


Content

Title :	Regulations Governing Customs Clearance Procedures for Air Express Consignments 
Date :	2023.02.02
Legislative :	<ol style="list-style-type: none">1.Promulgated on April 10, 19952.Amended on November 28, 19953.Amended on October 08, 19964.Amended on October 11, 19965.Amended on May 17, 20006.Amended on October 18, 20017.Amended on December 30, 20018.Amended pursuant to the MOF letter no. Tai-tsai-kuan-tzu-ti-0920550112 on Feb. 26, 20039.Amended pursuant to the MOF letter no. Tai-tsai-kuan-tzu-ti-094005502150 on May 11, 200510.Amended pursuant to the MOF letter no. Tai-tsai-kuan-tzu-ti-09405507580 on January 5, 200611.Amended pursuant to the MOF letter no. Tai-tsai-kuan-tzu-ti-09805505530 on August 10, 200912.Amended pursuant to the MOF letter no. Tai-tsai-kuan-tzu-ti-10105536540 on December 3, 201213.Amended on December 31, 2014 and renamed as 「Regulations Governing Customs Clearance Procedures for Air Express Consignments」14.Amended on September 25, 201715.Amended on July 11, 201816.Amended on May 22, 201917.Amended on April 1, 202018.Amended on April 21, 202119.Amended on March 29, 202220.Amended on February 2, 2023
Content :	<p>Article 1 These Regulations are enacted pursuant to Paragraph 2 of Article 27 of the Customs Act (hereinafter referred to as “the Act”).</p> <p>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.</p> <p>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,</p>

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 from bonded factories, technology industrial parks, science parks, and agricultural technology parks may consign an AOBC 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 forth 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-Zone 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 12-1

Where a simplified declaration is made on import or export express consignments, a consolidated declaration in one entry is allowed for goods of the same category under one master waybill number while belonging to different duty payers or exporters.

Those goods which are declared in consolidation in accordance with the preceding paragraph shall not be cleared in the form of being consolidated in one bag except for documents or export consignments, unless otherwise specially announced by the Customs.

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 bearer of the delivery orders, a holder of import express consignments, or 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 in the following cases:

1. A faxed Power of Attorney, which has been signed by the customs broker for confirmation, is submitted in lieu of the original document.
2. Long-term authorization relationship has been established in writing or online.

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 declarations of import or export express consignments are involved with the case of false declaration or other violations of the Customs Anti-smuggling Act, and the customs brokers are unable to prove that they have been entrusted by the importer or exporter to file customs declaration, and are also unable to prove that there is an actual owner of the express consignment, said customs brokers shall be liable for such violations.

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 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 been declared in a import simplified declaration, it could be exempted from 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 shall warn or impose a fine of not less than NT\$20,000 and not more than NT\$30,000 under the provisions of Article 87 of the Customs Act and the operator may be ordered to improve before a certain period of time; the penalty shall be imposed, per violation in case of failure to improve before the given deadline. If there is no improvement after three penalties or in the case of serious violation, a suspension of the express consignment's clearance privileges may be imposed for a period of not more than six months, or its registration may be repealed.

Article 23-1

If an express delivery enterprise or an AOBC conducts customs clearance in the EHU or Air Cargo Transshipment Centers with regard to goods that do not satisfy the conditions for express consignments in violation of Paragraph 3 of Article 6, Customs shall warn or impose a fine of not less than NT\$6,000 and not more than NT\$30,000 under the provisions of Article 87 of the Customs Act and the enterprise may be ordered to improve before a certain period of time; the penalty shall be imposed per violation in case of failure to improve before the given deadline. If there is no improvement after three penalties or in the case of serious violation, a suspension of the express consignment's clearance privileges may be imposed for a period of not more than six months, or its registration may be repealed.

Article 24

If an express delivery enterprise violates the provisions prescribed in Article 8, Customs shall warn or impose a fine of not less than NT\$6,000 and not more than NT\$30,000 under the provisions of Article 87 of the Customs Act and the enterprise may be ordered to improve before a certain period of time; the penalty shall be imposed per violation in case of failure to improve before the given deadline. If there is no improvement after three penalties or in the case of serious violation, a suspension of the express consignment's clearance privileges may be imposed for a period of not more than six months, or its registration may be repealed.

