

Content

Title : The value of software recorded on imported carrier media bearing data or instructions, where such value is separately identifiable, shall not be added to the calculation of the customs value. **Ch**

Date : 1997.08.14

Content : **Tai-tsai-kuan-ti-860448432 on August 14,1997**

Subject:

Regarding whether the value of data or instructions (software) recorded on imported carrier media for data processing equipment by a duty-payer shall be added to the calculation of the customs value for the assessment of customs duties, please proceed in accordance with the provisions of this letter and forward this notification to all Customs bureaus.

Description :

II. Where the carrier media for data processing equipment bear data or instructions (software), and the value of such software can be distinguished from that of the carrier media themselves, the respective values shall be declared on the import declaration and the invoice. (If the invoice does not distinguish between the two, supporting documents shall be provided) Accordingly, the value of such software shall not be added to the calculation of the customs value for duty assessment.

III. For the purpose of the aforementioned provisions, the expression "carrier media" shall not be taken to include integrated circuits, semiconductors and similar devices, or articles incorporating such circuits or devices; the expression "software" shall not be taken to include sound, cinematic or video recordings.