Content

Title：	Regulations Governing the Establishment and Management of Offshore Island Duty-Free Shops Ch
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Content：	Chapter I General Principles Article 1 The Regulations Governing the Establishment and Management of Offshore Island Duty-Free Shops are prescribed pursuant to Paragraph 7, Article 10-1 of the Offshore Islands Development Act. Article 2 “Offshore Island Duty-Free Shops” used in these Regulations shall mean establishments located in offshore island areas which, with the approval of the competent county (city) authority and upon registration with the competent Customs Office, engage in the sale of goods to travelers. The term “offshore island areas” referred to in the preceding paragraph shall mean the areas of Penghu, Kinmen, Matsu, Lanyu, Ludao (Green Island), and Liuqiu. Article 3 Offshore island duty-free shops may be approved to sell foreign goods or goods purchased from bonded warehouses, logistics centers, bonded factories, technology industrial parks, science parks, agricultural technology parks, free trade zones, or taxed zones. Article 4 Goods imported for sale by offshore island duty-free shops shall be handled in accordance with the Foreign Trade Act, the Regulations Governing Import of Commodities, the Regulations Governing Trade between the Taiwan Area and the Mainland Area, and other relevant laws and regulations. Article 5 Offshore island duty-free shops shall sell goods for non-commercial use only to travelers who present a passport, an Alien Resident Certificate, travel documents, or personal identification documents. Article 6 An offshore island duty-free shop shall set up a purchase claim center within the controlled zone of an airport or harbor. Travelers shall pick up their goods at such center. The competent Customs Office may appoint an officer to inspect such purchases at any time as it may deem necessary. Where an offshore island duty-free shop is located within the controlled

zone of an airport or harbor, the requirement to establish a purchase claim center as set forth in the preceding paragraph shall not apply.

Chapter II Establishment of Offshore Island Duty-free Shops

Article 7

An applicant applying to the competent Customs Office for a permit and registration to establish an offshore island duty-free shop shall meet the following requirements:

1. The applicant should be a limited liability company duly registered under the Company Act, with a total paid-in capital of at least NT$50 million.
2. The applicant shall have a license for a self-provided bonded warehouse issued by the competent Customs Office, or provide documentation proving that an application for the establishment of a self-provided bonded warehouse has been filed with the competent Customs Office.
3. Having obtained approval for establishment from the competent authority of the local county (city) government.
4. The line of business specializes in the sales of merchandise to tourists only.
5. The applicant shall possess the capability and associated network facilities to undertake the process of customs clearance, accounting affairs, cargo control, and other related operations by means of computer networks or electronic data transmission. The applicant shall establish and maintain a computerized connection with the competent Customs Office, and the data regarding warehouse transfers, sales, receiving of product, pickup, and returns, and so on shall be transmitted item by item to the Customs Offshore Island Duty-Free Shop System.
6. The surveillance system shall be capable of 24-hour continuous video recording.

Article 7-1

An offshore island duty-free shop that conforms to the following requirements may apply to the competent Customs Office for approval to carry out autonomous management:

1. The system is complete, operations are normal, and management is sound, with comprehensive computerized control procedures established for purchases and sales of bonded goods.
2. The operator has no confirmed arrears with regard to duties, taxes, and fines. However, this does not apply if adequate security or guarantee has been provided.
3. Complete verification and access control procedures are in place to regulate the entry and exit of bonded goods.

Article 8

An applicant intending to establish an offshore island duty-free shop should prepare and submit the following documents to the competent Customs office at the place where the offshore island duty-free shop is located for approval and registration:

1. Application form: The form shall state the name of the company, the business registration number of the enterprise, the business address, and the full name, address, citizen ID number, and telephone number of the responsible person, and attach a map showing the address and location of the offshore island duty-free shop and purchase claim center.
2. The Articles of Incorporation of the company and internal control systems.
3. The original and photocopy of the license for the self-provided bonded warehouse.
4. The original and photocopy of the user’s permit for the offshore island duty-free shop building.

