

Content

Title :	Purchases from Bonded Factories by Personnel of Foreign Missions in the Republic of China Are Not Eligible for Exemption from Customs Duty Ch
Date :	1985.05.16
Legislative :	Announced by the Ministry of Finance Tai-Tsai-Kuan-Tzu No. 16098 on May 16, 1985.
Content :	The application for reduction of or exemption from import duty on monitors and television tuners that staff members of the Taipei Office of the American Institute in Taiwan intend to purchase from an electronics company does not comply with the applicable provisions, and therefore cannot be approved. Explanatory Notes: 2. Pursuant to Subparagraph 2, Paragraph 1, Article 6 of the Statute Governing Privileges and Immunities of Foreign Missions and Their Personnel in the Republic of China (Taiwan), the tax obligations and exemptions applicable to personnel of foreign missions in the Republic of China (limited to non-ROC nationals), with regard to income derived from official duties, purchase of goods, and personal effects and luggage brought into the Republic of China upon first arrival, shall be the same as those applicable to foreign diplomats and consular officers accredited to the Republic of China. Accordingly, exemption from customs duty is allowed only for personal effects and luggage brought into the Republic of China upon first arrival. In the present case, the products purchased by staff members of the American Institute in Taiwan from a bonded factory within the territory of the Republic of China are not personal effects or luggage brought into the country upon first arrival. Under the provisions currently in force, such purchases are not eligible for the privilege of exemption from customs duty.

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