

Content

Title : The customs value of livestock producing offspring after the transaction but before customs inspection shall be determined on the basis of the quantity originally declared. [Ch](#)

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Content : According to Paragraphs 1 and 3, Article 12 (Editor's Note: now Article 29) of the Customs Act, the customs value of imported goods subject to ad valorem duties shall be determined and calculated on the basis of the transaction value. The term "transaction value" refers to the price actually paid or payable for the imported goods sold from the exporting country to the Republic of China.

In this case, where imported livestock have produced offspring before customs inspection, whether the customs value may be determined on the basis of the quantity originally declared depends on the nature of the price originally declared. If the originally declared price constitutes the transaction value as referred to in the aforementioned Customs Act, the customs value shall not be increased on the ground that offspring were produced after the transaction but before customs inspection. Instead, the customs value shall be determined on the basis of the quantity originally declared. If the originally declared price does not constitute the transaction value as referred to in the aforementioned Customs Act, the customs value shall be determined in accordance with Articles 12-1 through 12-6 of the Customs Act (Editor's Note: now Articles 30 through 35).

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