5. The applicant shall provide documentation issued by the competent local county (or city) authority confirming approval for the establishment of the offshore island duty-free shop.
6. For the offshore island duty-free shop to be established within the controlled zone of an airport or harbor, the applicant shall submit approval documents from the authority responsible for the respective controlled zone.
7. For purchase claim centers to be established within the controlled zone of an airport or harbor, the applicant shall submit approval documents from the authority responsible for the respective controlled zone.
8. A list of at least two dedicated personnel, along with copies of their qualification certificates.
9. The applicant shall submit an explanatory document showing the traveler flow layout for the offshore island duty-free shop and the purchase claim center within the controlled zone of an airport or harbor.

In the event of an offshore island duty-free shop is required to establish a temporary purchase claim center due to special circumstances, it shall meet the requirements set forth in Subparagraph 5 of Article 7, and shall submit an application to the competent Customs Office having jurisdiction at its location, along with the approval document issued by the competent authority of the airport or harbor. However, where prior approval has been obtained from the competent Customs Office, the approval document issued by the competent authority may be submitted subsequently.

Article 9

An offshore island duty-free shop shall be issued a license by the competent Customs Office; the validity period of such license shall not exceed that of the approval document issued by the competent local county (or city) authority. Where the competent local county (or city) authority revokes its approval, it shall notify the competent Customs Office, which shall revoke the registration.

For license renewal, an offshore island duty-free shop shall, two months prior to the expiration of the license, submit an application to the competent Customs Office with the documents prescribed in the preceding Article. Where no registered particulars have been changed, an application for correction filed within the aforesaid period may be made in lieu of renewal.

Where there is any change in the name, location, responsible person, or business items of an offshore island duty-free shop, the shop shall, within 30 days from the day following the completion of such change registration, submit photocopies of relevant supporting documents to the competent Customs Office to apply for replacement of its license. However, in the case of a change in location, prior approval shall be obtained from the competent Customs Office before such change is effected.

Article 10

For an offshore island duty-free shop approved for establishment, fees and charges for the issuance, re-issuance, and replacement of licenses shall be collected in accordance with the Regulations Governing the Collection of Customs Service Fees.

In the event that the issuance of a license is made solely by correction in lieu of replacement, no fees and charges shall be collected.

Article 11

If a duly registered offshore island duty-free shop intends to suspend operations or cancel business registration, the relevant applications should be submitted to the competent Customs Office one month prior to the termination of business operations.

Article 12

After an offshore island duty-free shop has been approved for

establishment, if it no longer meets the requirements set forth in Article 7, the competent Customs Office shall order it to make corrections within a specified period. If the corrections are not made within the prescribed period, the competent Customs Office shall revoke its registration. However, if registration is revoked under the provisions of Paragraph 1, Article 9, the competent Customs Office is not required to order corrections within a specified period.
After an offshore island duty-free shop has been authorized to carry out autonomous management, if it no longer meets the requirements set forth in Article 7-1, the competent Customs Office shall order it to make corrections within a specified period. If the corrections are not made within the prescribed period, the competent Customs Office may revoke its approval for autonomous management.

Chapter III Administration

Article 13
An offshore island duty-free shop shall designate at least two dedicated personnel to represent it in handling matters related to bonded autonomous management.
The dedicated personnel referred to in the preceding paragraph shall complete professional training programs either conducted by the competent Customs Office or by a private institution accredited by the competent Customs Office, and obtain a qualification certificate.
When there is any change in the dedicated personnel, the offshore island duty-free shop shall promptly notify the competent Customs Office for recordation.
The autonomous management referred to in Paragraph 1 shall include the following matters:
1. Inspection of the offshore island duty-free shop.
2. Control of the locking and unlocking of the offshore island duty-free shop.
3. Verification of bonded goods entering into and exiting from the offshore island duty-free shop.
4. Sealing and unsealing operations for the transport of bonded goods.
5. Application, use, and cancellation of Customs seals (including electronic seals).
6. Verification of bonded goods exceeding the storage period.
7. Handling of cases involving loss or damage to bonded goods.
8. Preparation, verification, signing, submission, registration, filing, and safekeeping of relevant reports and documents.
9. Reporting of violations or irregularities.
10. Other matters required to be handled in accordance with applicable laws and regulations.

