Content

Title：	The report and management for goods of a free-trade-zone enterprise to be sold as marine supplies or daily necessities used for the means of transportation Ch
Date：	2006.01.19
Legislative：	Announced by the Ministry of Finance Tai-Tsai-Kuan-Tzu No. 09400629670 on January 19, 2006

Content： With respect to the goods of a free-trade-zone enterprise to be sold as marine supplies or daily necessities used for the means of transportation, please refer to the following instructions:

1.Whether the goods of a free-trade-zone enterprise sold to international-route vessels are allowed to be exempt from being stored in a depot of a free trade zone and conducted cargo examination and release alongside the vessel directly:

The purpose of establishing a free trade zone is to facilitate the flow of goods to enhance national competitiveness. Furthermore, those goods may be fresh, perishable, or include special items. In order to facilitate the movement of the said goods and smooth the operation of enterprises, they could be considered as "other special circumstances" mentioned in Paragraph 1, Article 9 of Regulations Governing the Examination of Imported and Exported Goods (note: now Article 30) and therefore may be exempt from being stored in a depot of a free trade zone according to Subparagraph 1, Paragraph 2, Article 5 of Regulations Governing Customs Clearance for Goods in Free Trade Zones.

2. Whether Customs should review the written declarations for the goods of a free-trade-zone enterprise sold to international-route vessels:

The local purchase of marine supplies or daily necessities used for the means of transportation could be regarded as preparation for self-use or maintenance at the port. In practice, the goods shall be considered export. Therefore, the marine supplies or daily necessities used for the means of transportation and sold by a free-trade-zone enterprise shall be processed in accordance with Paragraph 1, Article 17 of the Act for the Establishment and Management of Free Trade Zones. Customs report should be made before export so as to be consistent with the spirit of facilitating the flow of goods. If Customs Administration deems it necessary to verify the quantity of said goods, field Customs may conduct inspection in accordance with Article 18 (note: now Article 27) of the Regulations Governing Customs Clearance for Goods in Free Trade Zones. The suggestion of Customs Administration that a free-trade-zone enterprise selling marine supplies or daily necessities should submit the export declaration and the application of the captain or the transportation firm of his for the quantity inspection made by field Customs involving the review of reasonable quantity and the documents submitted by the enterprise belongs to a practical issue and should be handled within your scope of authority.