

Content

Title :	Customs Act Ch
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Legislative :	<ol style="list-style-type: none">1.Promulgated on august 8, 19672.Amended on July 17, 19683.Amended on August 24, 19714.Amended on July 27, 19745.Amended on July 16,19766.Amended on December 8, 19787.Amended on July 18, 19798.Amended on February 6, 19809.Amended on August 30, 198010.Amended on May 6, 198311.Amended on January 4, 198512.Amended on January 30, 198613.Amended on June 29, 198614.Amended on July 22, 199115.Amended on May 7, 199716.Amended on October 31, 200117.Amended on May 5, 200418.Amended on January 09, 200819.Amended on June 04, 200820.Amended on May 12, 201021.Amended on May 29, 201322.Amended on August 20, 201423.Amended on Novermber 9, 201624.Amended on January 18, 201725.Amended on May 9,201826.Amended on May 11,2022
Content :	<p>Chapter I GENERAL PROVISIONS</p> <p>Article 1 The collection of customs duty and the clearance of goods shall be governed by this Act.</p> <p>Article 2 "Customs duty" is defined as the import duty leviabale on goods imported from abroad.</p> <p>Article 3 I.Imposition of customs duty and tariff classification of imported and exported goods shall be accorded with the Customs Import Tariff unless otherwise prescribed in this Act. The Customs Import Tariff shall be enacted and promulgated through legislative procedure. II.The Ministry of Finance (hereinafter referred to as the MOF) may invite the relevant authorities, scholars and experts to review and consider matters relating to the amendment of the Customs Import Tariff and imposition of special customs duty.</p> <p>Article 4 The levy of customs duty shall be levied by Customs.</p> <p>Article 5 I.The Customs Import Tariff may, with respect to specified imported goods, stipulate separate tariff rates for different quantities of such goods in order to implement tariff quotas. II.Regulations governing the methods of allocation, eligibility of application for allocation, collection of premiums, performance bonds, fees</p>

and charges and management for the tariff quotas referred to in the preceding paragraph shall be prescribed by the MOF, together with the relevant authorities, and shall be submitted to the Executive Yuan for approval.

Article 6

The duty-payer of the customs duty shall be the consignee of the imported goods, the bearer of the bill of lading, or the holder of the imported goods, as the case may be.

Article 7

I. In the event that the untaxed goods carried by transports, goods carried by bonded transports, and the goods stored in a warehouse, container yard, bonded warehouse, logistics center or duty-free shop has been found to be deficient due to illegal withdrawal, loss, theft or any other reason, the firm operating such a business shall be responsible to make up any shortfall of the import duty payable.

II. In the event that the untaxed goods carried by transports in the preceding paragraph have been found to be deficient due to illegal withdrawal, loss, theft or any other reason during the period under registered freight forwarder's custody, the freight forwarder shall be responsible for making up any shortfall of the import duty payable.

Article 8

I. When a duty-payer, who is a legal person, a partnership or an unincorporated association, is to be dissolved or liquidated, the liquidator shall, prior to the allocation of the remaining assets, pay customs duty, belated surcharges, late declaration fees, interest, fines and penalties on the value of the goods sequentially according to law.

II. Any liquidator who violates the provisions of the preceding paragraph shall be liable for payment of the outstanding amount.

Article 9

I. The customs duty, belated surcharges, late declaration fees, interest, fines, or penalties on the value of the goods levied in accordance with the provisions of this Act, but not collected within five years following the date on which such assessment was finally determined, shall no longer be collected. However, this stipulation shall not apply to a case for which a request for compulsory execution has been made to Administrative Enforcement Agency, or a declaration for participation in distribution has been filed with the court in accordance with the provisions of the Compulsory Execution Act, or a claim has been filed in accordance with the Bankruptcy Act prior to the expiration of the five-year period and whose proceedings have not yet been concluded.

II. Where installment or deferred payments are approved after the assessment has been finally determined, the aforesaid five-year period shall commence on the date following the expiration of each installment or deferred payments period.

III. Where a case of uncollected customs duties, belated surcharges, late declaration fees, interests, fines or penalties on the value of the goods has been forwarded to the Administrative Enforcement Agency for compulsory execution before the expiration date of imposition period, such a case shall be terminated if the execution has yet been initiated within 5 years commencing from the next date of expiration, while the execution of such case shall be continued provided that the compulsory execution process has begun within the said 5-year period. However, the latter execution case shall be terminated if it has not been finalized within another 5 years commencing from the last date of five-year execution period.

