Content

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Content：	Article 1 These Regulations are prescribed pursuant to Paragraph 3, Article 19 of the Customs Act. Article 2 Definitions of terms used in these Regulations are as follows: 1. “Authorized Economic Operator” (AEO) refers to economic operator in the supply chain certified by the Customs. There are two types of AEO, namely “General Authorized Economic Operator” (AEOG) and “Security and Safety Authorized Economic Operator” (AEOS). 2. “economic operators in the supply chain” refer to economic operators performing the functions of duty-payers, exporters, manufacturers, customs brokers, freight forwarders, shipping agencies, warehouse operators, highway carriers, sea carriers, and air carriers involved in international movement of goods. 3. A “record of serious violation of regulations” refers to the commitment of following irregularities within the period specified by these regulations, which results in a sanction decision notice from the Customs. Nonetheless, in the event that a violation is caused by another economic operator in the supply chain or in the event that an acquiring business did not discover, until a merger or acquisition was completed, that the merged business had committed a violation set forth in Item 2 or 3 of this subparagraph prior to the merger or acquisition, such violation shall not be counted in. (1)an recorded act of smuggling; (2)violation of regulations committed as a result of such an act, which causes the amount of tax evaded (customs duties and the taxes collected on behalf of other government agencies), overpaid tax refund, or the fixed-amount fine imposed for a single case or for an aggregate of multiple cases exceeds NTD 500 thousand; and

(3)violation of regulations committed as a result of such an act whose value of confiscated goods for a single case or for an aggregate of multiple cases exceeds NTD 1 million.

Article 3
An AEO is entitled to apply for providing an affidavit as the substitute of a security of duties, taxes, and other charges to clear customs, if the AEO:
1. has been running a factory established pursuant to the Regulations Governing the Administration and Counseling of Manufacturers and other relevant regulations;
2. has been running business for five years or more, with annual sales of NTD 500 million or more in the most recent three years, or has been running a bonded factory, or a self-management factory in one of the Science Parks, Technology Industrial Parks, or Agricultural Technology Parks for three years or more, with annual sales of NTD 300 million or more in the most recent three years and has been graded as excellent by the competent Customs office;
3. has an annual import/export performance of USD 50 million or more and no record of deficit is found in each of the most recent three years; and
4. has no record of serious violation of regulations in the most recent three years.
Where an AEO owns both bonded and non-bonded factories and both factories are operated in the same Business Administration Number, such an AEO may also apply for providing an affidavit as the substitute of a security of duties, taxes, and other charges to clear customs, provided that this AEO meets the requirements prescribed in Subparagraph 1, the first part of Subparagraph 2, and Subparagraphs 3 and 4 of the preceding paragraph.
Those applying an application for providing an affidavit as the substitute of a security of duties, taxes, and charges to clear customs shall be made to Customs together with a copy of proof documents relating to the factory registration and the statements of annual sales in each of the most recent three years.

Article 4
The security referred to in the Regulations shall be provided in one of the following forms:
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. An one-year or more common trust certificate issued by a trust and investment company.
6. A guarantee provided by a financial institution.
7. Any other property approved by Ministry of Finance which is easy for cashing and custody, and free from any dispute over proprietary rights.
The security furnished in any of the forms specified in Subparagraphs 2 to 5 and 7 in the preceding paragraph shall be mortgaged or pledged to the Customs.

Article 5
Categories of import and export declarations to be covered by these Regulations shall be announced by Customs Administration, Ministry of Finance and published on the Executive Yuan Gazette.
AEO shall transmit, in electronic form, the declarations set forth in the preceding paragraph when handling customs clearance of import/export goods. Where the customs clearance system is not working properly, paper-based copies of electronic declarations may be used.

Article 6
Duty-payers or exporters entitled to apply to Customs for AEOG certification if they:
1. have been engaging in business for more than three years, with an average annual import/export performance of no less than USD 1 million in the most recent three years; or pursuant to Article 24;
2. have no confirmed arrears with regard to duties, taxes, and other charges or fines; has submitted commensurate security for the imposed but unconfirmed duties, taxes, and other charges or fines, except that the disciplinary government agency does not accept security;
3. have implement the import/export procedures and financial data into computerized system, and has kept auditing records for posterior verifications; and
4. have the capability of making online declarations, or commissioned a customs broker that has the capability of making online declarations.

