

Content

Title :	Operation Directions Governing the Procedures for the Destruction of Trial Products and the Containers Thereof Implemented by Customs Jointly with Duty-Free Shops or Offshore Island Duty-Free Shops 
Date :	2021.10.15
Legislative :	1.Promulgated by the Customs Administration, Ministry of Finance Order No. 1041017997 on August 17, 2015 2.Amended and promulgated by the Customs Administration, Ministry of Finance Order No. 1101023704 on October 15, 2021
Content :	1. These Operation Directions are hereby prescribed to govern the procedures for the destruction of trial products and the containers thereof implemented by Customs jointly with duty-free shops or offshore island duty-free shops. 2. The terms used in these Operation Directions are defined as follows: (1) Trial Products: Refers to items that, pursuant to Article 23 of the Regulations Governing the Establishment and Management of Duty-Free Shops and Article 24 of the Regulations Governing the Establishment and Management of Offshore Island Duty-Free Shops, shall be clearly indicated on the Declaration Form concerning the entry into storage as non-retail goods, with the words “Trial Products,” “Not for Retail Sale,” or other similar wording clearly and prominently labeled on the outer package, and are provided for travelers to try out. (2) Containers: Refers to receptacles used for containing trial products, excluding outer cartons used for transportation. 3. Prior to destroying trial products and the containers thereof, a duty-free shop or an offshore island duty-free shop shall prepare a destruction list in duplicate. The cover of the destruction list shall state “[name of company] Duty-Free Shop (Offshore Island Duty-Free Shop), [year], Destruction No. [number],” and the list shall itemize the item number, description, and quantity of the goods of the relevant brands to be destroyed. The duty-free shop or offshore island duty-free shop shall then apply to the competent Customs Office for approval of the destruction. 4. Upon receipt of an application for destruction submitted by the duty-free shop or the offshore island duty-free shop, the competent Customs Office shall, based on the destruction list, conduct a preliminary on-site random inspection of the item numbers, descriptions, and quantities of the goods of the relevant brands to be destroyed. In the event of any discrepancy, the competent Customs Office shall verify and correct the discrepancy jointly with the operator, and the correction shall be confirmed by the competent Customs officer and the operator affixing their signatures or seals. The subsequent destruction procedures shall be carried out only after such confirmation has been completed.

5. When the duty-free shop or the offshore island duty-free shop destroys trial products, the contents of the containers shall be completely emptied, and the containers shall be painted over or destroyed by other appropriate means. The destruction process shall be conducted under the supervision of the competent Customs officers, and photographic records shall be retained as evidence.

6. Upon being duly endorsed by the competent Customs officer, one copy of the destruction list and photographs prepared by the duty-free shop or the offshore island duty-free shop shall be retained by the operator, and one copy shall be submitted to the competent Customs Office for recordation.

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