seeking enterprise.

6. For the import tax part of the operation in preceding article, the Fees Memo/Remittance Application form shall be issued, and the Duty Memo/Remittance Application form shall be issued separately for the rest of the customs collection of taxes and fees.
7. A profit-seeking enterprise shall apply to Customs for customs value determination within one month after the end of fiscal year, together with following documents and data. Applications submitted after the expiration of the prescribed time limit shall be rejected.
(1) Application form of import goods customs value determination for profit-seeking enterprise handling One-Time Transfer Pricing in a Fiscal Year (Annex Ⅰ), whose content shall include Import Declaration Numbers, Item Numbers, Provisional Values and Rectified Values, and Reason or methodology to decide transaction values that apply for customs value determination.
(2) Cross-check List between Import Declarations and Formal Invoices of One-Time Transfer Pricing in a Fiscal Year (Annex Ⅱ).
(3) Contracts, formal invoices, payment vouchers or explanation, and other required documents and data for Customs to assess the transaction value. The aforementioned formal invoices shall be denoted with “Commercial Invoice” or other foreign notation of same meaning. When necessary, Customs may require related explanatory documents from the profit-seeking enterprise.
All Customs Offices shall designate and announce their competent units to accept the cases in paragraph one.
8. The related application and document data could be delivered in person or via postal service and the acceptance date shall be based on the date of the Customs office’s receiving stamp or postmark when a profit-seeking enterprise files an application to Customs for customs value determination in a fiscal year according to preceding article.
9. Customs shall examine the content of check list of required documents and data that a profit-seeking enterprise applies for customs value determination after accepting the case for customs value determination in a fiscal year. If there is found to be any error, missing documents, or requires supplementary data, Customs shall immediately inform the applicant to supplement and correct the documents and data within fifteen days using Notice of Supplementation and Correction of Documents and Data for One-Time Customs Value Determination in a Fiscal Year of the Profit-Seeking Enterprise (Annex Ⅲ).
10. Customs shall complete the operation of customs value determination in a fiscal year within four months starting the next day of receiving the application. In cases where an extension is necessary due to complication of the case or that the case requires supplementary and corrective documents, the operation duration may be extended and the profit-seeking enterprise shall be notified. The operation duration may be extended for only once and no longer than two months.
11. Customs may investigate the customs value when handling the application for customs value determination of One-Time Transfer Pricing in a fiscal year if there is doubt regarding the formal commercial invoice. However, the investigation must be completed within the period as defined in the preceding article.

	12. When handling applications from profit-seeking enterprises for customs value determination of One-Time Transfer Pricing in a fiscal year, Customs shall assess whether the transaction value is influenced by the relationship between the buyer and seller according to Article 30 of the Customs Act (hereinafter referred to as “the Act”) and Article 14 of the Enforcement Rules of the Act, determine the customs value according to Section 2, Chapter Ⅱ of the Act, and issue the Notification and the Duty Memo/Remittance Application Form. 13. If a profit-seeking enterprise fails to apply to Customs for customs value determination within one month after the end of fiscal year, or fails to supplement and correct documents within fifteen days after notification, Customs shall still proceed according to Article 10. 14. Customs bears no interest when determining the customs value and returning the deposit according to the Directions. 15. After Customs determines the customs value, the same cause shall not be taken to apply for customs value determination. The profit-seeking enterprise may request a review of the case according to Article 45 of the Act if dissatisfied with the decision of Customs on the customs value. 16. In the case that a profit-seeking enterprise deals with One-Time Transfer Pricing cases and its goods involve more than one Customs office, the Customs office with the most numbers of declaration cases shall be the organizer when it applies for customs value determination. And the Customs office with the most total amounts of declarations shall be the organizer in the case of the same numbers of declaration cases. 17. Profit-seeking enterprises that have already declared import declarations between January 1, 2022, and before the amendment of these Directions on April 22, 2022, in accordance with Article 3 and acquired the Fees Memo/Remittance Application Form, may apply to Customs for re-issuance the Duty Memo/Remittance Application Form for the customs collection of taxes and fees according to the amended Article 6.
Attachments：	annex I.odt annex II.odt annex III.odt

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