Article 7
An economic operator applying for the certification of a AEOG shall submit the following documents to the competent Customs office:
1. Application form stating the name of the applicant, Business Administration Number, address, amount of capital, and contact person information; and
2. Certificates of the applicant’s annual import/export performance in the most recent three years issued by the International Trade Administration (ITA), Ministry of Economic Affairs (MOEA), or by other agencies or private associations delegated or entrusted by the ITA; or a medal for excellent exporter/importer awarded by the ITA.
Documents prescribed in the preceding paragraphs shall be submitted to the competent Customs office in electronic form, except otherwise approved by the competent Customs office due to exceptional circumstances.

Article 8
The competent Customs office shall complete the AEOG certification process within one month following the date of receipt of an application. Where necessary, the competent Customs office may extend the period needed to complete certification process, and the applicant shall be duly informed of such an extension. The extension may take place once only and the extended period shall be no more than one month.
A status holder of AEOG shall submit documents set forth in the preceding article to the original competent Customs office every three years so as to apply for the renewal of certification.

Applications filed pursuant to the preceding paragraph and proved to comply with Paragraphs 3 and 4 of Article 6 by an affidavit may be exempted from Customs examination under Paragraphs 3 and 4.
While the name of the company/business has been changed, the AEOG shall report to the competent Customs office with copy of relevant certificates within 15 days starting from the next day such change been made.

Article 9
Customs may adopt the following preferential measures for the goods imported or exported by an AEOG:
1. Lower examination rate; simplified examinations set forth in the Regulations for the Examination of Import and Export Goods may apply to the import goods selected for physical examinations; and export goods selected for physical examinations may be exempted from examinations. However, this measure does not apply to the AEOG with a record of serious violation of regulations in the most recent three years.
2. Where imported goods of an AEOG have been released from Customs by providing a security, the consolidated payment of duties, taxes, and other charges due on a monthly basis may be allowed. However, this measure does not apply to cases in which goods are examined and released from Customs after the provision of guarantees pursuant to Article 18 of the Customs Act.
3. An AEOG meets one of the conditions set forth in Article 3 shall be entitled to apply for providing an affidavit as the substitute for security for the payment of duties, taxes, and other charges.
4. An AEOG may apply for releasing re-imported Made-in-Taiwan goods from Customs with a written affidavit when making import declaration, and writing off corresponding items on the original export declaration afterward.

Article 10
The basic criteria, aside from the specific criteria applicable for different types of business in the supply chain as prescribed respectively in Articles 14, and Articles 17 to 23, of applying for AEOS certification is that an economic operator shall:
1.have proven financial solvency or have no overdue credit record in the most recent three years, but for the one pursuant to Article 24 and has been engaging in business for less than three years, its period for no overdue credit record shall be determined by the actual period of business engagement;
2. have no record of serious violation of regulations in the most recent three years; as for pursuant to Article 24, has been engaging in business for less than three years, the period shall be determined by the actual period of business engagement;
3. have no confirmed arrears with regards to duties, taxes, and other charges or fines; has submitted commensurate security for the imposed but unconfirmed duties, taxes, and other charges or fines, except that the disciplinary government agency does not accept security;
4. have met the AEO Security Vetting Items and Validation Criteria;
5. have established the operational procedures and financial data in

computerized system, and have kept auditing records for posterior verification; and
6. have at least two AEO Supply Chain Security(SCS) Personnel in place to take charge of the company's SCS operations, who have passed the AEOS SCS training conducted by the Customs or other organizations authorized by the Customs.
An applicant mentioned in the preceding paragraph operating two or more types of business with regard to international movement of goods should apply to be certified as a whole.
Where an applicant mentioned in Paragraph 1 possesses a certificate issued by a domestic or foreign security validation authority/institution and has been verified by the competent Customs office, this applicant may be exempted from review of the condition prescribed in Subparagraph 4, Paragraph 1. However, the said certificate will not be recognized if it was obtained by any of this applicant's overseas subsidiaries.
The AEO Security Vetting Items and Validation Criteria, and the domestic or foreign security validation authority/institution set forth in the preceding paragraph shall be announced by Customs Administration, Ministry of Finance and published on the Executive Yuan Gazette.

Article 11
Apart from the documents prescribed respectively in Articles 14, 17 to 23 for economic operators in the supply chain, an economic operator applying for the certification of a AEOS shall submit following documents to the competent Customs office:
1. Application form stating the name, Business Administration Number, address, amount of capital, and contact person information of the applicant.
2. Self-evaluation form for the certification application.
3. Financial reports and statements of the most recent three years as proof of the financial solvency or relevant documents of the most recent three years as proof of no poor credit record shall be submitted.
Documents prescribed in the preceding paragraphs shall be transmitted to the competent Customs office in electronic form according to regulations, except in special circumstances approved by the competent Customs office.

