Content

Title：	The transport cost, loading and unloading charges, and handling charges incurred with in the port or place of importation are not added into customs value Ch
Date：	1993.01.18
Content：	Tai-tsai-kuan-tzu-ti-810577746 on January 18, 1993 Subject: Subparagraph 5, Paragraph 4, Article 12, (Editor’s Note: now Paragraph 3, Article 29; the same applies hereinafter) of the Customs Act refers to “the transport cost of the imported goods to the port or place of importation, loading and unloading charges and handling charges associated with the transport” which means the transport cost, loading and unloading charges, and handling charges incurred prior to the arrival of the means of transport at the port. It does not include transport cost, loading and unloading charges, and handling charges incurred within the port or place of importation. However, this exclusion shall not apply where such charges have been included in the transport cost of the imported goods to the port or place of importation in the price actually paid, and the amount thereof cannot be separately identified. Explanation II: The issue at hand is whether the “the transport cost of the imported goods to the port or place of importation, loading and unloading charges and handling charges associated with the transport” which are required to be included in the customs value under Subparagraph 5, Paragraph 4, Article 12 of the Customs Act, include transport cost, loading and unloading charges, and handling charges incurred within the port or place of importation. We agree with the opinion proposed by your Directorate General (Editor’s Note: formerly the Directorate General of Customs, MOF). With reference to the rules adopted by GATT (Editor’s Note: now WTO) member countries that use CIF as the basis for customs valuation, such as Japan, Germany, France, and Italy, the port of arrival (PORT) of the means of transport is used as the dividing line. Accordingly, only transport cost, loading and unloading charges, and handling charges incurred prior to the arrival of the means of transport at the port are added into the customs value. Transport cost, loading and unloading charges, and handling charges incurred thereafter (i.e., those incurred from the time the goods are unloaded from the vessel and placed at the quayside) are, in principle, not included in the customs value. However, this exclusion shall not apply where such charges have been included in the transport cost of the imported goods to the port or place of importation in the price actually paid, and the amount thereof cannot be separately identified.