Content

Title：	The Regulations Governing the Implementation of Advance Tariff Classification Ruling on Imported Goods Ch
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Legislative：	1.Promulgated on 16th November, 1999. 2.Amended on 20th December, 2001. 3.Amended on 5th August, 2003. 4.Amended on 20th July, 2004. 5.Amended on 25th April, 2012. 6.Amended on 27th April, 2015. 7.Amended on 12th April, 2023.
Content：	Article 1 The Regulations are prescribed pursuant to paragraph 4 of Article 21 of the Customs Act (hereinafter referred to as “the Act”). Article 2 An advance tariff classification ruling on imported goods referred in the Regulations means the duty-payer or the duty-payer’s agent (hereinafter as “the Applicant”) may apply to Customs, prior to importation, for an advance ruling on tariff classification of the goods. Article 3 An advance tariff classification ruling on imported goods shall include Commodity Classification Codes (“CCC Codes”) of the Republic of China. If Customs has doubt about the ninth and tenth codes of the classification, Customs shall reply to the applicant after consulting with the Bureau of Foreign Trade, the Ministry of Economic Affairs. As for the import regulations of the CCC Codes, the ones published by the Bureau of Foreign Trade, Ministry of Economic Affairs shall prevail. Article 4 Application for an advance tariff classification ruling requires completing and submitting an application form set by Customs, along with supporting documents, such as catalog or manual of the original manufacturer, and samples, to the competent Customs Office. The Customs Office shall reply to the Applicant after having its opinions reviewed by Customs Administration, Ministry of Finance (hereinafter as “Customs Administration”). One application form mentioned above shall be used for one item of goods only. The application shall specify the description of the goods, country of production, model number, specification, components, material, process of production, major functions, character, usage, import in one shipment or several shipments, and other related details. Article 5 If the information provided for an advance ruling on tariff classification is insufficient, the Applicant shall supplement the documents within ten

days from the next day after receiving Customs' written notice. An extension may be requested to Customs prior to the expiry of the deadline under a reasonable circumstance. Such extension period shall be limited to one time only, making the supplementing period no exceeding 20 days in total.

Article 6
Customs shall accept an application for advance ruling on tariff classification regardless of whether the goods have ever been imported or not. However, Customs will not accept the application and will notify the Applicant in writing if any of the following circumstances occurs:
1. The Applicant fails to supplement the documents within the time limit stipulated in the preceding article or the supplementary is incomplete;
2. Goods of concern are hypothetical, or virtual ones that are still in the design phase.
3. Goods of concern are identical to or similar to the goods that are being dealt with in accordance with the provisions of the Paragraph 1 of Article 13, Paragraph 5 of Article 17, or Paragraph 1 or 2 of Article 18 of the Act.
4. Goods of concern are identical to or similar to the goods in dispute over tariff classification and are undergoing administrative remedy procedure.
5. Goods of concern are waste or other goods that are deemed unqualified for an advance ruling on tariff classification by Customs.

Article 7
Customs Offices shall reply to the Applicant within 30 days from the next day after receiving the application or after the Applicant submits supplemental documents; if necessary, the response time can be extended, as long as the Applicant is notified of the reason for the extension before the original response period expires. The extension is limited to once, and shall not exceed 30 days. In the case where Customs needs to consult the opinions of international or domestic institutes or experts, the response shall be made within 120 days.

Article 8
If the Applicant does not accept the tariff number issued through the advance ruling by Customs, the Applicant may appeal to Customs Administration for a review before importing the goods in concern. Customs Administration shall reply to the Applicant regarding to the result of the review within 30 days from the next day after receiving the appeal. Customs Administration may, if necessary, extend the time limit, after notifying the Applicant of the reason prior to the expiration of the original processing time. Such extension shall be limited to only once, and shall not exceed 30 days.
If the Applicant does not accept the result of the review, the Applicant may follow administrative remedy procedure provided in the Act after the goods of concern have been imported and the tariff classification has been determined by Customs of the place of importation.

Article 9
Customs may modify the result of advance ruling and shall notify the concerned Applicants of the modifications with clear explanation in writing. If the Applicant is able to prove that a contract has been entered into, the transaction has been conducted according to the contract, and the change in tariff classification will cause loss, the Applicant may apply for an extension of the application of the modified ruling, but such an extension shall not exceed 90 days.
In the case where modifying an advance tariff classification ruling involves changes in import regulations, the imported goods shall be subject to the applicable import regulations in effect at the time of importation.

Article 10
For imported goods to which an advance tariff classification ruling applies, if they are being processed by document review or physical inspection for customs clearance, the importer shall submit a copy of the reply letter for inspection; if they are being processed exempt from both document review and physical inspection for customs clearance, Customs may require the importer to supplement with a copy of the reply letter if necessary.
Customs shall determine the tariff classification of the goods in line with the result of advance ruling if the actual goods that have arrived at Customs are identical to those which have been reviewed in an advance ruling. However, this is not applicable if the Applicant has provided incorrect or false information that has affected the result of the advance ruling.

Article 11
The Regulations shall take effective from the date of promulgation.

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