

## Content

Title :	Operation Directions Governing the Non-bonded Goods of the Tax Areas Entering or Leaving the Duty-free Shops in the Airport or Harbor Controlled Zone <b>Ch</b>
Date :	2016.12.30
Legislative :	1.Promulgated on December 30, 2016
Content :	<p>1. These operation directions are hereby enacted to facilitate customs management concerning non-bonded goods of the tax areas entering or leaving the duty-free shops in the airport or harbor controlled zone.</p> <p>2. Prior to transporting non-bonded goods of the tax areas entering or leaving the duty-free shops in the airport or harbor controlled zone, operators of duty-free shops shall, in batches, transmit commodity description, item number and quantity to CPT Single Window System. Upon receiving the system-generated response message, they shall print such message as a transport permit to be used for transferring of goods and allow Customs to carry out monthly inspection aperiodically. In cases where natural disasters, emergencies, force majeure, or network disconnection hinders the transmission of the said information, operators shall inform their competent Customs and request for authorization of transferring of goods and re-submit the information once the transmission process is possible.</p> <p>3. For transporting non-bonded goods of the tax areas entering or leaving the duty-free shops in the airport or harbor controlled zone, operators of duty-free shops shall present the printed permit and proceed through guard post in the controlled zone after inspection and releasing by Customs.</p> <p>4. Operators of duty-free shops shall render a sales note for non-bonded goods sold in accordance with the Regulations Governing the Establishment and Management of Duty-Free Shops.</p> <p>5. Operators of duty-free shops shall set up a surveillance system located at the non-bonded goods unloading and storage areas in the airport or harbor controlled zone, as well as at the entrance and exit of duty-free shops. The surveillance system shall be capable of 24-hour continuous video recording, with all footage retained for 30 days and made available to Customs for inspection and review at all times.</p>

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