


## Content

Title :	Regulations Governing Customs Clearance for Goods in Logistics Centers 
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Legislative :	<ol style="list-style-type: none"><li>1. Promulgated on March 21, 2000</li><li>2. Amended on December 30, 2001</li><li>3. Amended on November 6, 2002</li><li>4. Amended on June 27, 2003</li><li>5. Amended on December 24, 2004</li><li>6. Amended on November 1, 2005</li><li>7. Amended on May 11, 2009</li><li>8. Amended on August 27, 2010</li><li>9. Amended on March 28, 2013</li><li>10. Amended on February 18, 2014</li><li>11. Amended on July 24, 2015</li><li>12. Amended on November 3, 2016</li><li>13. Amended on May 19, 2017</li><li>14. Amended on September 6, 2022</li><li>15. Amended on January 14, 2025</li></ol>
Content :	<p>Article 1 These regulations are enacted in accordance with paragraph 4 of Article 60 of the Customs Law.</p> <p>Article 2 Customs clearance for the goods in logistics centers shall be governed by these regulations, unless otherwise provided in other laws and regulations.</p> <p>Article 3 Logistics centers referred to these regulations shall mean the bonded location approved for registration by the Customs for engagement primarily in the business of warehousing, trans-shipment and distribution of bonded goods. After obtaining approval from Customs, the logistics center is permitted to set up branches at different addresses. Apart from the capital, the branches should process registration, management and customs clearance, and set up independent accounts to control the entry and exit of goods, in accordance with the provisions of these regulations. If necessary, reconditioning and simple processing may be conducted inside the logistics centers.</p> <p>Article 4 Logistics centers are prohibited from storing the following articles: <ol style="list-style-type: none"><li>1. Articles which shall not be imported under Article 15 of the Customs Law.</li><li>2. Firearms, weapons, ammunitions, and explosive hazardous materials.</li><li>3. Narcotics and controlled substances.</li><li>4. Old vehicle parts, scrap iron, scrap metal, hazardous industrial wastes, pharmaceutical wastes, and other waste materials;</li><li>5. Goods placed under importation control;</li><li>6. Live animals;</li><li>7. Animal products, plants, and their products that have not passed epidemic control inspection;</li><li>8. The following articles unless duly authorized for importation by the respective competent authorities: <ol style="list-style-type: none"><li>(1) Toxic chemical substances, chloro-fluorocarbons (HCFCs), and other controlled chemicals;</li><li>(2) Radioactive articles;</li><li>(3) Strategic high-tech commodities destinating to export control areas ;</li><li>(4) Articles likely to cause public hazard or environmental pollution during the storage period;</li><li>(5) Protected wildlife and its products;</li><li>(6) Rough diamonds; and</li></ol></li></ol></p>

(7) Other commodities requiring prior approval, as announced by relevant competent authorities.

9. Other articles officially declared as unsuitable for storage by the Ministry of Finance .

#### Article 5

Logistics centers applying for Customs registration approval should possess the following qualifications:

1. A limited-liability company with a paid-in capital of NT\$150 million or above. Where the applicant establishment is applying for approval for registration as a limited-liability company or a branch company, the minimum investment in the business capital of the logistics center should be at least NT\$150 million.

2. The facility should be located within the territory of an international harbor, international airport, technology industrial parks, science parks, or agricultural technology parks; or a location adjacent to an international harbor or international airport; or at a location duly approved by Customs on a case-by-case basis.

3. The facility should have a space that is apparently segregated or isolated as well as equipped with an efficient security system and facilities or equipment to facilitate the processing of Customs procedures.

4. The applicant shall furnish the logistics center with computers and associated network facilities to undertake the processing of customs clearance, accounting affairs, cargo control, and other related operations by means of computer networks or electronic data transmission. Such equipment should be linked to the Customs computer network.

5. The facility should be equipped with a gate security system and use a computerized goods and vehicle entry and exit control system.

6. The applicant should remit the required guarantee deposit within the deadline herein prescribed.

7. Facility should conform with the conditions of autonomous management. In the matter of the "location adjacent to an international harbor or international airport; or at a location duly approved by Customs on a case-by-case basis" stated in Subparagraph 2 of the preceding paragraph, the applicant should apply for an inspection of the proposed premises of the facility by Customs prior to the establishment of such facility. Moreover, the applicant should have acquired the pertinent building usage permits from the competent authorities before filing such application.