Article 14
Bonded goods of the offshore island duty-free shop shall be stored in a dedicated self-provided bonded warehouse. The establishment, management, and procedures for the receipt and release of goods shall comply with the Regulations Governing the Establishment and Management of Bonded Warehouses.
If bonded goods of the offshore island duty-free shop require maintenance, return to the original suppliers, or re-export, they shall be transferred to its self-provided bonded warehouse.

Article 15
Bonded goods to be sold by offshore island duty-free shops shall, in accordance with applicable regulations, be first entered into storage in a self-provided bonded warehouse. Customs clearance procedures shall be handled in accordance with the Customs Act and relevant regulations.
Bonded goods referred to in the preceding paragraph that are transshipped from Taiwan proper to offshore island areas shall be handled in accordance with the Regulations Governing the Means of Bonded Transportation.

Article 16
The transfer of bonded goods between the offshore island duty-free shop, the purchase claim center, and its self-provided bonded warehouse shall be conducted by electronically transmitting the warehouse transfer applications, including the packing list details, to the Customs Offshore Island Duty-Free Shop System of the competent Customs Office. Transfers shall only proceed upon receipt of system confirmation as proof of record. In cases where natural disasters, emergencies, force majeure, or network disconnection hinders the transmission of the said information, operators shall inform their competent Customs Office and request for approval of transferring of goods and re-submit the information once the transmission process is possible.
Where an offshore island duty-free shop and its purchase claim center are established on different islands within the same offshore island area, the bonded goods referred to in the preceding paragraph may, upon approval of the competent Customs Office, be transferred from its self-provided bonded warehouse to the purchase claim center. The warehouse transfer application (including the packing list details) shall specify the sales note number and item number, and such information shall be transmitted to the Customs Offshore Island Duty-Free Shop System.
The bonded goods referred to in the preceding two paragraphs shall, prior to transfer, be accompanied by one copy of the transfer application (including packing list details) for the competent Customs Office inspection. After verification by the dedicated personnel confirming no discrepancy, sealing procedures shall be carried out. The competent Customs Office may, where necessary, arrange for escort of the bonded goods.
The transfer of bonded goods as referred to in Paragraph 1 and Paragraph 2 shall be conducted by means of bonded transport vehicles in accordance with the Regulations Governing the Means of Bonded Transportation. However, the foregoing requirement shall not apply where both the place of dispatch and the place of destination are located within the same controlled zone of an airport or harbor, or where exemption from the use of bonded transport vehicles has been approved by the competent Customs Office.

Article 17
The maximum storage period of bonded goods in an offshore island duty-free shop and its self-provided bonded warehouse is two years. The period of storage of such bonded goods may be extended for a period of one year, upon approval by the competent Customs Office of the offshore island duty-free shop.
The two-year storage period referred to in the preceding paragraph shall commence from the date of initial entry of the bonded goods into storage in the self-provided bonded warehouse of the offshore island duty-free shop.
Where bonded goods are transferred from one bonded warehouse to another self-provided bonded warehouse of the offshore island duty-free shop, the storage period shall commence from the date on which the goods were shipped into the original bonded warehouse. Where bonded goods are transferred from a logistics center and subject to a storage time limit publicly announced by Customs, the storage period shall commence from the date on which the goods were shipped into the logistics center.
The number of extensions referred to Paragraph 1 approved by the competent Customs Office shall, except in cases of natural disasters, emergencies, or other force majeure events, be limited to once.
Where bonded goods stored in the offshore island duty-free shop and the self-provided bonded warehouse that remain unsold upon the expiration of the storage period under Paragraph 1, the goods shall, within thirty days from the day following the expiration date, be either re-exported, returned to the original domestic manufacturer, or declared for duties and taxes payment.

