Content

Title：	The goods of self-provided boned warehouse are allowed to conduct one-time transfer pricing in a fiscal year Ch
Date：	2022.01.12
Legislative：	Announced by the Ministry of Finance Tai-Tsai-Kuan-Tzu No. 1101033002 on January 12, 2022.
Content：	Starting from fiscal year 2022, the self-provided bonded warehouse businesses engaged in controlled transactions who declare imported goods for storage in bonded warehouses in accordance with Article 58 of the Customs Act and pay the full amount of deposit for the taxes and fees related to the stored bonded goods, and whose bonded goods are not reassembled during the storage period, in the same fiscal year, may declare the bonded goods to be transported to the taxed zone and, in accordance with the Ministry of Finance Order Tai-tsai-shui-tzu-ti-10804629000 issued on November 15, 2019, conduct a one-time transfer pricing adjustment in a fiscal year.

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