A branch company of a foreign corporation may file its application for business registration as a logistics center with Customs under the provisions stated in the foregoing two paragraphs after the business capital requirement of NT\$150 million or above has been remitted and deposited into the company's local bank account.

#### Article 5-1

The logistics center with a paid-in capital of NT\$150 million or above, after obtaining approval from Customs, is permitted to set up two branches at different addresses. For each increment of paid-in capital of NT\$60 million, the business operator may set up one additional logistics center.

A subsidiary company which is located in a foreign country may file its application for business registration as a logistics center under the provisions as provided in the preceding paragraph.

#### Article 6

An applicant intending to establish a logistics center shall prepare and submit the following documents to the relevant Customs office where the logistics center is located for approval and registration. Registration certification shall be issued to applicant upon due Customs approval of its application:

1. Application form: The form shall state the name of the applicant, the business registration number of the enterprise, the business address, the full name, address, National ID Card Number, telephone number of the responsible person, the address of the logistics center and other necessary information.

2. The certificates of use permits and the floor plans of the land and buildings of the logistics center, including the photocopies of the said documents and the letter of undertaking issued by the owners of such leased logistics center buildings stating therein the consent of the owners that upon nullify registration of the said logistics center, the bonded goods

shall remain in storage in such logistics center buildings for a period of at least six months so as to provide the supervising Customs sufficient time to settle all matters relating to the bonded goods. However, those located within the control areas of international harbors or international airports are exempted from the preceding letters of undertaking by the owners of the buildings.

3. The pertinent authorization licenses of the respective competent authorities designating the building as suitable for warehousing purposes, as provided in Paragraph 2, Article 5 hereof.

4. Checklist of equipment and a map showing the location of the equipment.

5. Where the applicant files an application for an outdoor storage facility for cargo containers under the provisions of Article 17-1, the said applicant should present a land storage space plan properly indicating the position and location of the storage spaces.

6. The list of directors and supervisors, and the business plan.

7. The information of transport fleet.

#### Article 7

All logistics centers shall provide a guarantee deposit to the Customs in the amount of NT\$20 million.

The guarantee deposit referred to in the preceding paragraph may be provided in accordance with Article 11 of The Rules Governing the Implementation of the Customs Law.

The Customs may deduct from the guarantee deposit all taxes due, penalty fines or other fees in arrears which a logistics center incurs.

In the case that the amount of the guarantee deposit specified under Paragraph 1 above is found to be inadequate and insufficient, it shall be replenished to the full amount before the incoming goods may be processed for storage.

#### Article 8

The registration certificate issued to logistics centers by Customs shall be verified once every two years.

In the case that any changes are made to the entries in the company registration, the logistics center concerned shall file an application, attached with the photocopies of relevant evidentiary documents, for issue of a replacement certificate with Customs within thirty days following the date of the alteration of the registration. However, in the case of increase in the amount of paid-in capital, the logistics center shall make a report in writing to the supervising Customs of such change, without having to file a separate application for replacement of license within the aforesaid period.

Any reduction in the paid-in capital or change in the address or the area of the logistics center shall be subject to approval by Customs.

#### Article 9

For foreign goods to be stored in a logistics center, the logistics center shall declare to Customs by way of on-line transmission to Customs computers; the incoming goods may be stored only after the declaration has been recorded on Customs computer files or following completion of the customs clearance formalities.

Where the goods originating from bond areas or free trade zones are designated for storage in a logistics center, the logistics center and the operator in the bond areas or the free-trade-zone enterprise shall jointly fill out an application and relevant forms and declare the goods to the supervisory Customs in the original bond areas or free trade zones. The goods may be stored in the logistics center only following completion of the customs clearance formalities.

Where the domestic goods are to be shipped from the tax areas, the operator of logistics center shall fill out the Form of Entry/Exit of Domestic Goods and submit the information to the computerized system before the goods are stored into the warehouse. Alternatively, the goods may also be stored into the warehouse once the export declaration form is jointly filed by the logistics center and the operator of the tax areas and once the goods have been cleared by Customs.