IV. Where a case has been forwarded to Administrative Enforcement Agency for compulsory execution before the taking effect of the amendment of this Act on October 21, 2016 but has not yet been concluded, the period for compulsory execution shall be governed by the previous paragraph.

V. The provisions of the preceding four paragraphs shall apply mutatis mutandis to the imposition of all charges under this Act.

Article 10

I. Required customs formalities, as well as declarations, and relevant documents submitted by way of on-line transmission to customs computers, or via electronic data transmission, which are recorded on customs computer files, shall be deemed to have completed the formalities required in accordance with this Act.

II. Customs may, in considering of the situation of the implementation of cargo clearance automation, request firms operating declaration, transportation, freight forwarder, storage, container yard and other business regarding clearance to conduct business by on-line transmission or electronic data transmission.

III. Regulations governing registration, application procedure, management, customs procedure and any other required matters regarding on-line or transmission referred to in the preceding two paragraphs shall be prescribed by the MOF.

IV. The delivery of determinations, administrative act, notices or decisions made by Customs may be accomplished via on-line transmission or electronic data transmission, and recorded in computers.

V. Enterprises conducting business in transmitting cargo clearance information to Customs by way of on-line transmission or electronic data transmission via computers shall obtain permission from the MOF; Regulations governing qualifications for granting or revoking the permission, capital requirements, business items, criteria for charges, examination of business hours, management and other matters required of the enterprises shall be prescribed by the MOF.

Article 10-1

I. Submissions of the data required by regulations governing the matters of customs, commercial ports, trade licensing, commodity inspection and quarantine to the competent authorities or the institutions entrusted, by way of on-line transmission or via electronic data transmission, may be done through the Customs-Port-Trade (CPT) Single Window system established by the Customs.

II. Customs personnel shall keep confidential all information transmitted through the Single Window referred to in Paragraph 1, unless otherwise stipulated by this Act or other laws.

III. Regulations governing operation, management, criteria of charges, packet disassembly, collection, processing and use of information and any other required matters regarding implementation referred to in Paragraph 1 shall be prescribed by the MOF in consultation with other related competent authorities.

Article 11

I. Security or guarantee or deposit money set forth in this Act may be provided as in the following ways:

1. Cash.
2. Bonds issued by the government.
3. Time deposit certificates issued by a bank.
4. Time deposit certificates issued by a credit cooperative.
5. A one-year or more common trust certificate issued by an investment and trust company.
6. A guarantee provided by a financial institution.
7. Any other property approved by the MOF which is easy for sale and custody, and free from any dispute over proprietary rights.

II. The guarantee furnished in any of the forms specified in Subparagraphs 2 to 5 and 7 in the preceding paragraph shall be mortgaged or pledged to Customs.

Article 12

I. Customs personnel shall keep confidential all customs declaration information provided to Customs by duty-payers or exporters of goods. Those in violation of this provision shall be subject to disciplinary action and those accused of violation of the criminal law shall be investigated by the relevant authorities, except in cases of disclosures to personnel or authorities as set forth below:

1. The duty-payer or the exporter of the goods himself/herself or his/her successors.

2.The agent or attorney of the duty-payer or the exporter of the goods.
3.Customs or taxation authorities.
4.Authorities in the Control Yuan.
5.Authorities which process appeals and/or litigation regarding customs matters.
6.Authorities which conduct investigations of cases involving customs matters in accordance with the law.
7.Other authorities or personnel which may request that Customs provide customs declaration information in accordance with the law.
8.Authorities or personnel which have been approved by the MOF.
II.The provisions of the preceding paragraph shall not apply where Customs supplies information to government authorities for a statistical purpose that does not disclose the name of the duty-payer or exporter of goods.
III.The provisions regarding disclosures by customs personnel in Paragraph 1 shall apply mutatis mutandis in the event of a disclosure of information specified in Paragraph 1 by authorities and personnel specified in Subparagraphs 3 to 8 of the same paragraph.