Article 18

An offshore island duty-free shop shall set up and maintain a surveillance system in normal operating condition that is capable of 24-hour continuous video recording, with all footage retained for thirty days. However, the foregoing requirement shall not apply in cases of natural disasters, emergencies, or force majeure events.
During the competent Customs Office inspection referred to in the preceding paragraph, the offshore island duty-free shop shall cooperate with the review of recorded surveillance footage and shall not refuse to provide such records.

Article 19
For goods sold by offshore island duty-free shops to travelers and carried by them out of the offshore island areas to Taiwan proper or to other offshore islands, travelers are likewise entitled to a duty-free allowance on the following items, quantities, values, and limits:
1. Alcoholic beverages: Up to one and a half liters per person per trip (regardless of the quantity of bottles), with a maximum of twelve trips per calendar year.
2. Tobacco products: Up to two hundred pieces of cigarettes, twenty-five pieces of cigars, one pound of tobacco, or up to two hundred designated tobacco products that have been approved through the health risk assessment by the Ministry of Health and Welfare, per person per trip, with a maximum of twelve trips per calendar year.
3. For goods other than those specified in the preceding two subparagraphs, where the sales value does not exceed NT$100,000.

For goods sold by offshore island duty-free shops to travelers and carried by them out of the offshore island areas to the Mainland China or to other countries, travelers are likewise entitled to a duty-free allowance on the following items, quantities, values, and limits:
1. Alcoholic beverages: Up to three liters per person per trip (regardless of the quantity of bottles).
2. Tobacco products: Up to two hundred pieces of cigarettes, twenty-five pieces of cigars, one pound of tobacco, or up to two hundred designated tobacco products that have been approved through the health risk assessment by the Ministry of Health and Welfare, per person per trip.
3. For goods other than those specified in the preceding two subparagraphs, where the sales value does not exceed NT$1,000,000.

The sale of alcoholic beverages as referred to in Subparagraph 1 of the preceding two paragraphs shall be limited to travelers aged 18 or above; the sale of tobacco products as referred to in Subparagraph 2 of the preceding two paragraphs shall be limited to travelers aged 20 or above.
The quantities and values of duty-free goods purchased by a traveler from various offshore island duty-free shops within the same offshore island area during the same trip shall be aggregated and shall not exceed the quantities and values prescribed in Paragraph 1 and Paragraph 2.

Article 20
Where the value or quantity of goods sold by offshore island duty-free shops to travelers exceeds the limits prescribed in the preceding Article, the offshore island duty-free shops shall, with respect to the excess portion, calculate the duties and taxes payable in accordance with the Customs Act, the Commodity Tax Act, the Tobacco and Alcohol Tax Act, and the Value-added and Non-value-added Business Tax Act, collect the same from the travelers on behalf of the competent authority, and issue a sales note inclusive of the aforesaid duties and taxes to the travelers for their retention.
Duties and taxes collected by offshore island duty-free shops from travelers pursuant to the preceding paragraph shall be reported to the competent Customs Office and remitted in the form of a consolidated declaration payment no later than the fifteenth day of the following month.

Article 21
Prior to the selling of goods to customers, the offshore island duty-free shop clerk shall ask buyers to show their passport, an Alien Resident Certificate, travel document, or identification document for the purpose of the verification of the identity of the traveler.
Offshore island duty-free shops shall publicly display the sales prices of goods.
When selling goods, offshore island duty-free shops shall issue a sales note in duplicate, which shall be signed by the purchaser. The first copy shall be computer-printed and delivered to the purchaser for retention as proof for goods collection. The second copy shall be computer-printed or electronically stored by the offshore island duty-free shops for recordation, or, upon approval by the competent Customs Office, stored in electronic media for recordation, and shall be made available for use by the competent Customs Office and the competent Tax Office.
The competent Customs Office and the competent Tax Office may, when necessary, access and examine the second copies of the sales notes retained by the offshore duty-free shops for recordation.
The sales note referred to in Paragraph 3 shall indicate the name of the transportation vehicle or flight, as well as the national identification number of the traveler; and for travelers who are not nationals of the Republic of China, the travel document number, Alien Resident Certificate number, or passport number shall be recorded.