#### Article 9-1

When applying for storage of foreign goods or domestic bonded goods, agents shall check and accept the goods in accordance with the relevant regulations, and proceed to the following procedures immediately:

1. Transmitting the information of the containers (goods) entering the logistic center to the container (cargo) status database.
2. Transmitting the stamped notification copy of the container (goods) note (also serving as a release permit, and hereinafter referred to as the "Note" ) to the shipping depot.

When the operations of de-stuffing goods from containers as stipulated in the preceding paragraph are completed, the dedicated personnel shall transmit the information regarding the de-stuffed containers to the container (cargo) status database.

For the bonded goods that are exported or transported to the bond areas or free trade zones, the logistics center shall issue the Note, and write off the account and file the data for inspection, according to the stamped notification copy of the Note.

For the situation in the preceding paragraph, in the event the logistics center does not receive the stamped notification copy of the Note, the logistic center shall follow up the matter to confirm the time when the bonded goods were delivered to the destination, and remark it on the filing copy.

If the information regarding the bonded goods entering the logistic center for storage is available on the container (cargo) status database, the procedures stipulated in the preceding paragraph may be waived.

#### Article 10

The following regulations shall govern the delivery of the goods of a logistics center to the tax areas, bond areas, or free trade zones:

1. Where goods are to be shipped to the tax areas, the importer should fill out an application form and attach all necessary substantiating documents. The logistics center should declare the shipment with Customs through the Customs online processing system before actual shipment, and shipment of the goods may be effected after the customs clearance procedure is completed. As for goods originally shipped from the tax areas and later sold and distributed to tax areas with the same goods, the logistics center should fill out the necessary form and register the shipment online. Such goods may be shipped after registration; no customs declaration procedure is required under the circumstances.
2. Where goods are shipped to bond areas, the logistics center and the operator in the bond areas should jointly fill out an application form and attach all necessary substantiating documents. The logistics center should declare the shipment with Customs through the Customs online processing system before actual shipment, and shipment of the goods may be effected after the customs clearance procedure is completed and the official seals have been affixed. However, except for contraband goods, restricted goods as defined in Subparagraph 8, Article 4 which may be stored in the warehouse upon the due authorization of the respective competent authorities, or goods that have been placed under limited storage period by Customs, no extra sealing shall be required either for goods transported from logistics centers to other logistics centers, bonded factories, technology industrial parks, science parks, and agriculture technology parks without monthly consolidated declaration to Customs or goods to be transported to another container terminal in the same controlled area.
3. Where goods are shipped to free trade zones, the logistics center or the holder of the imported goods and the free-trade-zone enterprise should jointly fill out an application form and attach all necessary substantiating documents. The logistics center should declare the shipment with Customs through the Customs online processing system and then seal the goods and ship them to the warehouse in a free trade zone. The goods can be shipped to the free-trade-zone enterprise after the customs clearance procedure is completed. However, no extra sealing shall be required for goods transported from logistics center to the free-trade-zone enterprise within the same controlled area.

The internal cargo transfers between a logistics center and its branch logistics centers should comply with the conditions stated in Subparagraph 2 of the preceding paragraph.

#### Article 11

When exporting goods from logistics centers, the logistics center or the holder of the goods is required to file an application and declare it online to the Customs by the logistics center. Export is allowed only

following completion of customs clearance. Once the goods are exported and duty offset or refund is desired, a certificate of export can be issued by the Customs upon which the process may begin.

#### Article 12

In the event of the rejection of a shipment of goods stored in the logistics center, the reason for rejection shall be filled out in the Remarks column of the application according to the following guidelines:

1. Where the goods are returned to the tax areas, Subparagraph 1 of Paragraph 1 of Article 10 shall govern before write-off of the goods from the account.
2. Where the goods are returned to the bond areas or free trade zones, Subparagraphs 2 and 3 of Paragraph 1 of Article 10 shall govern before write-off of the goods from the account.
3. Where the goods are returned overseas, the preceding Article shall govern before write-off of the goods from the account.