Article 12
The competent Customs office shall complete the AEOS certification process within three months following the date of receipt of an application. Where necessary, the competent Customs office may extend the period needed to complete certification process, and the applicant shall be duly informed of such an extension. The extension may be taken place once only and the extended period shall be no more than three months.
An applicant whose fulfillment of the certification criteria for an AEOS has been confirmed shall be bestowed a Certificate by Customs Administration, Ministry of Finance according to the report submitted by the competent Customs office.
A status holder of AEOS shall submit documents set forth in the preceding article to the Customs every three years, so as to apply for the renewal of certification, and the Customs shall conduct on-site validation.

Where an AEOS status holder has fulfilled the requirement of self-examination pursuant to Article 29 and passed the random check conducted by Customs or completed the required improvements within the deadline set by Customs pursuant to Paragraphs 1 and 2 of Article 30, the on-site validation referred to in the preceding paragraph may be waived.

Article 13
The AEOS shall report to the Customs with copy of relevant certificates within 15 daysstarting from the next day such change been made if:
1. the name of the company/business has been changed;
2. the types of business are changed and result in not operating some types.
The AEOS shall report to Customs with copy of relevant certificates within 15 days starting from the next day such change has been made if the types of business defined in Article 14, 17 to 23 of these Regulations are added. But if the AEOS would like to addthe new types of business, the AEOS shall submit documents set forth in the Article 11 to the Customs so as to apply for the renewal of certification, and the Customs shall conduct the on-site validation.
The AEOS that changes, adds, or reduces certified locations shall report to the Customs within 15 days starting from the next day the registration of company, business or factory has been changed. Customs may send in officers to validate the locations and verifywhether the AEOS complies with Subparagraph 4, Paragraph 1 of Article 10. If the AEOS does not comply, the AEOS should be dealt with according to Paragraph 1 or 2 of Article 30.

Article 14
Duty-payers or exporters meeting the criteria prescribed in Paragraph 4 of Article 6 and Paragraph 1 of Article 10 is entitled to apply to Customs for AEOS certification of by submitting documents prescribed in Paragraph 1 of Article 11.

Article 15
Customs may adopt the following preferential measures for the goods exported by an exporter with AEOS status:
1. Lowest document review and examination rate.
2. Export goods selected for physical examinations may be exempted from examinations. Where inspection is not exempted, the goods may be given priority of examinations.
3. Set up a single contact window handling cases where goods are not released. The single contact window enables economic operators to make enquiry and solve problems pertaining to the customs clearance procedures.
4. May apply for non-intrusive inspection
5. Goods with a declared F.O.B. price of NTD 100 million may be released without documentation examination and physical inspection.

Article 16
Customs may adopt the following preferential measures for the goods imported by a duty-payer with AEOS status:
1.Lowest document review and examination rate.

2. Simplified examinations set forth in the Regulations for the Examination of Import and Export Goods may apply to the import goods selected for physical examinations, and the goods may be given priority of examinations.
3. Where imported goods of an AEOS have been released from Customs by providing a security, the consolidated payment of duties, taxes, and other charges due on a monthly basis may be allowed. However, this measure does not apply to cases in which goods are examined and released from Customs after the provision of guarantees pursuant to Article 18 of the Customs Act.
4. An AEOS meets one of the conditions set forth in Article 3 shall be entitled to apply for providing an affidavit as the substitute for security for the payment of duties, taxes, and other charges.
5. Set up a single contact window handling cases where goods are not released. The single contact window enables Economic Operators to make enquiry and solve problems pertaining to the customs clearance procedures.
6. May apply for release from the Customs on re-imported Made-in-Taiwan goods with a written affidavit when making declaration, and be written off from the original export declaration afterward.
7. May apply for non-intrusive inspection.
8. Goods with a declared Customs Value more than NTD 100 million may be released without documentation examination and physical inspection.
9.Goods temporarily imported in accordance with Paragraph 1, Article 52 of the Customs Act may be released without the deposit for payment of duties, taxes, and other charges on the condition that an affidavit is provided.