Article 13

I. Where a notice of post-clearance audit is given within six months commencing from the date following the release of the imports and/or exports, Customs may proceed with post-clearance audit against the duty-payer, exporters, and related persons within two years from the date following the aforesaid release. According to the post-clearance audit result, any case in which duty is refundable or receivable shall be notified within three years from the date following the release date.
II.Upon proceeding with the post-clearance audit as referred to in the preceding paragraph, Customs may, for the necessity of investigating evidences, request the duty-payer, exporters or related persons to provide records, documents, accounting books and/or relevant files or data bases regarding the imports or exports, ask such relevant persons to go to the office of Customs for inquiry, or designate officers to proceed with an investigation at the premises of such relevant. The investigated person shall not evade, hinder or refuse such an investigation.
III.The related person referred to in Paragraph 1 means the enterprise operating the business of customs brokerage, transportation, freight forwarder, storage, express delivery and any other business, groups or persons.
IV.Upon proceeding with the post-clearance audit, Customs may request the relevant authorities and/or organizations to provide related information or other documents regarding the imports and/or exports.
V.Regulations governing the scope, procedure, required documents and other matters regarding the post-clearance audit shall be prescribed by the MOF.

Article 14

I.The responsible person of any means of transportation for passengers or cargos, the transportation firm, the forwarder or the enterprises designated by the MOF shall submit the manifest, transshipment application form, and other required documents to Customs for clearance of goods in transshipment and transit.
II.Goods in transshipment and in transit may be stored temporarily in a warehouse or in a container yard if the Customs approves.
III.Regulations governing the methods of application, clearance procedure, management, the enterprises designated by the MOF of transshipment and transited goods referred to in Paragraph 1, and regulations governing storage, movement, clearance and management of goods and containers, and any other required matters of the firm operating the warehouse or container yard referred to in the preceding paragraph shall be prescribed by the MOF.

Article 15

The following articles shall not be imported:

- 1.Fake or spurious currencies or securities, or moulds for printing counterfeit currency;
- 2.Articles infringing upon the rights of patents, trademarks and copyrights.
- 3.Articles prohibited by law from importation.

Chapter II PROCEDURES GOVERNING CUSTOMS CLEARANCE

Section 1: Declaration and Examination

Article 16

I. The duty-payer shall declare imported goods to Customs within fifteen days following the arrival date of the transportation means carrying such goods. II. Exporters shall declare exported goods to Customs within the prescribed period, before the clearance or departure of the transportation means carrying such goods. Regulations governing the declaration, examination and release of exported goods shall be prescribed by the MOF. III. Goods referred to in the preceding two paragraphs may proceed with pre-entry declaration prior to importation or exportation. Regulations governing the pre-entry declaration of goods shall be prescribed by the MOF.

Article 17

I. Upon declaration of importation, an import declaration form shall be filled out and submitted along with a bill of invoice, packing list and other relevant documents required for importation. II. Upon declaration of exportation, an export declaration form shall be filled out and submitted along with loading lists, booking notes, packing list, as well as export permits and other relevant documents required for exportation. III. The packing list, import/export permits and other relevant documents required for examination referred to in the preceding two paragraphs may be supplemented prior to the release. IV. Where the documents referred to in the preceding paragraph are not supplemented within two months commencing from the date following the issuance of notice by the Customs, the imports/exports shall be returned/withdrawn within a given time limit, and in addition, if there may be any violation of law, the case shall be handled in accordance with the relevant law. Where the duty-payer/exporter of goods declares to abandon the goods in writing or fails to return/withdraw the goods within the prescribed period, Article 96 shall govern or be applied mutatis mutandis. V. The duty-payer or exporter may submit along with required supporting documents to file an application with Customs to correct the declaration forms referred to in Paragraphs 1 and 2. VI. Regulations governing the items, time limit, reference for audit and required evidential documents for the applications referred to in the preceding paragraph and other relevant formalities shall be prescribed by the MOF.

Article 18

I. To expedite the clearance of imported goods, Customs may release the goods following examination and payment of duty, according to required declaration matters filed by the duty-payer, then scrutinizing declaration after release. Except for the duty-payer or related person who has been notified that the imports will be subject to a post-clearance audit, in accordance with Article 13, Customs shall notify the duty-payer of any refundable or recoverable duty found within six months following the date of release. After the expiry of this prescribed period, the payment of duty originally made shall be considered final. II. For imported goods which are not examined and released with payment of duty under the preceding paragraph, and for which Customs is unable to determine immediately the amount of duty payable, Customs may, at the request of the duty-payer, examine and release the goods by allowing the duty-payer to submit documents required for scrutiny and pay an appropriate deposit. Customs shall then conduct review and determine the amount of duty payable within six months following the date of release, failing which the customs value declared by the duty-payer shall be accepted as the basis for determining the amount of customs duty payable. III. Under any of the following circumstances, the imported goods shall not be released with payment of duty under the provisions of Paragraph 1. However, Customs may, at the request of the duty-payer, examine and release the goods by allowing him or her to pay an appropriate deposit and complete customs formalities within a prescribed period. The deposit shall be