Article 22
Offshore island duty-free shops shall, at the time of sale of goods and upon collection by the purchaser, transmit the sales note and collection data in real time, by electronic data interchange, to the Customs Offshore Island Duty-Free Shop System; only after transmitting may the write-off procedures for the sale of goods be carried out.
Where an offshore island duty-free shop processes a return by a traveler, the original sales note shall be annotated with the word "Returned" and be accompanied by relevant supporting documentation, and the return data shall be transmitted, by electronic data interchange, to the Customs Offshore Island Duty-Free Shop System.

Article 23
If goods entered into storage in a self-provided bonded warehouse by offshore island duty-free shops under Paragraph 1 of Article 15 are returned, the return shall be handled in accordance with the Regulations Governing the Establishment and Management of Bonded Warehouses and relevant Customs provisions.
Where a return involves goods purchased from a manufacturer inside taxed zones for processing and export under the preceding paragraph, the application for return shall be submitted within three months from the day following the storage date.If the manufacturer has already received a deemed export declaration duplicate, it shall be retrieved for cancellation or correction. Any duties or taxes previously offset shall be remitted, and the competent Tax Office shall be notified. Returns requested more than three months after storage shall be processed in accordance with the clearance procedures of general imported goods, duties and taxes shall be imposed based on the condition of the goods at the time of storage.

Article 24
In the case of a gift(s), trial product(s), gift box(es), paper bags or materials used for packing which may be utilized during the course of business by offshore island duty-free shops, the procedures for clearance by the competent Customs Office, storage, receiving of products and gifts shall handled in accordance with the following:
1. Offshore island duty-free shops shall indicate in clear and obvious labeling on the Declaration Form concerning the entry of storage

outside packing of the such item that the item is not for retail sale, and the details of the said items shall be entered into the account book, and the said items shall be stored in a specified area.

2. Gifts accompanying sales shall be included with the sold goods on the sales note. Other non-sale goods shall, prior to use, be recorded on an "Application Form for the Receiving of Products Not for Retail Sale" and signed by authorized personnel approved by the competent Customs Office, and shall be transmitted electronically to the Customs Offshore Island Duty-Free Shop System.

Article 25

The vouchers and reports designed and printed by offshore island duty-free shops in accordance with the relevant provisions of "The Regulations Governing the Establishment and Management of Offshore Island Duty-Free Shops", as well as the various accounting books required to be established pursuant to the Business Entity Accounting Act, shall be processed by computer. A perpetual inventory system shall be adopted, and detailed records of purchases and sales shall be created and recorded on a daily and transaction-by-transaction basis in a timely manner, so as to be available for inspection by the competent Customs Office and the competent Tax Office.

Article 26

The competent Customs Office and competent Tax Office may, at any time, appoint officers to inspect the business operations, account books, and inventory of offshore island duty-free shops, and may, where necessary, conduct a physical inventory.

Article 27

The bonded goods stored in offshore island duty-free shops and their self-provided bonded warehouse shall be subject to an annual physical inventory and to be conducted by the competent Customs Office with an officer appointed. Such inventory may, upon prior application and approval by the competent Customs Office, be engaged to a Certified Public Accountant (CPA) to carry out the inventory and attest to it. The competent Customs Office may assign personnel to conduct such inventory jointly.

The interval period between each annual physical inventory shall, except under special circumstances approved in advance by the competent Customs Office for an advancement or postponement of such schedule, be no less than ten months and no more than fourteen months from the date of the previous year's physical inventory. The competent Customs Office may, when necessary, require any offshore island duty-free shop to conduct a physical inventory at any time.

Offshore island duty-free shops shall, within one week from the day following the annual physical inventory date, submit the inventory list (along with the audit report if the inventory is conducted by a Certified Public Accountant (CPA)) to the competent Customs Office for review, and shall transmit the inventory list to the CPT Single Window System. Upon approval by the competent Customs Office, electronic media storage may be used in lieu of paper documents for submission to the competent Customs Office for review.