Article 17
Manufacturers are entitled to apply to Customs for AEOS certification by submitting the documents prescribed in Paragraph 1 of Article 11 and documents of factory registration if they:
1. meet the criteria set forth in Paragraph 1 of Article 10; and
2. established pursuant to the Regulations Governing the Administration and Counseling of Manufacturers and other relevant regulations.
Customs may adopt the following preferential measures for manufacturers with AEOS status in Science Parks, Technology Industrial Parks, or Agricultural Technology Parks or Free Trade Zones:
1. Waiving the guarantee deposit while the AEOS fulfill one of the following conditions:
(1) Those with bonded goods of a value under NTD 10 million to be transported out of the park or zone for commissioned repair, test, or assembling test.
(2) Those with bonded goods of a value under NTD 10 million to be transported to the duty-levying areas for display.
2. Reduced frequency of on-site auditing on account book and data report at the factory.
3. “Bills of Material” could be vetted through paper document, while on-site validation is not required unless it is necessary.

Article 18
Customs brokers are entitled to apply to Customs for AEOS certification by submitting the documents prescribed in Paragraph 1 of Article 11 if they:

1. meet the criteria set forth in Paragraph 1 of Article 10;
2. were established pursuant to the provisions of the Regulations Governing the Establishment and Management of Customs Brokers;
3. were able to keep the error rate of their Customs declarations, which is the percentage erroneous Customs declarations of declarations, below 0.3% in the preceding year; however, for those engaging in business for less than one year, its period for the error rate shall be determined by the actual period of business engagement; and
4. have no record of violation against Paragraphs 1 to 5 of Article 25 of the Regulations Governing the Establishment and Management of Customs Brokers in the most recent three years; however, for those engaging in business for less than three years, its period of record of violation shall be determined by the actual period of business engagement.
Customs may reduce the examination rate for goods declared by a customs broker with AEOS status according to Article 33 of the Regulations Governing the Establishment and Management of Customs Brokers.

Article 19
Freight forwarders are entitled to apply to Customs for AEOS certification by submitting the documents prescribed in Paragraph 1 of Article 11 if they:
1.meet the criteria set forth in Paragraph 1 of Article 10;
2.were established pursuant to the Regulations for Administrating Ocean Freight Forwarders or Regulations Governing Air freight Forwarder and certified as Regulated Agent by Aviation Police Office pursuant to Civil Aviation Act; and
3. did not receive any administrative disposition due to violations concerning carrying or consigning dangerous goods, or posing imminent danger to supply chain security pursuant to Civil Aviation Act or Shipping Law, in the most recent three years, but for the one that has been engaging in business for less than three years, its period for the violation shall be determined by the actual period of business engagement.

Article 19-1
Shipping agencies are entitled to apply to Customs for AEOS certification by submitting the documents prescribed in Paragraph 1 of Article 11 if they:
1. meet the criteria set forth in Paragraph 1 of Article 10;
2. were established pursuant to the Regulations for Administrating a Shipping Agency; and
3. did not receive any administrative disposition due to violations posing imminent danger to supply chain security pursuant to the Shipping Act in the most recent three years; for a shipping agency that has been engaging in business for less than three years, its period for the violation shall be determined by the actual period of business engagement.

Article 20
Warehouse operators are entitled to apply to Customs for the certification of AEOS by submitting the documents prescribed in Paragraph 1 of Article 11 if they:

1. meet the criteria set forth in Paragraph 1 of Article 10;
2. apply for registration and being approved for autonomous management pursuant to the Regulations Governing the Customs Management of Import and Export Warehouses, Regulations Governing the Customs Management of Container Yard, Regulations Governing the Establishment and Management of Bonded Warehouses, Regulations Governing Customs Clearance for Goods in Logistics Centers; or apply for registration or supervision pursuant to the Management Regulations Governing Bonded Business in Technology Industrial Parks, Regulations Governing the Bonding Operations in Science Parks, Regulations for Bonded Operations in Agricultural Technology Parks or Regulations Governing the Operation and Management of Free Trade Zone Enterprises; and
3. evaded duties by Customs no more than NTD 500 thousand in total due to loss of goods in the most recent three years; for a warehouse operator that has been engaging in business for less than three years, its period for the violation shall be determined by the actual period of business engagement.
Customs may adopt the following preferential measures for warehouse operators with AEOS status:
1. While both warehouse operators and carriers with AEOS status apply to Customs with jointly signed paper document in advance may directly conduct addition, subpackage or refit of loaded sea transit container, or rallying of its loading cargo in the transit warehouses of the warehouse operators.
2. Those warehouse operators with AEOS status which have conducted annual self-assessment in accordance with Article 29 of the Regulations may be exempted from submitting an annual audit report to Customs in accordance with Article 12 of the Regulations Governing the Autonomous Management Implemented by Warehouses, Container Terminals, Bonded Warehouses, Logistics Centers, and Other Businesses Designated by Customs.
3. For warehouse operators with AEOS status in one of the Science Parks, Export Processing Zones, or Agricultural Technology Parks or Free Trade Zones:
(1) the guarantee deposit may be waived for those with bonded goods of a value under NTD 10 million to be transported out of the park or zone for commissioned repair, test, or assembling test.
(2) the guarantee deposit may be waived for those with bonded goods of a value under NTD 10 million to be transported to the duty-levying areas for display.
(3) Customs may reduce the frequency of on-site auditing on account book and data report at the factory.

