

Content

Title :	Operation Directions Governing the Escort and Sealing of Bonded Goods Entering or Exiting Bonded Warehouses Ch
Date :	2018.11.29
Legislative :	1.Promulgated by the Customs Administration, Ministry of Finance, Letter No. 87101380 on February 26, 1998 2.All 5 points amended and promulgated by the Customs Administration, Ministry of Finance, Letter No. 0920601127 on December 3, 2003 ; and came into force on December 1, 2003 3.Points 3 and 4 amended and promulgated by the Customs Administration, Ministry of Finance, Order No. 09410224531 on December 2, 2005 4.Points 4 and 5 amended and promulgated by the Customs Administration, Ministry of Finance, Order No. 09910164661 on August 4, 2010 5.Points 4 and 5 amended and promulgated by the Customs Administration, Ministry of Finance, Order No. 1021011938 on July 31, 2013 6.Point 3 amended and promulgated by the Customs Administration, Ministry of Finance, Order No. 10310143092 on July 15, 2014 7.Point 4 amended and promulgated by the Customs Administration, Ministry of Finance, Order No. 1041028608 on January 15, 2016 8.Point 3 amended and promulgated by the Customs Administration, Ministry of Finance, Order No. 1051003004 on March 9, 2016 9.Point 4 amended and promulgated by the Customs Administration, Ministry of Finance, Order No. 10710211551 on November 29, 2018
Content :	1. These Operation Directions are prescribed pursuant to Article 63 of the Regulations Governing the Establishment and Management of Bonded Warehouses. 2. Unless otherwise provided by other laws and regulations, the escort and sealing under Customs supervision of bonded goods entering or exiting bonded warehouses shall be handled in accordance with these Operation Directions. 3. For the purposes of these Operation Directions, “bonded goods entering or exiting bonded warehouses” is defined as imported goods, prior to withdrawal, applying for storage in non-self-provided bonded warehouses or self-provided bonded warehouses exclusively for the storage of goods for sale at duty-free shops or offshore island duty-free shops, or goods stored in such bonded warehouses transferring to duty-free shops, city duty-free outlets, purchase claim centers, offshore island duty-free shops, other bonded warehouses, logistics centers, or for export. 4. Bonded goods entering or exiting bonded warehouses shall be sealed under Customs supervision. However, in any of the following circumstances, Customs shall assign officers to escort the bonded goods: (1) Goods of high-risk traders with a tariff rate of more than 10% in the first column. (2) Imported tobacco and alcoholic beverages (import and export of beer, and goods for airline exclusive use, as well as goods of Taiwan Tobacco & Liquor Corporation, other domestic tobacco and alcohol manufacturers, and

foreign tobacco and alcohol agents may be exempt from escort).

(3) Sensitive agricultural and livestock products (including goods subject to tariff quotas).

(4) Sensitive electrical appliances (goods of high value or subject to high tariff rates).

(5) Other controlled articles.

Notwithstanding the proviso of the preceding paragraph, escort may be waived under any of the following circumstances:

(1) The duty-payer or exporter of the goods is an Authorized Economic Operator (AEO).

(2) The goods have been examined and found to be in order, or are loaded in approved containers or the means of bonded transportation sealed with e-seals.

(3) The goods are transferred for storage, or enter or exit bonded warehouses, within the same bonded controlled zone.

(4) Approval by each Customs in accordance with their authority.

Except for the circumstances specified in the proviso to Paragraph 1 and Paragraph 2, Customs may take into account available personnel, transportation distance, and the nature of the bonded goods, and decide whether to escort the following bonded goods entering or exiting the bonded warehouse with exemption from Customs supervision for sealing:

(1) Bonded goods that are too large to be transported by the means of bonded transportation.

(2) Non-containerized bonded goods by sea, provided that the scope of delivery does not exceed the area under the jurisdiction of the Customs district.

5. (Deleted).