Where cargo stored in the logistics centers no longer has commercial value, the said cargo may, upon the written consent of the cargo owner and due approval of Customs, be destroyed under Customs supervision; thereafter, such goods may be written off from accounts.

Where natural disasters, accidents, or other reasons of force majeure shall cause the bonded goods stored in the logistics center to suffer loss or damages thereby rendering goods to lose its value, upon Customs verification and determination of such loss and reasons for such fact, the goods may be approved for account write-off.

Where a discrepancy in quantity or amount is noted in the bonded goods stored in a logistics center and such discrepancy is a result of the nature of the goods, upon Customs verification of such fact, the goods may be approved for account write-off.

#### Article 13

Where the goods shipped out from logistics centers are returned, the logistics center concerned shall, in accordance with Article 9 hereof, fill out the reason for rejection in the Remarks column.

#### Article 14

The operation of customs clearance at logistics centers shall be on a 24-hour basis. However the goods specified by Customs, unless otherwise approved in advance, shall be processed during Customs office hours.

#### Article 15

Logistics centers shall implement autonomous management and employ agents to deal with autonomous matters.

Obligations under autonomous management and the conditions, approval, repeal of the firms and the qualifications, missions, number of agents, and any other required matters referred to in the preceding paragraph shall comply with the provisions of the Regulations Governing the Autonomous Management Implemented by Warehouses, Container Terminals, Bonded Warehouses, Logistics Centers and Other Businesses Designated by Customs.

#### Article 16

The transport of goods from logistics centers to international harbors or airports and vice versa shall be conducted by the logistics center or carriers contracted by the logistics center. Any violations involving illegal activities or smuggling shall be dealt with according to the Customs Preventive Law under which both the logistics center and the carrier shall be jointly held accountable.

#### Article 17

(Delete)

#### Article 17-1

Under one of the following circumstances, a customs permit designating cargo as “unopened container for warehouse delivery” should be obtained for goods for delivery and storage into a logistics center. The security and management of cargo contained in its original container stored in the outdoor storage facilities of a logistics center shall remain under the responsibility of the such logistics center. Where circumstances require, Customs may conduct a sampling inspection of the cargo.

1. The containerized cargo has the same product name and uniform packaging, and a detailed list of the container contents is submitted to Customs for inspection and approval.
2. The package is overweight, oversized, or in other such condition that

the package could not be delivered to the warehouse. Where cargo has been issued a customs permit for “ container for warehouse delivery as is ” under the preceding paragraph, the permit shall apply to all subsequent cargo providing that the container contents have the same product name; the applicant need not file a separate application per shipment.

The “ outdoor storage facility ” , as prescribed in Paragraph 1 should be adjoined to the registered building to the registered building structures of logistics centers; moreover, facility should meet the requirements stated in Article 6 hereof.

Where a shortfall in quantity or a surplus is noted in a container that is officially designated as “ container for warehouse delivery as is ” , as prescribed in Paragraph 1, the cargo should be declared pursuant to Article 22 of The General Rules Governing the Examination of Imports and Exports. No application for late cargo declaration shall be honored under the circumstances.

#### Article 18

The goods stored in the logistics center, except for those whose storage period has been stipulated and promulgated by Customs or whose storage period has been prescribed to be 2 years following their completion of the customs clearance formalities in accordance with Paragraph 3, Article 9 of the Regulations, shall not be subject to any deadline for storage. However, in the case of any goods that has been in storage for more than 2 years, the logistics center concerned shall keep related books on file properly and make the printouts available upon request by Customs.

For goods with a storage time limit as regulated by Customs, on the transfer of such goods, which are stored in a logistics center, to the another bond area or free trade zone upon approval by Customs, the duration of the storage time shall commence from the date when they first entered the logistics center, and on the transfer of such goods, which are stored in the bonded warehouse, to a logistics center upon approval by Customs, the duration of the storage time shall commence from the date when they first entered the bonded warehouse.

Where the stored goods which have been cleared in accordance with Paragraph 3, Article 9 of the Regulations are reconditioned during its storage in a logistics center, the period for storage after reconditioning shall commence from the first date of its storage from the tax areas.