Article 21
Highway carriers are entitled to apply to Customs for AEOS certification by submitting the documents prescribed in Paragraph 1 of Article 11 and supporting documents for Subparagraph 2 below if they:
1. meet the criteria set forth in Paragraph 1 of Article 10;
2. have a motor transportation business license issued by the highway authority pursuant to the provisions of Paragraphs 7 to 9, Article 34 of the Highway Act; and
3. have comprehensive electronic monitoring and management system for the movement of goods.

Article 22
Sea carriers are entitled to apply to Customs for AEOS certification by submitting the documents prescribed in Paragraph 1 of Article 11 and supporting documents for Subparagraph 2 below if they:
1. meet the criteria set forth in Paragraph 1 of Article 10; and
2. are established pursuant to the Regulations for Administrating Vessel Carriers Operators.
The Customs may adopt following preferential measures to sea carriers with AEOS status:
1. The application of Export Goods to Change Ship and Import Goods to Correct Discharge Permit may be processed electronically.
2. While both carriers and warehouse operators with AEOS status apply to Customs with jointly signed paper document in advance may directly conduct addition, subpackage or refit of loaded sea transit container, or rallying of its loading cargo in the transit warehouses of the warehouse operators.

Article 23
Air carriers are entitled to apply to Customs for AEOS certification by submitting the documents prescribed in Paragraph 1 of Article 11 and supporting documents for Subparagraph 2 below if they:
1. meet the criteria set forth in Paragraph 1 of Article 10; and
2. are established pursuant to Regulations of Civil Air Transport Enterprise.

Article 24
Economic operators are entitled to apply to Customs with sufficient supporting documents for AEO certification without the requirement of having been running business for three years or more if they have no overdue credit record and no record of serious violation of regulations, and meets any one of the following conditions:
1. A State-Owned Enterprise meets requirements of Paragraph 1 of Article 3 of the State-Owned Enterprise Management Act;
2. Company limited by shares with paid-in capital of more than NTD 300 million or a branch office of a foreign company having registered with the Ministry of Economic Affairs with working capital of not less than NTD 300 million;
3. have been awarded with a medal for an excellent exporter/importer by the ITA and the medal is still valid; and
4. the division of an AEO so as to not pursuant to the requirements of AEO, the succeeding company which is newly incorporated or surviving would like to apply for the same types of business that the original AEO used to own.
5. The subsidiaries or branches of the AEO validated by the countries or areas that have signed the AEO Mutual Recognition Arrangement with Republic of China (Taiwan).

Article 25
An AEO having been approved to provide an affidavit as the substitute for security for the payment of duties, taxes, and other charges to clear customs shall apply for ratification of affidavit liability ceiling amount

once a year; such application shall be submitted with the original competent Customs office one month prior to the expiry of the one-year practice period, with the required documents prescribed in Paragraph 3 of Article 3. On-site validation may be exempt once a recognizance, stating the documents are consistent with the previously authenticated original copies, has been provided by the applicant to the competent Customs office. The affidavit liability ceiling amount mentioned in the preceding paragraph shall not exceed twice the monthly average amount of import duties and charges in the one-year period (January to December) prior to the application date.

Article 26
For AEO, whose consolidated payment of duties, taxes, and other charges due of imported goods may be paid on a monthly basis, the competent Customs office shall, prior to the fifth day of the following month, issue a duties/charges payment notice and an import declaration checklist to it; the AEO shall pay the duties and charges due within the deadline prescribed by laws.
AEO may choose to pay the duties and charges imposed on a single batch of imported goods by the end of this very month.