In the event of errors discovered after the completion of the physical inventory referred to in Paragraph 1, offshore island duty-free shops shall apply to the competent Customs Office for a re-inspection prior to the transfer or sale of the goods in question. Upon verification by the competent Customs Office, offshore island duty-free shops may amend the inventory report. However, applications for re-inspection and amendment submitted more than fourteen days after the inventory date shall not be accepted.

Offshore island duty-free shops shall, within two months commencing from the day following the annual physical inventory date, prepare the settlement report in computerized form based on the previous year's settlement report, the current year's inventory list, account books,

import and export declarations, warehouse transfer applications, and other records of goods received into and released from the self-provided bonded warehouses, as well as records of write-offs and disposals. The shops shall submit one hard copy of the settlement report and two copies of the same stored in electronic media to the competent Customs Office for review. However, upon approval of the competent Customs Office, the submission of the hard copy may be replaced by electronic media for review.
Offshore island duty-free shops may apply to the competent Customs Office for approval to conduct the annual physical inventory on a non-stop basis or outside regular working hours. In the case of an application for a physical inventory conducted outside regular working hours, the competent Customs Office shall collect a special inventory inspection fee pursuant to the Regulations Governing Collection of Customs Fees.

Article 28
Where any quantity discrepancy is found between the actual inventory and the book balance as a result of physical inventory conducted by an offshore island duty-free shop in accordance with the preceding Article, the following provisions shall apply:
1. If the actual inventory quantity is less than the book balance quantity, the shop shall state the reasons therefor and, within ten days from the date of receipt of an additional duty assessment notice issued by the competent Customs Office, file a declaration and pay the additional import duties and taxes.
2. Where the actual inventory quantity exceeds the book balance quantity, the shop shall state the reasons therefor and report to the competent Customs Office for investigation and verification. Corrections may be made upon approval, or the matter shall be handled in accordance with the relevant regulations.

Article 29
The account books and statements of offshore island duty-free shops shall be retained for a period of ten years after the completion of the annual physical inventory; the relevant supporting documents shall be retained for a period of five years.
The relevant supporting documents referred to in the preceding paragraph may, after the completion of the annual physical inventory, be sequentially stored in electronic media by offshore island duty-free shops upon approval of the competent Customs Office, and retained for the prescribed period, whereupon the original documents may be destroyed. After destruction, where the competent Customs Office, for the purpose of case investigation, requires the printing of such documents or relevant files, offshore island duty-free shops shall provide them and not refuse.

Article 30
In the case where an offshore island duty-free shop suspends operations or has its registration revoked, the bonded goods thereof shall be handled in accordance with the following provisions:
1. All bonded goods shall be sealed by the competent Customs Office or placed under joint custody of the competent Customs Office and the offshore island duty-free shop in its self-provided bonded warehouse. The competent Customs Office shall appoint an officer to conduct inspections at irregular intervals and may take the goods into custody where necessary.
2. The offshore island duty-free shop shall arrange with the competent Customs Office for a date to conduct closing inventory, or such date may be designated by the competent Customs Office. Where any quantity discrepancy is found between the actual inventory and the book balance, the provisions of Article 28 shall apply mutatis mutandis.
3. Upon completion of the closing inventory, the competent Customs Office shall levy the corresponding duties and taxes on the quantity on hand. In the case where such closing inventory cannot be conducted in

accordance with the preceding subparagraph, the competent Customs Office may levy the corresponding duties and taxes on the book balance quantity.

4. Bonded goods already sold but not withdrawn prior to the date of closing inventory shall be included in the physical inventory.

Article 31

Where bonded goods stored in an offshore island duty-free shop suffer loss or damage during the storage period, the matter shall be handled in accordance with Article 50 of the Customs Act and Article 39 of the Enforcement Rules of the Customs Act. In the event that such loss or damage is reported to the competent Customs Office within one week from the day following the cessation of the disaster and is verified to be true, the bonded goods may be written off upon verification.