(4) Engineering, development, artwork, design, plans and similar items undertaken elsewhere than in this country and necessary for the production of the imported goods;

3. The royalties and license fees related to the goods paid by the buyer as a condition of the sale of the goods;

4. The proceeds for use or disposal of the goods by the buyer accrues to the seller;

5. The transport cost of the imported goods to the port or place of importation, and loading, unloading and handling charges associated with the transport; and

6. The cost of insurance.

IV. Expenses added to the customs value in accordance with the preceding paragraph should be added on the basis of objective, quantifiable information. Where objective and quantifiable data do not exist, the customs value cannot be determined under the provision of this Article.

V. In the case that Customs is doubtful of the truth and accuracy of the transaction documents provided by the duty-payer, or that Customs still remains doubtful after the provision of such an explanation, it shall be deemed that the customs value cannot be determined under the provision of this Article.

Article 30

I. The transaction value shall not be used as the basis for determining and calculating the customs value of imported goods under any of the following circumstances:

1. Where there are restrictions as to the use or disposal of the goods by the buyer other than restrictions which: (i) are imposed or required by law or regulations in the Republic of China; (ii) limit the geographical area to which the goods may be sold further; (iii) do not substantially affect the value of the goods;
2. Where the sale or the price is subject to some condition or consideration for which a value cannot be determined with respect to the goods being valued;
3. Where part of the proceeds of any subsequent use or disposal of the goods by the buyer will accrue to the seller, but where such an amount cannot be determined;
4. Where the buyer and seller have a special relationship and such relationship influences the transaction value.

II. For the purpose of Subparagraph 4 of the preceding paragraph, the buyer and seller have a special relationship in one of the following circumstances:

1. One of them is a manager, board director or supervisor of the other's business;
2. They are partners in business;
3. They are employer and employee;
4. One of them directly or indirectly owns, controls or holds five percent or more of the outstanding voting stocks or shares of the other's business;
5. One of them directly or indirectly controls the other;
6. Both of them are directly or indirectly controlled by a third person;
7. Together they directly or indirectly control a third person; or
8. They are spouses or relatives within a third-degree family relationship.

Article 31

I. If the customs value of the imported goods cannot be determined under the provisions of Article 29, the customs value shall be determined by Customs based upon the transaction value of identical goods sold for export to the Republic of China, exported at or about the same time as the goods being valued. In applying this Article, a reasonable adjustment shall be made to take into account differences in value attributable to commercial types, quantity, transport costs, etc.

II. The term "identical goods" referred to in the preceding paragraph means goods which are the same in all respects, including country of production, physical characteristics, quality and reputation, as the goods being valued.

Article 32

military authorities and armed forces;

5. Relief articles imported by or donated to government agencies or public welfare and charity societies engaged in the conduct of relief work;

6. Articles necessary for educational, research, or experimental purposes imported by public and private schools or other educational or research institutions, compatible with the respective nature of their establishment; athletic equipment and apparatus required by sports organizations for training and participation in international athletic contests; provided that the articles in both categories are finished products;

7. Decoration medals, insignia and other similar articles for use as tokens of commendation conferred by foreign governments or organizations;

8. Official and private documents and similar articles;

9. Advertising matters and samples of no commercial value or with a value no more than the prescribed ceiling;

10. Marine products caught at sea by fishing boats of the Republic of China; or marine products, whose quantities are within the limit prescribed by the MOF, caught at sea and shipped back by fishing boats of the Republic of China belonging to an overseas company invested by citizens of the Republic of China with government approval.

11. Wrecked vessels, aircraft and their respective equipment salvaged from the sea;

12. Vessels registered with the Republic of China, engaged in trade for two years or more, and permitted to be dismantled on account of overage cause or for any other reasons; however, non-fixtures on board these ships such as articles and tools for ships' use, foreign goods' stocks, bunker coal and oil, shall not be exempt from duty;

13. Fuel and materials used solely on ships, aircraft and other means of transport engaged in international trade; however, in the case of international carriers registered with a foreign government, the granting of duty-free privileges is subject to reciprocal treatment by that foreign government to carriers of the Republic of China;

14. Personal effects, carried by passengers for their own use;

15. Petty parcels imported by post with a value no more than the prescribed ceiling;

16. Pharmaceutical products or medical apparatus imported by or donated to government agencies in order to prevent epidemics;

17. Equipment and articles imported by or donated to government agencies for emergency aid, as well as imported equipment, apparatus, disaster rescue animals and goods carried by foreign rescuers for the purpose of emergency or disaster rescue;

18. Articles for personal use brought in by sailors, holding citizenship of the Republic of China and a domestic household registration, returning from foreign countries or disembarking.

