Content

Title：	Operation Directions on Auditing for Logistics Centers Ch
Date：	2026.05.07
Legislative：	1.Promulgated by the Customs Administration, Ministry of Finance Letter No. 90600335 on April 23, 2001. 2.The entire text of 6 points amended and promulgated by the Customs Administration, Ministry of Finance Letter No. 0920600923 on February 14, 2003; effective March 1, 2003. 3.Point 3 amended and promulgated by the Customs Administration, Ministry of Finance Order No. 0920105242 on July 31, 2003; effective July 29, 2003. 4.The entire text of 5 points amended and promulgated by the Customs Administration, Ministry of Finance Order No. 09510025741 on February 9, 2006. 5.Point 3 amended and promulgated by the Customs Administration, Ministry of Finance Order No. 09510101321 on May 22, 2006. 6.Point 2 amended and promulgated by the Customs Administration, Ministry of Finance Order No. 1021012678 on June 13, 2013. 7.Attachment 1 to Point 3 amended and promulgated by the Customs Administration, Ministry of Finance Order No. 11010270261 on January 12, 2022. 8.The entire text of 5 points amended and promulgated by the Customs Administration, Ministry of Finance Order No. 1151011838 on May 7, 2026.
Content：	1. Unless otherwise provided by other laws and regulations, Customs shall conduct audits regularly or irregularly of matters related to autonomous management of logistics centers in accordance with these Operation Directions. 2. Each competent Customs Office shall conduct audits regularly or irregularly and handle the following matters: (1) Audit the matters and the relevant operating procedures required to be handled by the logistics center in accordance with the Regulations Governing Customs Clearance for Goods in Logistics Centers; the Regulations Governing the Autonomous Management Implemented by Warehouses, Container Terminals, Bonded Warehouses, Logistics Centers and Other Businesses Designated by Customs; the Operation Directions Governing Customs Clearance for Goods in Logistics Centers; the Handbook on the Implementation of Autonomous Management System for Logistics Centers Operators; and other relevant laws and regulations. (2) Conduct random audits, together with the operator, of the goods entering, exiting, and being stored in the logistics center, and audit the relevant account books and statements. (3) Audit whether the logistics center has stored any goods prohibited from being stored as specified in Article 4 of the Regulations Governing Customs Clearance for Goods in Logistics Centers. (4) Audit the implementation of matters applied for approval by the logistics center. (5) Audit other matters relating to Customs supervision of the logistics center. (6) Conduct remote audits of records of goods entering and exiting the

logistics center and goods account books.

3. The procedures for conducting audits are as follows:
(1) A Customs audit officer or the officer's immediate supervisor shall prepare a proposed official-business schedule and, after obtaining approval, conduct an audit at the logistics center. The Customs audit officer or supervisor shall also prepare a Logistics Center Audit Report (Attachment 1) based on the audit results and submit it to the superior for review.
(2) The audit unit shall, based on risk management, tiered management, and actual operational needs, in principle, form an audit team consisting of two or more Customs audit officers to conduct an audit at the logistics center.
(3) When a Customs audit officer conducting an audit identifies any irregularities or deficiencies, the officer shall complete the Notice of Audit Non-compliance (Attachment 2) in triplicate. After being signed and confirmed by the logistics center, two copies shall be provided respectively to the logistics center and the dedicated personnel for retention. The irregularities or deficiencies shall be rectified within the prescribed period and subject to follow-up monitoring. The remaining copy shall be attached to the Logistics Center Audit Report or the Work Report Log. In cases of serious violations, the matter shall also be reported to the supervisor for appropriate penalties in accordance with the relevant laws and regulations.
(4) Logistics Center Audit Reports and Notices of Audit Non-compliance shall be numbered sequentially and filed for future reference.

4. The responsibilities of a Customs audit officer conducting audits are as follows:
(1) Handle matters reported by the dedicated personnel in accordance with the applicable regulations.
(2) Conduct random audits to verify whether the logistics center has duly declared and paid the duties and taxes payable in accordance with the applicable regulations.
(3) Conduct random audits of bonded goods stored for more than two years.
(4) Review reports on short-loaded or over-loaded bonded goods certified by the dedicated personnel.
(5) Conduct random audits of the destruction of bonded goods under Customs supervision stored for more than two years.
(6) Where the logistics center fails to rectify any matter within the prescribed period or refuses to make rectification without justifiable reasons, take action in accordance with Articles 24, 25, 27, and 27-1 of the Regulations Governing Customs Clearance for Goods in Logistics Centers.

5. A Customs audit officer conducting audits at logistics centers shall, in principle, do so during Customs regular working hours. However, this restriction shall not apply in special circumstances where approval is granted by the supervisor of the audit unit.

Attachments：	Attachment 1.odt Attachment 2.odt

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