Where bonded goods stored in an offshore island duty-free shop are stolen or burglarized, resulting in a loss of quantity, and an official police report is obtained, the loss shall be reported to the competent Customs Office for verification. Where verified, the lost goods shall be subject to additional duties and taxes and may be written off within three months from the day following the theft, calculated based on the price and tariff or tax rate at the time the bonded goods were imported into the self-provided bonded warehouse. However, where the stolen goods are still under investigation, the competent Customs Office, upon application by the duty-payer, may permit the submission of a guarantee bond equal to the amount of duties and taxes payable. If all or part of the stolen goods are recovered within six months from the day following the theft, the guarantee bond shall be returned to the duty-payer.

Chapter IV Penalty Provisions

Article 32

In the event that any offshore island duty-free shop is found to have any of the following instances, the competent Customs Office, in accordance with Paragraph 8, Article 10-1 of the Offshore Islands Development Act, shall issue a warning, set a deadline for correction, or impose a fine of not less than NT$6,000 and not more than NT$30,000. The competent Customs Office may impose such penalties for each occurrence. If the offshore island duty-free shop fails to complete the correction after being penalized three consecutive times, a suspension of the operation for a period of not less than three months and not more than one year may be adopted.

1. Failure to handle the collection of goods at purchase claim center in accordance with Paragraph 1, Article 6.
2. Failure to arrange the traveler flow in accordance with Subparagraph 9, Paragraph 1, Article 8, or failure to apply to the competent Customs Office for the establishment of a temporary purchase claim center in accordance with Paragraph 2, Article 8.
3. Failure to process license renewal in accordance with the first part of Paragraph 2, Paragraph 3 of Article 9, or failure to carry out calibration in accordance with the latter part of Paragraph 2, Article 9.
4. Failure to apply to the competent Customs Office for suspension of operations or revocation of registration within the prescribed period under Article 11.
5. Failure to have a dedicated personnel handle matters related to bonded autonomous management in accordance with Paragraph 1, Article 13, or failure to notify the competent Customs Office of any change in dedicated personnel in accordance with Paragraph 3, Article 13.
6. Failure to store bonded goods into a self-provided bonded warehouse in accordance with Paragraph 2, Article 14, or Article 15.
7. Failure to process transmission or transfer in accordance with Article 16.
8. Failure to handle bonded goods returned for re-export, returned to the

original domestic manufacturer, or declare for duties and taxes payment in accordance with Paragraph 5, Article 17.
9. Failure to record, archive, or provide video footage for the competent Customs Office inspection in accordance with Article 18.
10. Failure to process sales in accordance with Article 19.
11. Failure to issue a sales note or submit the declaration and pay duties and taxes within the prescribed period in accordance with Article 20.
12. Failure to verify the identity of travelers, or mark the sales price, or issue a sales note in accordance with Paragraph 1 to Paragraph 3 of Article 21.
13. Failure to process transmission, write-off, or return procedures in accordance with Article 22.
14. Failure to handle returns in accordance with Paragraph 2, Article 23.
15. Failure to handle customs clearance, storage, collection, gifting, transmission, or write-off of non-sale goods in accordance with Article 24.
16. Failure to cooperate with the competent Customs Office inspections in accordance with Article 26.
17. Failure to conduct physical inventory in accordance with Paragraph 1 and Paragraph 2 of Article 27, or failure to submit relevant data for review to the competent Customs Office, or transmission in accordance with Paragraph 3 and Paragraph 5.
18. Failure to pay additional import duties and taxes, or make corrections approved by the competent Customs Office when any physical inventory discrepancy is found in accordance with Article 28.
19. Failure to retain account books, statements, and supporting documents, or failure to provide records and relevant documents for the competent Customs Office investigation as required by law in accordance with Article 29.

Chapter V Supplementary Provisions

Article 33
The Regulations shall take effect from the date of promulgation. However, Article 19 amended on June 16, 2020, shall enter into force on December 25, 2020; Article 19 amended on December 30, 2022, shall enter into force on January 1, 2023; the revised provisions of these Regulations amended on January 30, 2026, shall enter into force on February 1, 2026.

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