19. The necessary athletic equipment or supplies imported by or donated to government agencies for holding international athletic contests

II. Except for the goods referred to in the preceding paragraph, the accumulated customs value of the imported goods in the same shipment, if with a value no more than the prescribed ceiling announced by the MOF, shall be exempt from customs duty. However, this prescription is not applicable to frequently-imported goods or such special goods as are prescribed and announced to the public by the MOF.

III. Regulations governing the scope, items, quantities and ceiling of customs exemptions referred to in Subparagraphs 2 through 6, 9, 14, 15, and 18 of Paragraph 1 and the clearance procedures and other required matters concerning the goods listed therein, and the meaning of frequent importation in the proviso to the preceding paragraph, shall be prescribed by the MOF.

Article 50

Imported goods shall be exempt from customs duty under any of the following circumstances:

1. Goods lost, damaged or which have deteriorated, hence having no commercial value, while in transit or at the time of unloading, provided that the fact has been reported to Customs at the time of importation.
2. Goods lost or damaged by natural disaster, accidents or other force majeure, hence having no commercial value, following unloading but prior to

I. Firms which sell goods to travelers entering or leaving the Republic of China may apply to Customs for registration as a duty-free shop.
II. In the case where bonded goods stored for sale by duty-free shops are sold to travelers within the time limit and are exported, by way of carrying them out, in their original form, such goods shall be exempted from duty.
III. Bonded goods of duty-free shops shall be stored in bonded warehouses which provide the storage solely for duty-free shops.
IV. Firms operating a duty-free shop business shall apply to the relevant Customs office for registration. Regulations governing the qualifications, conditions, capital requirements, application procedure, registration and any registration changes, certificate application and renewals, management, clearance, sales of goods, and any other required matters shall be prescribed by the MOF.

Article 62

I. In the case where imported goods are returned or exported by transshipment due to a mistake made during loading, excessive unloading or any other special reasons prior to declaration, an application shall be submitted to Customs for approval within fifteen days following the importation date of the transportation carrying such goods; such goods shall be returned in their original form or exported by transshipment within ninety days. In the case in which an application cannot be submitted on time, an application for storage in a bonded factory shall, prior to expiration of the stipulated period, be submitted to Customs in accordance with Article 58.
II. If the preceding paragraph is not complied with, the goods shall be sold or disposed of, in accordance with Paragraph 2, Article 73 *mutatis mutandis*.

Section 3: Customs Duty Refunds

Article 63

I. Customs duty paid on raw materials used in the manufacture of articles intended for export is refundable following exportation of the finished products according to the standards for the raw materials in the quantity required for normal production, unless the item of duty refund has been cancelled by the MOF by public notice or the amount of the refundable duty, or percentage of it in the FOB price of the finished products is lower than the floor prescribed by the MOF.
II. Customs duty leviable on raw materials may be recorded in books with guarantees provided by the manufacturers and offset following the exportation of the finished products.
III. Manufacturer may apply for a duty refund or an offsetting of the accounts for export products, with relevant export documents, within one year and six months following the date on which the raw materials were released for importation. After the expiration of the prescribed time limit, the application for a duty refund or offset shall be rejected.
IV. The time limit referred to in the preceding paragraph may be extended under special circumstances approved by the MOF. Such an extension shall not exceed one year.
V. Regulations governing the refund and offsetting of customs duty paid on raw materials, the approval standards and calculations of such a refund or offset, application procedure, time limits, guarantees provided, records of the offset on accounts and any other required matters shall be prescribed by the MOF.

Article 64

Under any of the following circumstances, the customs duty shall be refunded:

1. Where the imported goods are banned by law from sale or use within one year following importation, and are re-exported or destroyed under Customs supervision within six months following the date of such a ban.
2. Where it is confirmed by Customs that the goods are damaged or broken prior to picking up due to natural disaster, accident or force majeure and thus have no value.
3. Where the tax-payer applies for re-exporting or storing the goods in a