In the case of goods in the second paragraph for which no application has been made for import or return abroad within the time limit for storage, on the day after the time limit expires, such goods will be processed in accordance with Article 73 and Article 96 of the Customs Act.

The goods in storage abandoned with a hardcopy statement jointly filed to Customs by the logistics center and the owner of the goods will be processed in accordance with Article 96 of the Customs Act.

#### Article 19

All logistics centers shall take a regular inventory at least once a year. In the case that a shortage is found to exist, a supplementary report shall be filed to indicate so and, by law, close the case after taxes have been levied or exempted. Where there is a surplus after the inventory, a supplementary application is required which shall be entered into the book after verification by Customs.

#### Article 20

Exempt from the rules specified under Articles 9 and 10 of these regulations hereof, incoming and outgoing bonded goods between the logistics center and the operator in the bond areas or the free-trade-zone enterprise may be filed with Customs for approval for submission of monthly consolidated declaration. Nevertheless, the logistics center shall instantly register on the computerized system against related documents before entering the goods into the logistics center or releasing the goods from the logistics center, and shall, before the 15th day of the following month, file a consolidated application with Customs for closure.

#### Article 21

Any attrition of goods resulting from reconditioning and simple processing at the logistics center may, subject to verification by the Customs, be approved for write-off. Any waste thus generated that needs to be imported may, by law, be levied or exempted from taxes provided that the value of

the waste falls under the bonded category or taxes have not been paid. Where the waste is of no value, it may be destroyed under the supervision of the Customs.

#### Article 22

The customs office under whose jurisdiction a particular logistics center belongs may assign a customs inspector to conduct regular and unscheduled audit inspections of the said logistics center.

In view of the requirements of said regular and unscheduled customs audit inspection, a logistics center is obliged to provide, free of charge, a goods inspection area, office space, and other necessary tools, equipment and manpower that the customs inspector may employ during the audit inspection procedure.

Where cargo stored in a logistics center is contained in one entire container, a detailed container cargo list should be submitted to Customs for evaluation and approval.

#### Article 23

The transportation of the goods from a logistics center to tax areas, bond areas, or free trade zones for testing, inspection, reconditioning, or simple processing purposes is subject to Customs approval, and thereafter, the details of the information of the goods should be entered into the computerized account journal. Once the goods have been returned to the logistics center, the pertinent journal entry should be deleted from the computerized account journal.

The goods referred to in the preceding paragraph should not fall under any importation control or restriction. Moreover, upon the return of such goods to the logistics center, the inspector should be able to identify the original condition of the goods.

The factory of tax areas or bond areas contracted to process such goods should be a duly registered factory; moreover, the items approved for production in the registration license should be consistent with the contracted processing work. As for the storage of such goods, the processing factory should store the goods in a special storage area. A registration log should be placed in the area to record the entry, withdrawal, and inventory of bonded goods for inspection and verification purposes.

Only in circumstances where special testing or inspection conditions exist, may the customs declaration, customs clearance, and cancellation of the computerized account journal entry of the goods referred to in Paragraph 1 be processed through the Customs online processing system upon due Customs authorization, and, in which case, the goods need not to be returned to the logistics center. In other circumstances, all such goods are to be returned to the logistics center within three months. Where an extension of the return deadline is necessary, an application for such extension may be processed. The deadline may be extended only once and the maximum period of temporary removal from the logistics center is six months.

All raw materials added to the goods during reconditioning or simple processing are not subject to any tax refund. However, an application for deletion of the journal entry of such materials may be filed with Customs.

#### Article 23-1

Where a bonded cargo is shipped from the logistics center to a destination outside a duty-free or bonded zone for exhibit purposes, the cargo should be declared for the Customs approval. Moreover, a duty guarantee bond should be submitted, and, thereafter, the details of the information of the cargo should be entered into the computerized account journal. Once the goods have been returned to the logistics center, the pertinent journal entry should be deleted from the computerized account journal.

The aforesaid cargo are to be returned to the logistics center within three months. Where an extension of the return deadline is necessary, an application for such extension may be processed. The deadline may be extended only once and the maximum period of temporary removal from the logistics center is six months.

