

Content

Title :	Directions Governing the Storage in Bonded Warehouses of Agricultural, Fishery, and Livestock Products Subject to Tariff Quotas 
Date :	2004.06.24
Legislative :	1. Promulgated by the Directorate General of Customs, Ministry of Finance Order No. 91106139 on September 16, 2002. 2. Title and all 8 points amended and promulgated by the Directorate General of Customs, Ministry of Finance Order No. 0931010899-1 on June 24, 2004.

Content :	1. Goods shall only be stored in bonded warehouses approved by Customs for autonomous management. Customs declarations for goods exiting such warehouses shall not be filed on a monthly consolidated declaration basis. 2. The description of goods on the cargo manifest shall be declared explicitly and shall not be vague or overly general. For example, garlic shall not be declared as “vegetables” or “food.” 3. Goods required to be stored in a freezer or refrigerated warehouse shall be stored in bonded warehouses equipped with freezers or refrigeration facilities. 4. When goods are stored in bonded warehouses, the description, quantity, quality, specifications, country of origin, tariff number, and other relevant information of the goods shall be declared in detail. If any misdeclaration is found, with the exception of tariff number that may be corrected, the goods corresponding to the other discrepancies in the declaration shall not be admitted for storage. 5. Goods that fail quarantine inspection or are from Mainland China and not permitted for importation under public notice shall not be stored into bonded warehouses, except where otherwise permitted in the other applicable regulations. 6. Goods for which applying for storage into bonded warehouses or re-export shall be escorted under Customs supervision, except for air catering ingredients pending processing and consumable supplies for use of air catering carts. 7. Bonded warehouses shall designate specified areas for storing bonded goods. Goods stored in each batch shall be kept together in one specified area and shall not be placed in different locations. The goods shall also be clearly marked with the number and quantity indicated on the D8 Import Declaration. 8. Matters not specified in these Directions herein shall be handled in accordance with other relevant laws and regulations.
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Data Source : Ministry of Finance, R.O.C. Laws and Regulations Retrieving System