

## Content

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| Title :       | Operation Directions Governing the Advance Ruling of Imported Goods Valuation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Date :        | 2018.04.19                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Legislative : | 1.Promulgated by Customs Administration, Ministry of Finance Order No.09910194471 on September 10, 2010<br>2.Articles 2, 4, 5 and 6 amended and promulgated by Customs Administration, Ministry of Finance Order No. 10210108301 on May 21, 2013<br>3.Entire text of 8 articles amended and promulgated by Customs Administration, Ministry of Finance Order No.1071007780 on April 19, 2018                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Content :     | <p>Article 1</p> <p>These Operation Directions are hereby prescribed to govern the administration of advance rulings on the customs valuation of imported goods and related procedural matters.</p> <p>Article 2</p> <p>An applicant for an advance ruling on customs valuation of imported goods shall complete the “Application for an Advance Ruling on Customs Valuation of Imported Goods” (in the form set forth in the Appendix), and submit it, together with the required supporting documents and information corresponding to the item(s) for which the advance ruling is sought, to the Keelung Customs, Customs Administration, Ministry of Finance (hereinafter referred to as the “Keelung Customs” ).</p> <p>Article 3</p> <p>The documents and information required for an application for an advance ruling on customs valuation of imported goods are as follows:</p> <p>1. The expenses should be added into the customs value pursuant to the Subparagraph 1, Paragraph 3, Article 29 of the Customs Act.</p> <p>(1)Commissions and brokerage fees:</p> <p>A. A.Agency agreement or supporting documents to establish its existence.</p> <p>B. Purchase order, telexes, letters of credit, correspondence letters, and other relevant documents.</p> <p>C. Sales contract.</p> <p>D. Invoices or other documents issued by foreign suppliers to agents.</p> <p>E. Payment documents for buyer or seller commission or handling fee.</p> <p>F. Description or commercial documents illustrating services provided by the intermediary.</p> <p>G. Other necessary documents.</p> <p>(2)Cost of containers and packing:</p> <p>A. Fee statement for materials and services for containers and packing incurred by the buyer.</p> <p>B. Sales contract.</p> <p>C. Commercial invoices and other import documents.</p> <p>D. Letter of credit or documentary evidence of payment.</p> <p>E. Other necessary documents.</p> <p>2. Items of expenses, such as production and sales assist fees, should be added into the customs value pursuant to Subparagraph 2, Paragraph 3, Article 29 of the Customs Act.</p> <p>(1)Assist fee offered directly or indirectly by the buyer, free of charge or at a reduced cost, for use in connection with the production and sale of goods.</p> <p>(2)Sales contract.</p> <p>(3)Commercial invoices.</p> <p>(4)Correspondence letters regarding production and sales assistance provided.</p> <p>(5)Letter of credit or documentary evidence of payment.</p> |

- (6)Other necessary documents.
- 3. Items of expenses, such as royalties and license fees, should be added into the customs value pursuant to Subparagraph 3, Paragraph 3, Article 29 of the Customs Act.
  - (1)Description of the relationships among all parties involved in the transaction.
  - (2)Royalty and license agreement.
  - (3)Sales contract.
  - (4)Orders, commercial invoices, and other import documents.
  - (5)Letter of credit or documentary evidence of payment.
  - (6)Other necessary documents.
- 4. Items of expenses, such as transportation costs, loading and unloading charges, handling charges, and insurance of the imported goods to the port of importation, should be added into the customs value pursuant to Subparagraphs 5 and 6, Paragraph 3, Article 29 of the Customs Act.
  - (1)Fee statement and documentary evidence of transportation costs, loading and unloading charges, handling charges, and insurance of the imported goods to the port of importation.
  - (2)Sales contract.
  - (3)Commercial invoices.
  - (4)Letter of credit or documentary evidence of payment.
  - (5)Other necessary documents.
- 5. Items of expenses, such as technical assistance undertaken after importation of imported goods, should be deducted from the calculation of customs value pursuant to Paragraph 1, Article 11 of the Enforcement Rules of the Customs Act.
  - (1)Contract for goods or services.
  - (2)Itemized breakdown of expenses incurred in relation to work or technical assistance undertaken after importation.
  - (3)Expenses for technical assistance.
  - (4)Service expenses.
  - (5)Documentary evidence substantiating whether the expenses were deducted or not deducted from the actual price paid.
  - (6)Correspondence letters regarding technical assistance undertaken after importation.
  - (7)Other necessary documents.
- 6. Other necessary supporting documents for expenses actually paid or payable, as required based on the application contents.

#### Article 4

The procedures for advance rulings on customs valuation of imported goods are as follows:

- 1. Upon receipt of an application, the Keelung Customs shall promptly register the case in the "Advance Ruling on Customs Valuation Case Management File" for case management and review the application form, appendices, and other necessary documents and information.
- 2. Where supplementary documents or information are required, the Keelung Customs shall notify the applicant to submit the required supplementary documents within a specified period. If the applicant fails to submit the required supplementary documents within the prescribed period, the application shall not be accepted, and "Not Accepted" shall be indicated in the "Processing Status" section of the application form.
- 3. Where an application for an advance ruling on customs valuation requires an expedited response due to special circumstances, the applicant shall state the reasons therefor in the application form.
- 4. Where it is necessary to consult the opinions of international or domestic institutions or experts regarding the goods subject to an application for an advance ruling on customs valuation, and a reply cannot be provided within forty-five days from the day following the date of receiving the application or the date on which all supplementary documents are submitted, the Keelung Customs shall notify the applicant in writing in advance of the reasons for the extension.
- 5. The Keelung Customs shall notify the applicant in writing of the review result and send copies thereof to Customs Administration, Ministry of Finance (hereinafter referred to as "Customs Administration" ), and all District Customs.

#### Article 5

Upon receipt of an application for review filed by an applicant who disagrees with the original result of an advance ruling on the customs valuation, the Keelung Customs shall promptly convene a review meeting committee to deliberate on the case and shall notify the applicant of the review result within twenty days from the day following the date of receiving of the application for review.

Upon review, where the appeal is determined to be without merit, the Keelung Customs shall reply to the applicant in writing. Where the appeal is determined to have merit, the original review result shall be modified, and the applicant shall be notified by a review result notice, with copies thereof sent to Customs Administration and all District Customs.

#### Article 6

Where the Keelung Customs deems it necessary to modify the result of an advance ruling on customs valuation, it shall notify the applicant in writing of the result, stating the reasons for the modification, and send copies thereof to Customs Administration and all District Customs.

Upon receipt of an application from an applicant for an extension of the period of the validity of the ruling, the Keelung Customs shall reply to the applicant in writing and send copies thereof to Customs Administration and all District Customs. Such an extension shall not exceed ninety days following the date of receiving the written decision.

#### Article 7

Where an applicant imports identical goods during the period of the advance ruling on customs valuation, Customs may examine and release the goods in accordance with Paragraph 2, Article 18 of the Customs Act.

#### Article 8

When Customs finds that the copy of the reply letter submitted by the importer appears to contain false information during the customs clearance of the imported goods, Customs shall verify the case and handle the matter in accordance with the relevant regulations.

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Attachments : Attachment.pdf

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