Article 25

If an express delivery enterprise violates the provisions prescribed in Paragraph 1 or 4 of Article 10, or Article 10-1, Customs shall warn or impose a fine of not less than NT\$6,000 and not more than NT\$30,000 under the provisions of Article 87 of the Customs Act and the enterprise may be ordered to improve before a certain period of time; the penalty shall be

imposed per violation in case of failure to improve before the given deadline. If there is no improvement after three penalties or in the case of serious violation, a suspension of the express consignment's clearance privileges may be imposed for a period of not more than six months, or its registration may be repealed.

Article 26

If an express delivery enterprise declares import/export non-document consignments with the simplified form that is used for express documents in violation of Paragraph 2 of Article 11, Customs shall warn or impose a fine of not less than NT\$6,000 and not more than NT\$30,000 under the provisions of Article 87 of the Customs Act and the enterprise may be ordered to improve before a certain period of time; the fine shall be charged per violation in case of failure to improve before the given deadline. If there is no improvement after three penalties or in the case of serious violation, a suspension of the express consignment's clearance privileges may be imposed for a period of not more than six months, or its registration may be repealed.

If an express delivery enterprise fails to unload their consignments loaded on a pallet or in a container for Customs' examination as prescribed in Paragraph 3 of Article 11, or fails to comply with the provisions prescribed in Paragraph 1 of Article 12 by making simplified declaration for non-qualified consignments, Customs shall warn or impose a fine of not less than NT\$6,000 and not more than NT\$30,000 under the provisions of Article 87 of the Customs Act and the enterprise may be ordered to improve before a certain period of time; the penalty shall be imposed per violation in case of failure to improve before the given deadline. If there is no improvement after three penalties or in the case of serious violation, a suspension of the express consignment's clearance privileges may be imposed for a period of not more than six months, or its registration may be repealed.

If an express delivery enterprise violates the provisions prescribed in Paragraph 2 of Article 12-1 of the said Regulations stipulating that the consolidated clearance in bags is not allowed, Customs shall warn or impose a fine of not less than NT\$6,000 and not more than NT\$30,000 under the provisions of Article 87 of the Customs Act and the enterprise may be ordered to improve before a certain period of time; the penalty shall be imposed per violation in case of failure to improve before the given deadline. If there is no improvement after three penalties or in the case of serious violation, a suspension of the express consignment's clearance privileges may be imposed for a period of not more than six months, or its registration may be repealed.

Article 27

If an express delivery enterprise violates the provisions prescribed in Paragraph 2 of Article 13, Customs shall warn or impose a fine of not less than NT\$6,000 and not more than NT\$30,000 under the provisions of Article 87 of the Customs Act and the enterprise may be ordered to improve before a certain period of time; the penalty shall be imposed per violation in case of failure to improve before the given deadline. If there is no improvement after three penalties or in the case of serious violation, a suspension of the express consignment's clearance privileges may be imposed for a period of not more than six months, or its registration may be repealed.

Article 28

If an express delivery enterprise violates the provisions prescribed in Paragraph 1 of Article 14, Customs shall warn or impose a fine of not less than NT\$6,000 and not more than NT\$30,000 under the provisions of Article 87 of the Customs Act and the enterprise may be ordered to improve before a certain period of time; the fine shall be charged per violation in case of failure to improve before the given deadline. If there is no improvement after three penalties or in the case of serious violation, a suspension of the express consignment's clearance privileges may be imposed for a period of not more than six months, or its registration may be repealed.

For single importation of express consignments, in case of the event under the previous paragraph, Customs shall add up customs values of all the consignments concerned in the calculation of the duty to be collected. In case where a false declaration was made, the enterprise shall be fined based on the total amount of the duty evaded or total customs value of

consignments, pursuant to relevant provisions prescribed in the Customs Anti-smuggling Act.

Article 28-1

If an express delivery enterprise violates these Regulations in the same year, and the total amount of fines imposed by Customs reaches NT\$200,000, it will be regarded as a serious violation, whereby Customs shall suspend its clearance privileges for less than six months under the provisions of Article 87 of the Customs Act; if the total amount reaches NT\$500,000, Customs shall repeal its registration.

For express delivery enterprises having violated these Regulations before the amended Regulations took effect on Feb 4, 2023, the fines imposed by Customs are allowed to be excluded from the total amount stipulated in the preceding paragraph.

Article 28-2

An express delivery enterprise whose registration is repealed by Customs is prohibited from applying for the express delivery enterprise under the same name within a period of five years from the repeal date.

The scope of the same name specified in the preceding paragraph includes the names of its head office and branch office.

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. Articles, which were amended and promulgated on March 29th, 2022, shall take into effect from April 1st, 2022.

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