Article 27
Where an AEO applies for providing an affidavit as the substitute of a security of duties, taxes, and other charges to clear customs pursuant to Article 3, the affidavit liability ceiling amount ratified by the competent Customs office shall be restricted to cases where consolidated duties and charges due are paid on a monthly basis pursuant to this Regulations.
Where an AEO provides a security of duties, taxes, and other charges pursuant to Article 4, the ceiling amount of security provided shall apply to cases where consolidated duties and charges due are paid on a monthly basis pursuant to this Regulations or to cases of post-release duties payment for import goods pursuant to the Regulations Governing the Implementation of Post-release Duty Payment Procedures for Import Goods.

Article 28
The Customs may, depending on the level of severity, impose upon an AEOG a maximum of one-year suspension, in part or in whole, of the preferential measures, and request it to make improvement within the prescribed deadline, if an AEOG:
1. falls in arrears of payment of import duties, taxes, and other charges or receives a sanction decision notice from the Customs due to violation of regulations;
2. fails to comply with the provisions of Paragraph 4 of Article 8.
Customs may suspend the status of AEOG, if an AEOG:
1. submits falsified documents required to be provided in accordance with Article 7 of these Regulations;
2. fails to comply with Subparagraphs 1、3, or 4 of Article 6;
3. fails to renew its certification within the deadline as prescribed in Paragraph 2 of the Article 8; and
4. fails to make required improvements within the deadline as prescribed in

Paragraph 1 of this article.
Those economic operators whose AEOG status has been suspended by Customs pursuant to the preceding paragraph may apply for the restoration of the status within one year following the date of suspension by submitting relevant supporting documents that verify its improvements.
Customs shall revoke the AEOG status of the economic operator which fails to apply for the restoration of the status within the deadline as prescribed in the preceding paragraph or which is determined by Customs that required improvements have not been made despite having filed the application.

Article 29
AEOS shall perform self-examination at least once a year and submit the results to the competent Customs office for reference pursuant to the Security Vetting Items and Validation Criteria set forth in Subparagraph 4, Paragraph 1 of Article 10. Customs may conduct spot check at irregular intervals.

Article 30
The competent Customs office, upon uncovering inconformity of AEOS to the Security Vetting Items and Validation Criteria, shall issue a notice demanding the AEOS to make improvement within 30 days.
The AEOS that is incapable of making improvement within the prescribed deadline set forth in the preceding paragraph may apply to the Customs for extension; however, this extension may take place once only and should be no more than 30 days.
The competent Customs office shall report to the Customs Administration to suspend the status of AEOS, if an AEOS:
1. submits falsified documents required to be provided in accordance with Article 11 of these Regulations;
2. has been found records of serious violation of regulations in the most recent three years;
3. has been confronted with severe deterioration of operation and financial status;
4. falls in arrears of payment of import duties, taxes, and other charges;
5. fails to renew its certification within the deadline as prescribed in Paragraph 3 of the Article 12;and
6. fails to make required improvements within the deadline as prescribed in Paragraph 1 and 2 of this article;
Customs will restore the status of AEOS which has been suspended by Customs pursuant to subparagraph 2 or 4 of the preceding paragraph, once the situation prescribed in these subparagraphs has extinguished. In case where the AEOS status has been prescribed due to the reasons prescribed in the remaining subparagraphs, the AEOS may apply for the restoration of the status within one year following the date of suspension by submitting relevant supporting documents that verify its improvements.

Article 31
The competent Customs office shall report to Customs Administration, Ministry of Finance to revoke the status of AEOS and ask for returning the

AEOS Certificate concerned within a given deadline, or publicly announce the revocation of the certificate while it is not returning before the deadline, if an AEOS:
1. has been found records of serious violation of regulations in the most recent three years and the disposition imposed concerning the serious violation has been determined;
2. fails to apply for the restoration of the AEOS status pursuant to the time limit prescribed in the second part of Paragraph 4 of the preceding article or is determined by Customs that required improvements have not been made despite having filed the application;
3. has fallen into arrears, and still fails to pay off the import duties, taxes and other charges owed for more than one year; and
4. fails to comply with Subparagraphs 2, Paragraph 1 of Article 17, Subparagraphs 2 to 4, Paragraph 1 of Article 18, Subparagraphs 2 and 3 of Article 19, Subparagraphs 2 and 3 of Article 19-1, Subparagraphs 2 and 3, Paragraph 1 of Article 20, Subparagraphs 2 and 3 of Article 21, Subparagraphs 2, Paragraph 1 of Article 22, or Subparagraphs 2 of Article 23.

Article 32
The AEO status that being certified and the affidavit liability ceiling amount being ratified by any Customs office shall be likewise applicable to all competent Customs office.

Article 33
These Regulations shall be enforced upon the date of promulgation.

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