## Content

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| Title： | Goods imported from abroad by a free-trade-zone enterprise shall be exempted from special customs duty if they are classified as those that should be imposed with countervailing duty, anti-dumping duty, or additional duty. However, in case the aforementioned goods or products thereof are transported to the tax area, the duties stated above shall be levied. Ch |
| Date： | 2014.12.29 |
| Legislative： | Announced by the Ministry of Finance Tai-Tsai-Kuan-Tzu No. 1031016599 on December 29, 2014 |
| Content： | The self-use machinery/equipment and goods for operational use imported from abroad by a free-trade-zone enterprise shall be exempted from countervailing duty, anti-dumping duty or additional duty. However, if the aforementioned goods are classified as those that should be imposed with countervailing duty, anti-dumping duty, or additional duty, the duties shall be levied in accordance with current regulations. In addition, the initial goods for operational use shall also be imposed countervailing duty, anti-dumping duty, or additional duty if they are the raw materials of the self-use machinery/equipment, goods for operational use, or products thereof. |