#### Article 24

In the event that any logistics center is found to have any of the following instances, Customs, in accordance with Article 90 of the Customs Act, shall warn or impose a fine of not less than NT\$6,000 and not more than NT\$30,000 and may order to comply within a certain period of time; the

fine shall be charged per violation in case of failure to comply before the given deadline. If there is no compliance after three counts of punishment, a suspension of the bonded goods storage for a period of not more than six months or its registration may be repealed.

1. Violation of Article 4 hereof for storage of incoming goods.
2. Violation of Subparagraphs 3 to 5 of Paragraph 1 of Article 5 hereof.
3. Failure to store goods in accordance with Paragraphs 1 and 2, Article 9 hereof.
4. Failure to perform in accordance with Article 9-1.

#### Article 25

In the event that any logistics center is found to have any of the following instances, Customs, in accordance with Article 90 of the Customs Act, shall warn or impose a fine of not less than NT\$6,000 and not more than NT\$30,000 and may order to comply within a certain period of time; the fine shall be charged per violation in case of failure to comply before the given deadline. If there is no compliance after three counts of punishment, a suspension of the bonded goods storage for a period of not more than three months.

1. Failure to reissue the registration certificate or to file any changes in the company registration of the logistics center in accordance with Article 8 hereof.
2. Failure to transport goods by the logistics center itself or its contracted carriers in accordance with Article 16 hereof.
3. Failure to attend to its security and management responsibilities in regard to the cargo container (goods) placed in its outdoor storage facility as required in Article 17-1.
4. Failure to make the printouts in accordance with Paragraph 1, Article 18 hereof or failure to move the stored goods which have been cleared in accordance with Paragraph 3, Article 9 out of the warehouse within the period of storage under the provision of Paragraph 1, Article 18.
5. Failure to process inventory and related matters in accordance with Article 19 hereof.
6. Failure to provide an inspection site for goods, office space, necessary equipment and manpower, and a list of contents in accordance with Paragraphs 2 and 3, Article 22 hereof.
7. Failure to transport back the goods that were shipped out for inspection, testing, reconditioning, or simple processing in accordance with Paragraph 1, Article 23 before the deadline in accordance with Paragraph 4 of the same article hereof.
8. Failure to ship out the goods for exhibition in accordance with Article 23-1.

#### Article 26

Logistics centers which fail to abide by Article 10, Article 11, or Paragraph 1, Article 12 hereof in completing clearance procedures before withdrawing the goods from the warehouse, Customs shall impose a fine of not less than NT\$6,000 and not more than NT\$30,000 under the provisions of Article 90 of the Customs Act.

#### Article 27

In the event that any logistics center fails to operate by the computerized system or fails to file the consolidated declaration by the 15th of the following month in accordance with Article 20 hereof, Customs, in accordance with Article 90 of the Customs Act, shall warn or impose a fine of not less than NT\$6,000 and not more than NT\$30,000 and 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, a suspension of monthly declaration privileges may be adopted for a period of not more than six months.

#### Article 27-1

In the event the security deposit paid by the logistics center in accordance with Paragraph 1 of Article 7 is insufficient due to the deduction of overdue taxes, fees or fines, Customs may notify the logistics center to make up the shortfall within a prescribed period. In the case where the logistics center fails to make up the shortfall prior to the expiration of the prescribed period, Customs may, in accordance with Paragraph 2 of Article 93 of the Customs Act, suspend its business



privileges for a period of not more than six months or repeal its registration.

Article 28

Should a logistics center be guilty of illicit transportation or evasion of taxation, such matter will be dealt with in accordance with the Customs Preventive Law and other relevant laws.

Article 29

In the event that any logistics center is found to have any of the following instances, Customs may prohibit its entry of bonded goods or repeal its registration:

1. Failure to meet the requirements in Subparagraphs 1 or 7 of Paragraph 1 of Article 5 hereof.
2. Operations have terminated.
3. A bad financial record, already having debt that cannot be cleared off.

Article 30

(Deleted)

Article 31

Logistics centers that store goods prohibited from being imported from Mainland China pursuant to the Regulations Governing Trade between the Taiwan Area and the Mainland Area shall be subject to Customs supervision.

Article 32

These regulations shall become effective upon promulgation.

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